

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 07/09/2019		9 Classification and description 2019 First Lien Note Exchange	
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**

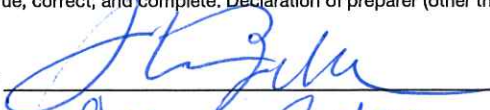
15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► **See attached**

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 ►

8/21/19

Print your name ►

Stephanie Zedell

Title ►

VP Tax**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
11% First Lien Senior Secured Notes due 2022

Disclaimer: The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account 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
11% First Lien Senior Secured Notes due 2022

Form 8937, Part I, Line 10

11% First Lien Senior Secured Notes due 2022

- CUSIP 302051AY3
- CUSIP 302051AZ0
- CUSIP U3003PAH5

Form 8937, Part II, Line 14

Pursuant to the Confidential Offering Memorandum and Exchange Offer and Consent Solicitation Statement, dated June 10, 2019, Exide Technologies ("Exide") and certain of its subsidiaries offered holders (the "Holders") of its outstanding 11% First Lien Senior Secured Notes due 2022 (the "Existing First Lien Notes") the right to (i) buy certain notes for cash and (ii) exchange the Existing First Lien Notes for two tranches of notes, as described below.

On July 9, 2019, the following transactions occurred:

- Exide International Holdings LP issued \$150 million aggregate principal amount of 10.75% Superpriority Lien Senior Secured Notes due 2021 (the "New International Notes") for cash.
- Exide exchanged, on a principal for principal basis, \$529.83 million outstanding aggregate principal amount of Existing First Lien Notes for (i) \$375 million aggregate principal amount of 11% Exchange Priority Notes due 2024 (the "Exchange Priority Notes") and (ii) \$154.83 million aggregate principal amount of 11% First Lien Senior Secured Notes due 2024 (the "New 1L Notes"). Only Holders who purchased New International Notes were eligible to receive Exchange Priority Notes in exchange for Existing First Lien Notes. Holders who did not purchase New International Notes, or who otherwise were not able to exchange their entire tendered amount of Existing First Lien Notes, received New 1L Notes.

Exide intends to treat the exchange of Existing First Lien Notes for Exchange Priority Notes and the exchange of Existing First Lien Notes for New 1L Notes as realization events under Treas. Reg. section 1.1001-3.

Form 8937, Part II, Line 15

To the extent that each of the Existing First Lien Notes, the Exchange Priority Notes and the New 1L Notes all constitute “securities” for purposes of the rules providing for tax-free recapitalizations (“Tax Securities”), each Holder’s aggregate tax basis in the Exchange Priority Notes and New 1L Notes received will generally equal the Holder’s aggregate tax basis in its Existing First Lien Notes that were surrendered in the exchange (excluding any amounts attributable to accrued interest), increased by any gain recognized and decreased by any boot received. A Holder’s aggregate tax basis in the Existing First Lien Notes (excluding any amounts attributable to accrued interest) should be allocated between the Exchange Priority Notes and the New 1L Notes based on the relative amount of such notes received.

To the extent that either the Existing First Lien Notes or the Exchange Priority Notes do not constitute Tax Securities, a Holder will recognize gain or loss upon the receipt of the Exchange Priority Notes. In such case, each Holder’s tax basis in its Exchange Priority Notes will equal the issue price of the Exchange Priority Notes (which serves as fair market value for this purpose).

To the extent that either the Existing First Lien Notes or the New 1L Notes do not constitute Tax Securities, a Holder will recognize gain or loss upon the receipt of the New 1L Notes. In such case, each Holder’s tax basis in its New 1L Notes will equal the issue price of the New 1L Notes (which serves as fair market value for this purpose).

Holders exchanging their Existing First Lien Notes for Exchange Priority Notes and/or New 1L Notes should consult their tax advisors to determine their tax consequences resulting from such exchange.

Form 8937, Part II, Line 16

To the extent that each of the Existing First Lien Notes, the Exchange Priority Notes and the New 1L Notes constitute Tax Securities, a Holder’s aggregate tax basis in the Exchange Priority Notes and New 1L Notes will generally equal such Holder’s aggregate tax basis in the Existing First Lien Notes that were surrendered in the exchange (excluding any amounts attributable to accrued interest).

To the extent that the Existing First Lien Notes or the Exchange Priority Notes do not constitute Tax Securities, a Holder’s tax basis in the Exchange Priority Notes received in such exchange will equal the issue price of the Exchange Priority Notes (which serves as the fair market value).

To the extent that the Existing First Lien Notes or the New 1L Notes do not constitute Tax Securities, a Holder’s tax basis in the New 1L Notes received in such exchange will equal the issue price of the New 1L Notes (which serves as the fair market value).

Form 8937, Part II, Line 17

Internal Revenue Code Sections 354, 356, 358, 1001 and 1012.

Form 8937, Part II, Line 18

The exchange of Existing First Lien Notes for Exchange Priority Notes and/or New 1L Notes generally should not result in a recognizable loss to Holders to the extent the Existing First Lien Notes, the Exchange Priority Notes, and the New 1L Notes constitute Tax Securities. To the extent either the Existing First Lien Notes surrendered, or notes received (either Exchange Priority Notes or New 1L Notes, as applicable) are not Tax Securities, the exchange may result in a recognizable loss to Holders to the extent a Holder's tax basis in the Existing First Lien Notes exceeds the issue price (which serves as the fair market value) of the Exchange Priority Notes or New 1L Notes exchanged therefor.