# Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer		
1 Issuer's name	2 Issuer's employer identification number (EIN)	
Exide Technologies	23-0552730	
3 Name of contact for additional information	5 Email address of contact	
Stephanie Zedell	Stephanie.Zedell@na.exide.com	
6 Number and street (or P.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact	
13000 Deerfield Parkway, Building 200		Milton, GA 30004
8 Date of action	9 Classification and description	
04/30/2015	DIP Term Loan for First Lien Notes at	nd Second Lien Convertible Notes
10 CUSIP number 11 Serial number(s	s) 12 Ticker symbol	13 Account number(s)
	h additional statements if needed. See pplicable, the date of the action or the date	back of form for additional questions. against which shareholders' ownership is measured for
- Marian Marian		
		Management .
		CONTRACTOR OF THE CONTRACTOR O
15 Describe the quantitative effect of the organishare or as a percentage of old basis ▶ <u>Se</u>		in the hands of a U.S. taxpayer as an adjustment per
		201 C 101 C
100 100 100		
Describe the calculation of the change in bavaluation dates ► See Attached	asis and the data that supports the calculati	on, such as the market values of securities and the

Pal	rt III	Organizational Action (continue	ed)		
17		e applicable Internal Revenue Code sect		e tax treatment is based ▶	See Attached
		<del>-</del>			
-					
18	Can a	ny resulting loss be recognized? ► See	Attached		
1.00	0 411 41		, 1114		
		6.0			
19	Drovid	e any other information necessary to imp	lement the adjustment, such as the rei	nortable tax vear ▶ N/Δ	
19	Frovid	e any other information necessary to imp	iement the adjustment, such as the re-	portable tax year P INA	
			· · · · · · · · · · · · · · · · · · ·		
		9 0			
					50000 886 81 000 00 00 00 00
	Und	er penalties of perjury, I declare that I have ex ef, it is true, correct, and complete. Declaration	amined this return, including accompanying of preparer (other than officer) is based on a	g schedules and statements, a all information of which prepar	and to the best of my knowledge and er has any knowledge.
Cian	- 1	st, it is true, someti, and somplete social attention	or proparer (earlier many emessy to based en	ан ниотинаноги от типот ризран.	
Sign Here Signature Date 15 June 2015					
Here	Sign	nature >		Date ▶ _/3	me 2013
		, DI ''''		Tal- 5 F	Vice President 9 CEO
		t your name ► Phillip Damaska  Print/Type preparer's name	Preparer's signature	Date	Vice President & CFO
Paic			. Aspailor o signaturo	1	Check if I if self-employed
	oarer				Firm's EIN ▶
Use	Only				Phone no.
Cand	Form 0	Firm's address   027 (including accompanying statements	to: Dopartment of the Treasury Inter		

## Exide Technologies FEIN 23-0552730

#### Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

Debt Instrument: DIP Term Loan for First Lien Notes and Second Lien Convertible Notes

Disclaimer: The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account any shareholder's or note holder's specific circumstances. Shareholders and note holders are urged to consult their own tax advisors regarding U.S. tax consequences of the transaction described herein and the impact to tax basis resulting from the transaction.

### Exide Technologies FEIN 23-0552730

#### Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

Debt Instrument: DIP Term Loan for First and Second Lien Convertible Notes

#### Form 8937, Part II, Line 14

On June 10, 2013, Exide Technologies filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code in the United State Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). On March 27, 2015, the Bankruptcy Court entered an order approving and confirming the Fourth Amended Plan of Reorganization (the "Plan"). On April 30, 2015 (the "Effective Date"), Exide Technologies satisfied the conditions of the Plan and the Plan became effective.

Under the Plan, holders of Debtor in Possession (DIP) Term Loans ("DIP Term Loans") were entitled to exchange their DIP Term Loans for a combination of New First Lien High Yield Notes ("First Lien Notes") and New Second Lien Convertible Notes ("Second Lien Notes") (the "Transaction").

Some of the DIP Term Loan holders had the option to receive all First Lien Notes or a combination of First Lien Notes and Second Lien Notes in exchange for their DIP Term Loans. To achieve a specific capital structure, other DIP Term Loan holders agreed to receive an unknown combination of First Lien Notes and Second Lien Notes (depending on the options exercised) in exchange for their DIP Term Loans. Thus, DIP Term Loan holders received either all First Lien Notes, or a combination of First Lien Notes and Second Lien Notes. The treatment described on this form applies to DIP Term Loan holders who exchanged their DIP Term Loans solely for First Lien Notes and holders who exchanged their DIP Term Loans for a combination of First Lien Notes and Second Lien Notes.

It should be noted that some First Lien Notes and Second Lien Notes were also issued as fees to certain holders agreeing to backstop the Transaction and were not issued in exchange for DIP Term Loans.

For more information regarding the Transaction, please see the Plan, as amended, and the disclosure statement filed with the Bankruptcy Court, available at http://www.exide.com.

#### Form 8937, Part II, Line 15

To the extent that the DIP Term Loans, the First Lien Notes, and the Second Lien Notes all constitute "securities" for purposes of the rules providing for tax-free recapitalizations ("Tax Securities"), each holder's aggregate basis in the First Lien Notes and the Second Lien Notes received generally equals the holder's aggregate tax basis in its DIP Term Loans that were surrendered in the Transaction. If a holder exchanged its DIP Term Loans solely for First Lien Notes, the holder's basis will equal its basis in the DIP Term Loans. If a holder exchanged its DIP Term Loans for both First Lien Notes and Second Lien Notes,

the basis in such notes will be the basis in the DIP Term Loans allocated in proportion to the relative fair market values of the notes received.

To the extent that the DIP Term Loans do not constitute Tax Securities, or neither the First Lien Notes nor the Second Lien Notes constitute Tax Securities, each DIP Term Loan holder will recognize gain or loss upon the receipt of the First Lien Notes and the Second Lien Notes exchanged therefor. In such case, each holder's tax basis in its First Lien Notes and Second Lien Notes would equal the issue price (which serves as fair market value for this purpose) of the respective note.

To the extent that the DIP Term Loans and the Second Lien Notes constitute Tax Securities, but the First Lien Notes do not constitute Tax Securities, the First Lien Notes would be treated as "boot" in a recapitalization. A DIP Term Loan holder's basis in the Second Lien Notes would equal the basis in such holder's DIP Term Loans, increased by any gain recognized and decreased by boot, and the holder's basis in the First Lien Notes would equal their issue price.

DIP Term Loan holders who received First Lien Notes or Second Lien Notes as fees did not exchange DIP Term Loans for those notes and therefore those notes are not considered in connection with the Transaction.

Holders of the DIP Term Loans should consult their tax advisors to determine the tax consequences of the Transaction to them.

#### Form 8937, Part II, Line 16

To the extent that the DIP Term Loans, the First Lien Notes, and the Second Lien Notes constitute Tax Securities, a holder's tax basis in the First Lien Notes and the Second Lien Notes received in the Transaction generally equals the holder's tax basis in its surrendered DIP Term Loans. If a holder received both First Lien Notes and Second Lien Notes, such holder's basis in the surrendered DIP Term Loans is allocated between the First Lien Notes and Second Lien Notes received in proportion to the relative fair market values of such notes.

To the extent that the DIP Term Loans do not constitute Tax Securities, or neither the First Lien Notes nor the Second Lien Notes constitute Tax Securities, the tax basis of the First Lien Notes and the Second Lien Notes received in the transaction will equal the issue price of such notes (which serves as the fair market value).

To the extent that the DIP Term Loans and the Second Lien Notes constitutes Tax Securities, but the First Lien Notes do not constitute Tax Securities, the First Lien Notes would be treated as "boot" in a recapitalization. A DIP Term Loan holder's basis in the Second Lien Notes would equal such holder's tax basis the DIP Term Loans increased by any gain recognized and decreased by boot, and the holder's basis in the First Lien Notes would equal fair market value.

#### Form 8937, Part II, Line 17

Sections 354, 356, 358, 1001 and 1012.

#### Form 8937, Part II, Line 18

The Transaction generally should not result in a recognizable loss to holders of the DIP Term Loans to the extent the DIP Term Loans, the First Lien Notes, and the Second Lien Notes constitute Tax Securities, but may result in a recognizable loss to such holders to the extent either (i) the DIP Term Loans are not Tax Securities or (ii) both the First Lien Notes and the Second Lien Notes are not Tax Securities. The amount of such recognizable loss, if any, should equal the amount by which the holder's tax basis in its DIP Term Loans exceeds the issue price of the First Lien Notes and Second Lien Notes.