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		2 Issuer's employer identification number (EIN)
Vistance Networks, Inc.		27-4332098
3 Name of contact for additional information	**4** Telephone No. of contact	**5** Email address of contact
Investor Relations	972-952-9700	Investor.Relations@vistancenetworks.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		**7** City, town, or post office, state, and ZIP code of contact
2601 Telecom Parkway		Richardson, TX 75082

8 Date of action	9 Classification and description
11/06/2026	Distribution on Common Stock

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
20337X109	N/A	VISN	N/A

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 November 6, 2026, Vistance Networks, Inc. ("VISN") paid a special distribution of $1.50 per common share to its shareholders of record as of October 26, 2026.

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 ▶ The distribution paid on November 6, 2026 is not a dividend for U.S. federal tax purposes and will be treated as a nontaxable return of capital to the extent of the shareholders' tax basis. Any amount of the distribution that is in excess of the shareholder's tax basis will be treated as a gain for U.S. federal tax purposes.

Shareholders should consult their own legal or tax advisors to determine the income tax consequences based on their specific situations. VISN is providing this form for information purposes only and not as legal or tax advice.

This form was prepared based on estimates as of the date the form was posted to VISN's public website. Estimates can change throughout the year, which may change the character of the distribution. In the event this occurs, VISN will file a correct Form 8937 for impacted distributions pursuant to applicable Treasury Regulations.

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 ▶ In accordance with Internal Revenue Code Sections 301(c) and 316(a), the taxability of the distribution made on November 6, 2026 is based on VISN's earnings and profits as computed for U.S. federal income tax purposes. Based on VISN's estimated current and accumulated earnings and profits, the distribution is a nontaxable return of capital to the extent of the shareholder's tax basis.

Part II Organizational Action *(continued)*

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

Internal Revenue Code Section 301(c) and 316(a)

18 Can any resulting loss be recognized? ▶ N/A

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

Shareholders tax consequences may vary. Shareholders should consult their own legal or tax advisors to determine the income tax consequences based on their specifc situation.

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 ▶ Neil Hoth Date ▶ 11/19/2026

Print your name ▶ Neil Hoth Title ▶ Vice President, Global 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.	

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