

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
BIONANO GENOMICS, INC.		26-1756290	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
MARK ADAMCHAK	858-888-7600	MADAMCHAK@BIONANOGENOMICS.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	
9540 TOWNE CENTRE DR., STE 100		SAN DIEGO, CA 92121	
8 Date of action		9 Classification and description	
JANUARY 24, 2025		COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
09075F404		BNGO	

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 ▶ EFFECTIVE JANUARY 24, 2025, THE ISSUER, BIONANO GENOMICS, INC. COMPLETED A 1-FOR-60 REVERSE STOCK (THE "REVERSE STOCK SPLIT") OF ITS ISSUED AND OUTSTANDING COMMON STOCK. THE SHARES BEGAN TRADING ON A SPLIT BASIS AT MARKET OPEN ON JANUARY 27, 2025. NO FRACTIONAL SHARES WERE ISSUED IN CONNECTION WITH THE REVERSE STOCK SPLIT. SHAREHOLDERS WHO WOULD HAVE OTHERWISE BEEN ENTITLED TO A FRACTIONAL SHARE OF COMMON STOCK INSTEAD RECEIVED A CASH PAYMENT IN LIEU THEREOF.

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 WAS INTENDED TO QUALIFY AS A NON-TAXABLE TRANSACTION. UPON STOCK SPLIT, EACH SHAREHOLDER OF THE ISSUER RECEIVED 1 SHARE OF COMMON STOCK (INCLUDING FRACTIONAL SHARES DEEMED RECEIVED) IN EXCHANGE FOR 60 SHARES OF COMMON STOCK HELD. AS A RESULT OF THE REVERSE STOCK SPLIT, SHAREHOLDERS ARE REQUIRED TO ALLOCATE THE AGGREGATE TAX BASIS IN THEIR SHARES HELD IMMEDIATELY PRIOR TO THE REVERSE STOCK SPLIT AMONG THE SHARES OF COMMON STOCK (INCLUDING FRACTIONAL SHARES DEEMED RECEIVED) HELD IMMEDIATELY AFTER THE TRANSACTION. THE HOLDING PERIOD OF THE POST-REVERSE STOCK SPLIT SHARES RECEIVED BY A SHAREHOLDER INCLUDES THE HOLDING PERIOD OF THE PRE-REVERSE STOCK SPLIT SHARES EXCHANGED BY SUCH SHAREHOLDER.

TAXPAYERS SHOULD CONSULT WITH THEIR TAX ADVISERS WITH RESPECT TO THE COMPUTATION OF BASIS IN THIS TRANSACTION BASED ON THEIR SPECIFIC FACTS.

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 ▶ WHILE THE 'PER SHARE BASIS' IS IMPACTED, THE BASIS OF THE SHAREHOLDER'S TOTAL INVESTMENT REMAINS UNCHANGED. THE SHAREHOLDER'S PER SHARE COST BASIS OF THEIR NEWLY ACQUIRED SHARE (INCLUDING FRACTIONAL SHARES DEEMED RECEIVED) IS SIXTY TIMES THE ORIGINAL BASIS IMMEDIATELY BEFORE THE TRANSACTION.

SHAREHOLDERS THAT HAVE ACQUIRED DIFFERENT BLOCKS OF COMMON STOCK AT DIFFERENT TIMES OR AT DIFFERENT PRICES ARE URGED TO CONSULT THEIR TAX ADVISERS REGARDING THE ALLOCATION OF THEIR AGGREGATED ADJUSTED BASIS AMONG, AND THE HOLDING PERIOD OF, THAT COMMON STOCK.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► _____
IRC SECTIONS 358(a), 368(a)(1)(E) AND 354(a).

18 Can any resulting loss be recognized? ► THE REVERSE STOCK SPLIT IS INTENDED TO BE TREATED AS A REORGANIZATION UNDER SECTION 368(a)(1)(E). THUS, SHAREHOLDERS GENERALLY DO NOT RECOGNIZE GAIN OR LOSS AS A RESULT OF THE REVERSE STOCK SPLIT, OTHER THAN IN CONNECTION WITH CASH RECEIVED IN LIEU OF A FRACTIONAL SHARE TO THE EXTENT THAT THE TAX BASIS ALLOCATED TO SUCH FRACTIONAL SHARE DIFFERS FROM THE AMOUNT OF CASH RECEIVED FOR SUCH FRACTIONAL SHARE.

TAXPAYERS SHOULD CONSULT WITH THEIR TAX ADVISERS WITH RESPECT TO THE COMPUTATION OF GAIN OR LOSS AND BASIS IN THIS TRANSACTION BASED ON THEIR SPECIFIC FACTS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► _____
PRE-TRANSACTION CUSIP - 09075F305
POST-TRANSACTION CUSIP - 09075F404
THE REPORTABLE TAX YEAR IS THE TAX YEAR THAT INCLUDES JANUARY 24, 2025. FOR CALENDAR YEAR TAXPAYERS, THE REPORTABLE TAX YEAR IS 2025.

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 ► _____

Print your name ► **MARK ADAMCHAK** Title ► **PRINCIPAL ACCOUNTING OFFICER**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	BRUCE D. LARSEN				P01299469
	Firm's name ► KBF CPAS LLP	Firm's EIN ► 82-1030164		Phone no. 949-529-3900	
	Firm's address ► 400 SPECTRUM CENTER DRIVE, STE 250, IRVINE CA 92618				