

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Melrose Industries PLC		2 Issuer's employer identification number (EIN) None	
3 Name of contact for additional information	4 Telephone No. of contact 020 7647 4500	5 Email address of contact IR@melroseplc.net	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 11th Floor, The Colmore Building, 20 Colmore Circus Queensway		7 City, town, or post office, state, and ZIP code of contact Birmingham, West Midlands. B4 6AT	
8 Date of action September 14, 2021	9 Classification and description Section 368(a)(1)(E); reverse stock split		
10 CUSIP number ISIN: GB00BNR5MZ78	11 Serial number(s)	12 Ticker symbol MRO (London stock exchange)	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 ► On September 14, 2021, Melrose Industries PLC completed a "reverse stock split" and distribution in which Melrose Industries reduced its number of outstanding ordinary shares proportionately by cancelling certain outstanding shares and reissuing new ordinary shares. For every 10 ordinary shares held by a shareholder on September 14, 2021, those shareholders received: (i) 9 new ordinary shares equal in value to the 10 ordinary shares surrendered; and (ii) 10 class B2 shares that were later redeemed at £0.15 per share.

With regards to the issuance and redemption of the class B2 shares, it is anticipated that this distribution would not affect any ordinary shareholder's basis in the surrendered or newly issued ordinary shares.

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 ►

As a result of the reverse stock split, shareholders will surrender an ordinary share and in return will receive less than 1 whole ordinary share. Consistent with the rules of Treas. Reg. 1.358-2(a)(2)(i) the basis of the ordinary shares surrendered by each shareholder must be allocated to the ordinary shares received by such shareholders in a manner that reflects, to the greatest extent possible, that a share received is received in respect of shares that were acquired on the same date and at the same price as the ones surrendered.

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 stated above, each shareholder must individually allocate the basis in the ordinary shares surrendered to the newly received ordinary shares. Each allocation is dependent on the price/timing at which the shareholder initially acquired the ordinary shares being surrendered.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

Sections 358(a); Treas. Reg. 1.358-2(a)(2)(i)18 Can any resulting loss be recognized? ▶ **N/A**19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **N/A****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 ▶

22 October 2021Print your name ▶ **Jonathon Crawford**Title ▶ **Company Secretary****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