

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|---|--|--|-----------------------------|
| 1 Issuer's name Applied UV Inc. | | 2 Issuer's employer identification number (EIN) 84-4373308 | |
| 3 Name of contact for additional information Michael Riccio | 4 Telephone No. of contact 914-665-6100 | 5 Email address of contact mike.riccio@sterilumen.com | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 150 N Macquesten Parkway | | 7 City, town, or post office, state, and ZIP code of contact Mount Vernon, NY 10550 | |
| 8 Date of action 5/31/23 and 12/12/23 | | 9 Classification and description 5/31/23 1 for 5 reverse stock split; 12/12/23 1 for 25 reverse stock split | |
| 10 CUSIP number 037988300 | 11 Serial number(s) | 12 Ticker symbol AUVI | 13 Account number(s) |

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 31, 2023, Applied UV Inc (the "Company") effected a 1-for-5 reverse stock split for its outstanding shares of common stock. Pursuant to the reverse stock split, every 5 shares of issued and outstanding common stock automatically converted to 1 share of common stock. A shareholder who would have otherwise been entitled to a fractional share as a result of the reverse stock split received cash in lieu thereof and was deemed for federal income tax purposes to have received and then immediately sold such fractional share for cash.**

On December 12, 2023, Applied UV Inc (the "Company") effected a 1-for-25 reverse stock split for its outstanding shares of common stock. Pursuant to the reverse stock split, every 25 shares of issued and outstanding common stock automatically converted to 1 share of common stock. No fractional shares were issued in connection with this reverse stock split. All fractional shares were rounded up.

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 ▶ **Upon the effective date of each of the reverse stock splits, shareholders must allocate the aggregate tax basis in their shares held immediately prior to the respective stock split, including any fractional shares for which cash in lieu was deemed to be received for income tax purposes. Shareholders that have acquired different blocks of common stock at different times or at different prices are urged to consult their own tax advisors regarding the allocation of their aggregated adjusted basis among, and the holding period of, that common stock.**

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 answer to Line 15.**

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 Sections 354(a), 358(a), 368(a), and 1001.

18 Can any resulting loss be recognized? ▶ _____
The reverse stock splits are intended to be treated as a recapitalization for U.S. Federal income tax purposes. Therefore, except as below with respect to cash received in lieu of a fractional share, a shareholder will not recognize any gain or loss for U.S. Federal income tax purposes upon the combination of pre-reverse stock split shares into post-reverse stock split shares pursuant to the reverse stock splits.

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 of cash 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 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 date. The deductibility of net capital losses by individuals and corporations is subject to limitations.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
The reportable tax year for both reverse stock splits is 2023.

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 ▶ **1-30-24**

Print your name ▶ **Michael Riccio** Title ▶ **CFO**

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|-------------------------------|----------------------------|----------------------|------|---|------|
| 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. | | | |