

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer			
1 Issuer's name TransDigm Inc.		2 Issuer's employer identification number (EIN) 34-1750032	
3 Name of contact for additional information Thomas Miller	4 Telephone No. of contact 216-706-2960	5 Email address of contact tmiller@transdigm.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1301 East 9th St.		7 City, town, or post office, state, and ZIP code of contact Cleveland, OH 44114	
8 Date of action March 22, 2024		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.**

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

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

Multiple horizontal lines for providing information regarding resulting losses.

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

Multiple horizontal lines for providing other necessary information for the adjustment.

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 ▶ 5/6/2024

Print your name ▶ **Thomas 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 8937

Report of Organizational Actions Affecting Basis of Securities
Debt Exchange – Exchange of Tranche H Term Loans for Tranche K Term Loans and
Tranche I Term Loans for New Tranche I Term Loans

The information contained in Form 8937 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 Transactions 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 either Debt Exchange Transaction, or any non-income, foreign, state, or local tax consequences of the Debt Exchange Transactions.

Accordingly, lenders of any of the loans described below that participated in either 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 such 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 H term loans (“Tranche H Term Loans”), Tranche I term loans (“Tranche I Term Loans”), Tranche K term loans (“Tranche K Term Loans”) and those refinanced Tranche I term loans (“New Tranche I Term Loans”) made pursuant to the Second Amended and Restated Credit Agreement dated as 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 H Term Loans	89364MBU7
Tranche I Term Loans	89364MBZ6
Tranche K Term Loans	89364MCB8
New Tranche I Term Loans	89364MCC6

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 15th amendment to the Credit Agreement, effective as of March 22, 2024, (i) certain Tranche H Term Loan lenders agreed to convert certain Tranche H Term Loans in an aggregate principal amount of \$1,611,613,323.54 (the "Converted Tranche H Term Loans") into the same principal amount of Tranche K Term Loans and (ii) certain lenders were issued \$96,067,332.14 in an aggregate principal amount of Tranche K Term Loans for cash (the "Refinancing Tranche K Term Loans"), which cash proceeds were used to pay down \$96,067,332.14 in aggregate principal amount of Tranche H Term Loans at par. Further, also pursuant to the 15th amendment to the Credit Agreement, effective as of March 22, 2024, (i) certain Tranche I Term Loan lenders agreed to convert certain Tranche I Term Loans in an aggregate principal amount of \$4,439,910,059.41 (the "Converted Tranche I Term Loans") into the same principal amount of New Tranche I Term Loans and (ii) certain lenders were issued \$84,669,733.34 in an aggregate principal amount of New Tranche I Term Loans for cash (the "Refinancing New Tranche I Term Loans"), which cash proceeds were used to pay down \$84,669,733.34 in aggregate principal amount of Tranche I Term Loans at par.

The exchange of Converted Tranche H Term Loans for the same principal amount of Tranche K Term Loans is referred to herein as the "HK Debt Exchange Transaction." The exchange of Converted Tranche I Term Loans for the same principal amount of New Tranche I Term Loans is referred to herein as the "I Debt Exchange Transaction" together with the HK Debt Exchange Transaction, the "Debt Exchange Transactions" and each individually a "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 H Term Loans received a specified principal amount of Tranche K Term Loans equal to the amount of such Converted Tranche H Term Loans exchanged for such Tranche K Term Loans. The terms of the Tranche K Term Loans vary in several respects from the terms of the Converted Tranche H Term Loans by, among other things, providing for a later maturity date and a different rate of interest.

Additionally, each lender of Converted Tranche I Term Loans received a specified principal amount of New Tranche I Term Loans equal to the amount of such Converted Tranche I 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 the Converted Tranche I Term Loans by, among other things, providing for a different rate of interest.

The Borrower believes that the exchanged Converted Tranche H Term Loans and Converted Tranche I 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 H Term Loans or its Converted Tranche I

Term Loans for the corresponding amount of the Tranche K Term Loans or New Tranche I Term Loans, respectively, in an exchange for U.S. federal income tax purposes.

While not free from doubt, the Borrower intends to treat each of the Converted Tranche H Term Loans, Converted Tranche I Term Loans, Tranche K Term Loans and New Tranche I Term Loans as “securities” for U.S. federal income tax purposes. Assuming that each of the Converted Tranche H Term Loans, Converted Tranche F Term Loans, Tranche K Term Loans and New Tranche I Term Loans are “securities” for U.S. federal income tax purposes, each 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 HK Debt Exchange Transaction constituted a recapitalization, for a lender of Converted Tranche H Term Loans that participated in the HK Debt Exchange Transaction, such lender should not recognize gain or loss pursuant to the HK Debt Exchange Transaction. Further, such lender’s initial basis in the Tranche K Term Loans received in the HK Debt Exchange Transaction should be equal to such lender’s adjusted basis in the Converted Tranche H Term Loans exchanged for such Tranche K Term Loans immediately prior to the HK Debt Exchange Transaction. Lenders should consult their own tax advisors regarding the particular tax consequences of the HK Debt Exchange Transaction to them.

Assuming that the I Debt Exchange Transaction constituted a recapitalization, for a lender of Converted Tranche I Term Loans that participated in the I Debt Exchange Transaction, such lender should not recognize gain or loss pursuant to the I Debt Exchange Transaction. Further, such lender’s initial basis in the New Tranche I Term Loans received in the I Debt Exchange Transaction should be equal to such lender’s adjusted basis in the Converted Tranche I Term Loans exchanged for such New Tranche I Term Loans immediately prior to the I Debt Exchange Transaction. Lenders should consult their own tax advisors regarding the particular tax consequences of the I 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 Transactions each qualified for recapitalization treatment, a converting lender generally will have a tax basis in the Tranche K Term Loans and the New Tranche I Term Loans received in their respective exchanges equal to such Lender’s adjusted basis in the Converted Tranche H Term Loans and the Converted Tranche I Term Loans exchanged for such Tranche K Term Loans and New Tranche I Term Loans immediately before their respective Debt Exchange Transactions.

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, 1273

Line 18. Can any resulting loss be recognized?

Assuming the Debt Exchange Transactions each constituted a recapitalization under Section 368(a)(1)(E) of the Code, lenders of Converted Tranche H Term Loans and Converted Tranche I Term Loans that participated in the Debt Exchange Transactions cannot recognize loss realized in either such exchange.

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

The tax consequences of each of the Debt Exchange Transactions should be reported by each applicable lender in its tax year that includes the date of March 22, 2024.

Assuming the Debt Exchange Transactions qualify for recapitalization treatment, the holding period for the Tranche K Term Loans and the New Tranche I Term Loans received in the Debt Exchange Transactions generally would include the holding period for such Converted Tranche H Term Loans and Converted Tranche I Term Loans exchanged for such Tranche K Term Loans and New Tranche I Term Loans respectively.

The Tranche K Term Loans exchanged for the Converted Tranche H Term Loans will be treated as part of the same issue for U.S. federal income tax purposes as the Refinancing Tranche K Term Loans which were newly issued for cash. As the Refinancing Tranche K Term Loans did not constitute a substantial amount of the Tranche K Term Loans, the issue price of the Tranche K Term Loans will be their fair market value as of their issue date as determined pursuant to Treasury regulation Section 1.1273-2(b). The fair market value of the Tranche K Term Loans as of their issuance was 99.75% (stated as a percentage of par). Accordingly, the issue price for U.S. federal income tax purposes of the Tranche K Term Loans (including the Tranche K Term Loans exchanged for the Converted Tranche H Term Loans and the Refinancing Tranche K Term Loans) was 99.75% (stated as a percentage of par).

The Tranche K Term Loans were issued with less than de minimis original issue discount for U.S. federal income tax purposes. The issue date for the Tranche K Term Loans was March 22, 2024.

The New Tranche I Term Loans exchanged for the Converted Tranche I Term Loans will be treated as part of the same issue for U.S. federal income tax purposes as the Refinancing New Tranche I Term Loans which were newly issued for cash. As the Refinancing New Tranche I Term Loans did not constitute a substantial amount of the New Tranche I Term Loans, the issue price of the New Tranche I Term Loans will be their fair market value as of their issue date as determined pursuant to Treasury regulation Section 1.1273-2(b). The fair market value of the New Tranche I Term Loans as of their issuance was par. Accordingly, the issue price for U.S. federal income tax purposes of the New Tranche I Term Loans (including the New Tranche I Term Loans exchanged for the Converted Tranche I Term Loans and the Refinancing New Tranche I Term Loans) was par.

The New Tranche I Term Loans were issued without any original issue discount for U.S. federal income tax purposes. The issue date for the New Tranche I Term Loans was March 22, 2024.

Lenders should consult their own tax advisors to determine the tax consequences to them of the exchange of Converted Tranche H Term Loans for Tranche K Term Loans and the exchange of Converted Tranche I Term Loans for New Tranche I Term Loans pursuant to the Debt Exchange Transactions.