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

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)
Global Medical Response, Inc.		20-1305023
3 Name of contact for additional information	**4** Telephone No. of contact	**5** Email address of contact
Karl Metcalf	303-495-1200	karl.metcalf@gmr.net
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		**7** City, town, or post office, state, and ZIP code of contact
6501 S Fiddlers Green Cir, Ste 100		Greenwood Village, CO 80111-5038
8 Date of action	**9** Classification and description	
September 17, 2026	See attached	

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See attached			

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 ▶ [signature] Date ▶ 11/2/2026

Print your name ▶ Brian S. Tierney Title ▶ EVP + CFO

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Christopher W. Woll	Christopher W. Woll	11/2/2026		P01327386
Firm's name ▶ KPMG, LLP			Firm's EIN ▶	13-5565207
Firm's address ▶ Aon Center, 200 E. Randolph Street, Suite 5500, Chicago, IL 60601			Phone no.	312-665-1000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Global Medical Response, Inc.
FEIN: 20-1305023
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

Global Medical Response, Inc. (the "**Company**") is providing the information contained herein pursuant to the requirements of section 6045B of the Internal Revenue Code of 1986, as amended (the "**Code**"). The discussion herein includes a general summary regarding the application of certain U.S. federal income tax laws and regulations to the debt exchanges described below and the potential effects on a holder's adjusted U.S. tax basis resulting from such transactions.

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of holders. Holders are urged to consult their own tax advisors regarding the particular U.S. tax consequences of the transactions described herein and the impact to tax basis resulting from such transactions.

Unless otherwise specified herein, "section" references are to the Code or Treasury regulations promulgated thereunder, each in effect as of the date hereof.

Part I:

Line 9. Classification and description.

- Total of approximately $2,912,000,000 in aggregate principal amount of term loans due October 1, 2032 (the "**Existing Term Loans**").
- Total of approximately $2,712,000,000 in aggregate principal amount of term loans due October 1, 2032 (the "**New Term Loans**").

Line 10. CUSIP number.

- Existing Term Loans CUSIP – 37956SAB0
- New Term Loans CUSIP – 37956SAC8

Part II:

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 September 17, 2026 (the "**Exchange Date**"), the Company consummated certain transactions with respect to the Existing Term Loans, the New Term Loans, and the holders of the Existing Term Loans, including, as relevant:

- The Company repurchased approximately $302,495,609.57 aggregate principal amount of Existing Term Loans for cash (the "**Cash Repurchase**"). Of that amount, $200,000,000 was

used to repurchase Existing Term Loans (a portion of which amount was used to repurchase all of the Existing Term Loans held by certain holders who would not go on to participate in the Exchange (as defined herein), with the remainder used to repurchase Existing Term Loans pro rata from holders who did participate in the Exchange or who were Cash Rollover Holders (as defined herein)). An additional approximately $102,495,609.57 of such amount was used to repurchase the remaining Existing Term Loans held by certain holders who were expected to reinvest in New Term Loans (such holders of Existing Term Loans who were expected to reinvest, "**Cash Rollover Holders**").

- Approximately $102,495,609.57 of new debt was funded under the New Term Loans credit facility, of which approximately $102,495,609.57 corresponded to New Term Loans expected to be assigned to the Cash Rollover Holders. This cash funding is referred to as the "**Cash Funding**."
- Holders of approximately $2,609,504,390.43 aggregate principal amount of Existing Term Loans exchanged such Existing Term Loans for New Term Loans with an aggregate principal amount of approximately $2,609,504,390.43 (such holders, in such capacity, the "**Exchange Holders**"). This exchange is referred to herein as the "**Exchange**."

Lines 15 and 16. 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. 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.

Under U.S. federal income tax law, an exchange of property is typically expected to result in gain or loss being realized under section 1001 by the person engaging in the exchange, with such realized gain or loss being recognized in income unless an exception to recognition applies.

The Company believes, and the remainder of this discussion assumes, that the Exchange resulted in a "significant modification" of the Existing Term Loans under Treas. Reg. section 1.1001-3. For an Exchange Holder participating in the Exchange, for U.S. federal income tax purposes, the Cash Repurchase may be treated as a separate event from the Exchange or the Cash Repurchase and the Exchange may be treated as a single integrated transaction (such integrated treatment if it applies, "**Integrated Treatment**"). Pursuant to section 1001, the Exchange Holders participating in the Exchange are expected to be treated as receiving New Term Loans (and cash, if Integrated Treatment) in exchange for their Existing Term Loans that they exchanged in the Exchange (and that they sold in the Cash Repurchase, if Integrated Treatment). Consequently, such Exchange Holders are expected to realize - but, subject to the recapitalization rules discussed below, not necessarily recognize - gain or loss (if any) as a result of the Exchange. Depending on the manner in which the New Term Loans were assigned to the Cash Rollover Holders, a Cash Rollover Holder may for U.S. federal income tax purposes have the same treatment with respect to its portion of the $102,495,609.57 of New Term Loans assigned to it as an Exchange Holder has with respect to the New Term Loans that it receives in the Exchange. Cash Rollover Holders are urged to

consult their own advisors regarding their treatment, including the possibility that they could have the same treatment as an Exchange Holder.

The tax treatment of the Exchange depends on whether it constitutes a recapitalization under section 368(a)(1)(E) (a "**Section 368(a)(1)(E) Recapitalization**"). The determination of whether the Exchange constitutes a Section 368(a)(1)(E) Recapitalization depends, *inter alia,* on whether the Existing Term Loans surrendered, and the New Term Loans received therefor, constitute "securities" for purposes of section 354. More specifically, the Exchange may qualify as a recapitalization only if both an instrument constituting a security is exchanged and an instrument constituting a security is received as at least part of the consideration therefor.

Neither the Code nor the Treasury regulations define the term security. Whether a debt instrument is a security is based on all of the facts and circumstances, but most authorities have held that the term to maturity of the debt instrument is one of the most significant factors. In this regard, debt instruments with a term of ten years or more generally have qualified as securities, whereas debt instruments with a term of less than five years generally have not qualified as securities. Certain authorities suggest that, for purposes of determining whether a debt instrument issued pursuant to a significant modification qualifies as a security, the term to maturity of such newly issued debt instrument may be determined by reference to the issue date of the exchanged debt (rather than the issue date of the newly issued debt) as long as such newly issued debt has substantially the same terms as the exchanged debt. Here, each of the Existing Term Loans and the New Term Loans have terms in excess of 5 years.

If the Existing Term Loans and the New Term Loans are determined to constitute securities for purposes of section 354, then, with respect to an Exchange Holder, such Exchange Holder should not recognize loss, but should recognize gain in an amount equal to the lesser of (1) the amount of cash received (other than for accrued and unpaid interest) (if Integrated Treatment), and (2) the excess, if any, of (i) the issue price of the New Term Loans received plus (if Integrated Treatment) the amount of cash received (other than for accrued and unpaid interest), over (ii) the Exchange Holder's adjusted tax basis in its Existing Term Loans (including, if Integrated Treatment, both those sold in the Cash Repurchase and those exchanged in the Exchange). The basis of the New Term Loans received in the exchange by such holder should be equal to such holder's adjusted tax basis in the Existing Term Loans surrendered (which will depend on whether Integrated Treatment applies), increased by the amount of any gain recognized and reduced by the amount of any boot received (which, if Integrated Treatment, would be cash) (excluding any amounts attributable to accrued but unpaid interest).

If either the Existing Term Loans or the New Term Loans (or both of them) are determined to not constitute a security for purposes of section 354, then the basis of the New Term Loans received should be equal to their fair market value (with "issue price" utilized to determine the fair market value of the debt).

As a general matter, if a substantial amount of the debt instruments in an issue are issued for money, the issue price of each debt instrument in the issue is the first price at which a substantial amount of the debt instruments are sold for money. Where a debt instrument is not issued for money, but is "publicly traded," then, as a general matter, the trading value of such debt instrument determines its issue price. Where a debt instrument is not issued for money and is not publicly traded but was issued in exchange for another debt instrument that was publicly traded, then, as a general matter, the trading value of the other debt instrument determines its issue price (unless such trading values represent mere indicative quotes and a position is established that demonstrates that such indicative quote materially misrepresented the fair market value of such property). If debt is not issued for money, is not publicly traded, and was not issued for property that is publicly traded, then, generally, the issue price of such debt would be its stated principal amount.

Property is treated as "publicly traded" for such purposes if, at any time during the 31-day period ending 15 days after the issue date, there is a sales price for the property (in which case such sales price generally determines the fair market value), there are one or more "firm quotes" for the property, or there are one or more "indicative quotes" for the property. A debt instrument's "trading value" for purposes of the foregoing discussion is based on these sales prices or quotes, as applicable.

In form, $102,495,609.57 of the New Term Loans were issued for cash pursuant to the Cash Funding at a purchase price of 100%. The Company has not yet determined whether it will take the position that such purchase of New Term Loans at a purchase price of 100% sets the issue price of the New Term Loans.

If the Company does not take the position that such purchase of New Term Loans pursuant to the Cash Funding sets the issue price of the New Term Loans, then, because the New Term Loans are traded on an established market, the issue price of the New Term Loans will be their trading value. Based on information reasonably available on the date of this attachment, if the issue price of the New Term Loans were to be determined by reference to their trading values, the Company expects to, but has not yet conclusively determined that it will, take the position that the fair market value issue price of the New Term Loans would be 100.31% (the midpoint of the bid and ask indicative quotes for the New Term Loans on the Exchange Date).

The Company will, in accordance with Treasury Regulations section 1.1273-2(f)(9), make its official determination of the issue price of the New Term Loans available to holders thereof within 90 days of the issuance date of such debt. The Company's determination of the issue price will be binding on holders thereof unless the holder explicitly discloses that its determination is different from the Issuer's determination.

Exchange Holders participating in the Exchange and Cash Repurchase should consult their tax advisors to determine the U.S. federal income tax consequences to them of participating in the Exchange and Cash Repurchase. Cash Rollover Holders should consult their own advisors

regarding their tax treatment, including the possibility that they could have the same treatment as an Exchange Holder.

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 1274.

Line 18. Can any resulting loss be recognized?

The Exchange should not result in loss being recognized by the Exchange Holders to the extent the Exchange is a Section 368(a)(1)(E) Recapitalization.

The Exchange may result in an Exchange Holder recognizing a loss to the extent the Exchange is an exchange that is not a Section 368(a)(1)(E) Recapitalization and such Exchange Holder's tax basis in the Existing Term Loans (which for this purpose will depend on whether Integrated Treatment applies) exceeds the issue price of the New Term Loans received plus (if Integrated Treatment) the amount of cash received (excluding any amounts attributable to accrued but unpaid interest), subject to generally applicable Code rules that may impact the ability of particular Exchange Holders to recognize losses.

Cash Rollover Holders should consult their own advisors regarding their tax treatment, including the possibility that they could have the same treatment as an Exchange Holder.

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

The organizational actions occurred on or about September 17, 2026. The reportable tax year is 2026 for calendar-year taxpayers.