This document to remain on website until October 18, 2034 as required by Treas. Reg. Section 1.6045B-1(a)(3)

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

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

| Part Reporting | Issuer | | | | | |
|---|--|--|--|--|--|--|
| 1 Issuer's name | | | 2 Issuer's employer identification number (EIN) | | | |
| BIORA THERAPEUTICS, | INC | | 27-3950390 | | | |
| 3 Name of contact for additional information 4 Telephone No. of contact | | | 5 Email address of contact | | | |
| | Ų | | | | | |
| MEGAN COLLINS 833-727-2841 6 Number and street (or P.O. box if mail is not delivered to street address) of contact | | MEGAN.COLLINS@BIORATHERAPEUTICS.COM | | | | |
| 6 Number and street (or | P.O. box if mail is not o | lelivered to street address) of contact | 7 City, town, or post office, state, and ZIP code of contact | | | |
| 4330 LA JOLLA VILLAGE | DRIVE, SUITE 300 | | SAN DIEGO, CA 92122 | | | |
| 8 Date of action | 21 | 9 Classification and description | 8 | | | |
| | | | | | | |
| 10/18/2024 10 CUSIP number | 11 Carial number(a) | 1-for-10 REVERSE STOCK SPLIT | 12 Account number(a) | | | |
| 10 COSIP number | 11 Serial number(s) | 12 Ticker symbol | 13 Account number(s) | | | |
| 74319F404 | N/A | BIOR | N/A | | | |
| Part II Organizat | ional Action Attach | additional statements if needed. So | ee back of form for additional questions. | | | |
| Printer and the second | | | te against which shareholders' ownership is measured for | | | |
| the action ► On Oc | tober 9, 2024, Biora T | nerapeutics, Inc. ("The Company") red | ceived approval from its shareholders and the | | | |
| ACRES NO SECULO DE CONTRACTOR | | | fective October 18, 2024, 12:01 A.M. Eastern Time | | | |
| ("Effective Time"). Pursu | ant to the reverse sto | ck split, every ten (10) shares of the C | ompany's common stock issued and outstanding | | | |
| immediately prior to the I | Effective Time were au | tomatically converted into one (1) sha | are of common stock. No fractional share were issued | | | |
| in the transaction. Share | holders who would ot | herwise be entitled to the fractional sh | nare as a result of the reverse stock split, following the | | | |
| Effective Time, received | cash in lieu thereof. Ir | addition, effective as of the Effective | Time and based on the reverse stock split ratio, | | | |
| proportionate adjustmen | ts were made (i) in acc | ordance with the terms of the related | indentures, to the conversion rate of the Company's | | | |
| outstanding 7.25% Conve | ertible Senior Notes du | ue 2025 and 11.00%/13.00% Convertible | le Senior Secured Notes due 2028, and (ii) in accordance | | | |
| with the terms of the Con | npany's equity plans, t | o the number of shares subject to out | tstanding equity awards, the per-share exercise or | | | |
| purchase price (if any) wi | th respect to those av | ards, and the number of shares of co | mmon stock reserved for future issuance under | | | |
| such plans. The CUSIP r | umber for the Compa | ny's common stock changed from 743 | 319F305 to 74319F404. | | | |
| 15 Describe the guestit | ative offeet of the evan | izational action on the basis of the accum | vity in the hands of a LLC toyngyar as an adjustment now | | | |
| | | | rity in the hands of a U.S. taxpayer as an adjustment per | | | |
| O sinare or as a percent | Upo | on the effective time of the reverse sto | ock split, every ten (10) shares of common stock of the | | | |
| | The state of the s | | shares were issued in the transaction. Shareholders who | | | |
| Actual Communication of the Co | | | ractional share. As a result of the reverse stock split, the | | | |
| | and the second s | | nmon stock held immediately prior to the reverse | | | |
| stock split among the shares of common stock immediately held subsequent to the reverse stock split (including any fractional share interest for which cash was received). Shareholders should consult with their tax advisors to determine the tax impact of the transaction with respect | | | | | | |
| to their individual facts a | - 425°W | odia consult with their tax advisors to | o determine the tax impact of the transaction with respect | | | |
| to their marriadar racto di | ia di damatanodo. | manangane, anda an angan kanangan an a | | | | |
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| | | | ation, such as the market values of securities and the | | | |
| | | | re multiplied by ten (10). While the basis | | | |
| | | | anged (except to the extent the shareholder receives | | | |
| | | | cash in lieu of fractional shares will be treated as having | | | |
| received such fractional s | shares in the transacti | on, and then as having exchanged su | ch fractional shares for cash. The amount of any gain or | | | |
| | | , | the ratable portion of the tax basis that is allocated to | | | |
| | | | olders should consult with their tax advisors to | | | |
| determine the tax impact | of the transaction with | respect to their individual facts and | circumstances. | | | |
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| Print your name ► Eric d'Espathes Title ► Chief Financial Officer Print your name ► Eric d'Espathes Print your name ► Eric d'Espathes | Form 893 | 37 (12- | ·2017) | | | Page 2 |
|--|--|---|--|--|--|--|
| 18 Can any resulting loss be recognized? ► No gall or loss should be recognized by a shareholder as a result of the reverse stock split, except to the extent of any cash neceived for fractional shares. Shareholders should consult with their tax advisors to determine the tax impact of the transaction with respect to their individual facts and circumstances. 19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The reportable tax year is 2024. Further discussion of the reverse stock split can be found in the Form 8-K filed with the Securities and Exchange Commission on Dictable 11. 2705 att. Hisps://www.sec.gov/Probe-/Archives/odgar/data1580063000095017024114214/bior-20241009 htm Hisps://www.sec.gov/Probe-/A | Part I | | Organizational Action (continued) | | *************************************** | |
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