

**Report of Organizational Actions
Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Neogen Corporation		2 Issuer's employer identification number (EIN) 38-2367843	
3 Name of contact for additional information Neogen Investor Relations Department	4 Telephone No. of contact 517-372-9200	5 Email address of contact ir@Neogen.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 620 Leshar Place		7 City, town, or post office, state, and ZIP code of contact Lansing, MI 48912	
8 Date of action September 1, 2022	9 Classification and description Common Stock		
10 CUSIP number 640491106	11 Serial number(s) 	12 Ticker symbol NEOG	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 ▶ Please see attachment.

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 ▶ Please see attachment.

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 ▶ Please see attachment.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Please see attachment.

18 Can any resulting loss be recognized? ► Please see attachment.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► Please see attachment.

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 ► Steven J. Quinlan Date ► 10-6-2022

Print your name ► Steven J. Quinlan 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
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			