Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ **See separate instructions.**

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Chromalloy Corporation	13-1885030

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Renee Sapashe	561.935.3571	rsapashe@chromalloy.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
4100 RCA Boulevard, Suite 100	Palm Beach Gardens, FL 33410

8 Date of action	9 Classification and description
7/20/2026	See attached.

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
17110EAB6	N/A	N/A	Loan number: 004169096

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 ▶ See attached.

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 ▶ Renee Sapashe Date ▶ 8/27/2026

Print your name ▶ Renee Sapashe Title ▶ Tax Officer

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.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Chromalloy Corporation

EIN: 13-1885030

Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

Chromalloy Corporation (the "Company") is providing the information contained herein pursuant to the requirements of section 6045B of the Internal Revenue Code of 1986, as amended (the "Code"). The discussion herein includes a general summary regarding the application of certain U.S. federal income tax laws and regulations to the debt refinancing described below and the potential effects on a holder's adjusted U.S. tax basis resulting from such transaction.

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of holders. Holders are urged to consult their own tax advisors regarding the particular U.S. tax consequences of the transaction described herein and the impact to tax basis resulting from such transaction.

Unless otherwise specified herein, "section" references are to the Code or Treasury regulations promulgated thereunder, each in effect as of the date hereof.

Part I:

Line 9. Classification and description.

- Approximately $882 million in aggregate principal amount of term loans due March 27, 2031 (the "Existing Term Loans").
- Approximately $882 million in aggregate principal amount of term loans due March 27, 2031 (the "New Term Loans").

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.

On July 20, 2026, the Company entered into Amendment No. 2 to Credit Agreement (the "Second Amendment"), which modified the terms of its existing credit agreement, dated March 27, 2024, as amended by Amendment No. 1 to Credit Agreement dated July 30, 2025 (the "Credit Agreement"). The Credit Agreement governed the Existing Term Loans.

With the exception of one holder, all holders of the Existing Term Loans that were parties to the Credit Agreement continued as holders of the New Term Loans and were parties to, or consented to, the Second Amendment (each a "Carryover Holder" and collectively, the "Carryover Holders"). Specifically, the Carryover Holders, which in the aggregate held approximately $882 million of principal of Existing Term Loans, (1) received cash for their allocable portion of accrued and unpaid interest on the Existing Term Loans and (2) were deemed to exchange (as discussed further below), the Existing Term Loans for New Term Loans with an aggregate principal amount of approximately $882 million.

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.

Under U.S. federal income tax law, an exchange of property is typically expected to result in gain or loss being realized under section 1001 by the person engaging in the exchange, with such realized gain or loss being recognized in income unless an exception to recognition applies.

The Company believes, and the remainder of this discussion assumes, that the Second Amendment resulted in a significant modification of the Existing Term Loans under Treas. Reg. section 1.1001-3. As a result, pursuant to section 1001, the Carryover Holders are expected to be treated as receiving New Term Loans in exchange for their Existing Term Loans (in each instance a "Deemed Exchange" and collectively, the "Deemed Exchanges"), and the Carryover Holders are expected to realize - but, subject to the recapitalization rules discussed below, not necessarily recognize - gain or loss (if any) as a result of the Second Amendment.

The tax treatment of the Second Amendment depends on whether it constitutes a recapitalization under section 368(a)(1)(E) (a "Section 368(a)(1)(E) Recapitalization"). Whether the Second Amendment constitutes a Section 368(a)(1)(E) Recapitalization depends, inter alia, on whether the Existing Term Loans deemed surrendered, and the New Term Loans deemed received therefor, constitute "securities" for purposes of section 354.

Neither the Code nor the Treasury regulations define the term security. Whether a debt instrument is a security is based on all of the facts and circumstances, but most authorities have held that the term to maturity of the debt instrument is one of the most significant factors. In this regard, debt instruments with a term of ten years or more generally have qualified as securities, whereas debt instruments with a term of less than five years generally have not qualified as securities. Here, the Existing Term Loans had a term to maturity of approximately 5.7 years, and the New Term Loans have a term to maturity of approximately 4.7 years.

If the Existing Term Loans and New Term Loans are determined to constitute securities for purposes of section 354, and the deemed exchanges of Existing Term Loans for New Term Loans otherwise qualify as Section 368(a)(1)(E) Recapitalizations, the Carryover Holders generally are expected not to recognize gain or loss with respect to the Deemed Exchanges, except to the extent of cash (other than cash for accrued and unpaid interest) and other "boot" received by the Carryover Holders as part of the Deemed Exchanges. Because the Carryover Holders did not receive cash (other than cash for accrued and unpaid interest) or other boot with respect to the repricing of the Existing Term Loans, it is not expected that gain would be recognized in the instant case.

If cash or other boot was received, a Carryover Holder is expected to be required to recognize gain on the Deemed Exchange of their Existing Term Loans for New Term Loans, in an amount equal to the lesser of (1) the total gain realized by the Carryover Holder on the Deemed Exchange, and (2) the amount of cash (other than for accrued and unpaid interest) and boot received (if any).

Here, the total gain realized by a Carryover Holder in connection with a Deemed Exchange is expected to equal the excess, if any, of (1) the sum of (a) the issue price of the New Term Loans, and (b) the fair market value of any boot received (none expected in this case) over (2) the Carryover Holder's adjusted tax basis in the Existing Term Loans. A Carryover Holder's adjusted tax basis in the New Term Loans is expected to be equal to the Carryover Holder's adjusted tax basis in the Existing Term Loans, increased by the amount of any gain recognized on the Deemed Exchanges.

To the extent a Deemed Exchange does not qualify as a Section 368(a)(1)(E) Recapitalization, a Carryover Holder's aggregate initial tax basis in the New Term Loans generally is expected to be equal to the issue price of the New Term Loans acquired.

Carryover Holders participating in a Deemed Exchange should consult their tax advisors to determine the U.S. federal income tax consequences to them of participating in such Deemed Exchange.

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.

See response to Line 15 above.

If a Deemed Exchange is a Section 368(a)(1)(E) Recapitalization, a Carryover Holder's aggregate initial tax basis in the New Term Loans is expected to equal the Carryover Holder's aggregate adjusted tax basis in the Existing Term Loans exchanged, less the amount of any cash received (other than for accrued and unpaid interest), plus the amount of any gain recognized.

If a Deemed Exchange is an exchange that does not qualify as a Section 368(a)(1)(E) Recapitalization, a Carryover Holder's aggregate initial tax basis in the New Term Loans is expected to equal their issue price.

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

Sections 354, 356, 358, 368, 1001, 1012, and 1273.

Line 18. Can any resulting loss be recognized?

A Deemed Exchange generally should not result in loss being recognized by a Carryover Holder to the extent the Deemed Exchange is a Section 368(a)(1)(E) Recapitalization.

A Deemed Exchange may result in a Carryover Holder recognizing a loss to the extent the Deemed Exchange is an exchange that is not a Section 368(a)(1)(E) Recapitalization and such Carryover Holder's tax basis in the Existing Term Loans exceeds the aggregate issue price of the New Term Loans received, plus the amount of any cash (other than cash for accrued and unpaid interest) and boot received (none expected in this case), subject to generally applicable Code rules that may impact the ability of particular Carryover Holders to recognize losses.

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

The organizational actions occurred on July 20, 2026. The reportable tax year is 2026 for calendar-year taxpayers.

Chromalloy Corporation

FEIN: 13-1885030

Treas. Reg. Section 1.1273-2(f)(9) Disclosure

Issuer's Determination and Communication of "Traded on an Established Market" Status and Issue Price of Newly Issued Debt

Chromalloy Corporation (the "Issuer") is providing this disclosure pursuant to the requirements of Treasury Regulation section 1.1273-2(f)(9) (the "Issue Price Disclosure Regulation"). The Issue Price Disclosure Regulation, issued by the Department of the Treasury on September 12, 2012, and effective for transactions occurring on or after November 13, 2012, requires the issuer of a debt instrument to disclose its issue price within 90 days of the issue date if the issuer determines that either the debt instrument itself, or the property for which the debt instrument is issued (including another debt instrument), is "traded on an established market" as defined in Treasury Regulation section 1.1273-2(f)(1).

This disclosure is intended to fulfill the Issuer's notification obligation under the Issue Price Disclosure Regulation and does not constitute tax advice and does not purport to take into account any debt holder's specific circumstances. Holders of the debt instruments described herein are urged to consult their own tax advisors regarding the U.S. tax consequences of the transaction described herein.

All references herein to "section" are to the Internal Revenue Code of 1986, as amended, and all references to "Treas. Reg. section" are to the regulations issued thereunder.

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On or about July 20, 2026 (the "Exchange Date"), the Issuer consummated the following transactions with holders of certain of its debt.

- Certain existing holders ("Carryover Holders"), which in the aggregate held approximately $882 million of principal of "Existing Term Loans," (1) received cash for their allocable portion of accrued and unpaid interest on the Existing Term Loans, and (2) were deemed to exchange (as discussed further below) the Existing Term Loans for "New Term Loans" with an aggregate principal amount of approximately $882 million.

The Issuer determined, and the rest of this discussion assumes, that the exchange of the Existing Term Loans for New Term Loans resulted in a significant modification of the Existing Term Loans under Treas. Reg. section 1.1001-3, resulting in the New Term Loans being treated as newly issued debt on the Exchange Date. Because a substantial amount of the New Term Loans were issued for property (i.e., the Existing Term Loans), the Issue Price Disclosure Regulation applies if

the issue price of the New Term Loans is determined under Treas. Reg. section 1.1273-2(b) or Treas. Reg. section 1.1273-2(c).

The Issuer determined that the New Term Loans were traded on an established market within the meaning of Treas. Reg. section 1.1273-2(f)(1) during the 31-day period ending 15 days after the Exchange Date. Accordingly, in accordance with Treas. Reg. section 1.1273-2(b), the issue price of the New Term Loans is equal to their fair market value as of the Exchange Date.

The Issuer determined that the fair market value (expressed as a percent of the principal amount) as of the Exchange Date of the New Term Loans, and thus the issue price of the New Term Loans, was 100%.

This issue price determination is binding on all holders of the New Term Loans unless a holder explicitly discloses on the holder's timely filed U.S. federal income tax return for the taxable year that includes its acquisition date of the New Term Loans in accordance with the requirements of the Issue Price Disclosure Regulation, that its determination regarding issue price is different from the Issuer's determination.