

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|--|--|---|-----------------------------|
| 1 Issuer's name | | 2 Issuer's employer identification number (EIN) | |
| Venator Materials PLC | | 98-1373159 | |
| 3 Name of contact for additional information | 4 Telephone No. of contact | 5 Email address of contact | |
| Jeff Pehrson | +44 (0)1740 608042 | jeff_pehrson@venatorcorp.com | |
| 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 | |
| 10001 Woodloch Forest Drive | | The Woodlands ,TX 77380 | |
| 8 Date of action | 9 Classification and description | | |
| 01/09/2024 | Ordinary shares of Venator Materials PLC | | |
| 10 CUSIP number | 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

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.

Sign Here
Signature ▶ Jeff P Date ▶ January 17, 2024

Print your name ▶ Jeff Pehrson Title ▶ VP, Tax and Treasurer

| | | | | | |
|-------------------------------|--------------------------------|---|-----------|---|--------------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Nicholas Poznanski | <i>Nicholas J. Poznanski</i> | 1/11/2024 | | P01368273 |
| | Firm's name ▶ Deloitte Tax LLP | Firm's address ▶ 1111 Bagby Street, Suite 4500, Houston, TX 77002 | | Firm's EIN ▶ | 86-1065772 |
| | | | | Phone no. | 713-982-2000 |

Venator Materials PLC
EIN 98-1373159
Attachment to Form 8937

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”),¹ and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Share Consolidation (as defined below) on certain securities. The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account any shareholder’s specific circumstances (including holders that may be subject to special tax rules or that held the relevant claims or equity interests as other than a capital asset). Shareholders are urged to consult their own tax advisors regarding the U.S. federal income tax consequences of the Share Consolidation and the impact to tax basis resulting from such transactions.

Form 8937, Line 14

At 9:00 a.m. ET on January 9, 2024 (“**Effective Time**”), Venator Materials PLC (“**Venator**” or the “**Company**”) undertook a share consolidation (a “**Share Consolidation**”) pursuant to which 108,050,720,916 existing ordinary shares (“**Existing Ordinary Shares**”) were consolidated and divided into 785,692 new ordinary shares (“**New Ordinary Shares**”). The New Ordinary Shares will be equivalent in all material respects to the Existing Ordinary Shares (including as to dividend, voting and other rights).

Pursuant to the Share Consolidation, each shareholder received one New Ordinary Share for every 137,523 Existing Ordinary Shares held by such shareholder. A shareholder with fewer than 137,523 Existing Ordinary Shares did not receive any New Ordinary Shares in the Share Consolidation.

Unless a shareholder’s entitlement is for an exact number of New Ordinary Shares, a right to a fractional entitlement of a New Ordinary Share arose from the Share Consolidation. The exchange agent of the Company aggregated all fractional entitlements and sold them at the open market on behalf of those shareholders who would otherwise be entitled to receive a fractional entitlement. These shareholders received cash payment in lieu of any fractional entitlement.

Form 8937, Line 15

The Share Consolidation is intended to qualify as a tax-free reorganization under section 368(a)(1)(E).

Under section 354(a), a holder of Existing Ordinary Shares should recognize no gain or loss as a result of the exchange of the Existing Ordinary Shares for New Ordinary Shares

¹ Unless otherwise specified herein, all “section” references herein are to the Code.

(other than cash in lieu of a fractional New Ordinary Share). Under section 358(a), a holder of Existing Ordinary Shares who received New Ordinary Shares generally will have an adjusted tax basis in New Ordinary Shares (including fractional shares treated as received) equal to the adjusted tax basis of the Existing Ordinary Shares surrendered.

A holder of Existing Ordinary Shares who received cash in lieu of a fractional share is intended to be treated as having received the fractional share and then as having sold such fractional share on the open market in exchange for cash in a transaction governed by section 1001. Gain or loss generally will be recognized based on the difference between the amount of cash in lieu of the fractional share and the tax basis allocated to such fractional share.

Form 8937, Line 16

Because one New Ordinary Share was received in exchange for more than one Existing Ordinary Share, the tax basis determined under section 358(a) must generally be allocated to the New Ordinary Shares received in a manner that reflects, to the greatest extent possible, the basis in the Existing Ordinary Shares that were acquired on the same date and at the same price. To the extent it is not possible to allocate the tax basis in this manner, the tax basis in the Existing Ordinary Shares surrendered must be allocated to the New Ordinary Shares in a manner that minimizes the disparity in the holding periods of the Existing Ordinary Shares whose basis is allocated to any particular New Ordinary Shares received. This may result in some New Ordinary Shares having segmented basis and holding periods.

Form 8937, Line 17

Sections 368(a), 354(a), 358(a), and Section 1001 (cash in lieu of fractional shares).

Form 8937, Line 18

No loss may be recognized with respect to the exchange of Existing Ordinary Shares for New Ordinary Shares.

Loss may be recognized to the extent that cash is received in lieu of a fractional share.

Line 19

The reportable tax year is 2024 with respect to the holders of Existing Ordinary Shares who are calendar year taxpayers.

The information contained herein does not constitute tax advice and is intended to provide only a general summary and is not intended to be a complete analysis or description of all potential U.S. federal income tax consequences of the transactions described herein. Moreover, the discussion set forth above does not address tax consequences that may vary with, or are dependent on, individual circumstances. Shareholders are urged to consult with their own tax advisors with respect to the tax

Venator Materials PLC
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consequences of the transactions described herein as applicable to their particular circumstances