

Pretium PKG Holdings, Inc.

EIN: 46-5739152

Treasury Regulation 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

Pretium PKG Holdings, Inc. (the "**Company**") 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 Company'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. federal income tax ("**USFIT**") 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.

On March 2, 2026 (the "**Exchange Date**"), the Company consummated the following transaction with holders of certain of its debt:

- Holders of First Lien Tranche A-1 Term Loans exchanged approximately \$1,237,395,831 of aggregate principal amount of First Lien Tranche A-1 Term Loans and approximately \$33,413,396 of accrued unpaid interest for approximately \$499,200,000 aggregate principal amount of Takeback Term Loans and 2,530,800 shares of Class A-1 interests of Poseidon Investment Intermediate, LLC issued on the Exchange Date ("**New Equity**")¹.

The Company determined, and the rest of this discussion assumes, that the exchange of the First Lien Tranche A-1 Term Loans for Takeback Term Loans and New Equity resulted in a significant modification of the First Lien Tranche A-1 Term Loans under Treas. Reg. section 1.1001-3, resulting in the Takeback Term Loans being treated as newly issued debt on the Exchange Date. Because the Takeback Term Loans were issued for property (i.e., the First Lien Tranche A-1 Term Loans), the Issue Price Disclosure Regulation applies if the issue price of the Takeback Term Loans is determined under Treas. Reg. section 1.1273-2(b) or Treas. Reg. section 1.1273-2(c).

¹ Certain holders of First Lien Tranche A-1 Term Loans opted to receive cash in lieu of New Equity. The total amount of cash received by these holders was \$104 in lieu of 11 shares of New Equity.

The Takeback Term Loans and New Equity are expected to constitute an investment unit for USFIT purposes. The Company believes that both the Takeback Term Loans and New Equity 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. In accordance with section 1273(c)(2), the Company determined the issue price of the investment unit to be the sum of the fair market values of the Takeback Term Loans and New Equity, resulting in the Takeback Term Loans having an issue price equal to their fair market value as of the Exchange Date.

The Company determined that the fair market value as of the Exchange Date of the Takeback Term Loans was 82.997% expressed as a percentage of principal (i.e., \$829.97 per \$1,000 principal of the Takeback Term Loans).

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