

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name GPD Companies, Inc.		2 Issuer's employer identification number (EIN) 83-3284307	
3 Name of contact for additional information Brian Leppa	4 Telephone No. of contact	5 Email address of contact bleppa@nexeoplastics.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1780 Hughes Landing Blvd, Ste 1000		7 City, town, or post office, state, and ZIP code of contact The Woodlands, TX 77380	
8 Date of action June 18, 2025		9 Classification and description Refinance of Senior Notes	
10 CUSIP number 64051NAA1	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

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 attached.

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 attached.

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 attached.

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.

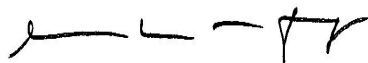
18 Can any resulting loss be recognized? ► See attached.

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 ► 8/8/2025

Print your name ► Michael Everett

Title ► CFO

**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.

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"). The information in this document does not constitute tax advice and should not be construed to take into account any holder's specific circumstances. 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 foreign laws.

GPD Companies, Inc

EIN: 83-3284307

ATTACHMENT TO FORM 9937 – PART II

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

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”). The information in this document does not constitute tax advice and should not be construed to take into account any holder's specific circumstances. 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 foreign laws.

Part II Line 14. Describe the organizational action and, if applicable, the date of the action or the date against which the shareholders’ ownership is measured from the action.

On June 18, 2025, GPD Companies, Inc. (parent of Nexeo Plastics, LLC) issued Senior Secured Notes due 2029 (the “2029 Notes”) with an aggregate principal amount of \$326,348 in exchange for “2026 Notes” and a further \$174,573 was paid in cash as paydown of 2026 Notes.

The “Senior Secured Notes due 2029” agreement altered certain provisions applicable to the Senior Secured Notes due 2026. The Company has determined that the exchange of the Notes constituted a “significant modification” of the Original 2026 Notes within the meaning of Treasury Regulation Section 1.1001-3(e), resulting in a deemed exchange (the “Exchange”) of a portion of the Original 2026 Notes for the 2029 Notes for U.S. federal income tax purposes.

Part II 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 exchange of the “2026 Notes” for the “2029 Notes” pursuant to the Exchange should qualify as a “recapitalization” (within the meaning of Section 368(a)(1)(E) of the Code) for U.S. federal income tax purposes if the Original 2026 Notes and the 2029 Notes each constitute “securities” of the Company 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 qualifies as a recapitalization for U.S. federal income tax purposes, a holder’s aggregate tax basis in the 2029 Notes received in the Exchange generally would equal such holder’s aggregate adjusted tax basis in its Original 2026 Notes immediately prior to the Exchange, increased by any gain recognized and decreased by the amount of

any cash received (except to the extent attributable to accrued but unpaid interest), if applicable.

If the exchange of the Original 2026 Notes for the 2029 Notes does not qualify as a recapitalization for U.S. federal income tax purposes, then the Exchange will be a fully taxable transaction for U.S. federal income tax purposes. In that case, a holder's aggregate tax basis in the 2029 Notes received in the Exchange generally would equal the issue price of the 2029 Notes, as described in Line 16, below.

Holders of the Original 2026 Notes should consult their own tax advisors regarding the possible classification of the 2026 Notes and the 2029 Notes as securities and the tax consequences of the Exchange to them.

Part II Line 16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market value of securities and the valuation date.

The basis in a holder's 2029 Notes is calculated in the manner described in Line 15 above.

Treas. Reg. § 1.1273-2(f)(9) requires the Company to provide this statement to the holders of the 2029 Notes as to the determination of the issue price for federal income tax purposes and this disclosure is intended to fulfill this requirement. The Company has concluded that the 2029 Notes were "traded on an established market" for purposes of determining the issue price under the rules in Treas. Reg. § 1.1273-2(f). In accordance with such rules, the Company has determined the issue price of the 2029 Notes to be 96.14% of their principal amount.

Holders of the 2026 Notes and 2029 Notes should consult their own tax advisors to determine the tax consequences of the Exchange to them.

Part II 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 of the Code.

Part II Line 18. Can any resulting loss be recognized?

If the Exchange is treated as a recapitalization under Section 368(a)(1)(E), then no loss would be recognized for U.S. federal income tax purposes.

If the Exchange is treated as taxable, then loss may be recognized generally equal to the excess (if any) of the holder's adjusted tax basis in its Original 2026 Notes over the sum of the fair market value of its 2029 Notes and the amount of any cash received.

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

The Reportable tax year is 2025 with respect to calendar year taxpayers.