

Kalaris Tx, Inc. (formerly known as Kalaris Therapeutics, Inc.)
EIN: 84-3332679
Attachment to Form 8937

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Form 8937, Part I, Box 9:

Kalaris Tx, Inc. (formerly known as Kalaris Therapeutics, Inc.) capital stock

Form 8937, Part II, Box 14:

On March 18, 2025, pursuant to the Agreement and Plan of Merger, dated as of November 7, 2024, by and among Kalaris Therapeutics, Inc. (formerly known as AlloVir, Inc.) (“AlloVir”), Aurora Merger Sub, Inc. (“Merger Sub”), a wholly owned subsidiary of AlloVir, and Kalaris Tx, Inc. (formerly known as Kalaris Therapeutics, Inc.) (“Kalaris”) (such agreement, the “Merger Agreement”) (available at <https://www.sec.gov/ix?doc=/Archives/edgar/data/0001754068/000119312525019332/d888593ds4a.htm>), Merger Sub merged with and into Kalaris, with Kalaris surviving as a wholly owned subsidiary of AlloVir (the “Merger” and the effective time of the Merger, the “Effective Time”).

At the Effective Time, (a) each share of Kalaris Series A preferred stock, par value \$0.00001 per share, Kalaris Series B-1 Preferred Stock, par value \$0.00001 per share, and Kalaris Series B-2 Preferred Stock, par value \$0.00001 per share (“Kalaris Preferred Stock”), converted into one share of Kalaris common stock, par value \$0.00001 per share (“Kalaris Common Stock”) (the “Kalaris Preferred Stock Conversion”), and (b) each share of Kalaris Common Stock issued and outstanding (after giving effect to the Kalaris Preferred Stock Conversion) converted into the right to receive 0.2016 shares of AlloVir common stock.

No fractional shares of AlloVir common stock were issued in the Merger. Instead, each holder of shares of Kalaris Common Stock who would otherwise have been entitled to receive a fractional share of AlloVir common stock received a cash payment in the amount equal to such fractional part of a share of AlloVir common stock multiplied by \$9.66 (the last reported sale price of AlloVir common stock at the end of regular trading hours on Nasdaq on the last trading day prior to the Effective Time).

The Merger is intended to qualify as a reorganization under Section 368(a) of the Internal Revenue Code of 1986, as amended (the “Code”).

Form 8937, Part II, Box 15:

The Merger is intended to qualify as a reorganization under Section 368(a) of the Code and the following description assumes that the Merger constitutes a reorganization under Section 368 of the Code.

As a result of the Kalaris Preferred Stock Conversion, a holder’s aggregate tax basis in the shares of Kalaris Common Stock received in the Kalaris Preferred Stock Conversion will be equal to such holder’s aggregate tax basis in the shares of Kalaris Preferred Stock converted by such

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holder. As a result of the Merger, a holder of shares of Kalaris Common Stock who received shares of AlloVir common stock in the Merger generally will have an aggregate tax basis in the shares of AlloVir common stock such holder received in the Merger equal to the holder's aggregate adjusted tax basis in the shares of Kalaris Common Stock exchanged therefor, reduced by the basis allocable to any fractional share of AlloVir common stock for which cash is received.

Treasury Regulations provide detailed rules for allocating the tax basis of the shares of Kalaris stock surrendered among the shares of AlloVir common stock received. If a shareholder acquired different blocks of Kalaris stock at different prices, the tax basis of each block of AlloVir common stock received by such holder in the Merger will be determined on a block-by-block basis depending upon the tax basis of the blocks of Kalaris stock exchanged.

Shareholders are urged to consult their own tax advisors as to the specific tax consequences of the Merger to them, including the applicable federal, state, local and foreign tax consequences of the Merger to them, the determination of basis in each share of AlloVir common stock received in the Merger, and the impact of the receipt of cash in lieu of fractional shares on such basis.

Form 8937, Part II, Box 16:

See response to Box 15, above.

Form 8937, Part II, Box 18:

Generally, no. A shareholder who received shares of AlloVir common stock in the Merger may not recognize a loss, except with respect to cash received in lieu of a fractional share. Each shareholder will be treated as receiving such cash in redemption of its fractional share and gain or loss may be recognized on such redemption, based on the difference between the amount of cash received in lieu of the fractional share of AlloVir common stock and the portion of the shareholder's aggregate adjusted tax basis in the shares of Kalaris Common Stock exchanged therefor which is allocable to the fractional share.

Form 8937, Part II, Box 19:

The Merger was consummated on March 18, 2025. Consequently, the reportable year for holders of Kalaris Common Stock for reporting the tax effect of the Merger is the taxable year that includes March 18, 2025 (e.g. 2025 for calendar-year taxpayers).