

**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 Reverse Stock Split (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 resTORbio common stock at the time of the Reverse Stock Split are encouraged to consult their independent tax advisors regarding the particular consequences of the Reverse Stock Split 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.” 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 underwent a 7:1 reverse stock split (the “Reverse Stock Split”).

It is intended that the Reverse Stock Split constitute a “recapitalization” within the meaning of Section 368(a) of the Code and the remainder of this discussion assumes that the Reverse Stock Split so qualifies.

**Part II, Box 15**

On September 15, 2020, each shareholder of resTORbio common stock received 1 share for each 7 shares held pursuant to the Reverse Stock Split. No fractional shares were issued in the

Reverse Stock Split. Shareholders who would otherwise receive a fractional share received a cash payment in lieu of such fractional share. As a result of the Reverse Stock Split, resTORbio shareholders will be required to allocate their aggregate tax basis in their common stock immediately prior to the Reverse Stock Split among the shares of common stock held immediately after the Reverse Stock Split (including any fractional share interest for which cash is received). Shareholders that acquired different blocks of resTORbio common stock at different times or at different prices are urged to consult their own tax advisors regarding the allocation of their aggregated adjusted tax basis among, and the holding period of, their shares of resTORbio common stock immediately following the Reverse Stock Split.

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

Generally, a shareholder's aggregate tax basis in its shares resTORbio of resTORbio common stock following the Reverse Stock Split is the same as its aggregate tax basis in such shares immediately prior to the Reverse Stock Split. However, such shareholder's tax basis in each share of resTORbio common stock held at the time of the Reverse Stock Split will generally be equal to such shareholder's pre-Reverse Stock Split tax basis, multiplied by seven.

resTORbio shareholders who received cash in lieu of a fractional share of resTORbio common stock pursuant to the Reverse Stock Split will be treated as having received such fractional share and then exchanging such fractional share for cash. The amount of gain or loss realized as a result of such exchange will be equal to the difference between the ratable portion of the tax basis that is allocated to such fractional shares and the cash received in lieu of thereof.

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

Tax consequences of the Reverse Stock Split are determined under Sections 354, 358, 368(a), and 1001 of the Code.

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

In general, the Reverse Stock Split should not constitute a taxable transaction, except to the extent of any cash received in lieu of fractional shares. If a shareholder receives cash in lieu of a fractional share, the shareholder will recognize capital gain or loss based on the difference between the amount of cash received and the shareholder's adjusted tax basis in the fractional share. Such capital gain or loss will constitute long-term capital gain or loss if the shareholder's holding period for the stock is more than one year as of the date of the reverse stock split. The deductibility of capital losses may be subject to limitations.

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

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