## Form **8937**

(December 2017) Department of the Treasury Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

P	art Repo	rting I	ssuer									
1	Issuer's name						2 Issuer's employer identification number (EIN)					
CONSTELLATION OIL SERVICES HOLDING S.A.							N/A					
3 Name of contact for additional information 4 Telephone No. of contact							5 Email address of contact					
ALEXANDRE REINISCH				507 322 9367		areinisch@theconstellation.com						
6	Number and stre	eet (or P	2.0. box if mail is not	7 City, town, or post office, state, and ZIP code of contact								
8-10	0, AVENUE DE L	A CAD	F				I 1010 LUVEMBOURG					
	Date of action	A GAR		9 Class	sification and description		L-1610 LUXEMBOURG					
				CANALA. TO COOK SERVICES	en e							
	CEMBER 18, 201	19		NOTE IS:	SUANCE							
10	CUSIP number		11 Serial number(	s)	12 Ticker symbol		13 Account number(s)					
-	1735PAB7/L7877 art II Orgai		nal Action Attac	sh additional	atatamenta if peeded	l Caa baa	k of form for additional questions.					
14	Describe the o	rganizat	tional action and if a	applicable the	date of the action or the	a. See bac	net which chareholders' ownership is measured for					
	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											
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15	Describe the q	uantitat percenta	ive effect of the organge of old basis ► SI	anizational act	ion on the basis of the se	ecurity in th	ne hands of a U.S. taxpayer as an adjustment per					
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							- N. N.					
16	Describe the c	alculatio s ► <u>SEE</u>	on of the change in b	pasis and the o	data that supports the ca	alculation, s	such as the market values of securities and the					
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•	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge at belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.									
Sign Here	Signa	ture Fabiola de Barros da Silva Go	nang 30, 20, 20							
	Print y	your name ► Attorney in Fact		Title ►						
Paid Prepa	rer	Print/Type preparer's name DOUG BEKKER	Preparer's signature	Date 01/29/2020	Check if self-employed	PTIN P00439876				
Use O		Firm's name ► BDO USA, LLP	Firm's EIN ▶	13-5381590						
	,	Firm's address ► 200 OTTAWA AVE	Phone no.	616-774-7000						
Send Fo	rm 89	37 (including accompanying statement	s) to: Department of the Treasury, Interr	nal Revenue Service, Ogo	den, UT 84201-	-0054				

# Constellation Oil Services Holding S.A. Attachment for Form 8937 Report of Organizational Actions Affecting Basis of Securities

#### Page 1, Part II, Line 14

On December 18, 2019, Constellation Oil Services Holding S.A. exchanged its outstanding 9.000% Cash/0.500% PIK Senior Secured Notes due 2024 (the "Existing Notes") for an amount equal to \$1,000 in its newly issued 10.00% PIK/Cash Senior Secured First Lien Tranche due 2024 (the "New Notes"), per \$1,000 principal amount of each of the outstanding Existing Notes, together with the right to receive the corresponding principal amount of the Second Lien Tranche and the Third Lien Tranche.

#### Page 1, Part II, Line 15

A U.S. person's basis in the New Notes will be equal to their basis in the Existing Notes, increased by any gain recognized (as explained below) as a result of the exchange, reduced by any cash received in the exchange (other than amounts received in respect of accrued but unpaid interest).

#### Page 1, Part II, Line 16

A U.S. person will generally recognize gain (but not loss) on the exchange equal to the lesser of (i) the amount of boot received and (ii) the gain realized by such U.S. person, with gain realized equal to the issue price of the New Notes received over the U.S. person's adjusted tax basis in the Existing Notes. As no boot was issued as part of this exchange, the holder's basis in the New Notes should equal their basis in the Existing Notes given up in the exchange.

#### Page 2, Part II, Line 17

Applicable Internal Revenue Code sections and subsections are \$368(a)(1)(E), \$354, \$356, and \$358.

#### Page 2, Part II, Line 19

In the case of a U.S. individual taxpayer, the reportable tax year will be calendar year 2019. All taxpayers should consult with their tax advisor on the tax ramifications associated with the exchange, including but not limited to, reportable tax year, market discount, and accrued and unpaid interest.