

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Scale AI, Inc.</u>		2 Issuer's employer identification number (EIN) <u>81-2516208</u>	
3 Name of contact for additional information <u>Investor Relations</u>	4 Telephone No. of contact <u>707-563-9239</u>	5 Email address of contact <u>stock-admin@scale.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>650 Townsend Street</u>		7 City, town, or post office, state, and ZIP code of contact <u>San Francisco, CA 94103</u>	
8 Date of action <u>June 12, 2025</u>		9 Classification and description <u>Classes A, AA, B, C, D, E, F of Common Stock</u>	
10 CUSIP number <u>N/A</u>	11 Serial number(s) <u>N/A</u>	12 Ticker symbol <u>N/A</u>	13 Account number(s) <u>N/A</u>

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 ►
On June 12, 2025, the issuer made a cash distribution to its common shareholders and it is expected to exceed current and accumulated earning and profits of the issuer.

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 ►
The issuer is expecting to exhaust all current and accumulated earnings and profits of the distribution as described above. 0% of the distribution will be treated as a taxable dividend. 100% will be treated as a return of basis. The portion of the distribution on common stock that is treated as a return of basis will reduce shareholders basis to the extent thereof. To the extent that the distribution exceeds shareholder basis, such excess will be capital gain to the shareholder.

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 ►
The issuer has determined that the distribution is 0% a taxable dividend and will be treated 100% as a return of basis. As an example, on June 12, 2025 on a per share basis each common share holder received \$16.8586. \$0 of this is a dividend and \$16.8586 is a return of basis.

Part II **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

Distributions to shareholders are to be recorded as dividends to the extent of the corporations earnings and profits in accordance with Section 316. To the extent distributions exceed current and accumulated earnings and profits, under Section 312, shareholders must apply the rules of Section 301(c) to determine if the distribution is a return of basis under Section 301(c)(2) or capital gain under Section 301(c)(3).

18 Can any resulting loss be recognized? ►No**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ►The reportable tax year is 2025.**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.

Signed by:

Signature ► Joshua Waldron

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Date ► July 12, 2025Print your name ► Joshua WaldronTitle ► VP, Finance and Accounting**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