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 Illumina, Inc.			2 Issuer's employer identification number (EIN) 33-0804655
3 Name of contact for additional information Illumina Investor Relations Office	4 Telephone No. of contact 858-291-6421		5 Email address of contact ir@illumina.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 5200 Illumina Way			7 City, town, or post office, state, and ZIP code of contact San Diego, CA 92122
8 Date of action June 24, 2024	9 Classification and description Distribution of GRAIL, Inc., Common Stock		
10 CUSIP number 452327109	11 Serial number(s)	12 Ticker symbol ILMN	13 Account number(s)

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 ▶ Please 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 ▶ Please 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 ▶ Please 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 ▶ Please see attachment.

18 Can any resulting loss be recognized? ▶ Please see attachment.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Please 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 ▶ Scott Kreil Date ▶ 6/26/2024

Print your name ▶ Scott Kreil Title ▶ VP-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.	

Illumina, Inc.
EIN: 33-0804655
Attachment to Form 8937 - Report of Organizational Actions Affecting Basis of Securities

Part II - Organizational Action

Question 14

On June 24, 2024, Illumina, Inc. ("Illumina") distributed 85.5% of the shares of GRAIL, Inc., ("GRAIL") common stock on a pro rata basis to the holders of Illumina common stock (the "Distribution"). In the Distribution, each holder of Illumina Shares received one (1) GRAIL Share for every six (6) Illumina Shares held as of June 13, 2024. All fractional shares of GRAIL common stock were aggregated and sold in the open market by the exchange agent on behalf of Illumina shareholders, and the proceeds (less any brokerage commissions or other applicable fees) were distributed to the Illumina shareholders in accordance with their proportional interest in the aggregate number of shares sold. As used herein, "Illumina Shares" refers to shares of Illumina common stock and "GRAIL Shares" refers to shares of GRAIL common stock.

Question 15

The aggregate tax basis of the Illumina Shares and GRAIL Shares held by each holder immediately after the Distribution will be the same as the aggregate tax basis of the Illumina Shares held immediately before the Distribution, allocated between the Illumina Shares and the GRAIL Shares in proportion to their relative fair market values on the date of the Distribution.

Question 16

There are a number of ways to determine the fair market value of Illumina Shares and GRAIL Shares. The allocation described below is based on the closing trading price on the Nasdaq Stock Exchange of Illumina Shares and GRAIL Shares, each on June 25, 2024, the first day of "regular way" trading of GRAIL Shares on the Nasdaq Stock Exchange. Other valuation methodologies may exist, however, and we urge you to consult your own tax advisor regarding these basis allocation calculations.

The following example illustrates this tax basis allocation. Assume a shareholder held 60 Illumina Shares, acquired before the Distribution for $50/share, for an aggregate tax basis of $3,000. In the Distribution, such shareholder received 10 GRAIL Shares. Based on these facts, the tax basis would be allocated as follows:

Number of Shares		Share Closing Price on June 25, 2024	FMV of Shares Post-Distribution	Percentage of Total FMV	Allocated Tax Basis	Allocated Tax Basis Per Share
Illumina Shares	60	$109.84	$6,590.40	97.4854%	$2,924.56	$48.74
GRAIL Shares	10	$17.00	$170.00	2.5146%	$75.44	$7.54

Illumina shareholders who acquired blocks of Illumina Shares at different times or at different prices should perform the foregoing allocation separately with respect to each such block of Illumina Shares. Such holders are urged to consult their own tax advisors in performing the foregoing allocation with respect to such blocks of Illumina Shares.

Question 17

Sections 355, 358 and 368 of the Internal Revenue Code.

Question 18

Illumina shareholders generally will not recognize any gain or loss in the Distribution (except for any gain or loss attributable to the receipt of cash in lieu of fractional GRAIL Shares).

Question 19

The Distribution occurred on June 24, 2024. Accordingly, any basis adjustments in the Illumina Shares or GRAIL Shares should be reported in the taxable year that includes this date. In the case of calendar year taxpayers, the transaction is reportable in the tax year ending December 31, 2024.

Holders are urged to consult their own tax advisors as to the specific basis and other tax consequences to them of the Distribution.