

**Adicet Bio, Inc.**  
**EIN: 81-3305277**  
**Attachment to Form 8937**

---

The information contain herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effect of the Merger (as defined below). The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. Adicet shareholders are encouraged to consult their independent tax advisors regarding the particular consequences of the Merger to them (including the applicability and effect of all federal, state, local and non-U.S. laws) and should carefully read the proxy statement/prospectus/information statement, dated August 19, 2020, and filed with the Securities and Exchange Commission, noting especially the discussions under the headings “Material U.S. Federal Income Tax Consequences of the Merger,” “Material U.S. Federal Income Tax Consequences of the Receipt of CVRs,” “Material U.S. Federal Income Tax Consequences of the Reverse Stock Split.” The information provided herein is subject to such discussion in all respects. The proxy statement/prospectus/information statement may be accessed as [www.sec.gov](http://www.sec.gov).

---

**Part II, Box 14**

On September 15, 2020, pursuant to the Agreement and Plan of Merger dated as of April 28, 2020 (the “Merger Agreement”), by and among Adicet Bio, Inc., a Delaware corporation (“Adicet”), resTORbio, Inc., a Delaware corporation (“resTORbio”), and Project Oasis Merger Sub, Inc., a Delaware corporation and a wholly owned subsidiary of resTORbio (“Merger Sub”), Merger Sub merged with and into Adicet, with Adicet continuing as the surviving company (the “Merger”). In connection with completion of the Merger, resTORbio was renamed “Adicet Bio, Inc.”

As a result of the Merger, each share of Adicet common stock and Adicet preferred stock was converted into the right to receive 0.1240 shares of resTORbio common stock.

**Part II, Box 15**

The Merger is intended to qualify as a “reorganization” within the meaning of Section 368(a) of the Code. Assuming the Merger qualifies as a “reorganization” within the meaning of Section 368(a) of the Code, the aggregate tax basis of the shares of resTORbio common stock received by Adicet shareholders will be the same as the aggregate tax basis of the Adicet common stock or Adicet preferred stock, as applicable, surrendered in exchange therefor.

The holding period of the resTORbio common stock received pursuant to the Merger will include the holding period of the shares of Adicet common stock or Adicet preferred stock, as applicable, surrendered in exchange therefor.

The remainder of this discussion assumes that the Merger qualified as a “reorganization” within the meaning of Section 368(a) of the Code.

### **Part II, Box 16**

See Part II, Box 15 for a general description of a shareholder’s change in basis calculation.

### **Part II, Box 17**

Tax consequences of surrendering shareholders of Adicet common stock or Adicet preferred stock, as applicable, are determined under Sections 354 and 358 of the Code.

### **Part II, Box 18**

Adicet shareholders generally will not recognize any loss as a result of having received resTORbio common stock pursuant to the Merger.

### **Part II, Box 19**

Any adjustment to the tax basis of securities resulting from the Merger is reportable in the tax year that includes September 15, 2020. For calendar year taxpayers, the reportable tax year is 2020.