

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Neurogene Inc.		98-0542593	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Christine Mikail	(877) 237-5020	info@neurogene.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	
535 W 24th Street, 5th Floor		New York, NY 10011	
8 Date of action		9 Classification and description	
12/18/2023		1-for-4 reverse stock split	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
64135M105	N/A	NGNE	N/A

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 December 13, 2023 and December 14, 2023, Neurogene Inc. (formerly Neoleukin Therapeutics, Inc.) (the "Company") received approval from its stockholders and the Company's Board of Directors, respectively, to effect a reverse stock split for its common stock effective December 18, 2023, 12:02 A.M. Eastern Time ("Effective Time"). Pursuant to the reverse stock split, every four (4) shares of the Company's common stock issued and outstanding immediately prior to the Effective Time were automatically converted into one (1) share of common stock. No fractional shares were issued in the transaction. Stockholders who would otherwise be entitled to a fractional share as a result of the reverse stock split, following the Effective Time, received cash in lieu thereof. In addition, effective as of the Effective Time and based on the reverse stock split ratio, proportionate adjustments were made to the exercise prices and number of shares of the Company's common stock underlying the Company's outstanding equity awards and prefunded warrants for common stock, as well as the number of shares of common stock issuable under the Company's equity incentive plan and employee stock purchase plan.

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 ▶ Upon the Effective Time of the reverse stock split, every four (4) shares of common stock of the Company automatically converted to one (1) share of common stock. No fractional shares were issued in the transaction. Stockholders who would otherwise receive a fractional share received a cash payment in lieu of such fractional share. As a result of the reverse stock split, the Company's stockholders are required to allocate the aggregate tax basis in their common stock held immediately prior to the reverse stock split among the shares of common stock held immediately subsequent to the reverse stock split (including any fractional share interest for which cash was received). Stockholders should consult with their tax advisors to determine the tax impact of the transaction with respect to their individual facts and circumstances.

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 ▶ Post-split (new) basis per share = pre-split (old) basis per share multiplied by four (4). While the basis "per share" is affected, the basis of the stockholder's total investment remains unchanged (except to the extent the stockholder received cash in lieu of payments for a resulting fractional share). Stockholders who received cash in lieu of fractional shares will be treated as having received such fractional shares in the transaction, and then as having exchanged such fractional shares for cash. The amount of any gain or loss recognized as a result of such exchange will be equal to the difference between the ratable portion of the tax basis that is allocated to such fractional share and the cash received in lieu of such fractional share. Stockholders should consult with their tax advisors to determine the tax impact of the transaction with respect to their individual facts and circumstances.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC sections 358(b)(1), 368(a), 354(a) and 1001

18 Can any resulting loss be recognized? ▶ No gain or loss should be recognized by a stockholder as a result of the reverse stock split, except to the extent of any cash received for fractional shares. Stockholders 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 2023.

Further discussion of the reverse stock split can be found in the Form 8-K filed with the Securities and Exchange Commission on December 19, 2023, at <https://www.sec.gov/ix?doc=/Archives/edgar/data/0001404644/000119312523298152/d648703d8k.htm>

THE U.S. FEDERAL INCOME TAX CONSEQUENCES SUMMARIZED ABOVE ARE FOR GENERAL INFORMATION ONLY AND DO NOT CONSTITUTE TAX ADVICE OR PURPORT TO BE COMPLETE OR TO DESCRIBE THE CONSEQUENCES THAT MAY APPLY TO PARTICULAR CATEGORIES OF STOCKHOLDERS. EACH STOCKHOLDER SHOULD CONSULT ITS OWN TAX ADVISOR AS TO THE PARTICULAR U.S. FEDERAL INCOME TAX CONSEQUENCES THAT MAY APPLY TO SUCH STOCKHOLDER (INCLUDING THE TREATMENT OF PAYMENTS RECEIVED IN CONNECTION WITH THE TRANSACTION, THE ALLOCATION OF SUCH PAYMENTS, AND THE ALLOCATION OF BASIS AND HOLDING PERIOD) AS WELL AS ANY U.S. FEDERAL NON-INCOME, STATE, LOCAL OR FOREIGN TAX CONSEQUENCES THAT MAY APPLY TO SUCH STOCKHOLDER. THE INFORMATION CONTAINED WITHIN THIS FORM DOES NOT CONSTITUTE A TAX OPINION OR ADVICE.

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 ▶ A signed copy is maintained by the Issuer. Date ▶ _____

Paid Preparer Use Only	Print your name ▶ <u>Christine Mikail</u>	Preparer's signature	Title ▶ <u>Chief Financial Officer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ _____		Date	Firm's EIN ▶ _____	
	Firm's address ▶ _____			Phone no. _____	