

## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

### Part I Reporting Issuer

1 Issuer's name <b>SANUWAVE Health, Inc</b>		2 Issuer's employer identification number (EIN) <b>20-1176000</b>	
3 Name of contact for additional information <b>Peter Sorensen</b>	4 Telephone No. of contact <b>9526561029</b>	5 Email address of contact <b>investors@sanuwave.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>11495 Valley View Rd</b>		7 City, town, or post office, state, and ZIP code of contact <b>Eden Prairie, MN, 55344</b>	
8 Date of action <b>10/18/2024</b>		9 Classification and description <b>Reverse Stock Split</b>	
10 CUSIP number <b>(NEW) 80303D 305</b>	11 Serial number(s) <b>N/A</b>	12 Ticker symbol <b>SNWV</b>	13 Account number(s) <b>N/A</b>

### 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 October 18, 2024, SANUWAVE Health, Inc. (the "Company") effected a 1 for 375 reverse stock split of its shares of common stock for shareholders of record as of the close of business on October 17, 2024. Pursuant to the reverse stock split, every 375 issued and outstanding common shares of the Company automatically convert into one (1) common share.**  
**No fractional shares will be issued as a result of the reverse stock split. Any fractional shares that would have resulted from the reverse stock split will be settled in cash.**  
**The reverse stock split will affect all common stockholders uniformly and will not alter any stockholder's percentage interest in the Company's common stock, except to the extent that the reverse stock split results in some stockholders experiencing an adjustment of a fractional share as described above.**

**The company's CUSIP number changed from 80303D107 to 80303D305.**

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 ►  
**Shareholders are required to allocate their aggregate tax basis in the existing shares held immediately prior to the stock split among the shares held immediately after the stock split, including fractional shares for which cash was received. Shareholders that have acquired different blocks of common stock at different times or at different prices are urged to consult their own tax advisors regarding the allocation of their aggregated adjusted basis among, and the holding period of, that common stock.**

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 answer to line 15.**  
**The basis of the shareholder's total investment (including any fractional shares for which the shareholder received cash in lieu) will remain the same after the reverse stock split, but the basis per share will be impacted. Because no fractional shares were issued, the aggregate tax basis of SNWV common stock held by a shareholder immediately after the reverse stock split could be less than the pre-split aggregate tax basis by an amount equal to the aggregate tax basis allocated to the fractional shares, if any.**

**Part II Organizational Action** (continued)

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

**Sections 302, 354, 358, and 368**

**18** Can any resulting loss be recognized? ►

**The reverse stock split is intended to be treated as a recapitalization for U.S. federal income tax purposes. Therefore, a shareholder will not recognize gain or loss for U.S. federal income tax purposes as a result of the reverse stock split, except in respect of cash payments received in lieu of fractional shares. In general, a shareholder who received cash payments in lieu of fractional shares will recognize a capital gain or loss equal to the difference between the amount of cash received in lieu of the fractional shares and the portion of the shareholder's tax basis of the pre-split shares that is allocable to the fractional shares.**

**The deductibility of net capital losses may be subject to limitations. Shareholders should consult their own tax advisor with respect to the tax consequences resulting from the reverse stock split.**

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

**The reportable tax year is 2024.**

**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 ►

*Peter Sorensen*

Date ►

*11/27/2024*

Print your name ► **Peter Sorensen**

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