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

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name Heartflow, Inc.	2 Issuer's employer identification number (EIN) 26-0506743

3 Name of contact for additional information Vikram Verghese	4 Telephone No. of contact (650) 241-1221	5 Email address of contact vverghese@heartflow.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact 135 Main Street, Suite 1000	7 City, town, or post office, state, and ZIP code of contact San Francisco, CA 94105
8 Date of action July 31, 2025	9 Classification and description Reverse Stock Split

10 CUSIP number 42238D107	11 Serial number(s) N/A	12 Ticker symbol HTFL	13 Account number(s) 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 ▶ "On July 31, 2025, the Company's Board of Directors approved an amendment to the Company's certificate of incorporation to effect a 1.0-for-2.92 reverse stock split of its outstanding common stock. Fractional shares were not issued; instead, cash was paid in lieu of fractional shares.

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 stock split reduced the number of shares of common stock by a factor of 2.92. Consequently, the tax basis per share of the 'New' common stock is equal to 292% of the tax basis of the 'Old' common stock. Total aggregate tax basis remains unchanged (except for reductions due to cash received for fractional shares).

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 post-split basis per share is calculated by multiplying the pre-split basis per share by 2.92. Example: A pre-split basis of $10.00 per share becomes a post-split basis of $29.20 per share ($10.00 x 2.92).

Part II **Organizational Action** *(continued)*

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

The transaction is intended to qualify as a tax-free recapitalization under IRC Sections 368(a)(1)(E) and 1036(a). The adjustment to basis is governed by IRC Section 358(a).

18 Can any resulting loss be recognized? ▶ No loss may be recognized on the reverse stock split, except with respect to cash received in lieu of fractional shares. For fractional shares, a shareholder will recognize a gain or loss equal to the difference between the cash received and the basis allocated to the fractional share.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reverse stock split was effective on July 31, 2025. Shareholder holding periods for the post-split shares include the holding periods of the pre-split shares under IRC Section 1223(1).

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.

Signature ▶ Vikram Verghese Date ▶ Apr 16, 2026

Print your name ▶ Vikram Verghese Title ▶ Chief Financial Officer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ 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

IRS Form 8937

Final Audit Report 2026-04-16

Created:	2026-04-15
By:	Mhairi Jones (mjones@heartflow.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAtxgj8PUo6VaJGy85jxTFWrPmCYSowmPR

"IRS Form 8937" History

Document created by Mhairi Jones (mjones@heartflow.com)

2026-04-15 - 7:40:33 PM GMT

Document emailed to Vikram Verghese (vverghese@heartflow.com) for signature

2026-04-15 - 7:42:21 PM GMT

Email viewed by Vikram Verghese (vverghese@heartflow.com)

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Signature Date: 2026-04-16 - 10:11:56 PM GMT - Time Source: server

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