

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name KODIAK AI, INC.		2 Issuer's employer identification number (EIN) 98-1592112	
3 Name of contact for additional information BOBBY BROWN	4 Telephone No. of contact	5 Email address of contact BOBBY.BROWN@KODIAK.AI	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1049 TERRA BELLA AVENUE		7 City, town, or post office, state, and ZIP code of contact MOUNTAIN VIEW, CA 94043	
8 Date of action SEPTEMBER 24, 2025		9 Classification and description REORGANIZATION	
10 CUSIP number 500081104	11 Serial number(s)	12 Ticker symbol KDK	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 ▶ ON SEPTEMBER 24, 2025, KODIAK ROBOTICS, INC. (KODIAK) MERGED WITH A WHOLLY OWNED SUBSIDIARY OF KODIAK AI, INC. (NEW KODIAK), WITH KODIAK AS THE SURVIVING COMPANY IN THE MERGER, AND CONTINUING AS A WHOLLY OWNED SUBSIDIARY OF NEW KODIAK. IN THE MERGER, KODIAK COMMON STOCKHOLDERS HAD A RIGHT TO RECEIVE APPROXIMATELY 0.66240 SHARES OF NEW KODIAK COMMON STOCK PER SHARE OF KODIAK. NO FRACTIONAL SHARES OF NEW KODIAK COMMON STOCK WERE ISSUED PURSUANT TO THE MERGER.

ADDITIONALLY, KODIAK COMMON STOCKHOLDERS AND OPTIONHOLDERS MAY BECOME ENTITLED TO RECEIVE UP TO 75 MILLION SHARES OR RESTRICTED STOCK UNITS, AS APPLICABLE (THE EARNOUT SHARES) OF NEW KODIAK IF SPECIFIED TARGETS ARE ACHIEVED BY SEPTEMBER 24, 2029.

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 ▶ NEW KODIAK INTENDS FOR THE MERGER TO BE TREATED FOR FEDERAL INCOME TAX PURPOSES AS A TAX-DEFERRED REORGANIZATION UNDER SECTION 368(A) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, AND ASSUMING THE MERGER QUALIFIES UNDER SECTION 368(A), A KODIAK STOCKHOLDER'S BASIS IN EACH NEW KODIAK SHARE RECEIVED IN THE EXCHANGE WILL BE EQUAL TO THE BASIS IN THE SHARES OF KODIAK COMMON STOCK SURRENDERED IN EXCHANGE DIVIDED BY THE PER SHARE MERGER CONSIDERATION. THE AGGREGATE TAX BASIS OF THE NEWLY ISSUED STOCK RECEIVED IN THE MERGER SHOULD BE THE SAME AS THE AGGREGATE TAX BASIS OF THE SECURITIES SURRENDERED IN EXCHANGE THEREFOR UNDER SECTION 358(A) OF THE CODE. IF EARNOUT SHARES ARE LATER ISSUED, STOCKHOLDERS MUST REALLOCATE THEIR TOTAL BASIS AMONG ALL NEW KODIAK SHARES HELD (INCLUDING EARN OUT SHARES) IN PROPORTION TO FAIR MARKET VALUE AT THAT TIME.

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 ▶ THE AGGREGATE TAX BASIS OF THE NEWLY ISSUED COMMON STOCK RECEIVED IN THE REORGANIZATION SHOULD BE THE SAME AS THE AGGREGATE TAX BASIS OF THE AACT SECURITIES SURRENDERED IN EXCHANGE THEREFOR UNDER SECTION 358(A) OF THE CODE. THE BASIS IN EACH SHARE OF NEWLY ISSUED COMMON STOCK RECEIVED IN THE EXCHANGE SHOULD BE EQUAL TO THE BASIS OF THE SHARE EXCHANGE THEREFOR UNDER TREAS. REG. 1.358-2(A)(2). IF EARNOUT SHARES ARE LATER ISSUED, STOCKHOLDERS MUST REALLOCATE THEIR TOTAL BASIS AMONG ALL NEW KODIAK SHARES HELD (INCLUDING EARN OUT SHARES) IN PROPORTION TO FAIR MARKET VALUE AT THAT TIME.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE TAX TREATMENT DESCRIBED HEREIN IS BASED (IN PART) ON SECTIONS 368(A), 368(A)(2)(E), 354(A), AND 358(A) OF THE CODE.

18 Can any resulting loss be recognized? ► ASSUMING THAT THE MERGER QUALIFIES AS A REORGANIZATION WITHIN THE MEANING OF CODE SECTION 368(A), A U.S. HOLDER GENERALLY WILL NOT RECOGNIZE ANY LOSS AS A RESULT OF THE RECEIPT OF THE NEWLY ISSUED COMMON STOCK IN THE REORGANIZATION.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► REPORTABLE TAX YEAR: 2025

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 ► Bobby Brown Date ► 11/04/2025

Print your name ► BOBBY BROWN Title ► CORPORATE CONTROLLER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
DAVID SORDELLO	<u>David Sordello</u>	11/04/2025		P01410230
Firm's name	Firm's EIN		Firm's address	
DELO P.C.	93-3059129		P.O. BOX 1417, LOS GATOS, CA 95031	
Firm's address	Phone no.			
P.O. BOX 1417, LOS GATOS, CA 95031	408-351-6788			

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3 Name of contact for additional information BOBBY BROWN	4 Telephone No. of contact	5 Email address of contact bobby.brown@kodiak.ai	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1049 TERRA BELLA AVENUE		7 City, town, or post office, state, and ZIP code of contact MOUNTAIN VIEW, CA 94043	
8 Date of action SEPTEMBER 23, 2025		9 Classification and description REORGANIZATION	
10 CUSIP number 500081104	11 Serial number(s)	12 Ticker symbol KDK	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 ▶ ON SEPTEMBER 23, 2025, ARES ACQUISITION CORPORATION II (AACT) CHANGED ITS JURISDICTION OF INCORPORATION BY DEREGISTERING AS AN EXEMPTED COMPANY REGISTERED UNDER THE LAWS OF THE CAYMAN ISLANDS AND REGISTERING AACT BY OF CONTINUATION AND DOMESTICATION AS A CORPORATION INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE IN ACCORDANCE WITH THE PLAN OF DOMESTICATION. UPON EFFECTIVENESS OF THE DOMESTICATION, AACT CHANGED ITS NAME TO KODIAK AI, INC. (NEW KODIAK). AT THE EFFECTIVE TIME OF THE ORGANIZATIONAL ACTION, EACH AACT UNIT, CONSISTING OF ONE CLASS A ORDINARY SHARE AND ONE-HALF OF ONE WARRANT, WAS CANCELLED AND EACH HOLDER BECAME ENTITLED TO ONE SHARE OF NEW KODIAK COMMON STOCK AND ONE-HALF OF ONE NEW KODIAK WARRANT, EACH AACT CLASS A ORDINARY SHARE AUTOMATICALLY CONVERTED INTO ONE SHARE OF NEW KODIAK COMMON STOCK, AND EACH AACT PUBLIC AND PRIVATE PLACEMENT WARRANT AUTOMATICALLY CONVERTED INTO ONE NEW KODIAK WARRANT. NO FRACTIONAL WARRANTS WOULD BE ISSUED TO THE AACT UNIT HOLDERS.

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 ▶ NEW KODIAK INTENDS FOR THE MERGER TO BE TREATED FOR FEDERAL INCOME TAX PURPOSES AS A TAX-DEFERRED REORGANIZATION UNDER SECTION 368(A) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, AND ASSUMING THE MERGER QUALIFIES UNDER SECTION 368(A), THE AGGREGATE TAX BASIS OF THE NEWLY ISSUED STOCK AND WARRANTS RECEIVED IN THE REORGANIZATION SHOULD BE THE SAME AS THE AGGREGATE TAX BASIS OF THE AACT SECURITIES SURRENDERED IN EXCHANGE THEREFOR UNDER SECTION 358(A) OF THE CODE.

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 ▶ THE AGGREGATE TAX BASIS OF THE NEWLY ISSUED COMMON STOCK RECEIVED IN THE REORGANIZATION SHOULD BE THE SAME AS THE AGGREGATE TAX BASIS OF THE AACT SECURITIES SURRENDERED IN EXCHANGE THEREFOR UNDER SECTION 358(A) OF THE CODE. THE BASIS IN EACH SHARE OF NEWLY ISSUED COMMON STOCK RECEIVED IN THE EXCHANGE SHOULD BE EQUAL TO THE BASIS OF THE SHARE EXCHANGE THEREFOR UNDER TREAS. REG. 1.358-2(A)(2).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE TAX TREATMENT DESCRIBED HEREIN IS BASED (IN PART) ON SECTIONS 368(A), 368(A)(1)(F), 354(A), AND 358(A) OF THE CODE.

18 Can any resulting loss be recognized? ► ASSUMING THAT THE REORGANIZATION QUALIFIES WITHIN THE MEANING OF CODE SECTION 368(A), A U.S. HOLDER GENERALLY WILL NOT RECOGNIZE ANY LOSS AS A RESULT OF THE RECEIPT OF THE NEWLY ISSUED COMMON STOCK AND WARRANTS IN THE REORGANIZATION.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► REPORTABLE TAX YEAR: 2025

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 ► Bobby Brown Date ► 11/04/2025

Print your name ► **BOBBY BROWN** Title ► **CORPORATE CONTROLLER**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DAVID SORDELLO	<u>David Sordello</u>	11/04/2025		P01410230
	Firm's name ► DELLO P.C.	Firm's EIN ►		93-3059129	
	Firm's address ► P.O. BOX 1417, LOS GATOS, CA 95031	Phone no.		408-351-6788	