

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 lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ See attached.

Blank lines for providing information regarding resulting loss recognition.

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

Blank lines for providing other information necessary to implement the adjustment.

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 ▶ September 16, 2025

Print your name ▶ Eli Yoresh Title ▶ Chief Financial Officer

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.			

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Foresight Autonomous Holdings Ltd.
Reverse Share Split of Foresight Autonomous Holdings Ltd. Ordinary Shares
Attachment to Form 8937

PLEASE CONSULT YOUR TAX ADVISOR

THE FOLLOWING DISCUSSION IS A SUMMARY OF MATERIAL U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE REVERSE SHARE SPLIT UNDER CURRENT LAW AND IS FOR GENERAL INFORMATION ONLY. 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.

SHAREHOLDERS ARE URGED TO CONSULT THEIR OWN TAX ADVISOR WITH RESPECT TO THE U.S. FEDERAL, STATE AND LOCAL AND FOREIGN TAX CONSEQUENCES OF THE REVERSE SHARE SPLIT

Part I

Line 10. The CUSIP number changed from 345523203 to 345523302.

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 August 25, 2025, Foresight Autonomous Holdings Ltd. (the "Company") effected a one-for-seven reverse share split of all of the Company's then issued and outstanding ordinary shares, of no par value per share (the "Ordinary Shares"), underlying American Depositary Shares, pursuant to which every seven Ordinary Shares ("Old Ordinary Shares") were exchanged for one (1) Ordinary Share, no par value per share ("New Ordinary Shares"). There was no change to the existing ratio of the number of Ordinary Shares represented by the American Depositary Shares. No fractional new American Depositary Shares were issued in connection with the reverse share split (the "Reverse Share Split"). Instead, fractional entitlements to new American Depositary Shares were aggregated and sold by the Depositary Bank and the net cash proceeds from the sale of the fractional American Depositary Shares entitlements (after deduction of fees, taxes and expenses) was distributed to the applicable ADS holders by the Depositary Bank.

Company shareholders are urged to refer to the Reports of Foreign Private Issuer on Form 6-K filed by the Company with the U.S. Securities and Exchange Commission on August 26, 2024 and on August 15, 2025, and to consult with their own tax advisors regarding the consequences of the

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Reverse Share Split, including the applicability and effect of all U.S. federal, state and local, and foreign tax laws.

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 Reverse Share Split was intended to qualify as a “reorganization” within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the “Code”).

The aggregate adjusted tax basis of the shares of New Ordinary Shares received by a Company shareholder in the Reverse Share Split should be equal to the aggregate adjusted tax basis of the shares of Old Ordinary Shares exchanged therefor except to the extent of basis attributable to any fractional share or additional share amount sold to pay fees, taxes and expenses, including American Depositary Share fees. Company shareholders that acquired Ordinary Shares at different times or at different prices should consult with their tax advisors regarding the allocation of basis among the New Ordinary Shares received and to any cash received in lieu of a fractional share.

The Reverse Share Split had no effect on the total basis in New Ordinary Shares received in the Reverse Share Split and will be equal to such Company shareholder’s basis in the Old Ordinary Shares surrendered in the Reverse Share Split except to the extent of basis attributable to any fractional share or additional share amount sold to pay fees, taxes and expenses.

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.

The aggregate adjusted tax basis of the New Ordinary Shares received by a Company shareholder in the Reverse Share Split should be equal to the aggregate adjusted tax basis of the Old Ordinary Shares exchanged therefor, less any basis attributable to any fractional share or additional share amount sold to pay fees, taxes and expenses. Company shareholders that acquired Ordinary Shares at different times or at different prices must allocate such adjusted tax basis with respect to each block of Old Ordinary Shares surrendered.

Company shareholders should consult their own tax advisors regarding the appropriate method for determining their specific tax treatment of the Reverse Share Split (including but not limited to the computation of any

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gain or loss and the allocation of tax basis and holding period among New Ordinary Shares received).

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

Sections 354, 358, 361, 368, 1001, 1221, and 1223 are the applicable Code sections upon which the tax treatment of the Reverse Share Split is based.

Line 18. Can any resulting loss be recognized?

Company shareholders would not recognize any gain or loss upon receipt of New Ordinary Shares in the Reverse Share Split except to the extent of gain or loss determined on any cash received in lieu of a fractional share or additional share amount sold to pay fees, taxes and expenses.

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

The basis adjustments resulting from the Reverse Share Split are taken into account in the tax year of a Company shareholder during which the Reverse Share Split occurred (e.g., 2025 for calendar year taxpayers).

Date – September 16th, 2025

