

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.](#)

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 ▶ 9/12/2023

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

Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

Distribution of SharkNinja, Inc. Ordinary Shares

Box 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 Monday, July 31, 2023, JS Global Lifestyle Company Limited (Stock code: 1691.HK) (“**JS Global**”) distributed to its shareholders who held JS Global ordinary shares on July 4, 2023 (the “**Record Date**”) one SharkNinja ordinary share (each a “**SN Ordinary Share**”) for every 25 ordinary shares of JS Global held by such shareholder as of the Record Date (the “**Distribution**”). Upon completion of the Distribution, SharkNinja, Inc. became an independent public company, with its SN Ordinary Shares trading on the New York Stock Exchange under the ticker symbol “SN.”

Box 15

Describe the quantitative effect of the organizational action on the basis of the security in the hands of the U.S. taxpayer as an adjustment per share or as a percentage of old basis.

The Distribution was a taxable distribution by JS Global for U.S. federal income tax purposes. Under section 301(d) of the U.S. Internal Revenue Code of 1986, as amended, (the “**Code**”) JS Global shareholders as of the Record Date have an initial tax basis in the SN Ordinary Shares received in the Distribution equal to the fair market value of the SN Ordinary Shares at the time of the Distribution.

U.S. federal income tax law does not specifically identify how to determine the fair market value of the SN Ordinary Shares for purposes of section 301(d). One method for determining such fair market value is to utilize the opening share price on the New York Stock Exchange for the SN Ordinary Shares on July 31, 2023 (the first trading day after the Distribution), which is \$30.05. SharkNinja and JS Global each intend to use \$30.05 as the fair market value of an SN Ordinary Share for its own reporting purposes, but this valuation is not binding on the IRS or the courts, and the IRS may assert that a different value should be used (e.g., a value based on an average or weighted average calculation of trading prices over one or more trading days or other methodology). Shareholders of JS Global ordinary share as of the Record Date are urged to consult their own tax advisor as to how to determine the fair market value of SN Ordinary Shares received in the Distribution.

For information on any impact of the Distribution to shareholders' adjusted tax basis in ordinary shares of JS Global, JS Global shareholders as of the Record Date should review the Form 8937 prepared by JS Global, available at <https://www.jsgl.com/en/investor.html>.

Box 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 the response in Box 15.

Box 17

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

Section 301 of the Code.

Box 18

Can any resulting loss be recognized?

Not applicable.

Box 19

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

The Distribution occurred on July 31, 2023. For calendar year taxpayers, the Distribution is to be reported in the 2023 tax year.