





## REVERSE SPLIT ATTACHMENT:

NewLink Genetics Corporation

EIN: 42-1491350

Attachment to Form 8937

### Report of Organizational Actions Affecting Basis of Securities

#### Form 8937, Part I, Box 10

For clarity, 615151107 was the CUSIP number for NewLink Genetics Corporation before the effective time of the Merger (as defined below).

#### Form 8937, Part I, Box 12

For clarity, NLNK was the ticker symbol for NewLink Genetics Corporation before the effective time of the Merger (as defined below).

#### Form 8937, Part II, Box 14

On March 19, 2020, the Board of Directors of NewLink Genetics Corporation declared a 9-for-1 reverse stock split of the Corporation's common shares. Each shareholder of record on the close of business on the record date received 1 share of common stock for every 9 shares held. The record date for the reverse stock split was February 7, 2020, with the new shares distributed March 19, 2020. No fractional shares of NewLink Common Stock were issued, but instead each NewLink shareholder who was otherwise entitled to a fractional share received a cash amount determined by multiplying such fraction by the closing price of NewLink's common stock on the date of the effective time of the Merger as adjusted to give effect to the reverse stock split if not otherwise taken into account. For purposes of this attachment, the term "**Merger**" means the merger of Cyclone Merger Sub, Inc., a Delaware corporation and wholly owned subsidiary of NewLink Genetics Corporation ("**NewLink**"), with and into Lumos Pharma, Inc., a Delaware corporation ("**Lumos**"), with Lumos continuing its existence as the surviving corporation and as a direct, wholly owned subsidiary of NewLink.

#### Form 8937, Part II, Box 15

As a result of the 9-for-1 reverse stock split, shareholders received 1 share of common stock for every 9 shares held. In accordance with Internal Revenue Code Section 358, each shareholder is required to allocate the aggregate tax basis in his or her shares held immediately prior to the 9-for-1 reverse stock split among the shares of stock held immediately after the 9-for-1 reverse stock split (including any fractional shares). As a result, the number of shares held by each shareholder were reduced by a factor of 9, but each shareholder's total basis and proportionate interest in the Company remained the same.

The basis in the post-split shares must be allocated in a manner that reflects, to the greatest extent possible, the basis of the pre-split shares of stock that were acquired on the same date and at the same price. To the extent it is not possible to allocate in this manner, the basis of the pre-split shares surrendered must be allocated to the post-split shares received in a manner that minimizes the disparity in the holding periods of the surrendered shares whose basis is allocated to any particular share received. This could result in a particular share having a split basis and a split holding period. Each shareholder should consult with his, her or its tax advisor with respect to the computation of gain or loss and basis in connection with the reverse stock split based on his, her or its specific facts.

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#### Form 8937, Part II, Box 16

We caution that this is not tax advice and is provided only as guidance. Investors should consult their tax advisor. A shareholder will multiply the basis in each share held before the reverse stock split by 9 to determine the basis in each share held after the reverse stock split. The record date for the reverse split was February 7, 2020, and the distribution date was March 19, 2020. The data that supports this calculation is each shareholder's basis immediately before the reverse split and the number of shares owned following the reverse split. To the extent cash was received in lieu of fractional shares, include such fractional shares in the basis calculation above as holders are deemed to have received the fractional shares in the exchange and then immediately sold them for cash with resulting gain or loss on the sale. See the discussion in Box 15 above for further description of the specific allocation of basis when certain shares have a different basis per share and/or holding period.

#### Form 8937, Part II, Box 17

The applicable Internal Revenue Code sections upon which the tax treatment is based are IRC Sections 354, 358, 368(a)(1)(E) and 1001. Under IRC Section 368(a)(1)(E), the exchange is not taxable to shareholders. Under IRC Section 358, each shareholder's basis in his or her old stock will become the basis in the new stock that was received in the reverse stock split (including any fractional shares).

#### Form 8937, Part II, Box 18

Under current law, for U.S. Federal income tax purposes, except to the extent cash in lieu of fractional shares is received, there will be no U.S. taxable income, gain or loss to shareholders in connection with the 9-for-1 reverse stock split. The laws of jurisdictions other than the United States may impose income taxes on the receipt of additional shares and/or any cash for fractional shares. As such, investors should consult their tax advisors with respect to the potential tax consequences in light of their individual circumstances.

#### Form 8937, Part II, Box 19

This reverse stock split was completed on March 19, 2020. Consequently, the reportable tax year of the NewLink shareholders for reporting the tax effect of the reverse stock split is the tax year that includes the March 19, 2020 date. This is the 2020 calendar year for those NewLink shareholders who report taxable income on the basis of a calendar year.