

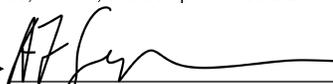
Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See Attachment](#)

18 Can any resulting loss be recognized? ▶ [See Attachment](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See Attachment](#)

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 ▶ 2/26/2026

Print your name ▶ Antoinette Segreto Title ▶ Senior Vice President, Tax

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.

Becton, Dickinson and Company

EIN: 22-0760120

ATTACHMENT TO FORM 9937 – PART II

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

CONSULT YOUR TAX ADVISOR

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”). This attachment includes a general summary regarding certain U.S. federal income tax laws and regulations relating to the effects of the Distribution and Merger (each as defined below) on the tax basis of shares of Becton, Dickinson and Company (“BDX”) common stock and the allocation of basis between shares of BDX common stock and shares of Augusta SpinCo Corporation (“SpinCo”) common stock following the Distribution. The information contained herein 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. Neither BDX nor SpinCo provides tax advice to its shareholders. The example provided below is illustrative and is being provided pursuant to Section 6045B of the Code as a convenience to shareholders and their tax advisers when establishing their specific tax position. You are urged to consult your own tax advisors regarding the particular consequences of the Distribution and Merger to you, including the applicability and effect of all U.S. federal, state, and local tax laws and foreign tax laws.

This information does not apply to shares of BDX common stock sold, exchanged, or otherwise disposed of prior to the Distribution.

Line 14 Describe the organizational action and, if applicable, the date of the action or the date against which the shareholders’ ownership is measured from the action

On February 9, 2026, pursuant to the terms and conditions of the Separation Agreement dated July 13, 2025, by and among BDX, Waters Corporation (“Waters”), and SpinCo, BDX distributed to holders of BDX common stock, on a pro rata basis, all of the outstanding common stock of SpinCo to BDX common stockholders of record as of February 5, 2026 (the “Distribution”). Pursuant to the Distribution, each holder of BDX common stock received one (1) share of SpinCo common stock for every share of BDX common stock held as of the record date. The Distribution is intended to qualify as a distribution described in Section 355 of the Code.

Immediately following the Distribution, and pursuant to the Merger Agreement dated July 13, 2025, by and among BDX, Waters, SpinCo, and Beta Merger Sub, Inc. (a wholly owned subsidiary of Waters), Beta Merger Sub, Inc. merged with and into SpinCo, with SpinCo surviving as a wholly owned subsidiary of Waters (the “**Merger**”). In the Merger, each share of SpinCo common stock immediately prior to the Merger was automatically converted into the right to receive approximately 0.135 shares of Waters common stock. The Merger is intended to qualify as a reorganization described in Section 368(a)(1) of the Code. No fractional shares of Waters common stock were issued in connection with the Merger. Instead, BDX shareholders who were entitled to receive Waters common stock in the Merger received cash in lieu of any fractional shares of Waters common stock.

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

As a result of the Distribution, BDX shareholders who received SpinCo common stock in the Distribution must allocate their aggregate tax basis in their shares of BDX common stock held immediately prior to the Distribution between such shares of BDX common stock and the shares of SpinCo common stock received with respect to such BDX common stock in the Distribution. This allocation is made in proportion to the relative fair market values of the BDX common stock and SpinCo common stock. Shareholders that acquired BDX common shares at different times or different prices will need to separately calculate their tax basis in each block of BDX common stock and then allocate a portion of that tax basis to the shares of SpinCo common stock received with respect to such BDX common stock.

Further, as a result of the Merger, each BDX shareholder’s aggregate tax basis in the shares of Waters common stock received in the Merger (including any fractional share(s) of Waters common stock deemed received and sold for cash) will be equal to such BDX shareholder’s aggregate adjusted tax basis in the shares of SpinCo common stock exchanged therefor. A BDX shareholder who receives cash in lieu of a fractional share of Waters common stock will generally recognize capital gain or loss equal to the difference between the amount of cash received and the tax basis in such fractional share, determined as described in the preceding sentence.

Line 16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market value of securities and the valuation date

U.S. federal income tax laws do not specifically identify how to determine the fair market values of BDX common stock or SpinCo common stock. One approach to determine the fair market value of BDX common stock is to use the New York Stock Exchange volume weighted average

price on February 9, 2026 (the trading day on which the Distribution occurred). With respect to the shares of SpinCo common stock, there were no public trading prices for the standalone SpinCo entity (i.e., there were only trading prices quoted for the post-Merger Waters entity). Therefore, one approach to determine the fair market value of SpinCo common stock is to use the New York Stock Exchange volume weighted average price for Waters common stock on February 9, 2026 (the trading day on which the Distribution occurred) and multiply such share price by the Merger exchange ratio (approximately 0.135).

Using these methods, the fair market value of one share of BDX common stock on February 9, 2026 was [\$164.412], and the fair market value of one share of SpinCo common stock on February 9, 2026 was [\$45.329]. Based on these fair market values and the distribution ratio of one share of SpinCo common stock per one share of BDX common stock held, shareholders' pre-Distribution tax basis in their BDX common stock should be apportioned [78.388]% to their BDX common stock and [21.612]% to their SpinCo common stock.

The following is an example illustrating how the methodology outlined above would be applied in determining tax basis allocation.

Assumptions:

- Shares of BDX common stock owned on February 5, 2026: 1,000
- BDX shareholder's aggregate tax basis: \$200 per share (or \$200,000)
- Shares of SpinCo common stock received in the Distribution: 1,000 (1,000 shares of BDX common stock multiplied by the distribution ratio of 1)
- Shares of Waters common stock received in the Merger: 135 (1,000 shares of SpinCo common stock multiplied by the Merger exchange ratio, rounded to 0.135 for purposes of illustration)

Tax Basis Allocation:

	# Shares Owned (A)	Beginning Tax Basis (B)	Price (C)	FMV of Shares Owned Post Distribution (A) x (C)	% of Total FMV (D)	Allocated Tax Basis (B) x (D)
BDX Common Stock	1,000 ¹	\$200,000 ²	\$164.412 ³	\$164,411.6	78.388% ⁵	\$156,776
SpinCo Common Stock	1,000		\$45.329 ⁴	\$45,329	21.612% ⁶	\$43,224

Total				\$209,740.6	100.00%	\$200,000
Waters Common Stock	135	\$43,224 ⁷				
¹ Number of BDX common shares owned on February 5, 2026. ² Aggregate tax basis in the BDX common stock owned immediately prior to the Distribution. ³ Volume weighted average price of BDX common stock on February 9, 2026. ⁴ Volume weighted average price of Waters common stock on February 9, 2026, adjusted to account for the exchange ratio. ⁵ \$164.412 / \$209.74. ⁶ \$45.329 / \$209.74. ⁷ Equal to the tax basis allocated to SpinCo common stock.						

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

The applicable Internal Revenue Code sections upon which the tax treatment is based are Section 355, Section 358, and Section 368.

Line 18 Can any resulting loss be recognized?

Assuming the Distribution and Merger qualify for their intended U.S. federal income tax treatment (as described in Line 14 above), BDX shareholders generally will not recognize any loss on the Distribution and Merger for U.S. federal income tax purposes (except to the extent that a loss may be recognized with respect to any cash received in lieu of fractional shares of Waters common stock in the Merger).

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

The Distribution and Merger occurred on February 9, 2026. As a result, the basis adjustments in the shares of BDX common stock and Waters common stock should be reported in the taxable year that includes this date. In the case of shareholders who are calendar year taxpayers, the Distribution and Merger are reportable in the tax year ending December 31, 2026.