

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.

Blank lines for listing Internal Revenue Code sections.


18 Can any resulting loss be recognized? ▶ See attachment.

Blank lines for providing information on resulting loss recognition.

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

Blank lines for providing other information necessary for the adjustment.

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.

Sign Here
Signature ▶  Date ▶ Oct 15, 2024
Print your name ▶ Nate Olmstead Title ▶ SVP + CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Penguin Solutions, Inc. (F/K/A SMART Global Holdings, Inc.)

EIN: 98-1013909

Attachment to Form 8937

Form 8937, Part I, Box 12:

Prior to the Name Change (described in Part II, Line 14 below), shares of SMART Global Holdings, Inc. (“SGH”) common stock traded under the ticker symbol “SGH.” Following the Name Change, such securities began to trade under the ticker symbol “PENG.”

Form 8937, Part II, Box 14:

On October 15, 2024, SGH changed its name to Penguin Solutions, Inc. (the “Name Change”).

Form 8937, Part II, Boxes 15 and 16:

The Name Change is intended to be treated as a reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended. A shareholder’s basis in their shares of Penguin stock is expected to be the same as their basis in their shares of SGH stock prior to the Name Change.

Form 8937, Part II, Box 17:

Sections 354, 358, and 368(a).

Form 8937, Part II, Box 18:

No.

Form 8937, Part II, Box 19:

The Name Change occurred during the tax year ending August 29, 2025.