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: Accendra Health, Inc.			**2 Issuer's employer identification number (EIN)**: 54-1701843
3 Name of contact for additional information: Jonathan Leon	**4** Telephone No. of contact: 804-277-4304		**5** Email address of contact: investor.relations@Accendra.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact: 4435 Waterfront Drive, Suite 300			**7** City, town, or post office, state, and ZIP code of contact: Glen Allen, VA 23060
8 Date of action: June 15, 2026	**9** Classification and description: See Attachment		
10 CUSIP number: See Attachment	**11** Serial number(s): N/A	**12** Ticker symbol: N/A	**13** Account number(s): N/A

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

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 ▶ Date ▶ 7/30/2026

Print your name ▶ Jonathan Leon Title ▶ EVP, Chief Financial 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

Accendra Health, Inc.
EIN: 54-1701843
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 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

4.50% Senior Notes Due 2029

Form 8937, Line 10

CUSIP - 4.50% Senior Notes Due 2029: 690732AF9

CUSIP - 9.000% Senior Secured First Lien Notes due 2032: 690732AJ1

CUSIP – 9.750% Senior Secured Second Lien Notes due 2033: 690732AK8 and U68336AF0

Form 8937, Line 14

On June 15, 2026 (the "Exchange Date")[2], pursuant to an exchange offering memorandum, Accendra Health, Inc. ("Accendra Health") and its subsidiaries and affiliates (collectively, the "Accendra Group") and certain lenders of the 4.50% Senior Notes Due 2029 ("Senior Notes Due 2029") (such lenders, the "Lenders," and such memorandum, the "Exchange Offering Memorandum"), the following exchange occurred:[3]

- Certain Lenders exchanged their Senior Notes Due 2029 for newly issued 9.000% Senior Secured First Lien Notes due 2032 ("First Lien Notes") and 9.750% Senior Secured Second Lien Notes due 2033 ("Second Lien Notes" and, collectively with the First Lien Notes, the "New Notes") issued by Accendra Health (such

[1] Unless otherwise specified herein, all "section" references herein are to the Code.

[2] Certain lenders exchanged their notes on or between June 16, 2026, and June 25, 2026. This form 8937 was prepared to also address potential tax consequences to such exchange(s).

[3] Capitalized terms used but not otherwise defined herein shall have the same meanings ascribed to them in the Exchange Offering Memorandum.

exchange, the "Exchange").

- As a result of the Exchange, for U.S. federal income tax purposes, the Senior Notes Due 2029 tendered in the Exchange were treated as retired in exchange for the new First Lien Notes and Second Lien Notes.

All accrued but unpaid interest with respect to the Senior Notes Due 2029 tendered in the Exchange as of the Exchange Date was paid in cash.

Form 8937, Line 15

The following summary discussion is limited to a holder that is a "United States person," as defined in section 7701(a)(30) of the Code, and that acquired the Senior Notes Due 2029 at issuance. It does not address all U.S. federal income tax consequences that may apply to a holder, including the application of the market discount rules in sections 1276 through 1278 of the Code.

The tax treatment of the Exchange for the Lenders depends on whether the Senior Notes Due 2029 and each of the New Notes 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.

To the extent each of the Senior Notes Due 2029 and the New Notes constitute "securities" of Accendra Health for purposes of section 354, the Exchange may qualify as a tax-free "recapitalization" of Accendra Health (within the meaning of section 368(a)(1)(E) of the Code). In such case, a U.S. Lender of Senior Notes Due 2029 that received New Notes in exchange for its existing Senior Notes Due 2029 as part of a tax-free recapitalization would generally recognize no gain or loss in the Exchange. In such case, a U.S. Lender's tax basis in its New Notes received would equal, in aggregate, such Lender's adjusted tax basis in its Senior Notes Due 2029 surrendered in the Exchange.

If either the Senior Notes Due 2029 or both of the New Notes do not constitute a "security" of Accendra Health for U.S. federal income tax purposes under sections 354 and 356, and the Exchange does not qualify as a tax-free recapitalization of Accendra Health for U.S. federal income tax purposes, the Exchange is expected to be treated as a fully taxable exchange under section 1001 to the exchanging Lenders for U.S. federal income tax purposes. Accordingly, an exchanging U.S. Lender of the Senior Notes Due 2029 would generally recognize gain or loss in an amount equal to the difference, if any, between (i) the aggregate issue price of the New Notes received in the Exchange (other than to the extent received in respect to a claim for accrued but unpaid interest and possibly accrued original issue discount ("OID")) and (ii) such holder's adjusted tax basis in the exchanged Senior Notes Due 2029 immediately prior to the Exchange.[4] A Lender's tax basis in the New Notes received in a fully taxable exchange generally would equal the aggregate issue price of the New Notes.

If the Senior Notes Due 2029 constitute a "security" for U.S. federal income tax purposes, but either the First Lien Notes or Second Lien Notes do not constitute a "security" for U.S. federal income tax purposes, the Exchange may qualify as a recapitalization with boot. In such a case, a U.S. Lender of Senior Notes Due 2029 that received New Notes would recognize gain (but not loss) on the Exchange in an amount equal to the lesser of: (1) the holder's gain on the exchange, if any, measured as the difference between (i) the amount realized by the Lender in the Exchange (i.e., the sum of the fair market value (issue price) of the New Notes received in the Exchange) and (ii) the Lender's adjusted tax basis in its Senior Notes Due 2029 immediately prior to the Exchange; and (2) the fair market value (i.e., the issue price) of the First Lien Notes or Second Lien Notes received that do not constitute a "security" (i.e., the non-qualifying "boot" received). In such case, a U.S. holder's tax basis in the New Notes received that qualify for recapitalization treatment generally would equal such holder's adjusted tax basis in its Senior Notes Due 2029 immediately prior to the Exchange, reduced by the fair market value (i.e., issue price) of the boot property (i.e., the First Lien Notes or Second Lien Notes that do not constitute a "security"), and increased by the amount of gain recognized, if any, by such holder in the Exchange. A U.S. Lender's tax basis in the boot property received in the Exchange (i.e., the First Lien Notes or Second Lien Notes received that do not constitute a "security") would equal the fair market value (i.e., issue price) of such notes on the Exchange Date.

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 circumstances.

Form 8937, Line 16

Accendra Health has not yet made a determination of the issue price of the New Notes.

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, 1012, and 1223.

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

[4] *See* Treas. Reg. § 1.1001-1(g)(1). The issue price of the New Notes received is determined under the rules of section 1273(b)(3) and the associated Treasury Regulations, including Treas. Reg. § 1.1273-2(b).

Form 8937, Line 18

Loss generally may be recognized if the Exchange constitutes a fully 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 2026 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.