

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
LINEAGE, INC.		82-1271188	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
EVAN BARBOSA	989-492-4795	IR@ONELINEAGE.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
46500 HUMBOLDT DRIVE		NOVI, MICHIGAN 48377	
8 Date of action		9 Classification and description	
SEE PART II, LINE 15 BELOW		COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
53566V 106	N/A	NASDAQ:LINE	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 ▶ A PORTION OF EACH CASH DISTRIBUTION PAID WAS A NONDIVIDEND DISTRIBUTION.
 SEE PART II, LINE 15 FOR ADDITIONAL INFORMATION.

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 DISTRIBUTION IN EXCESS OF CURRENT AND ACCUMULATED EARNINGS AND PROFITS REDUCED THE TAX BASIS OF THE SHARES IN THE HANDS OF A U.S. TAXPAYER, BUT NOT BELOW ZERO AS FOLLOWS:

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	REDUCTION TO COMMON BASIS PER SHARE
9/30/2024	10/21/2024	\$0.38	\$0.38

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 ▶ THE ISSUER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC SEC. 312 (AS MODIFIED BY IRC SEC. 857(D) FOR A REAL ESTATE INVESTMENT TRUST) AND THE REGULATIONS THEREUNDER. AMOUNTS IN EXCESS OF EARNINGS AND PROFITS REDUCE THE SHAREHOLDER'S TAX BASIS IN ITS SHARES TO THE EXTENT OF BASIS. THEREAFTER, GAIN WOULD BE RECOGNIZED.

ON JANUARY 23, 2025, THE ISSUER DETERMINED IT DID NOT HAVE ANY CURRENT OR ACCUMULATED EARNINGS AND PROFITS FOR THE YEAR OF THE DISTRIBUTION. AS A RESULT, THE DISTRIBUTION OF \$0.38 PER SHARE RESULTED IN A REDUCTION IN BASIS OF UP TO \$0.38 PER SHARE.

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 SEC. 301(C)(2)

IRC SEC. 312

IRC SEC. 316

IRC SEC. 857(D)

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ADJUSTMENT TO BASIS WOULD BE TAKEN INTO ACCOUNT IN THE TAX YEAR OF THE SHAREHOLDER DURING WHICH THE DISTRIBUTION WAS RECEIVED (E.G. 2024 FOR CALENDAR YEAR TAXPAYERS).

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 ▶ *Jeremy Morales* Date ▶ 1-23-25

Print your name ▶ JEREMY MORALES Title ▶ VP, GLOBAL TAX

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>LOUIS SHIN</u>	<u><i>Louis Shin</i></u>	<u>1-23-25</u>		<u>P01784697</u>
	Firm's name ▶ <u>DELOITTE TAX LLP</u>	Firm's EIN ▶ <u>86-1065772</u>		Phone no. <u>206-716-7000</u>	
Firm's address ▶ <u>1015 SECOND AVE, SUITE 500, SEATTLE, WA 98104-1126</u>					