

Report of Organizational Actions
Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Luminar Technologies, Inc.		83-1804317	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Ashish Advani	(800) 532-2417	ashish.advani@luminartech.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	
603 Discovery Drive, Suite 100		Orlando, Florida 32826	
8 Date of action		9 Classification and description	
November 20, 2024		Class A Common Stock and Class B Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Class A: 550424 303		Class A: LAZR	

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 statement](#)

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 statement](#)

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 statement](#)

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 statement](#)

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

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

Sign Here

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.

DocuSigned by:
Ashish Advani
0638DD4F0BDE470...

Signature ▶
Print your name ▶

Ashish Advani

Date ▶
Title ▶

12/18/2024
TREASURER


Paid Preparer Use Only

Print/Type preparer's name
ELLIOT BINDER

Firm's name ▶ BDO USA

Firm's address ▶ 300 PARK AVENUE, STE 900, SAN JOSE, CA 95110

Preparer's signature
Date


12/19/2024

Check ☐ if self-employed

PTIN

Firm's EIN ▶ 13-5381590

Phone no. 408-278-0220

LUMINAR TECHNOLOGIES, INC. (EIN: 83-1804317)

ATTACHMENT TO IRS FORM 9937

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

Notice: 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”), and includes a general summary of certain U.S. federal income tax laws and regulations related to the effects of the Reverse Stock Split (as defined below), on the tax basis of Luminar Technologies, Inc.’s (“Luminar” or the “Company”) common stock.

The information contained herein does not constitute tax advice. Shareholders are encouraged to consult their own tax advisors regarding the consequences of the Reverse Stock Split to them (including the applicability and effect of all U.S. federal, state, and local tax laws, and non-U.S. tax laws) and should carefully review the Certificate of Amendment to the Second Amended and Restated Certificate of Incorporation of Luminar Technologies, Inc.

Form 9937 – Part II – Item 14 (Description of Organizational Action):

On November 20, 2024, Luminar Technologies, Inc. (the “Company”) effected a 1-for-15 reverse stock split (the “Reverse Stock Split”) of its Class A common stock, par value \$0.0001 per share (“Class A Common Stock”), and Class B common stock, par value \$0.0001 per share (“Class B Common Stock,” and together with the Class A Common Stock, “Common Stock”). As previously disclosed, at a special meeting of stockholders held on October 30, 2024 (the “Special Meeting”), the stockholders of the Company approved a proposal to authorize the Company’s Board of Directors (the “Board”) to amend the Company’s Second Amended and Restated Certificate of Incorporation, as amended (the “Charter”), to effect a reverse stock split of all of the outstanding Common Stock and any Common Stock held by the Company as treasury shares, at any time prior to December 31, 2024, at a ratio of 1-for-5 to 1-for-20, as determined by the Board in its discretion. As previously disclosed, on November 13, 2024, the Board approved the Reverse Stock Split at a ratio of 1-for-15 (the “Reverse Stock Split Ratio”). On November 20, 2024, the Company filed with the Secretary of State of the State of Delaware a certificate of amendment (the “Certificate of Amendment”) to amend the Charter to effect the Reverse Stock Split as of 5:01 p.m., Eastern Time on November 20, 2024 (the “Effective Time”).

Form 9937 – Part II – Item 15 (Description of the Quantitative Effect of the Organizational Action):

As a result of the Reverse Stock Split, every fifteen (15) shares of Common Stock issued or outstanding were automatically reclassified into one (1) validly issued, fully paid and nonassessable share of Class A Common Stock or Class B Common Stock, as applicable, subject to the treatment of fractional shares as described below, without any action on the part of the holders. Proportionate adjustments will be made to the exercise prices and the number of shares underlying the Company’s outstanding equity awards, as applicable, and warrants exercisable for shares of Common Stock, as well as to the number of shares issuable under the Company’s equity incentive plans and certain existing agreements. The Common Stock issued pursuant to

the Reverse Stock Split remain fully paid and non-assessable. The Reverse Stock Split did not affect the number of authorized shares of Common Stock or the par value of the Common Stock.

The basis in each share of Class A Common Stock or Class B Common Stock received pursuant to the Reverse Stock Split shall generally have tax basis equal to 15 shares of such Common Stock held immediately prior to the Reverse Stock Split.

Form 8937 – Part II – Item 16 (Description of the Calculation of the Change in Basis):

The basis in each share of Class A Common Stock or Class B Common Stock received pursuant to the Reverse Stock Split shall generally have tax basis equal to 15 shares of such Common Stock held immediately prior to the Reverse Stock Split.

No fractional shares will be issued in connection with the Reverse Stock Split. Stockholders who would otherwise be entitled to receive fractional shares as a result of the Reverse Stock Split will be entitled to a cash payment in lieu thereof at a price equal to the fraction to which the stockholder would otherwise be entitled multiplied by the closing sales price per share of the Class A Common Stock (as adjusted for the Reverse Stock Split) on The Nasdaq Global Select Market on November 20, 2024.

Form 8937 – Part II – Item 17 (List of Applicable Internal Revenue Code Sections):

Sections 368(a), 358(a) and (b), and 354 of the Code.

Form 8937 – Part II – Item 18 (Recognition of Loss):

In general, except to the extent of cash in lieu of fractional shares received, the Company shareholders should not recognize gain or loss for U.S. federal income tax purposes by reason of the Reverse Stock Split.

Form 8937 – Part II – Item 19 (Other Information):

The Reverse Stock Split was effected on November 20, 2024. Therefore, the reportable tax year is the 2024 calendar year.