

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 attachment.

Blank lined area for listing applicable Internal Revenue Code sections.


18 Can any resulting loss be recognized? ▶ See attachment.

Blank lined area for providing information on resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attachment.

Blank lined area for providing other necessary information.

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 ▶ 4/10/2023

Print your name ▶ Tom Miller Title ▶ Vice President of Tax

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 ▶
	Firm's address ▶				Phone no.

TransDigm Inc.
1301 East 9th St., Cleveland, OH 44114
EIN: 34-1750032

Attachment to Form 9937

Report of Organizational Actions Affecting Basis of Securities
Debt Exchange – Exchange of Tranche E Term Loans and Tranche F Term Loans for
Tranche I Term Loans

The information contained in Form 9937 and this attachment does not constitute tax advice and is not intended to be a complete analysis or description of all potential U.S. federal income tax consequences of the Debt Exchange Transaction described herein. In addition, this information does not address tax consequences applicable based on the individual circumstances of lenders of any of the loans described below that participated in the Debt Exchange Transaction, or any non-income, foreign, state, or local tax consequences of the Debt Exchange Transaction.

Accordingly, lenders of any of the loans described below that participated in the Debt Exchange Transaction are strongly urged to consult with their own tax advisors to determine the particular U.S. federal, state, local, foreign or other tax consequences of the Debt Exchange Transaction to them, including the impact on tax basis resulting therefrom.

Part I

Line 9. For each security involved in the organizational action, the requested information (classification and description) is as follows:

Those Tranche E term loans ("Tranche E Term Loans"), Tranche F term loans ("Tranche F Term Loans") and Tranche I term loans ("Tranche I Term Loans") made pursuant to the Second Amended and Restated Credit Agreement dated of June 4, 2014, as amended and restated (the "Credit Agreement"), among TransDigm Inc., a Delaware corporation (the "Borrower"), TransDigm Group Incorporated, a Delaware corporation, each subsidiary of the Borrower from time to time party thereto, the lenders party thereto and Goldman Sachs Bank USA, as administrative agent and collateral agent for the lenders (the "Administrative Agent").

Line 10. For each security involved in the organizational action, the requested information (CUSIP number) is as follows:

Tranche E Term Loans	89364MBV5
Tranche F Term Loans	89364MBW3
Tranche I Term Loans	89364MBZ6

Part II

Line 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:

Pursuant to the 11th amendment to the Credit Agreement, effective as of February 24, 2023, (i) certain Tranche E Term Loan lenders agreed to convert certain Tranche E Term Loans in an

aggregate principal amount of \$1,247,156,267.76 (the “Converted Tranche E Term Loans”) into the same principal amount of new Tranche I Term Loans, (ii) certain Tranche F Term Loan lenders agreed to convert certain Tranche F Term Loans in an aggregate principal amount of \$2,018,373,840.09 (the “Converted Tranche F Term Loans”) into the same principal amount of new Tranche I Term Loans and (iii) certain lenders were issued \$1,293,240,464.19 in an aggregate principal amount of new Tranche I Term Loans for cash (the “Refinancing Tranche I Term Loans”), which cash proceeds, in addition to \$1,000,000,000 of cash proceeds from a concurrent issuance of secured notes, were used to pay down \$2,293,240,464.19 in aggregate principal amount of Tranche E Term Loans and Tranche F Term Loans at par.

In connection with this amendment, the Borrower paid (i) for the account of each lender of Converted Tranche E Term Loans, conversion fees in an amount equal to 0.25% of the aggregate principal amount of such lender’s Converted Tranche E Term Loans, (ii) for the account of each lender of Converted Tranche F Term Loans, conversion fees in an amount equal to 0.25% of the aggregate principal amount of such lender’s Converted Tranche F Term Loans and (iii) for the account of each lender of Refinancing Tranche I Term Loans, upfront fees in an amount equal to 0.25% of the aggregate principal amount of such lender’s Refinancing Tranche I Term Loans (“Upfront Fees”).

The exchange of Converted Tranche E Term Loans and Converted Tranche F Term Loans each for the same principal amount of new Tranche I Term Loans is referred to herein as the “Debt Exchange Transaction”.

Line 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:

Each lender of Converted Tranche E Term Loans and each lender of Converted Tranche F Term Loans received a specified principal amount of new Tranche I Term Loans equal to the amount of such Converted Tranche E Term Loans or Converted Tranche F Term Loans exchanged for such new Tranche I Term Loans. The terms of the new Tranche I Term Loans vary in several respects from the terms of each of the Converted Tranche E Term Loans and the Converted Tranche F Term Loans by, among other things, providing for a later maturity date and a different rate of interest. The Borrower believes that the exchanged Converted Tranche E Term Loans and Converted Tranche F Term Loans will each be treated as having undergone a “significant modification” under the applicable Treasury Regulations. Accordingly, each converting lender generally will be treated as having exchanged its Converted Tranche E Term Loans or its Converted Tranche F Term Loans for the corresponding amount of the new Tranche I Term Loans in an exchange for U.S. federal income tax purposes.

While not free from doubt, the Borrower intends to treat the Converted Tranche E Term Loans, the Converted Tranche F Term Loans and the new Tranche I Term Loans as “securities” for U.S. federal income tax purposes. Assuming that the Converted Tranche E Term Loans, Converted Tranche F Term Loans and the new Tranche I Term Loans are “securities” for U.S. federal income tax purposes, the Debt Exchange Transaction would be treated as a recapitalization under Section 368(a)(1)(E) of the Internal Revenue Code of 1986, as amended (the “Code”).

Assuming that the Debt Exchange Transaction constituted a recapitalization, for a lender of Converted Tranche E Term Loans or Converted Tranche F Term Loans that participated in the Debt Exchange Transaction, such lender should not recognize gain or loss pursuant to the Debt Exchange Transaction. Further, such lender's initial basis in the new Tranche I Term Loans received in the Debt Exchange Transaction should be equal to such lender's adjusted basis in the allocable portion of the Converted Tranche E Term Loans or Converted Tranche F Term Loans exchanged for such new Tranche I Term Loans immediately prior to the Debt Exchange Transaction. Lenders should consult their own tax advisors regarding the particular tax consequences of the Debt Exchange Transaction to them.

Line 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:

As described in Item 15, assuming the Debt Exchange Transaction qualifies for recapitalization treatment, a converting lender generally will have a tax basis in the new Tranche I Term Loans received in the exchange equal to its adjusted basis in the allocable portion of the Converted Tranche E Term Loans or Converted Tranche F Term Loans exchanged for such new Tranche I Term Loans immediately before the exchange.

Line 17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based:

354, 358, 368(a)(1)(E), 1001

Line 18. Can any resulting loss be recognized?

Assuming the Debt Exchange Transaction constitutes a recapitalization under Section 368(a)(1)(E) of the Code, lenders of Converted Tranche E Term Loans or Converted Tranche F Term Loans that participated in the Debt Exchange Transaction cannot recognize loss realized in the exchange.

Line 19. Provide any other information necessary to implement the adjustment, such as the reportable tax year:

The tax consequences of the Debt Exchange Transaction should be reported by a lender in its tax year that includes the date of February 24, 2023.

Assuming the Debt Exchange Transaction qualifies for recapitalization treatment, the holding period for the new Tranche I Term Loans received in the exchange generally would include the holding period for such Converted Tranche E Term Loans or Converted Tranche F Term Loans exchanged for such new Tranche I Term Loans.

The new Tranche I Term Loans exchanged for the Converted Tranche E Term Loans and Converted Tranche F Term Loans will be treated as part of the same issue for U.S. federal income tax purposes as the Refinancing Tranche I Term Loans which were newly issued for cash. The Refinancing Tranche I Term Loans were issued with Upfront Fees of 0.25%. Accordingly, the issue price for U.S. federal income tax purposes of the Tranche I Term Loans

(including the Tranche I Term Loans exchanged for both the Converted Tranche E Term Loans and Converted Tranche F Term Loans and the Refinancing Tranche I Term Loans) was 99.75% (stated as a percentage of par).

The Tranche I Term Loans were issued with de minimis original issue discount for U.S. federal income tax purposes. The issue date was February 24, 2023.

Lenders should consult their own tax advisors to determine the tax consequences to them of the exchange of Converted Tranche E Term Loans or Converted Tranche F Term Loans for new Tranche I Term Loans pursuant to the Debt Exchange Transaction.