

## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

### Part I Reporting Issuer

1 Issuer's name <b>Brookfield Corporation</b>		2 Issuer's employer identification number (EIN) <b>98-0521601</b>	
3 Name of contact for additional information <b>Investor Enquiries</b>	4 Telephone No. of contact <b>(416) 363-9491</b>	5 Email address of contact <b>bn.enquiries@brookfield.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>Brookfield Place, Suite 100, 181 Bay Street</b>		7 City, town, or post office, state, and ZIP code of contact <b>Toronto, ON M5J 2T3</b>	
8 Date of action <b>October 9, 2025</b>		9 Classification and description <b>Three-for-Two Stock Split of Brookfield Class A Limited Voting Shares</b>	
10 CUSIP number <b>11271J107</b>	11 Serial number(s)	12 Ticker symbol <b>BN</b>	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 ► **See attached statement.**

- 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 ► **See attached statement.**

- 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 ► **See attached statement.**

**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► See attached statement.

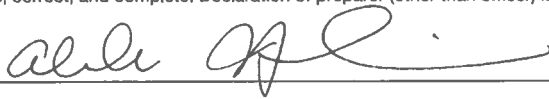
**18** Can any resulting loss be recognized? ► See attached statement.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► See attached statement.

**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 ►



Date ► October 9, 2025

Print your name ► Aleks Novakovic

Title ► Head of Strategic Initiatives

**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.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

**Brookfield Corporation**

**Three-for-Two Stock Split**

**Attachment to Form 8937 – Part II**

***IRS Form 8937 (Report of Organizational Actions Affecting Basis of Securities) is being made available by Brookfield Corporation (“BN”) pursuant to Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), which requires issuers of certain securities to report organizational actions that affect the U.S. federal income tax basis of holders of the securities.***

***The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. BN does not provide tax advice to its shareholders. Any examples herein are illustrative and are furnished pursuant to Section 6045B of the Code solely as a convenience to shareholders and their tax advisers in establishing their specific tax positions. Shareholders are urged to consult their own tax advisers regarding the tax consequences of the matters addressed herein in light of their particular circumstances.***

**Part II**

**Line 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.**

On October 9, 2025, BN completed a three-for-two stock split (the “**Stock Split**”). By way of a stock dividend, shareholders received one-half of a Brookfield Class A Limited Voting Share (“**Class A Share**”) for each Class A Share held (i.e., one additional Class A Share for every two Class A Shares held). Fractional shares were paid in cash, based on the closing price of the Class A Shares on the Toronto Stock Exchange on the record date, October 3, 2025.

**Line 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.**

A shareholder’s aggregate tax basis in the Class A Shares received pursuant to the Stock Split generally should equal the shareholder’s aggregate tax basis in Class A Shares held immediately prior to the Stock Split. However, a shareholder who received cash in lieu of a fractional Class A Share generally should be treated as if the shareholder received the fractional Class A Share pursuant to the Stock Split and, immediately thereafter, BN redeemed the fractional Class A Share from the shareholder for cash. A shareholder that acquired Class A Shares at different prices should consult its own tax adviser regarding the allocation of tax basis to the Class A Shares held by such shareholder immediately following the Stock Split.

**Line 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.**

As discussed above in the information for Line 15, the aggregate tax basis of the Class A Shares (including any fractional Class A Share deemed distributed and redeemed for cash) that a shareholder holds immediately following the Stock Split should equal the aggregate tax basis of the Class A Shares that the shareholder held immediately prior to the Stock Split.

Because the aggregate tax basis in all Class A Shares held by a shareholder should not change as a result of the Stock Split, but the number of Class A Shares held by the shareholder will increase, a shareholder's tax basis per share will be reduced as a result of the Stock Split. The amount of the reduction will be affected by a shareholder's particular circumstances, including whether the shareholder acquired Class A Shares at different prices. Shareholders should consult their own tax advisers regarding the calculation of the change in tax basis as a result of the Stock Split.

**Line 17**      **List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.**

Sections 302, 305(a), 307(a), and 1001.

**Line 18**      **Can any resulting loss be recognized?**

Except to the extent of cash received in lieu of a fractional Class A Share (the general tax treatment of which is described in response to Line 15), BN shareholders generally should not recognize loss for U.S. federal income tax purposes associated with the Stock Split.

**Line 19**      **Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

The Stock Split was completed on October 9, 2025. The determination of tax basis described above is taken into account in the taxable year of the shareholder during which the Stock Split occurred. For calendar year taxpayers, the applicable taxable year is therefore 2025.