Docket #0451 Date Filed: 9/14/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
SANGAMO THERAPEUTICS, INC.	)	Case No. 26-10989 (CTG)
Debtor.[1]	)	**Re: Docket No. 396**

ORDER (I) AUTHORIZING THE RETENTION AND EMPLOYMENT OF BDO USA, P.C. AS TAX ACCOUNT TO THE DEBTOR EFFECTIVE AS OF THE PETITION DATE, AND (II) GRANTING RELATED RELIEF

Upon consideration of the application (the "**Application**")[2] of the Debtor, for entry of an order (this "**Order"**) pursuant to sections 327(a), 328(a) and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1, authorizing the Debtor to employ and retain BDO USA, P.C. ("**BDO**") as tax accountant, on the terms set forth in the Services Agreement annexed to the Application; and upon the Binder Declaration annexed to the Application; all as more fully set forth in the Application; and the United States District Court for the District of Delaware having jurisdiction to consider this Application under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtor, its creditors, and other

[1] The last four digits of the debtor's federal tax identification number are 9556. The debtor's principal office is located at 501 Canal Boulevard, Suite A100, Richmond, CA 94084.

[2] Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

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parties in interest; and this Court having found that the Debtor's notice of the Application and opportunity for a hearing on the Application were appropriate and that no other notice need be provided; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is APPROVED as set forth herein.

2. The Debtor is hereby authorized to retain BDO as tax accountant to the Debtor, effective as of June 23, 2026 on the terms set forth in the Services Agreement, as modified by this Order; *provided that*, notwithstanding anything in the Services Agreement to the contrary, BDO shall only seek reimbursement of reasonable expenses that BDO actually incurs.

3. BDO shall file fee applications and be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules, this Order, the interim compensation order [Docket No. 205], and any other applicable orders of this Court.

4. The indemnification provisions included in the Services Agreement are approved, subject to the following:

a. No individual entity ("**Indemnified Agent**") in the BDO Group (as that term is defined in the Services Agreement) shall be entitled to indemnification, contribution, or reimbursement pursuant to the Services Agreement for services, unless such services and the indemnification, contribution, or reimbursement are approved by the Court.

b. The Debtor shall have no obligation to indemnify any Indemnified Agent, or provide contribution or reimbursement to any Indemnified Agent, for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Indemnified Agent's gross negligence, willful misconduct or bad faith; (ii) for a contractual dispute in which the Debtor allege breach of BDO's contractual obligations, unless this Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to applicable law; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but

determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for which the Indemnified Agent should not receive indemnity, contribution, or reimbursement under the terms of the Services Agreement, as modified by this Order.

c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in the Chapter 11 Case (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing the Chapter 11 Case, an Indemnified Agent believes that it is entitled to the payment of any amounts by the Debtor on account of the Debtor's indemnification, contribution, and/or reimbursement obligations under the Services Agreement (as modified by this Order), including without limitation, the advancement of defense costs, the Indemnified Agent must file an application therefore in this Court, and the Debtor may not pay any such amounts to the Indemnified Agent before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses by any Indemnified Agent for indemnification, contribution, and/or reimbursement, and not a provision limiting the duration of the Debtor's obligation to indemnify, or make contributions or reimbursements to, the Indemnified Agents. All parties in interest shall retain the right to object to any demand by any Indemnified Agent for indemnification, contribution, and/or reimbursement.

5. The limitation of liability set forth in paragraph 3 of the Terms and Conditions Letter shall not be applicable with respect to any claim the Debtor has against BDO with respect to Services performed and provided pursuant to this Order for the Debtor from the Petition Date through the effective date of the Debtor's chapter 11 plan.

6. Any request for compensation under the terms of the Services Agreement shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code by all interested parties.

7. To the extent informed by the Debtor, BDO shall use its best efforts to avoid any duplication of services provided by any of the Debtor's other retained professionals in the Chapter 11 Case.

8. Notwithstanding anything contained in the Application, the Services Agreement, or any documents ancillary thereto, absent a change in controlling law, BDO shall not be compensated or reimbursed for, or in connection with, the defense of its fee applications.

9. Notwithstanding any provision in the Services Agreement, including paragraph 20, BDO shall have whatever obligations applicable law would impose upon it.

10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

11. To the extent there is inconsistency between the terms of the Services Agreement, the Application, and this Order, the terms of this Order shall govern.

12. Notice of the Application satisfies the requirements of Bankruptcy Rule 6004(a).

13. The Debtor is authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

14. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order. Notwithstanding anything in the Services Agreement to the contrary, this Court shall retain exclusive jurisdiction.

Dated: September 14th, 2026
Wilmington, Delaware

CRAIG T. GOLDBLATT
UNITED STATES BANKRUPTCY JUDGE