

Form **8937**  
(December 2017)  
Department of the Treasury  
Internal Revenue Service

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

## Part I Reporting Issuer

1 Issuer's name <b>MNSN Holdings Inc. (as acquiring entity of SVB Financial Group)</b>		2 Issuer's employer identification number (EIN) <b>33-1330765</b>	
3 Name of contact for additional information <b>ANDREAS PAPADATOS</b>	4 Telephone No. of contact <b>650-567-6900</b>	5 Email address of contact <b>apapadatos@svbfg.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>c/o Alvarez &amp; Marsal, 2100 Ross Avenue, 21st Floor</b>		7 City, town, or post office, state, and ZIP code of contact <b>Dallas, Texas 75201</b>	
8 Date of action <b>November 8, 2024</b>	9 Classification and description <b>Common Stock</b>		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
<b>SEE ATTACHED</b>			

## 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 ATTACHED**

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 ATTACHED**

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 ATTACHED**

**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 ATTACHED**

Blank lined area for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ► **SEE ATTACHED**

Blank lined area for providing information on resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **SEE ATTACHED**

Blank lined area for providing other necessary information.

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 ► *Andreas Papadatos*

0881954A792E447...

Date ► 12/20/2024

Print your name ► **ANDREAS PAPADATOS**

Title ► **Treasurer and Secretary**

**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.	

**MNSN Holdings Inc.**  
**FEIN: 33-1330765**  
**Attachment to Form 8937**  
**Report of Organizational Action Affecting Basis of Securities**

**Disclaimer:** The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account any shareholder’s specific circumstances. Shareholders are urged to consult their own tax advisors regarding U.S. tax consequences of the transactions described herein and the impact to tax basis resulting from the transaction.

Reference is hereby made to SVB Financial Group’s Second Amended Plan of Reorganization Under Chapter 11 of the Bankruptcy Code (the “Plan”), attached as Exhibit A to the *Findings of Fact, Conclusions of Law and Order Confirming the Company’s Second Amended Plan of Reorganization Under Chapter 11 of the Bankruptcy Code* [D.I. 1379], and SVB Financial Group, Current Report (Form 8-K), (November 7, 2024) (“Form 8-K”). Capitalized terms used but not otherwise defined herein have the meaning ascribed to such terms in the Plan or the Form 8-K.

**Form 8937, Part I, Lines 9 and 10**

<b>Description</b>	<b>CUSIP</b>
SVBFG common stock issued on November 7, 2024	N/A
MNSN Holdings Inc. issued in the New Parent Merger (as defined below)	55339C109

**Form 8937, 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 March 17, 2023, SVB Financial Group (the “Company”) filed a voluntary petition in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) for relief under the provisions of Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”). The Company’s case is administered under the caption In re SVB Financial Group, Case No: 23-10367. On August 2, 2024, the Bankruptcy Court entered an order (the “Confirmation Order”) confirming the Company’s Chapter 11 plan of reorganization (as amended, supplemented or otherwise modified from time to time, the “Confirmed Plan”), which was conditioned on certain items. The conditions to effectiveness of the Confirmed Plan were satisfied and the Company emerged from Chapter 11 on November 7, 2024 (the “Effective Date”).

Before the Effective Date, nominees on behalf of the Holders of Allowed General Unsecured Claims formed MNSN Holdings Inc., which is herein referred to as “New Parent”, and New Parent formed MNEQ Merger Sub, Inc., which is herein referred to as “Merger Sub”. On the

day following the Effective Date and in accordance with the Confirmed Plan, Merger Sub merged with and into the Company, with the Company surviving as a wholly-owned subsidiary of New Parent (the “New Parent Merger”). By virtue of the New Parent Merger and in accordance with the Confirmed Plan, the shares of the Company’s common stock (which were issued to New Equityholders on the Effective Date) were converted into New Parent Common Stock. Accordingly, all of the Company’s common stock is owned by New Parent as of the date hereof.

**Form 8937, Part II, 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**

*The following summary of certain U.S. federal income tax consequences is for informational purposes only and is not a substitute for tax advice based upon your individual circumstances. All shareholders are urged to consult their tax advisor.*

The New Parent Merger is intended to be treated as a transaction under section 351(a) of the IRC. Accordingly, the basis and holding period of New Parent Common Stock received by a New Equityholder in the New Parent Merger is expected to be equal to the basis and holding period of such New Equityholder’s equity interests in the Company exchanged therefor. This characterization is subject to some uncertainty and is not binding upon the IRS or the courts and no assurance can be given that the IRS would not assert, or that a court would not sustain, a different characterization.

**Form 8937, Part II, 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**

*Shareholders should consult their own tax advisors regarding their specific tax treatment of the New Parent Merger, including the applicability and effect of all U.S. federal, state and local, and non-U.S. tax laws.*

The aggregate tax basis of the shares of New Parent Common Stock received in the New Parent Merger should be equal to the aggregate tax basis of the shares of Company common stock exchanged therefor.

**Form 8937, Part II, Line 17: List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based**

IRC Sections 351 and 358.

**Form 8937, Part II, Line 18: Can any resulting loss be recognized?**

The New Parent Merger is intended to generally not give rise to any taxable gain or loss to the shareholders of the Company.

**Form 8937, Part II, Line 19: Provide any other information necessary to implement the adjustment, such as the reportable tax year**

The stock basis adjustments are taken into account in the tax year of a shareholder that includes November 8, 2024, which was the date on which the New Parent Merger occurred.