Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ **See separate instructions.**

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Ginkgo Bioworks Holdings, Inc	87-2652913

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Investor Relations	877-422-5362	investors@ginkgobioworks.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
27 Drydock Avenue, 8th Floor	Boston, MA 02210

8 Date of action	9 Classification and description
02/26/2024	Common Stock

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
37611X100		NYSE: DNA	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ See attachment

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ See attachment

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ See attachment

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 attachment

18 Can any resulting loss be recognized? ▶ See attachment

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attachment

Sign Here

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.

Signature ▶ Jeffrey R. Cook Date ▶ 4/10/2024

Print your name ▶ Jeffrey R. Cook Title ▶ VP, Tax

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Ginkgo Bioworks Holdings, Inc.
EIN 87-2652913

ATTACHMENT TO FORM 8937 – PART II
REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

CONSULT YOUR TAX ADVISOR

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"), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Merger (as defined below) on the tax basis of Target (as defined below) stock exchanged for Ginkgo (as defined below) stock and cash received in the Merger. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Neither Ginkgo nor Target provides tax advice to its shareholders. Shareholders are urged to consult their own tax advisors regarding the particular consequences of the Merger to them, including the applicability and effect of all U.S. federal, state and local tax laws and foreign tax laws.

Form 8937, Part II, Box 14:
On February 26, 2024, upon the terms and subject to the conditions set forth in the Agreement and Plan of Merger and Reorganization, dated as of February 26, 2024, among Ginkgo Bioworks Holdings, Inc. ("Ginkgo"), Ginkgo Merger 1, Inc., a wholly-owned subsidiary of Ginkgo ("Merger Sub 1"), Ginkgo Merger 2, LLC, a wholly-owned subsidiary of Ginkgo ("Merger Sub 2"), Patch Biosciences, Inc. ("Target"), and Fortis Advisors LLC (solely in its capacity as the shareholder representative), and in accordance with applicable law, the following events occurred: (i) Merger Sub 1 merged with and into Target with Target surviving (the "Initial Merger"), (ii) Target merged with and into Merger Sub 2 with Merger Sub 2 surviving (the "Second Merger"). The Initial Merger and the Second Merger are together intended to be treated as a tax-deferred reorganization within the meaning of IRC Section 368(a)(1)(A) (the "A Reorganization"). Additional details are available upon request.

Form 8937, Part II, Box 15:
Pursuant to IRC Section 358 and Treas. Reg. 1.358-2, a Target shareholder's basis in the Ginkgo stock received in connection with the A Reorganization should be equal to the basis that the Target shareholder had immediately before the A Reorganization in the Target stock surrendered, decreased by the fair market value of the cash or other property received, and increased by the amount of any gain recognized. Pursuant to IRC Section 356, gain, if any, to the Target shareholder should be recognized to the extent of such cash or other property received.

Form 8937, Part II, Box 16:
As described in Box 15, pursuant to IRC Section 358 and Treas. Reg. 1.358-2, a Target shareholder's basis in the Ginkgo stock received in connection with the A Reorganization should be equal to the basis that the Target shareholder had immediately before the A Reorganization in

the Target stock surrendered, decreased by the fair market value of the cash or other property received, and increased by the amount of any gain recognized.

Form 8937, Part II, Box 17:
IRC Sections 354, 356, 358, and 368, and Treas. Reg. 1.358-2.

Form 8937, Part II, Box 18:
Under IRC Section 356, gain, but not loss, can be recognized.

Form 8937, Part II, Box 19:
The stock basis adjustments are generally taken into account in the tax year of the shareholder in which the A Reorganization occurred.