

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Exide Technologies		2 Issuer's employer identification number (EIN) 23-0552730	
3 Name of contact for additional information Stephanie Zedell	4 Telephone No. of contact 678-566-9128	5 Email address of contact stephanie.zedell@na.exide.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 13000 Deerfield Parkway, Building 200		7 City, town, or post office, state, and ZIP code of contact Milton, GA 30004	
8 Date of action 12/31/2019		9 Classification and description Section 368(a) Reorganization	
10 CUSIP number See attached	11 Serial number(s)	12 Ticker symbol	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 ► See attached
- 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 ► See attached
- 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 ► See attached

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► See attached

18 Can any resulting loss be recognized? ► See attached

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A

**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 ►

Date ►

Print your name ►

Title ►

**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.

Exide Technologies
FEIN: 23-0552730
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities
Section 368(a)(1)(F) Reorganization of Exide Technologies

Disclaimer: The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to consider any note holder's specific circumstances. Note holders are urged to consult their own tax advisors regarding the 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
Section 368(a)(1)(F) Reorganization of Exide Technologies

Form 8937, Part I, Line 10

CUSIP: 302051305

Form 8937, Part II, Line 14

On December 31, 2019, Exide Technologies ("Exide Technologies") formed Exide Holdings, Inc. ("Holdings"), a Delaware corporation, which in turn formed Exide Merger Sub, LLC, a merger subsidiary to be used as a conduit entity to effect the transaction ("Merger Sub"). Merger Sub merged with and into Exide Technologies, with Exide Technologies surviving as a wholly owned subsidiary of Holdings (the "Exide Merger"). Immediately following the Exide Merger, Exide Technologies converted to a Delaware limited liability company, Exide Technologies LLC ("Exide LLC")(the "Exide Conversion" taken together with the Exide Merger, the "Reorganization").

Pursuant to the Exide Merger, each share of common stock in Exide Technologies owned by each stockholder was converted into a share of common stock in Holdings, having the same rights and preferences, and qualifications, limitations, and restrictions as the common stock in Exide Technologies previously owned by each stockholder. No fractional shares existed prior to the Reorganization nor were any fractional shares issued as part of the Reorganization.

Form 8937, Part II, Line 15

The Exide Merger and the Exide Conversion, taken together, are intended to qualify as a tax-free reorganization within the meaning of section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended.

With respect to the holders of Exide Technologies common stock, for U.S. federal income tax purposes, the aggregate tax basis of the Holdings common stock received by each holder is equal to the aggregate tax basis such holder had in Exide Technologies common stock immediately prior to the Exide Merger.

Holders having different tax basis with respect to the Exide Technologies shares exchanged should consult with their tax advisor to identify the tax basis of the particular common shares of Holdings received pursuant to the Reorganization.

The holding period for the shares of Holdings stock received should include the holding period for the Exide Technologies shares surrendered in the Reorganization.

Holders should consult their own tax advisors regarding the tax consequences of the Reorganization.

Form 8937, Part II, Line 16

As the Reorganization was effected on a one-for-one basis, a holder's basis in each Holdings share received in the Reorganization is the same as the basis in each Exide Technologies share held immediately before the Reorganization.

Holders should consult their own tax advisors regarding the tax consequences of the Reorganization.

Form 8937, Part II, Line 17

Sections 354, 356, 358, 368, and 1223

Form 8937, Part II, Line 18

The Reorganization generally should not result in a recognizable loss to the holders of the Exide Technologies common stock.

Holders should consult their own tax advisors regarding the tax consequences of the Reorganization.