

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 STATEMENT

Blank lined area for providing Internal Revenue Code section(s) and subsection(s).

18 Can any resulting loss be recognized? ▶ SEE ATTACHED STATEMENT

Blank lined area for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SEE ATTACHED STATEMENT

Blank lined area for providing other information necessary to implement the adjustment.

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.

Sign Here

Signature ▶ Andy Cohen Mallen Date ▶ 6/29/24
Print your name ▶ Andy Cohen Mallen Title ▶ CFO

Paid Preparer Use Only

Print/Type preparer's name BASIR MOHAMMAD	Preparer's signature <u>Basir Mohammad</u>	Date <u>6/27/24</u>	Check <input type="checkbox"/> if self-employed	PTIN P01866373
Firm's name ▶ DELOITTE TAX, LLP	Firm's EIN ▶ 86-1065772		Phone no. 714-436-7100	
Firm's address ▶ 695 TOWN CENTER DRIVE, SUITE 1000, Costa Mesa, CA 92626				

RXH Holdings LLC
EIN: 47-4807387
Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”),¹ and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Restructuring Transactions (as defined below) on certain securities. 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 noteholder’s specific circumstances (including holders that may be subject to special tax rules or that held the relevant claims or equity interests as other than a capital asset). Shareholders and noteholders are urged to consult their own tax advisors regarding the U.S. federal income tax consequences of the Restructuring Transactions and the impact to tax basis resulting from such transactions.

Form 8937, Line 14

On May 17, 2024 (the “**Effective Date**”), pursuant to a restructuring agreement previously entered into with the Revolving Credit Facility Lenders and Term Loan Lenders (each as defined below) of Restorix Health, Inc. (“**RXH Health**”), RXH Holdings LLC (“**RXH Holdings**”), an indirect parent company of RXH Health, and certain other affiliates of RXH Health effectuated certain out-of-court restructuring transactions (“**Restructuring Transactions**”). As part of the Restructuring Transactions, holders of revolving credit facility claims against RXH Health (*i.e.*, Revolving Credit Lenders) and term loan claims (*i.e.*, the Term Loan Lenders, and together with Revolving Lenders, the “**RXH Lenders**”) against RXH Health, received, in full and final satisfaction of its their claims, their pro rata share of (i) RXH Holdings LLC interests (the “**RXH Holdings Common Units**”) and (ii) the subscription rights with respect to the equity rights offering (the “**Subscription Rights**”) to purchase additional RXH Holdings Common Units (the “**Rights Offering Units**”).

Form 8937, Line 15

RXH Lenders

It is anticipated that the exchange of the RXH Lenders’ claims against RXH Health for the RXH Holdings Common Units and Subscription Rights will be treated as a taxable transaction subject to section 1001. Each RXH Lender should recognize gain or loss in an amount equal to the difference, if any, between (a) the fair market value of the RXH Holdings Common Units and Subscription Rights, as applicable, received in the exchange, and (b) such holder’s adjusted tax basis in its claims against RXH. A holder should obtain a cost basis under section 1012 equal to the fair market value of the RXH Holdings Common Units and Subscription Rights received.

¹ Unless otherwise specified herein, all “section” references herein are to the Internal Revenue Code.

Holders of Subscription Rights

A holder that elects to exercise the Subscription Rights should be treated as purchasing additional RXH Holdings Common Units (*i.e.*, the Rights Offering Units), in exchange for the Subscription Rights and the amount of cash funded by such holder. Such a purchase should generally be treated as the exercise of an option under general tax principles, and such holder should not recognize income, gain, or loss for U.S. federal income tax purposes when it exercises the Subscription Right. A holder's holding period for the Rights Offering Units received pursuant to such exercise should begin on the day following the exercise date.

A holder's aggregate tax basis in the additional RXH Holdings Common Units received upon the exercise of a Subscription Right should be equal to the sum of (i) the amount paid for such RXH Holdings Common Units and (ii) the holder's tax basis in the Subscription Right.

A holder that receives but does not exercise its Subscription Rights may be entitled to claim a loss equal to the amount of tax basis allocated to such Subscription Rights.

Form 8937, Line 16

The property acquired in a taxable acquisition have a basis equal to their cost. In general, the taxpayer's basis in the property acquired equals to its fair market value. U.S. federal income tax laws do not define fair market value, and the RXH Lenders should consult their own tax advisors as to the proper calculation of fair market value of the RXH Holdings Common Units and Subscription Rights for U.S. federal income tax purposes.

Form 8937, Line 17

Sections 1001,1012, and 1223

Form 8937, Line 18

Loss may be recognized.

Form 8937, Line 19

The effective date of the Restructuring Transactions was May 17, 2024. The reportable tax year is 2024 with respect to the RXH Lenders and holders of the Subscription Rights that are calendar year taxpayers.