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

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)
WISeQey Corp.		98-1972591
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
John O'Hara	0041 22 594 30 00	info@wisekey.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact
4 Esplanade de Pont-Rouge		1212 Grand-Lancy
8 Date of action	9 Classification and description	
10/01/2026	Ordinary shares	

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
G9724F 105		WQEY	

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 attached.

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 attached.

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 attached.

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 attached.

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

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

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.

Signature ▶  Date ▶ 10 November 2026

Print your name ▶ John O'Hara Title ▶ CFO

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

WISeQey Corp.

EIN: 98-1972591
Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the "Code"), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger (as defined below). The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. You are encouraged to consult your own tax advisor regarding the particular consequences of the Merger to you. Please read the Form F-4 that was filed with the Securities and Exchange Commission on July 16, 2026, noting especially the discussion therein under the heading "U.S. Federal Income Tax Considerations." You may access the F-4 [here].

Line 14: On October 1, 2026, WISeKey International Holding AG ("WISeKey CH") merged (the "Merger") with and into its wholly owned subsidiary, WISeQey Corp. (previously known as 'WISeKey International Corp.' and hereinafter "WISeQey BVI"), with WISeQey BVI as the surviving entity of the Merger and WISeKey CH being dissolved by means of absorption by WISeQey BVI and without a formal liquidation procedure.

As a result of the Merger:

1. Holders of WISeKey CH Class B Shares, par value CHF 0.10 per share (each, a "WISeKey CH Class B Share"), received, with respect to each WISeKey CH Class B Share held immediately prior to the effectiveness of the Merger, either:
    - one (1) WISeQey BVI ordinary share (each, a "WISeQey BVI Ordinary Share"), or
    - ten (10) WISeQey BVI Class B shares (each, a "WISeQey BVI Class B Share"), subject to such holders' timely and valid election and to the "WISeKey BVI Class B Share Cap" as described in the Form F-4 filed with the Securities and Exchange Commission ("SEC") on July 16, 2026;

    Holders of WISeKey CH Class B Shares who did not validly or timely make the election to receive WISeQey BVI Ordinary Shares or WISeQey BVI Class B Shares received one (1) WISeQey BVI Ordinary Share for each WISeKey CH Class B Share held immediately prior to the effectiveness of the Merger.

2. Holders of WISeKey CH Class A Shares, par value CHF 0.01 per share (each, a "WISeKey CH Class A Share"), received, with respect to each WISeKey CH Class A Share held immediately prior to the effectiveness of the Merger, either:
    - one (1) WISeQey BVI Class F share (each, a "WISeQey BVI Class F Share"), or

- one (1) WISeQey BVI Class B Share, subject to such holders' timely and valid election and to the "WISeKey BVI Class B Share Cap" as described in the Form F-4 filed with the SEC on July 16, 2026.

Holders of WISeKey CH Class A Shares who did not validly or timely make the election to receive WISeQey BVI Class F Shares or WISeQey BVI Class B Shares received one (1) WISeQey BVI Class F Share for each WISeKey CH Class A Share held immediately prior to the effectiveness of the Merger.

3. Holders of WISeKey CH American Depositary Shares, each representing the right to receive one-half (1/2) of one WISeKey CH Class B Share (each, a "WISeKey CH ADS"), received, with respect to each WISeKey CH ADS held immediately prior to the effectiveness of the Merger, subject to the applicable terms of the deposit agreement for the WISeKey CH ADSs, one-half (1/2) of one WISeQey BVI Ordinary Share.

Additional details regarding the Merger can be found in the Form F-4 filed with the SEC on July 16, 2026, found here:
https://www.sec.gov/Archives/edgar/data/2107968/000121390026078729/ea0292849-03.htm

In particular, please refer to the discussion under the heading "*U.S. Federal Income Tax Considerations*."

Line 15: The Merger had no quantitative effect on the aggregate tax basis of the WISeKey CH shares in the hands of a U.S. Holder. It is intended that the Merger qualify as a reorganization within the meaning of Code Section 368(a)(1)(F). The aggregate tax basis for U.S. federal income tax purposes of the WISeQey BVI Ordinary Shares or WISeQey BVI Class B Shares (or both) received by a U.S. Holder in the Merger is equal to such U.S. Holder's aggregate adjusted tax basis of the WISeKey CH Class B Shares or WISeKey CH ADSs surrendered in exchange therefor, in accordance with Section 358(a). The aggregate tax basis for U.S. federal income tax purposes of the WISeQey BVI Class F Shares or WISeQey BVI Class B Shares (or both) received is equal to the relevant holder's aggregate adjusted tax basis of the WISeKey CH Class A Shares surrendered in exchange therefor.

Under Section 358(b), the U.S. Holder's aggregate adjusted tax basis in the WISeQey BVI shares received is allocated among the WISeQey BVI Ordinary Shares or WISeQey BVI Class B Shares (or both) received, or the WISeQey BVI Class F Shares or WISeQey BVI Class B Shares (or both) received, as applicable, in proportion to the relative fair market values of such shares.

Line 16: See Line 15.

Line 17: This tax treatment is based upon Code Sections 368(a)(1)(F), 354 and 358.

Line 18: Provided the Merger qualifies as a reorganization within the meaning of Code Section 368(a)(1)(F), no loss should be recognized by U.S. Holders.

Line 19: The Merger was legally effective on October 1, 2026. A U.S. Holder's reportable taxable year for reporting the tax consequences of the Merger is the taxable year of the U.S. Holder that includes October 1, 2026. For a U.S. Holder whose taxable year is the calendar year, the reportable tax year is 2026.