

Part II Organizational Action *(continued)*

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

18 Can any resulting loss be recognized? ▶ PLEASE SEE ATTACHMENT.

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

Signed by: Robert Stockton Signature ▶ March 20, 2025 Date ▶

Print your name ▶ ROBERT STOCKTON Title ▶ VP, 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 ▶		Phone no.	
Firm's address ▶				

**Western Digital Corporation
EIN: 33-0956711**

Attachment to Form 8937 – Report of Organizational Actions Affecting Basis of Securities

This attachment includes a general summary regarding the application of certain U.S. federal income tax laws and Treasury regulations relating to the effects of the Distribution (as defined below) on the tax basis of shares of Western Digital Corporation (“WDC”) common stock and the allocation of tax basis among shares of WDC common stock and shares of Sandisk Corporation (“SNDK”) common stock following the Distribution.

DISCLAIMER: The information provided on Form 8937 and this attachment is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”). The information provided on Form 8937 and this attachment is based on the intended tax treatment of the Distribution as a distribution pursuant to Section 355 of the Code and neither constitutes tax advice nor purports to be complete or to describe the consequences that may apply to particular categories of stockholders. Neither WDC nor SNDK provides tax advice to its stockholders. The examples provided below are merely illustrative and are being provided as a convenience to stockholders and their tax advisors when establishing their specific tax positions. Stockholders are urged to consult their own tax advisors regarding the consequences of the Distribution, including the applicability and effect of all U.S. federal, state, local and foreign tax laws. We urge stockholders to read the Information Statement, dated and filed by SNDK with the Securities and Exchange Commission on February 3, 2025, as amended or supplemented through the date hereof, noting the discussion therein under the heading “United States Federal Income Tax Consequences of the Distribution.” Stockholders may access the Information Statement at www.sec.gov.

Part II – Organizational Action

Line 14 Describe the organizational action and, if applicable, the date of the action or the date against which stockholders’ ownership is measured for the action.

On February 21, 2025, WDC made a pro rata distribution of 80.1% of the outstanding shares of SNDK common stock (the “Distribution”) to the holders of WDC common stock in a transaction that is intended to be tax-free to the holders of WDC common stock (except with respect to any cash received in lieu of fractional shares) for U.S. federal income tax purposes. Pursuant to the Distribution, each WDC stockholder received one-third (1/3) of one share of SNDK common stock for each share of WDC common stock held by such WDC stockholder as of 1:00 pm Pacific time on February 12, 2025, the record date for the Distribution. All fractional shares of SNDK common stock were aggregated and sold in the public market by the distribution agent on behalf of WDC stockholders, and the net cash proceeds were distributed pro rata (based on the fractional share such holder would otherwise be entitled to receive) to those stockholders who would otherwise have been entitled to receive fractional shares.

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 aggregate tax basis of WDC common stock and SNDK common stock held by each holder immediately after the Distribution will be the same as the aggregate tax basis of the WDC common stock

held immediately before the Distribution. Such tax basis will be allocated between WDC common stock and SNDK common stock in proportion to their relative fair market values on the date of the Distribution.

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.

U.S. federal income tax laws provide that the allocation of the aggregate tax basis discussed under Line 15 above be based on the respective fair market values of the WDC common stock and SNDK common stock held following the Distribution. U.S. federal income tax laws do not, however, provide further guidance on the determination of fair market value. There are several ways to determine the fair market values of WDC common stock and SNDK common stock, and we urge stockholders to consult their own tax advisors regarding these tax basis allocation calculations.

The following examples illustrate two potential methodologies for the tax basis allocation. Other methodologies to determine fair market value may also be possible. WDC stockholders are not bound by the methodologies illustrated herein and may, in consultation with their tax advisors, use another methodology in determining fair market values for WDC common stock and SNDK common stock.

Assume a stockholder held 90 WDC shares, acquired before the Distribution for \$50/share, for an aggregate tax basis of \$4,500.

Example 1

Pursuant to the Distribution, such stockholder received 30 SNDK shares and decided to use a 5-day volume weighted average price (“VWAP”) for purposes of allocating tax basis. Based on these facts, the tax basis could be allocated as follows (rounding to the nearest cent):

Number of Shares		VWAP February 24-28, 2025	FMV of Shares Post- Distribution	Percentage of Total FMV	Allocated Tax Basis	Allocated Tax Basis per Share
WDC Shares	90	\$49.55	\$4,459.50	75.5988%	\$3,401.95	\$37.80
SNDK Shares	30	\$47.98	\$1,439.40	24.4012%	\$1,098.05	\$36.60

Example 2

Pursuant to the Distribution, such stockholder received 30 SNDK shares and decided to allocate the tax basis based on the closing trading price on the Nasdaq Stock Exchange of WDC common stock and SNDK common stock on February 24, 2025, the first date of “regular way” trading. Based on these facts, the tax basis could be allocated as follows (rounding to the nearest cent):

Number of Shares		Closing Price February 24, 2025	FMV of Shares Post- Distribution	Percentage of Total FMV	Allocated Tax Basis	Allocated Tax Basis per Share
WDC Shares	90	\$49.02	\$4,411.80	75.1610%	\$3,382.25	\$37.58
SNDK Shares	30	\$48.60	\$1,458.00	24.8390%	\$1,117.76	\$37.26

WDC stockholders who acquired blocks of WDC common stock at different times or at different prices should perform the allocation separately with respect to each such block of WDC common stock. Such stockholders are urged to consult their own tax advisors in performing the allocation with respect to such blocks of WDC stock.

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

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

Line 18 Can any resulting loss be recognized?

WDC intends for the Distribution, together with certain related transactions, to qualify as a “reorganization” under sections 355 and 368(a)(1)(D) of the Code. Assuming that this characterization is respected, WDC stockholders generally will not recognize any gain or loss as a result of the Distribution (except for any gain or loss attributable to the receipt of cash in lieu of fractional SNDK common stock).

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

The Distribution occurred on February 21, 2025. Accordingly, any basis adjustments in the shares of WDC common stock and the shares of SNDK common stock should be reported in the taxable year that includes this date. In the case of calendar year taxpayers, the Distribution is reportable in the tax year ending December 31, 2025.