

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 ▶ _____ Date ▶ 6/28/24

Print your name ▶ Stephanie Zedell Title ▶ VP

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.

Mirion Technologies, Inc.
EIN: 83-0974996
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

Date of Organizational Action: May 22, 2024
Debt for Debt Exchange

The information contained in Form 8937 and this attachment is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the debt for debt exchange (as detailed below) on the tax basis of new notes in exchange for certain notes issued by the following entities:

- Mirion Technologies, Inc., a Delaware corporation (“Mirion”)
- Mirion IntermediateCo, Inc., a Delaware corporation (“Holdings”)
- Mirion Technologies (US Holdings), Inc., a Delaware corporation (the “Parent Borrower”)
- Mirion Technologies (US), Inc., a Delaware corporation (the “Subsidiary Borrower”, and together with the Parent Borrower, the “Borrowers”)

The information in this document 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. It is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Code, and should not be construed to take into account any shareholder's specific circumstances. Neither Mirion nor any of its subsidiaries provides tax advice to the holders of its notes. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and non-U.S. tax laws.

Form 8937, Part I, Reporting Issuer

Line 10, CUSIP number.

Old notes - Term Loan: CUSIP 60470HAB3
New notes - Term Loan: CUSIP 60470HAC1

Form 8937, Part II, Organizational Action

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 May 22, 2024, Mirion IntermediateCo, Inc. (“Holdings”), Mirion Technologies (US Holdings), Inc. and Mirion Technologies (US), Inc. (together with Mirion Technologies (US Holdings), Inc., the “Borrowers”) entered into Amendment No. 3 to Credit Agreement (“Amendment No. 3”) which amends the Credit Agreement, dated as of October 20, 2021 (as amended by the Agreement and Amendment No. 1 to Credit Agreement, dated as of November 22, 2021, as further amended by Amendment No. 2 to Credit Agreement, dated as of June 23, 2023, as further modified by the Holdings Assumption Agreement, dated as of December 30, 2023, and as further amended, restated, supplemented or otherwise modified, refinanced or replaced from time to time, the “Credit Agreement”), by and among the Borrowers, Holdings, the lending institutions from time to time party thereto, and Citibank, N.A as the Administrative Agent, the Collateral Agent and a Letter of Credit Issuer. Capitalized terms used herein, but not otherwise defined herein are as defined in the Credit Agreement.

Amendment No. 3 provides for a new \$694,625,000 tranche of term loans maturing in 2028 (the “Replacement Term Loans”), the proceeds of which were used to refinance all outstanding Initial Term Loans under the Credit Agreement outstanding immediately prior to giving effect to the Amendment (including payment of fees and expenses in connection therewith).

Pursuant to Amendment No. 3, the Credit Agreement was modified to reduce the interest charged on the Replacement Term Loans. The new the Applicable Margins are as follows: (i) 2.25% for the Replacement Term Loans that are Term SOFR Loans and (ii) 1.25% for the Replacement Term Loans that are ABR Loans. Additionally, Amendment No. 3 set the the SOFR credit spread adjustment to 0.00%. Finally, the Replacement Term Loans were issued with no upfront fees and/or original issuance discount (“OID”).

The Issuer intends to take the position that the exchange qualifies as a "significant modification" within the meaning of Treasury Regulation § 1.1001-3 of the old notes for U.S. federal income tax purposes.

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.*

The effect on the basis of a holder’s notes will depend on whether the exchange is treated as a recapitalization under section 368(a)(1)(E) of the Code for U.S. federal income tax purposes.

In order for the exchange to qualify as a recapitalization for U.S. federal income tax purposes, the old notes and new notes must each constitute “securities” of the Issuer for U.S. federal income tax purposes. The term “security” is not defined in the Code or in the Treasury Regulations issued thereunder and, as applied to debt obligations, the meaning of the term “security” is unclear.

If the exchange is treated as a recapitalization, a holder of the old notes would recognize gain (but not loss) in an amount equal to the lesser of (1) the holder’s gain and (2) the amount of any cash received. A holder’s aggregate tax basis in the new notes generally would be the same as such holder’s adjusted tax basis in the old notes immediately before the exchange increased for gain recognized and decreased for cash received.

If the exchange is not treated as a recapitalization, then the exchange will be a taxable disposition of the old notes for U.S. federal income tax purposes. In such case, a holder would generally recognize gain or loss for U.S. federal income tax purposes equal to the difference between the sum of the “issue price” of the new notes and cash received and the holder’s adjusted tax basis

in the old notes immediately before the exchange. A holder's aggregate tax basis in the new notes received should equal the issue price of the new notes received by the holder.

Holders of the old notes should consult their own tax advisors regarding the possible classification of the old notes and new notes as securities and the tax consequences of the exchange 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.

If the exchange is treated as a recapitalization for U.S. federal income tax purposes, a holder's aggregate tax basis in the new notes is equal to such holder's adjusted tax basis in the old notes immediately before the exchange, increased by any gain the holder recognized, and decreased by any cash the holder received.

If the exchange is determined to be a taxable exchange, a holder's aggregate tax basis in the new notes received generally should equal the issue price of the new notes.

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, 1273, and 1275 of the Code.

Line 18, Can any resulting loss be recognized?

If the exchange of old notes for new notes is treated as a recapitalization pursuant to Section 368(a)(1)(E) of the Code, an exchanging holder will generally not recognize loss on the exchange (but may recognize gain).

If the exchange of the old notes for new notes is not treated as a recapitalization, upon the exchange of the old notes for new notes, a holder will generally recognize gain or loss in full on the exchange. Gain or loss will equal the difference between (i) the issue price of the new notes received, and (ii) the holder's adjusted tax basis in the old notes surrendered. The holder's adjusted tax basis in the old notes will generally equal the amount paid therefor, increased by any market discount previously included in income and reduced by any bond premium previously amortized.

Due to the inherently factual nature of determining whether a loss is allowable for U.S. federal income tax purposes, holders are urged to consult their tax advisors regarding such determination.

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

The reportable tax year is the tax year that includes the effective date of the organizational action of May 22, 2024. For a taxpayer whose taxable year is the calendar year, the reportable tax year is 2024.