

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name PLURI INC		2 Issuer's employer identification number (EIN) 98-0351734	
3 Name of contact for additional information PLURI INVESTOR RELATIONS	4 Telephone No. of contact 347-973-2098	5 Email address of contact investor.relations@pluri-biotech.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact MATAM ADVANCE TECH PARK, BUILDING 5		7 City, town, or post office, state, and ZIP code of contact HAIFA, ISRAEL 3508409	
8 Date of action 4/1/2024		9 Classification and description REVERSE STOCK SPLIT AT A RATIO OF 1:8 FOR ALL COMMON STOCK	
10 CUSIP number 72942G203	11 Serial number(s) N/A	12 Ticker symbol PLUR	13 Account number(s) 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 APRIL 1, 2024, PLURI INC IMPLEMENTED A REVERSE STOCK SPLIT. THIS RESULTED IN EIGHT OUTSTANDING PRE-SPLIT SHARES OF COMMON STOCK TO AUTOMATICALLY COMBINE TOGETHER INTO ONE NEW SHARE OF COMMON STOCK, WITHOUT ANY ACTION ON THE PART OF THE SHAREHOLDERS. THE TOTAL NUMBER OF OUTSTANDING SHARES OF COMMON STOCK WILL BE REDUCED PROPORTIONATELY AS WELL. NO FRACTIONAL SHARES WILL BE ISSUED AS A RESULT OF THE REVERSE SPLIT, AS ANY FRACTIONAL SHARES RESULTING FROM THE REVERSE SPLIT WILL BE ROUNDED UP TO THE NEAREST WHOLE SHARE ON A PER SHAREHOLDER BASIS. THE COMPANY'S COMMON SHARES WILL BEGIN TRADING ON A POST-SPLIT BASIS AT THE MARKET AS OF APRIL 1, 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 ▶

THE NUMBER OF AUTHORIZED AND OUTSTANDING SHARES WILL BE PROPORTIONATELY REDUCED AS A RESULT OF THE REVERSE SPLIT, AND THE REVERSE SPLIT WILL NOT ADVERSELY AFFECT ANY OTHER CLASS OF STOCK OF THE COMPANY. ADDITIONALLY, THE COMPANY WILL NOT PAY MONEY OR ISSUE SCRIP TO SHAREHOLDERS WHO WOULD OTHERWISE BE ENTITLED TO RECEIVE A FRACTIONAL SHARE AS A RESULT OF THE REVERSE SPLIT. IN ACCORDANCE WITH IRC SECTION 307(a), SHAREHOLDERS MUST ALLOCATE THE AGGREGATE TAX BASIS IN THEIR COMMON SHARES HELD IMMEDIATELY PRIOR TO THE REVERSE STOCK SPLIT AMONG THE COMMON SHARES HELD IMMEDIATELY AFTER THE TRANSACTION, INCLUDING FRACTIONAL SHARES DEEMED RECEIVED.

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 ▶

AS STATED IN LINE 15, THE REVERSE SPLIT WILL NOT HAVE ANY EFFECT ON THE BASIS OF ANY SHARES OF THE COMPANY. BECAUSE NO FRACTIONAL SHARES WERE ISSUED, THE AGGREGATE TAX BASIS OF PLURI INC COMMON SHARES HELD BY A SHAREHOLDER IMMEDIATELY AFTER THE REVERSE STOCK SPLIT COULD BE DIFFERENT THAN THE AGGREGATE TAX BASIS IMMEDIATELY PRIOR TO THE REVERSE SPLIT, BY AN AMOUNT EQUAL TO THE AGGREGATE TAX BASIS ALLOCATED TO THE FRACTIONAL SHARE, IF ANY. ADDITIONALLY, WHILE THE BASIS OF THE SHAREHOLDER'S TOTAL INVESTMENT REMAINS UNCHANGED, THE BASIS "PER SHARE" IS IMPACTED. FOR INSTANCE, IF A SHAREHOLDER'S PER SHARE COST BASIS IS \$10 BEFORE THE REVERSE STOCK SPLIT, THE PER SHARE COST BASIS WILL BE \$80 AFTER THE REVERSE STOCK SPLIT.

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 SECTION 305(a), IRC SECTION 307(a)

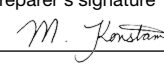
18 Can any resulting loss be recognized? ▶ _____
THE REVERSE STOCK SPLIT IS A NON-TAXABLE TRANSACTION, AND THEREFORE NO GAIN OR LOSS IS RECOGNIZED AS A RESULT OF THE TRANSACTION.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
THE BASIS ADJUSTMENTS DESCRIBED ABOVE WERE TAKEN INTO ACCOUNT IN THE TAX YEAR OF A SHAREHOLDER DURING WHICH THE REVERSE STOCK SPLIT OCCURRED (I.E. 2024 FOR CALENDAR YEAR TAXPAYERS).

THE INFORMATION SET FORTH IN THIS FORM 8937 REGARDING THE REVERSE STOCK SPLIT DOES NOT CONSTITUTE TAX ADVICE, DOES NOT TAKE INTO ACCOUNT ANY SHAREHOLDER SPECIFIC FACTS AND CIRCUMSTANCES, AND DOES NOT PURPORT TO BE A COMPLETE SUMMARY OF THE TAX CONSEQUENCES OF THE TRANSACTION. SHAREHOLDERS SHOULD CONSULT THEIR OWN TAX ADVISORS WITH RESPECT TO THE SPECIFIC TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT.

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 ▶ **2024-05-15**

Paid Preparer Use Only	Print your name ▶ CHEN FRANCO-YEHUDA	Title ▶ CHIEF FINANCIAL OFFICER			
	Print/Type preparer's name MIRIAM C. KONSTAM, CPA	Preparer's signature 	Date 5/15/2024	Check <input type="checkbox"/> if self-employed	PTIN P01263610
	Firm's name ▶ MK TAX LTD	Firm's EIN ▶ 98-1370298		Phone no. 212-203-0100	
	Firm's address ▶ 224 JAFFA ROAD, 7TH FLOOR, JERUSALEM, ISRAEL 9438311				

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054