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	2 Issuer's employer identification number (EIN)
REPLIGEN CORPORATION	04-2729386

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
INVESTOR RELATIONS	(781) 250-0111	INVESTORS@REPLIGEN.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
41 SEYON STREET	WALTHAM, MA 02453

8 Date of action	9 Classification and description
OCTOBER 6, 2026	COMMON STOCK

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
759916109		RGEN	

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 ▶ SEE ATTACHMENT

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 ▶ SEE ATTACHMENT

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 ATTACHMENT

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 ATTACHMENT

18 Can any resulting loss be recognized? ▶ SEE ATTACHMENT

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

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 ▶ _____ Date ▶ 11/12/2026

Print your name ▶ JIM HAMILTON Title ▶ VP, HEAD OF TAX

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

Repligen Corporation
FEIN: 04-2729386
Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the "Code"). This attachment includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Mergers (as defined below) to U.S. Holders (as defined below) of BioLife Solutions, Inc. ("BioLife Inc.") common stock.

The information provided on Form 8937 and contained within this attachment is based on the intended tax treatment of the Mergers as a reorganization qualifying under Section 368(a) and does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular categories of U.S. persons. U.S. Holders are urged to consult their own tax advisors regarding the Mergers and the particular consequences to them, including the applicability and effect of all U.S. federal, state, local, and foreign tax laws.

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 October 6, 2026, Repligen Corporation ("Repligen") completed its acquisition of BioLife Inc. pursuant to the Agreement and Plan of Merger dated July 21, 2026 (the "Merger Agreement"). Pursuant to the Merger Agreement, Bravo Merger Sub I, Inc., a wholly owned subsidiary of Repligen, merged with and into BioLife Inc., with BioLife Inc. surviving the first merger as a wholly owned subsidiary of Repligen. Immediately thereafter, BioLife Inc. merged with and into Bravo Merger Sub II, LLC, another wholly owned subsidiary of Repligen, with Bravo Merger Sub II, LLC surviving the second merger as a wholly owned subsidiary of Repligen (collectively, the "Mergers").

At the effective time of the first merger, each eligible share of BioLife Inc. common stock was converted into the right to receive 0.1442 shares of Repligen common stock and $11.25 in cash, without interest, subject to the terms and adjustments provided in the Merger Agreement. No fractional shares of Repligen common stock were issued. Instead, holders of BioLife Inc. common stock who would otherwise be entitled to receive a fractional share of Repligen common stock received cash in lieu of such fractional share.

The parties intend that the Mergers, taken together, be treated as integrated steps of a single transaction and qualify as a reorganization within the meaning of Section 368(a) of the Code, and intend to report the Mergers consistently with that treatment. The Merger Agreement is intended to constitute and was adopted as a "plan of reorganization" for purposes of Sections 354 and 361 of the Code and Treasury Regulations §§1.368-2(g) and 1.368-3(a).

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.

For purposes of this Form 8937, the term "U.S. Holder" means a beneficial owner of BioLife Inc. common stock that is for U.S. federal income tax purposes (1) an individual citizen or resident of the United States, (2) a corporation, or other entity treated as a corporation for U.S. federal income tax purposes, organized in or under the laws of the United States or any state thereof or the District of Columbia, (3) a trust if (a) a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust or (b) such trust has a valid election in effect to be treated as a U.S. person for U.S. federal income tax purposes or (4) an estate, the income of which is subject to U.S. federal income tax, regardless of its source.

A U.S. Holder that received Repligen common stock and cash in exchange for BioLife Inc. common stock generally recognizes gain, but not loss, equal to the lesser of:

1. the amount by which the sum of the fair market value of Repligen common stock received and cash received exceeds the U.S. Holder's adjusted tax basis in the BioLife Inc. common stock surrendered; or
2. the amount of cash received.

For purposes of this calculation, cash received in lieu of a fractional share of Repligen common stock is excluded and is treated as described separately below.

A U.S. Holder's aggregate adjusted tax basis in the Repligen common stock received generally equals:

- Adjusted tax basis of BioLife Inc. common stock surrendered
- less cash received, other than cash received in lieu of a fractional Repligen share
- plus gain recognized in the Mergers, excluding gain recognized with respect to a fractional Repligen share.

Accordingly, the tax basis adjustment cannot be stated as a uniform per-share or percentage adjustment because it depends on each U.S. Holder's adjusted tax basis in the BioLife Inc. common stock surrendered and the amount of gain recognized by that U.S. Holder.

A U.S. Holder receiving cash instead of a fractional share of Repligen common stock is generally treated as having received the fractional share in the Mergers and then as having sold that fractional share for cash. A U.S. Holder generally recognizes gain or loss equal to the difference between the cash received and the tax basis allocated to the deemed fractional share.

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.

A U.S. Holder of shares of BioLife Inc. common stock generally:

1. recognizes gain (but not loss) equal to the lesser of:
   - the realized gain, or
   - the cash received in the transaction (excluding cash received in lieu of fractional shares);

2. allocates basis in the former BioLife Inc. shares surrendered among the Repligen shares received in accordance with applicable provisions of Sections 356 and 358 of the Code;

3. increases basis by gain recognized in the exchange and decreases basis by cash received; and

4. treats cash received in lieu of a fractional share as received in a deemed sale of the fractional share interest.

The precise tax basis consequences depend on each U.S. Holder's adjusted tax basis in BioLife Inc. shares immediately before the merger and should be determined under Sections 356 and 358 of the Code and applicable Treasury Regulations.

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

Sections 354, 356, 358, 368, and 1001 of the Code and the Treasury Regulations promulgated thereunder, as applicable.

Line 18. Can any resulting loss be recognized?

Generally, a U.S. Holder recognizes gain, but not loss, on the exchange of BioLife Inc. common stock for the merger consideration. However, gain or loss may be recognized with respect to cash received in lieu of a fractional share of Repligen common stock.

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

The Mergers were effective on October 6, 2026. The stock basis adjustments should be taken into account in the taxable year of the U.S. Holder that includes October 6, 2026 (e.g., 2026 for calendar year taxpayers).