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 ADVANTEST CORPORATION		2 Issuer's employer identification number (EIN) 98-0367615
3 Name of contact for additional information Yasushi Yoshimoto	4 Telephone No. of contact +81-3-3214-7500	5 Email address of contact https://www.advantest.com/contact
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Shin Marunouchi Center Bldg., 1-6-2, Marunouchi, Chiyoda-ku,		7 City, town, or post office, state, and ZIP code of contact Tokyo 100-0005, Japan
8 Date of action October 10, 2023	9 Classification and description Four-for-one stock split and corresponding four-for-one ADR split	

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
00762U200		ATEYY	

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 ▶ At the Board of Directors meeting held on May 19, 2023, Advantest Corporation (Advantest) authorized a four-for-one stock split of its common stock, with an effective date of October 1, 2023.
To effectuate the stock split for Advantest's American Depositary Receipts (ADR) program, JPMorgan Chase Bank, N.A., as depositary bank for the ADRs, conducted a corresponding four-for-one ADR split to maintain the current one-to-one ADR-to-stock ratio.
The additional ADRs were issued to ADR holders of record on September 30, 2023.

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 ADR holders' tax basis in the existing ADRs is divided by four, with the other three of the tax basis being allocated to the new ADRs issued.

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 ▶ The total market value of ADRs immediately after the four-for-one stock split is the same as before the stock split.

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 (IRC) Section 305(a) and Section 307(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 ▶

The reportable tax year is 2023 for calendar-year taxpayers.

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 ▶ Yasushi Yoshimoto Date ▶ Nov. 6, 2023

Print your name ▶ **Yasushi Yoshimoto** Title ▶ **Executive Officer**

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