

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Aeva Technologies, Inc		2 Issuer's employer identification number (EIN) 84-3080757	
3 Name of contact for additional information Saurabh Sinha	4 Telephone No. of contact	5 Email address of contact ssinha@aeva.ai	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 555 Ellis Street		7 City, town, or post office, state, and ZIP code of contact Mountain View, CA 94043	
8 Date of action March 18, 2024		9 Classification and description Reverse Stock Split - Common Stock	
10 CUSIP number 00835Q202	11 Serial number(s) N/A	12 Ticker symbol AEVA	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 ▶

At the close of market on March 18, 2024, Aeva Technologies, Inc. ("AEVA") effected a 1-for-5 reverse stock split for its common stock. Pursuant to the reverse stock split, every five (5) issued and outstanding common shares of AEVA automatically converted into one (1) common share. 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. AEVA common shares began trading on a split-adjusted basis when the market opened on March 19, 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 ▶

Shareholders are required to allocate their aggregate tax basis in the existing shares held immediately prior to the stock split among the shares held immediately after the stock split, including fractional shares for which cash was received. 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.

The basis of the shareholder's total investment (including any fractional shares for which the shareholder received cash in lieu) will remain the same after the reverse stock split, but the basis per share will be impacted. Because no fractional shares were issued, the aggregate tax basis of AEVA common stock held by a shareholder immediately after the reverse stock split could be less than the pre-split aggregate tax basis by an amount equal to the aggregate tax basis allocated to the fractional shares, if any.

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, 358, 368, 1001, and 1012

18 Can any resulting loss be recognized? ▶

The reverse stock split is intended to be treated as a recapitalization for U.S. federal income tax purposes. Therefore, a shareholder will not recognize gain or loss for U.S. federal income tax purposes as a result of the reverse stock split, except in respect of cash payments received in lieu of fractional shares. In general, a shareholder who received cash payments in lieu of fractional shares will recognize a capital gain or loss equal to the difference between the amount of cash received in lieu of the fractional shares and the portion of the shareholder's tax basis of the pre-split shares that is allocable to the fractionable shares. The deductibility of net capital losses may be subject to limitations. Shareholders should consult their own tax advisor with respect to the tax consequences resulting from the stock split.

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

The reportable tax year is 2024

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 ▶ *Saurabh Sinha* Date ▶ 10/01/2024
Print your name ▶ Saurabh Sinha Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Mark Seymour	<i>Mark Seymour</i>	9/24/24		P0177589
	Firm's name ▶ BDO USA			Firm's EIN ▶	13-5381590
	Firm's address ▶ 300 PARK AVENUE STE 900 SAN JOSE CA 95110			Phone no	408.978.0220