

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Sigilon Therapeutics, Inc.		47-4005543	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Josias Pontes	617-336-7540	notices@sigilon.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
100 Binney St, STE 600		Cambridge, MA 02142	
<b>8</b> Date of action		<b>9</b> Classification and description	
May 22, 2023		Common Stock Issuance by way of Reverse Stock Split of Common Stock	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
82657L107		SGTX	

**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 May 22, 2023, Sigilon Therapeutics, Inc. (the "Company") effected a 1 for 13 reverse stock split of its common stock (the "Reverse Stock Split"). No fractional shares were issued in the Reverse Stock Split and cash was paid in lieu of fractional shares.

**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 ▶ The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders.

Company stockholders generally will not recognize gain or loss as a result of the Reverse Stock Split, except to the extent a stockholder received cash in lieu of a fractional share. The aggregate adjusted tax basis in the shares of common stock received pursuant to the Reverse Stock Split equals the aggregate adjusted tax basis of the shares of common stock exchanged therefor. A stockholder that is a U.S. holder who receives cash in lieu of a fractional share of common stock pursuant to the Reverse Stock Split generally will be treated as having received that fractional share, and then as having sold to the Company that fractional share of Company common stock. As a result, such holder will recognize gain or loss equal to the difference between the amount of cash received for such fractional share and portion of such stockholder's tax basis in the common stock allocated to the fractional 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 ▶ With respect to the Reverse Stock Split, there is no change in basis, other than that the basis allocated to a fractional share deemed received in the Reverse Stock Split that was deemed received and sold will no longer be included in the shareholder's tax basis in its Company common stock.

**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
Code Sections 368(a), 354(a), 356, 358, and 1001

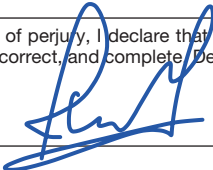
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**18** Can any resulting loss be recognized? ▶ In general, a shareholder who receives cash payment in lieu of a fractional share will recognize capital gain or loss equal to the difference between the amount received in lieu of the fractional share and the portion of the holder's tax basis of the pre-Reverse Stock Split shares that is allocable to the fractional share. Such gain or loss generally will be long-term capital gain or loss if the shareholder's holding period in its pre-Reverse Stock Split shares is more than one year as of the Reverse Stock Split. The deductibility of net capital losses by individuals and corporations is subject to limitations.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The stock basis adjustment and any gain or loss will be taken into account in the tax year of the shareholder during which the Reverse Stock Split occurred (e.g., 2023 for calendar year taxpayers).

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**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 ▶ 06/09/2023  
Print your name ▶ Josias Pontes Title ▶ Chief Financial Officer

<b>Paid Preparer Use Only</b>	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.