

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

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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 Distribution (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. Persons who held shares of resTORbio common stock at the time of the Distribution are encouraged to consult their independent tax advisors regarding the particular consequences of the Distribution 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).

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**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.” However, for purposes of this Form 8937 we will continue to refer to the shares as “resTORbio” stock.

Pursuant to the Merger Agreement, prior to the Merger, resTORbio distributed to each holder of resTORbio common stock one contingent value right (“CVR”), which represents the right to receive a contingent cash payment if specified milestones are reached within agreed upon time periods (the “Distribution”).

**Part II, Box 15**

The Distribution generally will be treated first as a taxable dividend to the extent of the shareholder’s pro rata share of resTORbio’s current or accumulated earnings and profits (as determined for U.S. federal income tax purposes), then as a non-taxable return of capital to the extent of the shareholder’s basis in its resTORbio common stock, and finally as capital gain from

the sale or exchange of resTORbio common stock. Pursuant to U.S. federal information reporting requirements, Adicet will furnish to each shareholder who received one or more CVRs pursuant to the Distribution an IRS Form 1099-DIV after the close of the taxable year in which the Distribution occurred, reporting the amount of Distribution constituting a dividend for U.S. federal income tax purposes and other pertinent information.

**Part II, Box 16**

If all or a part of the Distribution is treated as a return of capital with respect to a shareholder, such Distribution would decrease the shareholder's basis in its resTORbio common stock by the portion of the fair market value of the CVR treated as a return of capital.

**Part II, Box 17**

Tax consequences of the Distribution to shareholders are determined under Sections 61 and 301 of the Code.

**Part II, Box 18**

No loss may be recognized upon receipt of the Distribution.

**Part II, Box 19**

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