

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

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 ▶ 

Date ▶ 15 June 2015

Print your name ▶ Phillip Damaska

Title ▶ Executive Vice President & CFO

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Phone no.	
Firm's address ▶				

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.