

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name GameSquare Holdings, Inc.		2 Issuer's employer identification number (EIN) 99-1946435	
3 Name of contact for additional information John Wilk	4 Telephone No. of contact 646-325-7750	5 Email address of contact jwilk@gamesquare.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 6775 Cowboys Way, Ste. 1335		7 City, town, or post office, state, and ZIP code of contact Frisco, Texas 75034	
8 Date of action August 24, 2026		9 Classification and description See attachment.	
10 CUSIP number See attachment.	11 Serial number(s) N/A	12 Ticker symbol GAME	13 Account number(s) N/A

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.

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.](#)

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 ▶ /s/ Michael Munoz Date ▶ 10/6/2026

Print your name ► Michael Munoz Title ► CFO

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.	

GameSquare Holdings, Inc.
EIN: 99-1946435
Attachment to Form 8937

Form 8937, Part I, Box 9:

GameSquare Holdings, Inc. (the “Company”) common stock, par value \$0.0001 per share (“Common Stock”); 1-for-8 Reverse Stock Split of Common Stock.

Form 8937, Part I, Box 10:

CUSIP number: 36468G202.

The CUSIP number for the Common Stock changed from 36468G103 to 36468G202, effective prior to the opening of trading on the Nasdaq Capital Market on August 24, 2026.

Form 8937, Part II, Box 14:

On August 13, 2026, the Company held a special meeting of stockholders at which its stockholders approved a proposal to effect an amendment to the Company’s First Amended and Restated Certificate of Incorporation (the “Charter”) to effect a reverse stock split. On August 14, 2026, the Company’s Board of Directors approved the filing of a certificate of amendment to the Charter with the Secretary of State of the State of Delaware to effect a reverse stock split at a 1-for-8 ratio (the “Reverse Stock Split”).

On August 24, 2026, the Company effected the Reverse Stock Split. Pursuant to the terms of equity awards granted under the Company’s equity plans, including the per share exercise price of options, the number of shares issuable under such options and the number of shares delivered upon the vesting and settlement of a restricted stock unit were proportionally adjusted to maintain their economic value, subject to adjustments for any fractional shares as described in such equity plans. In addition, the total number of shares of Common Stock that may be the subject of future grants under the equity plans, as well as any plan limits on the size of such grants, were adjusted and proportionately decreased as a result of the Reverse Stock Split. The conversion prices of any additional outstanding convertible securities and the exercise prices of any outstanding warrants were also proportionately adjusted in accordance with the terms of those securities. The Reverse Stock Split did not reduce the number of authorized shares of Common Stock and did not alter the par value.

No fractional shares were issued as a result of the Reverse Stock Split. Instead, the Company’s holders of record who otherwise would be entitled to receive fractional shares because they hold a number of shares not evenly divisible by the Reverse Stock Split ratio received an additional fraction of a share of Common Stock to round up to the next whole share. The Reverse Stock Split affected all stockholders proportionately and did not affect any stockholder’s percentage ownership of the Common Stock.

Form 8937, Part II, Box 15:

Stockholders are required to allocate their aggregate tax basis in their existing shares of Common Stock held immediately prior to the Reverse Stock Split among their shares of Common Stock held immediately after the Reverse Stock Split. Stockholders that have acquired different blocks of

Common Stock at different times or at different prices should consult their own tax advisors regarding the allocation of the tax basis of such shares.

Form 8937, Part II, Box 16:

The Reverse Stock Split is intended to be treated as a recapitalization for U.S. federal income tax purposes. Accordingly, a stockholder's aggregate tax basis in shares of Common Stock held immediately prior to the Reverse Stock Split is not changed as a result of the Reverse Stock Split. The tax basis of the shares of Common Stock received in the Reverse Stock Split is equal to the aggregate tax basis of the shares of Common Stock surrendered in exchange therefor. The basis per share of the post-split shares is determined by dividing the aggregate tax basis of the pre-split shares by the number of shares of Common Stock held immediately after the Reverse Stock Split (after giving effect to the 1-for-8 reverse stock split and any rounding for fractional shares).

Form 8937, Part II, Box 17:

The U.S. federal income tax treatment of the Reverse Stock Split is based on Section 368(a)(1)(E) of the Internal Revenue Code, which defines a recapitalization as a tax-free reorganization. Section 354(a)(1) of the Internal Revenue Code generally provides that no gain or loss is recognized by stockholders who exchange stock pursuant to such a reorganization.

The determination of a stockholder's tax basis in the shares received is governed by Section 358 of the Internal Revenue Code, which provides rules for carrying over basis in nonrecognition transactions. The holding period of the shares received is governed by Section 1223(1) of the Internal Revenue Code, which generally provides that the holding period of the shares received includes the holding period of the shares exchanged.

Form 8937, Part II, Box 18:

The Reverse Stock Split is intended to be treated as a recapitalization for U.S. federal income tax purposes. Therefore, stockholders generally should not recognize gain or loss upon the Reverse Stock Split. Stockholders should consult their own tax advisor with respect to the tax consequences resulting from the Reverse Stock Split.

Form 8937, Part II, Box 19:

The reportable tax year for reporting the tax effect of the Reverse Stock Split is 2026.