

Bloom Energy Corporation

EIN: 77-0565408

Treasury Regulation Section 1.1273-2(f)(9) Disclosure

Issuer's Determination and Communication of "Traded on an Established Market" Status and Issue Price of Newly Issued Debt

Bloom Energy Corporation (the "**Issuer**") is providing this disclosure pursuant to the requirements of Treasury Regulation section 1.1273-2(f)(9) (the "**Issue Price Disclosure Regulation**"). The Issue Price Disclosure Regulation, issued by the Department of the Treasury on September 12, 2012, and effective for transactions occurring on or after November 13, 2012, requires the issuer of a debt instrument to disclose its issue price within 90 days of the issue date if the issuer determines that either the debt instrument itself, or the property for which the debt instrument is issued (including another debt instrument), is "**traded on an established market**" as defined in Treasury Regulation section 1.1273-2(f)(1).

This disclosure is intended to fulfill the Issuer's notification obligation under the Issue Price Disclosure Regulation, does not constitute tax advice and does not purport to take into account any debt holder's specific circumstances. Holders of the debt instruments described herein are urged to consult their own tax advisors regarding the U.S. tax consequences of the transaction described herein.

All references herein to "**section**" are to the Internal Revenue Code of 1986, as amended, and all references to "**Treas. Reg. section**" are to the regulations issued thereunder.

On May 13, 2025 (the "**Exchange Date**"), Holders of approximately \$112.8 million of principal amount of the Company's 2.50% Convertible Senior Notes (the "**Existing Notes**") exchanged the Existing Notes for new 3.00% Convertible Senior Notes with an aggregate principal amount of approximately \$115.7 million (the "**New Notes**").

The Issuer determined, and the rest of this discussion assumes, that the exchange of the Existing Notes for New Notes resulted in a significant modification of the Existing Notes under Treas. Reg. section 1.1001-3, resulting in the New Notes being treated as newly issued debt on the Exchange Date.

The New Notes are expected to be part of the same issue as certain notes issued by the Company on May 29, 2024 (the "**Original 3.00% Senior Notes**") pursuant to the rules for qualified reopenings set forth in Treas. Reg. section 1.1275-2(k). The Original 3.00% Senior Notes were issued for money at par and have an issue price equal to their stated principal amount in accordance with Treas. Reg. section 1.1273-2(a)(1).

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Treas. Reg. section 1.1273-2(f)(9) Issue Price Disclosure

The Issuer determined that the New Notes were traded on an established market within the meaning of Treas. Reg. section 1.1273-2(f)(1) during the 31-day period ending 15 days after the Exchange Date. Accordingly, in accordance with Treas. Reg. section 1.1273-2(f), the Issuer is providing this issue price disclosure. Because the New Notes are considered part of the same issue as the Original 3.00% Senior Notes under the rules for qualified reopenings, the issue price of the New Notes is equal to par (i.e., 100% of principal) pursuant to Treas. Reg. section 1.1275-2(k)(1).

This issue price determination is binding on all holders of the New Notes unless a holder explicitly discloses on the holder's timely filed U.S. federal income tax return for the taxable year that includes its acquisition date of the New Notes in accordance with the requirements of the Issue Price Disclosure Regulation, that its determination regarding issue price is different from the Issuer's determination.