

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.](#)

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See Attached.](#)

Blank lines for indicating if a resulting loss can be recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See Attached.](#)

Blank lines for providing other information necessary for the adjustment.


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.

Signed by: Uneek Mehra Date ▶ 9/17/2025

Signature ▶ B7F40989B518496...

Print your name ▶ Uneek Mehra Title ▶ Chief Financial Officer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Elliot Binder</u>		<u>9/18/2025</u>		<u>P00287151</u>
	Firm's name ▶ <u>BDO USA P.C.</u>	Firm's EIN ▶		Phone no.	
	Firm's address ▶ <u>300 Park Avenue, Suite 900, San Jose CA 95110</u>				

TheRas, Inc.

FEIN: 81-363735

Attachment for Form 8937

Notice: 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 of certain U.S. federal income tax laws and regulations related to the effects of the Class B Share Conversion, the Domestication, and the Merger (as defined below) on the tax basis of TheRas, Inc. stock. The information contained herein does not constitute tax advice. Shareholders are encouraged to consult their own tax advisors regarding the consequences of the Class B Share Conversion, Domestication, and the Merger to them (including the applicability and effect of all U.S. federal, state, and local tax laws, and non-U.S. tax laws) and should carefully review the Business Combination Agreement.

Part II

Line 14

On February 28, 2025, TheRas, Inc. (d/b/a BridgeBio Oncology Therapeutics), Helix Acquisition Corp. II, and Helix II Merger Sub, Inc. entered into an agreement (the “Business Combination Agreement”) which closed on August 11, 2025 (the “Closing Date”).

Pursuant to the Business Combination Agreement and on the Closing Date, Helix Acquisition Corp II de-registered in the Cayman Islands and domesticated as a Delaware Corporation (the “Domestication”). Prior to the Domestication, each holder of Helix Acquisition Corp II Class B shares irrevocably and unconditionally elected to convert such shares into Class A shares (the “Class B Share Conversion”). In connection with the Domestication, Helix Acquisition Corp. II changed its name to “BridgeBio Oncology Therapeutics, Inc.”

On the Closing Date, Helix II Merger Sub, Inc. merged with and into TheRas, Inc. with TheRas, Inc. surviving as a wholly owned subsidiary of Helix Acquisition Corp. II (the “Merger”). Upon the Merger each share of TheRas, Inc. capital stock issued and outstanding was automatically cancelled and converted into the right to receive a number of shares of Helix Acquisition Corp. II (BridgeBio Oncology Therapeutics, Inc.) common stock equal to the Consideration Ratio (as defined in the Business Combination Agreement).

Line 15

The parties intend for U.S. federal income tax purposes that (i) the Class B Share Conversion qualifies as a “reorganization” within the meaning of section 368(a)(1)(E) of the code and the Treasury Regulations promulgated thereunder; (ii) the Domestication qualifies as a “reorganization” within the meaning of Section 368(a)(1)(F) of the Code and the Treasury Regulations promulgated thereunder; and (iii) the Merger qualifies as a “reorganization” within the meaning of Section 368(a) of the Code and the Treasury Regulations promulgated thereunder, to which each of Helix II Merger Sub, Inc., TheRas, Inc., and Helix Acquisition Corp. II (BridgeBio Oncology Therapeutics) are parties thereto.

Accordingly, each shareholder’s aggregate basis in the Helix Acquisition Corp II Class A shares received for Class B shares is intended to be equal to the shareholder’s aggregate basis in the surrendered Class B shares.

Each shareholders' aggregate basis in the shares received in the Domestication is intended to be equal to the shareholder's aggregate basis in the surrendered shares.

Each shareholder's aggregate basis in the shares received pursuant to the Merger is intended to be equal to the shareholder's aggregate basis in the surrendered shares, increased by the amount of gain (if any) the shareholder recognized on the Merger.

Line 16

The basis in any new shares received is intended to be equal to the basis in the shares of stock surrendered for such shares.

Line 17

Section 354

Section 358(a) and (b)

Section 368(a)

Section 368(a)(1)(A)

Section 368(a)(1)(E)

Section 368(a)(1)(F)

Line 18

In general, the shareholders of Helix Acquisition Corp. II and TheRas, Inc. are not intended to recognize gain or loss for U.S. federal income tax purposes by reason of the Class B Share Conversion, Domestication, or Merger.

Line 19

The Class B Share Conversion, the Domestication, and the Merger were completed on August 11, 2025. Accordingly, the reportable tax year is 2025.