

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attached.](#)

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See attached.](#)

Blank lines for answering question 18.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attached.](#)

Blank lines for providing other information.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ▶ *Dave Bernhardt* Date ▶ Jun 6, 2022

Print your name ▶ Dave Bernhardt Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

SentinelOne, Inc.
Attachment to Form 8937

SentinelOne, Inc.
EIN: 99-0385461
(as successor to Attivo Networks, Inc.)
Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”),¹ and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger (as defined below) on the adjusted U.S. tax basis of the securities. The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. You are encouraged to consult your own tax advisor regarding the applicability and effect of all United States (“U.S.”) federal, state, local and foreign tax laws.

Form 8937, Part I, Line 9

Common stock, preferred stock and warrants of Attivo Networks, Inc. (“**Attivo**”) (collectively “**Attivo Equity**”)

Form 8937, Part I, Line 10

SentinelOne, Inc.: 81730H109
Attivo: N/A

Form 8937, Part I, Line 12

SentinelOne, Inc.: S
Attivo: N/A

Form 8937, Part II, Line 14

On May 3, 2022 (the “**Effective Time**”), Aardvark Acquisition Sub I, Inc. (“**First Merger Sub**”), a Delaware corporation and a wholly owned, direct subsidiary of SentinelOne, Inc. (“**Parent**”), merged with and into Attivo, with Attivo surviving (the “**First Step Merger**”). On May 4, 2022 and after the conclusion of the First Step Merger, Attivo, as a wholly owned, direct subsidiary of Parent, merged with and into Aardvark Merger Sub II, LLC (“**Second Merger Sub**”), a Delaware limited liability company and a wholly owned, direct subsidiary of Parent, with Second Merger Sub surviving (the “**Second Step Merger**,” and together with the First Step

¹ Unless otherwise specified herein, “section” references are to the Code.

SentinelOne, Inc.
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Merger, the “**Merger**”). The Merger was carried out pursuant to an Agreement and Plan of Merger, dated as of March 15, 2022 (the “**Merger Agreement**”), by and among Parent, First Merger Sub, Second Merger Sub, Attivo and Fortis Advisors LLC.²

Each share of Attivo common stock and preferred stock issued and outstanding immediately prior to the Effective Time held by an Accredited Investor (as defined in the Merger Agreement) was converted into (A) an amount in cash equal to the Per Share Accredited Cash Consideration (\$1.677300 per 1 Attivo share) and (B) a number of shares of Parent Class A common stock equal to the Per Share Accredited Stock Consideration (0.033340 Parent shares per 1 Attivo share), and the Attivo shareholders were permitted to provide a designation schedule when applying cash received at closing with respect to particular shares of the Attivo common stock or preferred stock.

Each share of Attivo common stock and preferred stock issued and outstanding immediately prior to the Effective Time held by an Unaccredited Investor (as defined in the Merger Agreement) who held Attivo Equity received only cash (\$3.02755 per Attivo share).

Each outstanding in-the-money Attivo warrant held by an Accredited Investor was converted into (A) an amount in cash equal to the Per Share Accredited Cash Consideration (\$1.677300 per 1 Attivo share) and (B) a number of shares of Parent Class A common stock equal to the Per Share Accredited Stock Consideration, provided that the per share exercise price of the warrant was deducted from the overall value of (A) and (B) immediately above. Each outstanding Attivo warrant that was not in-the-money was cancelled and extinguished without any right to receive any consideration.

No fractional shares of Parent Class A common stock were issued and no cash in lieu of fractional shares of Parent Class A common stock was paid in connection with the Merger. The amount of cash and the number of shares of Parent Class A common stock issued in connection with the Merger was rounded down to the nearest whole cent and up to the nearest whole share, respectively.

Form 8937, Part II, Line 15

The Merger is intended to qualify as a reorganization under section 368(a) of the Internal Revenue Code (“Code”) of 1986, as amended.

A U.S. holder of Attivo Equity that exchanged its Attivo Equity for a combination of Parent Class A common stock and cash should recognize a taxable gain, but not a loss, equal to the lesser of (i) the excess, if any, of the amount of cash plus the fair market value of Parent Class A

² Unless otherwise defined herein, capitalized terms used in this attachment have the meaning ascribed to them in the Merger Agreement.

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common stock received in the Merger, over such holder's tax basis in the Attivo Equity exchanged therefor, or (ii) the amount of cash received by such holder in exchange for its Attivo Equity.

An Attivo shareholder's aggregated tax basis in the shares of Parent Class A common stock received pursuant to the Merger will equal an Attivo shareholder's aggregate adjusted tax basis in the Attivo Equity surrendered in the Merger, increased by the income or gain, if any, recognized by such shareholder and decreased by the amount of cash received in the exchange.

A U.S. holder of Attivo Equity who received solely cash (or no consideration) in exchange for shares of Attivo Equity in the Merger generally should recognize gain or loss equal to the difference between the amount of cash received by such holder and such holder's tax basis in the Attivo Equity exchanged therefor.

Form 8937, Part II, Line 16

One reasonable method to determine the fair market value of Parent Class A common stock is to use the mean of the highest and lowest quoted price on May 3, 2022, which is \$33.35 (high of \$34.75 and low of \$31.95). Other approaches to determine fair market value may also be possible and a U.S. holder of Attivo Equity should consult its own tax advisor regarding the appropriate method for determining the fair market value.

For purposes of computing gain (but not loss) under section 356(a), shareholders should take into account the specified or default priorities on the designation schedule when applying the cash received at closing with respect to particular shares or classes of the Attivo Equity.

To the extent Attivo Equity surrendered in the Merger was acquired at different times or for different prices, Attivo shareholders should allocate the tax basis in such equity interests to shares of Parent Class A common stock received in a manner that reflects, to the greatest extent possible, blocks of equity interests that were acquired on the same date and at the same price. To the extent this is not possible, the basis of the equity interests must be allocated to the Parent Class A common stock received in a manner that minimizes the disparity in the holding periods of the equity interests whose basis is allocated to any particular share of Parent Class A common stock. This may result in some shares of Parent Class A common stock having split basis and holding period segments.

Line 17

Sections 368(a), 356(a), 358(a)-(b), and 1001 of the Code.

Line 18

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Holders of Attivo Equity who exchanged their Attivo Equity for a combination of Parent Class A common stock and cash may not recognize a loss in connection with the Merger.

Holders of Attivo Equity who exchanged their Attivo Equity solely for cash may recognize loss in connection with the Merger.

Line 19

The U.S. federal income tax consequence of the Merger are taken into account in the tax year of each holder of Attivo Equity that includes May 3, 2022.

The information contained herein does not constitute tax advice and is intended to provide only a general summary and is not intended to be a complete analysis or description of all potential U.S. federal income tax consequences of the transactions described herein. Moreover, the discussion set forth above does not address tax consequences that may vary with, or are dependent on, individual circumstances. Shareholders are urged to consult with their own tax advisors with respect to the tax consequences of the transactions described herein as applicable to their particular circumstances.