

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Auris Medical Holding AG		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information Raoul Dias	4 Telephone No. of contact + 41 61 201 23 48	5 Email address of contact rad@aurismedical.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Bahnhofstrasse 21		7 City, town, or post office, state, and ZIP code of contact 6300 Zug, Switzerland	
8 Date of action March 13, 2018		9 Classification and description Reverse stock split on Auris Medical Holding AG common stock	
10 CUSIP number H0381L104	11 Serial number(s)	12 Ticker symbol EARS	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 March 13, 2018, Auris Medical Holding AG merged with and into its wholly owned subsidiary, Auris Medical Newco Holding AG, with Auris Medical Newco Holding AG surviving and changing its name to Auris Medical Holding AG. The merger resulted in a 1-for-10 reverse stock split with shareholders receiving 1 share for every 10 shares (or fraction thereof) that the shareholder held prior to the merger. In order to avoid the allocation of fractional shares, all shareholders who would have received a fractional share pursuant to the exchange ratio will receive 1 full share instead.**

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 ▶ **As a result of the merger, a shareholder's aggregate tax basis in its shares prior to the merger should be allocated to the shares held immediately after the merger. Shareholders who acquired their shares on different dates and at different prices should consult their own tax advisors regarding the allocation of their tax basis to their shares.**

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 answer to Item 15.**

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 of the merger is determined pursuant to Section 368, Section 354 and Section 358 of the Internal Revenue Code.

Multiple horizontal lines for providing details for question 17.

18 Can any resulting loss be recognized? ▶ No

Multiple horizontal lines for providing details for question 18.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2018.
The information set forth in this Form 8937 does not constitute tax advice, does not take into account any shareholder's specific facts and circumstances and does not purport to be a complete summary of the tax consequences of the merger to a shareholder. Each shareholder should consult such shareholder's own tax advisor with respect to the tax consequences of the merger to such shareholder.

Multiple horizontal lines for providing details for question 19.

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.

Sign Here

Signature ▶ /s/ Raoul Dias Date ▶ 24/04/2018

Print your name ▶ Raoul Dias Title ▶ Corporate Secretary

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> 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