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 FansUnite Entertainment Inc	2 Issuer's employer identification number (EIN) No EIN
3 Name of contact for additional information Graeme Moore	4 Telephone No. of contact 5 Email address of contact graeme@fansunite.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Suite 2700 - 1133 Melville St	7 City, town, or post office, state, and ZIP code of contact Vancouver, BC, Canada
8 Date of action August	9 Classification and description Return of basis distribution

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
30727R		FANS	

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 ▶ A cash distribution ("the Distribution") was made to shareholders. The date of the original action was September 4, 2024.

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 ▶ Every shareholder was entitled to a Distribution equalling CA$0.0725 per share.

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 ▶ Per section 301(c)(1) there was no distribution resulting from E&P, which would be classified as a taxable dividend. 100% of the distribution, per section 301(c)(2) and/or section 301(c)(3) is a non-E&P distribution, either return of basis or gain.

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

301(c)(1), 301(c)(2), 301(c)(3)

18 Can any resulting loss be recognized? ▶ Generally, no gain or loss will be recognized for tax purposes as a result of the Distribution. The shareholder's cost basis should be adjusted to reflect the section 301(c)(2) return of basis distribution which may affect the gain or loss realized upon the disposition of the shares

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

The Distribution occurred on September 4, 2024. As a result, the basis adjustments in the shares of FansUnite common. stock should be reported in the taxable year that includes this date.
In the case of shareholders who are calendar year taxpayers, the Distribution is reportable in the tax year ending December 31,2024.

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 ▶ Graeme Moore Date ▶ January 31, 2025

Print your name ▶ Graeme Moore Title ▶ Chief Financial Officer

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