

## 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)	
Core Laboratories Inc. (formerly Core Laboratories Luxembourg S.A.)		98-1164194	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Aimee Burhoe	713-328-6127	aimee.burhoe@corelab.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	
6316 Windfern Rd		Houston, TX 77040	
<b>8</b> Date of action		<b>9</b> Classification and description	
See Attachment		See Attachment	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
21867A 105	N/A	CLB	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 ▶ **See Attachment**

**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 ▶ **See Attachment**

**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 Attachment**

**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 Attachment

Blank lined area for providing Internal Revenue Code section(s) and subsection(s).

18 Can any resulting loss be recognized? ▶ See Attachment

Blank lined area for providing information regarding resulting loss recognition.

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

Blank lined area for providing other information necessary to implement the adjustment.

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 ▶ Aimee Burhoe Date ▶ 6/14/2023

Print your name ▶ Aimee Burhoe Title ▶ Tax Director

**Paid Preparer Use Only**

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.	

## Core Laboratories N.V.

### Attachment to Form 8937

The information contained in this attachment is provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary of certain US federal income tax laws and regulations that may be relevant for purposes of determining the effects of the Downstream Merger and the Domestication (both defined below) on the tax basis of common shares of Core Laboratories N.V. (“CLNV”), or common stock of Core Laboratories, Inc. (“CLI”) received pursuant to the Downstream Merger and the Domestication, for “U.S. Holders.” For purposes of this attachment, a “U.S. Holder” means a beneficial owner of CLNV common shares or CLI common stock received pursuant to the Downstream Merger and the Domestication, that, for U.S. federal income tax purposes, is treated as any of the following: (i) an individual who is a citizen or resident of the United States; (ii) a corporation (or other entity taxable as a corporation for U.S. federal income tax purposes) created or organized under the laws of the United States, any state thereof, or the District of Columbia; (iii) an estate, the income of which is subject to U.S. federal income tax regardless of its source; or, (iv) a trust that (a) is subject to the primary supervision of a U.S. court and all substantial decisions of which are subject to the control of one or more “United States persons” (within the meaning of Section 7701(a)(30) of the Code), or (b) has a valid election in effect to be treated as a United States person for U.S. federal income tax purposes.

The information contained in this attachment does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. The information contained in this attachment is illustrative only, and is being provided pursuant to Code Section 6045B and as a convenience to shareholders and their tax advisors for purposes of establishing their specific tax positions. Shareholders are urged to consult their tax advisors regarding the particular consequences of the Downstream Merger and the Domestication to them, including the applicability and effect of all U.S. federal, state and local and foreign tax laws.

Shareholders should also review the proxy statement/prospectus filed on February 28, 2023, available at: <https://www.sec.gov/Archives/edgar/data/1000229/000119312523054229/d407112ddefm14a.htm>.

### Part II

**Line 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 1, 2023, CLNV, a Netherlands public company with limited liability, merged with and into its wholly-owned subsidiary Core Laboratories Luxembourg S.A. (“CLSA”), a Luxembourg public limited liability company, with CLSA surviving (the “Downstream Merger”). Thereafter on May 1, 2023, under the laws of Luxembourg and the Delaware General Corporation Law, CLSA migrated out of Luxembourg and redomesticated as a Delaware corporation and thereupon changed its corporate name to Core Laboratories Inc. (the “Domestication”).

Both the Downstream Merger and the Domestication are intended to qualify as a form of “reorganization” within the meaning of Code Section 368(a), with the Domestication intended specifically to qualify as a “reorganization” within the meaning of Section 368(a)(1)(F).

In connection with the Downstream Merger and the Domestication, issued and outstanding CLNV common shares were converted into shares of CLI common stock on a one-for-one basis (except for shares held by CLNV shareholders exercising withdrawal rights under Dutch law and receiving cash compensation instead). Note that, for U.S. federal income tax purposes, immediately subsequent to the Downstream Merger but immediately prior to consummation of the Domestication, U.S. Holders (and all other CLNV shareholders not exercising withdrawal rights), briefly owned ordinary shares of CLSA deemed received in exchange for common shares of CLNV surrendered, which shares were then immediately deemed exchanged for CLI common stock pursuant to the Domestication.

**Line 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.**

Assuming the Downstream Merger and the Domestication each qualify as a “reorganization” within the meaning of Code Section 368(a), and assuming CLNV was not a passive foreign investment company under Code Section 1297 for any taxable year during which the applicable U.S. Holder held CLNV common shares, the tax basis of a share of CLI common stock received by a U.S. Holder should equal the adjusted tax basis in the CLNV common share surrendered, increased by gain recognized by such U.S. Holder (if any) or by amounts included in income as a deemed dividend by such U.S. Holder, in each case as a result of the application of Code Section 367(b) to the Domestication as discussed below. Whether any amount of gain will be required to be recognized or any deemed dividend included in income will depend on the value of shares held by a U.S. Holder at the time of the Domestication, as well as the percentage ownership of the U.S. Holder by vote or value, and whether certain elections are made.

*U.S. Holders owning shares with a fair market value of less than \$50,000*

If Code Section 367(b) applies to the Domestication, a U.S. Holder who, at the time of the Domestication, beneficially owns shares with a fair market value of less than \$50,000 (as determined on the effective date of the Domestication) should not be required to recognize any gain (or loss) under Code Section 367(b) in connection with the Domestication, and generally should not be required to include in income as a deemed dividend any part of the “all earnings and profits amount” (within the meaning of Treasury Regulation Section 1.367(b)-2(d)) attributable to the shares owned directly by such U.S. Holder.

*U.S. Holders owning shares with a fair market value of \$50,000 or more (but who are not 10% U.S. Holders)*

If Code Section 367(b) applies to the Domestication, a U.S. Holder who, at the time of the Domestication, is not a 10% U.S. Holder (defined below) and beneficially owns shares with a fair market value of \$50,000 or more (as determined on the effective date of the Domestication) must

either (a) recognize gain (if any), but not a loss, with respect to the Domestication or, in the alternative, (b) may elect to include in income as a deemed dividend the “all earnings and profits amount” (within the meaning of Treasury Regulation Section 1.367(b)-2(d)) attributable to the shares owned directly by such U.S. Holder.

*U.S. Holders qualifying as 10% U.S. Holders.*

If Code Section 367(b) applies to the Domestication, a U.S. Holder who, at the time of the Domestication, beneficially owns (directly, indirectly or by attribution) 10% or more of the total combined voting power of all share classes or 10% or more of the total value of all share classes (a “10% U.S. Holder”), is generally required to include in income as a deemed dividend the “all earnings and profits amount” attributable to the shares owned directly by such 10% U.S. Holder.

**Line 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 above.

**Line 17 – List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.**

Code Sections 354, 358, 367, 368, and related Treasury Regulations.

**Line 18 – Can any resulting loss be recognized?**

Shareholders will generally not recognize loss with respect to the Downstream Merger or the Domestication.

**Line 19 – Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

The Downstream Merger and Domestication affect applicable shareholders’ tax years that include May 1, 2023.