

► See separate instructions.

## Part I Reporting Issuer

<b>1 Issuer's name</b>  <b>OID - OL HOLDINGS, INC AND SUBS</b>		<b>2 Issuer's employer identification number (EIN)</b>  <b>87-2514333</b>	
<b>3 Name of contact for additional information</b>  <b>DWIGHT HOOD</b>		<b>4 Telephone No. of contact</b>  <b>(949) 471-6749</b>	
<b>6 Number and street (or P.O. box if mail is not delivered to street address) of contact</b>  <b>9212 FRY RD STE 105 PMB305</b>		<b>7 City, town, or post office, state, and ZIP code of contact</b>  <b>CYPRESS, TX 77433</b>	
<b>8 Date of action</b>  <b>AUGUST 22, 2025</b>		<b>9 Classification and description</b>  <b>SEE ATTACHMENT</b>	
<b>10 CUSIP number</b>  <b>SEE ATTACHMENT</b>	<b>11 Serial number(s)</b>	<b>12 Ticker symbol</b>	<b>13 Account number(s)</b>

**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 ATTACHMENT**

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 ATTACHMENT**

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 ATTACHMENT**

## 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**

**18** Can any resulting loss be recognized? ► **SEE ATTACHMENT**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **SEE ATTACHMENT**

<b>Sign Here</b>	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 ► 			
Print your name ►	<b>J. Kyle Stewart</b>		Title ► <b>Vice President, Tax</b>		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>J. Paul Duffy</b>		<b>1/14/2026</b>		<b>P00744045</b>
	Firm's name ► <b>DELOITTE TAX LLP</b>		Firm's EIN ► <b>86-1065772</b>		
Firm's address ► <b>2200 ROSS AVENUE, STE 1600, DALLAS, TX 75201</b>		Phone no. <b>214-840-7000</b>			

**OID-OL Holdings, Inc.**  
**EIN: 87-2514333**  
**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”),<sup>1</sup> and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the transaction described below on the U.S. tax basis in certain securities. The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. You should consult your own tax advisor regarding the applicability and effect of all U.S. federal, state, local and foreign tax laws.

**Form 8937, Line 9**

Tranche A-1 Fifth Out Term Loans

**Form 8937, Line 11**

CUSIP – Tranche A-1 Fifth Out Term Loans: 67089SAF8

CUSIP – 3.5 Out Term Loans: 67089SAJ0

**Form 8937, Line 14**

On August 22, 2025, pursuant to an exchange agreement entered into among OID-OL Intermediate I, LLC (“OID-OL Intermediate”) and its subsidiaries and affiliates (collectively, the “OID Group”) and certain lenders of the Tranche A-1 Fifth Out Term Loans (such lenders, the “Lenders,” and such agreement, the “Exchange Agreement”), the following exchange occurred:<sup>2</sup>

- Certain Lenders exchanged their Tranche A-1 Fifth Out Term Loans for newly issued 3.5 out term loans issued by OID-OL Intermediate, a disregarded entity of OID-OL Holdings, Inc. (“OID-OL Holdings”) for U.S. federal income tax purposes (such term loans, the “3.5 Out Term Loans,” and such exchange, the “Exchange”).
- As a result of the Exchange, for U.S. federal income tax purposes, the Tranche A-1 Fifth Out Term Loans were treated as retired in exchange for the 3.5 Out Term Loans.

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<sup>1</sup> Unless otherwise specified herein, all “section” references herein are to the Code.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the same meanings ascribed to them in the Exchange Agreement.

Lenders of the Tranche A-1 Fifth Out Term Loans ceased accruing interest as of July 31, 2025, and, in lieu thereof, the 3.5 Out Term Loans received in the Exchange included accrued interest as of August 1, 2025 (such interest, the “pre-issuance accrued interest”). *The treatment of the pre-issuance accrued interest is beyond the scope of this Form and Lenders should consult with their own tax advisors with respect to the tax consequences of the pre-issuance accrued interest.*

### **Form 8937, Line 15**

The tax treatment of the Exchange for the Lenders depends on whether the Tranche A-1 Fifth Out Term Loans and the 3.5 Out Term Loans received in the Exchange constitute “securities” for purposes of sections 354 and 356.

The meaning of the term “security” in sections 354 and 356 is not defined in the Code or in the Treasury Regulations issued thereunder, and, as applied to debt obligations, the meaning of the term is unclear. 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 for purposes of section 354 and 356.

If either the Tranche A-1 Fifth Out Term Loans or the 3.5 Out Term Loans do not constitute “securities” of OID-OL Holdings under sections 354 and 356, the Exchange would be expected to be treated as a taxable exchange under section 1001 to the exchanging Lenders for U.S. federal income tax purposes. To the extent that the Exchange is treated as a taxable exchange pursuant to section 1001, such Lenders generally would be treated as recognizing gain or loss equal to the difference between the issue price of the 3.5 Out Term Loans and such holder’s adjusted tax basis in the exchanged Tranche A-1 Fifth Out Term Loans immediately prior to the Exchange.<sup>3</sup> A Lender’s tax basis in the 3.5 Out Term Loans received in a fully taxable exchange generally would be the fair market value of the 3.5 Out Term Loan, which also equals its issue price.

If both the Tranche A-1 Fifth Out Term Loans and the 3.5 Out Term Loans constitute “securities” of OID-OL Holdings for purposes of section 354, the Exchange would be expected to qualify as a recapitalization under section 368(a)(1)(E). In such case, each Lender would recognize no gain or loss under section 354. Each Lender would take a tax basis in its 3.5 Out Term Loans received equal to such holder’s adjusted tax basis in its Tranche A-1 Fifth Out Term Loans surrendered in the Exchange.

*The Lenders should consult with their own tax advisors with respect to the tax consequences of the transactions described herein as applicable to their particular*

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<sup>3</sup> See Treas. Reg. § 1.1001-1(g)(1). The issue price of the 3.5 Out Term Loans received is determined under the rules of section 1273(b)(3) and the associated Treasury Regulations, including Treas. Reg. § 1.1273-2(b).

*circumstances.*

**Form 8937, Line 16**

OID-OL Intermediate has made a determination that the issue price of the 3.5 Out Term Loans is 46.56 percent of their face amount.

*The issuer's determination of the issue price of a debt instrument is binding on a holder, unless the holder explicitly discloses a contrary position on its U.S. federal income tax return. Holders should consult their tax advisors to determine the tax consequences of the Exchange to them.*

**Form 8937, Line 17**

If a “fully” taxable exchange – Sections 1001(a), 1012(a), and 1273.

If a recapitalization – Sections 354, 356, 358, and 368.

**Form 8937, Line 18**

Loss generally may be recognized if the Exchange constitutes a taxable exchange under section 1001.

No loss generally may be recognized if the Exchange constitutes a recapitalization under section 368(a)(1)(E).

**Form 8937, Line 19**

The reportable tax year is 2025 with respect to the Lenders that are calendar year taxpayers.

*The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. You are encouraged to consult your own tax advisor regarding the applicability and effect of all U.S. federal, state, local and foreign tax laws.*