

NuVasive, Inc.
EIN: [33-0768598]
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”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger (as defined below) on securities.¹ 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. Holders of NuVasive, Inc. (“NUVA”) Capital Stock (defined below) are encouraged to consult their independent tax advisors regarding the particular consequences of the Merger (defined below) to them (including the applicability and effect of all federal, state, local and non-U.S. laws).

Line 14

On September 1, 2023, Zebra Merger Sub, Inc. (“**Merger Sub**”), a Delaware corporation and wholly owned subsidiary of Globus Medical, Inc. (“**GMED**”) merged with and into NUVA, a Delaware corporation, with NUVA surviving as a wholly-owned subsidiary of GMED (the “**Merger**”). The Merger was carried out pursuant to an Agreement and Plan of Merger between GMED, Merger Sub, and NUVA, dated February 8, 2023 (the “**Merger Agreement**”).

As a result of the Merger, each share of NUVA common stock (the “**NUVA Capital Stock**”) (other than the Cancelled Shares) was converted into the right to receive 0.75 of a share of GMED Class A common stock of GMED (the “**GMED Stock**”), except that cash was paid in lieu of any fractional shares of GMED Stock.²

Line 15

In general, the Merger is intended to qualify as a tax-free reorganization under section 368(a). As such, any holder of NUVA Capital Stock should not recognize gain or loss under section 354(a) on the receipt of GMED Stock. Under section 358(a), the tax basis a stockholder had in a share of NUVA Capital Stock should transfer to the GMED Stock received in exchanged therefor, including any fractional shares the stockholder is deemed to have received under the fiction described below for the cash received in lieu of fractional shares (the “**Adjusted Tax Basis**”).

¹ Unless otherwise specified, all “section” references are to the U.S. Internal Revenue Code (“**IRC**”) of 1986, as amended, and all “**Treas. Reg. §**” and “**Prop. Treas. Reg. §**” references are to the final and proposed U.S. Department of the Treasury (the “**Treasury**”) regulations promulgated and proposed thereunder (“**Treasury Regulations**”), each as in effect on the date or dates relevant for this Form 8937.

² Capitalized terms that are not defined in this document have the meaning assigned to them in the Merger Agreement.

In general, gain or loss may be recognized under section 1001(a), however, to the extent cash was received in lieu of a fractional share of GMED Stock. Specifically, a holder of NUVA Capital Stock who receives cash in lieu of a fractional share of GMED Stock generally will be treated as having received the fractional share of GMED Stock and then as having sold that fractional share for cash. As a result, the stockholder generally will recognize gain or loss equal to the difference, if any, between the amount of cash received and the Adjusted Tax Basis in such fractional share.

Holders of NUVA Capital Stock should consult their independent tax advisors as to the specific tax consequences of the Merger to them in their particular circumstances.

Line 16

The Adjusted Tax Basis must generally be allocated to the shares of GMED Stock received in a manner that reflects, to the greatest extent possible, the basis in the shares of NUVA Capital Stock that were acquired on the same date and at the same price. To the extent it is not possible to allocate the Adjusted Tax Basis in this manner, the aggregate tax basis in the NUVA Capital Stock surrendered must be allocated to the GMED Stock in a manner that minimizes the disparity in the holding periods of the NUVA Capital Stock whose basis is allocated to any particular share of GMED Stock received.

Line 17

Sections 354(a), 358(a)-(b), and 368(a).

Section 1001(a) (with respect to cash received in lieu of any fractional shares)

Line 18

No loss may be recognized as a result of the Merger; however, former holders of NUVA Capital Stock will generally recognize gain or loss on any cash received in lieu of a fractional share of GMED Stock equal to the difference between the amount of cash received and the tax basis allocated to such fractional share.

Line 19

A holder of NUVA Capital Stock should take into account the U.S. federal income tax consequences of the Merger in their tax year that includes September 1, 2023 (*e.g.*, in 2023 for calendar year taxpayers).