

PROCEDURES FOR TRANSFERS OF BENEFICIAL OWNERSHIP OF INTERESTS

Procedures for Transfers of Beneficial Ownership of Interests¹

- a. Any person or Entity (as defined below) that, at any time on or after the Petition Date, is or becomes a Substantial Equityholder (as defined below) must file with the Court, and serve upon: (i) the Debtors, 2160 W Broadway Road, Suite 103, Mesa, Arizona 85202, Attention: Gregory J. Hiscock (greg.hiscock@mitel.com); (ii) proposed counsel to the Debtors, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019, Attention: John T. Weber (jweber@paulweiss.com), Sean A. Mitchell (smitchell@paulweiss.com), and Leslie E. Liberman (lliberman@paulweiss.com); (iii) proposed co-counsel to the Debtors, Porter Hedges LLP, 1000 Main St., 36th Floor, Houston, Texas 77002, Attention: John F. Higgins (jhiggins@porterhedges.com) and Eric M. English (eenglish@porterhedges.com); and (iv) counsel to the Ad Hoc Group, Davis Polk & Wardwell LLP, 450 Lexington Avenue, New York, New York 10017, Attention: Adam L. Shpeen (adam.shpeen@davispolk.com and Michael Pera (michael.pera@davispolk.com) (collectively, the “Declaration Notice Parties”), a declaration of such status, substantially in the form of **Exhibit 1A** attached to these Procedures (each, a “Declaration of Status as a Substantial Equityholder”), on or before the later of (A) 20 business days after the date of the Notice of Interim Order (as defined herein) and (B) 10 calendar days after becoming a Substantial Equityholder; provided, that, for the avoidance of doubt, the other procedures set forth herein shall apply to any Substantial Equityholder even if no Declaration of Status as a Substantial Equityholder has been filed.
- b. At least 15 business days prior to effectuating any transfer or acquisition of Beneficial Ownership of Interests that would result in an increase in the amount of Interests as to which a Substantial Equityholder has Beneficial Ownership or would result in a person or Entity becoming a Substantial Equityholder (including the exercise of any Option to acquire Interests that would result in the amount of Interests beneficially owned by any person or Entity that currently is or, as a result of the proposed transaction, would be, a Substantial Equityholder), the parties to such transaction must file with the Court and serve upon the Declaration Notice Parties an advance written declaration of the intended transfer or acquisition of Interests, substantially in the form of **Exhibit 1B** attached to these Procedures (each, a “Declaration of Intent to Accumulate Interests”).
- c. At least 15 business days prior to effectuating any transfer or disposition of Beneficial Ownership of Interests that would result in a decrease in the amount of Interests of which a Substantial Equityholder has Beneficial Ownership or would result in a person or Entity ceasing to be a Substantial Equityholder, the parties to such transaction must file with the Court and serve upon the Declaration Notice Parties an advance written declaration of the

¹ Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the *Debtors’ Emergency Motion for Entry of Interim and Final Orders (I) Establishing Notification and Hearing Procedures for Certain Transfers of and Declarations of Worthless with Respect to Interests of MLN US TopCo Inc. and (II) Granting Related Relief* (the “Motion”) filed at Docket No. 12 in *MLN US HoldCo, LLC, et. al.* Case No. 25-90090 (CML), pending in the United States Bankruptcy Court for the Southern District of Texas, Houston Division.

intended transfer or disposition of Interests, substantially in the form of **Exhibit 1C** attached to these Procedures (each, a “Declaration of Intent to Transfer Interests or Options” and, together with a Declaration of Intent to Accumulate Interests, each, a “Declaration of Proposed Transfer”).

- d. The Debtors and the other Declaration Notice Parties shall have 15 business days after receipt of a Declaration of Proposed Transfer to file with the Court and serve on such person or Entity an objection to any proposed transfer, acquisition, or disposition of Beneficial Ownership of Interests described in the Declaration of Proposed Transfer on the grounds that such transfer, acquisition, or disposition might adversely affect the U.S. Company’s ability to utilize their Tax Attributes.
- e. If the Debtors or any of the other Declaration Notice Parties file an objection, the proposed transaction will remain ineffective unless such objection is withdrawn by the Debtors or other applicable party or such transaction is approved by a final and non-appealable order of the Court.
- f. If the Debtors and the other Declaration Notice Parties do not object within such 15-business day period, the proposed transaction may proceed solely as set forth in the Declaration of Proposed Transfer. Further transactions within the scope of these Procedures must be the subject of additional notices in accordance with these Procedures, with an additional 15-business day waiting period for each Declaration of Proposed Transfer.
- g. For purposes of these Procedures for Transfers of Beneficial Ownership of Interests, (i) “Substantial Equityholder” means any person or Entity that has Beneficial Ownership of at least 4.5% of the shares of MLN US TopCo Inc.; and (ii) “Entity” has the meaning as such term is defined in section 1.382-3(a) of the Treasury Regulations, including any group of persons who have a formal or informal understanding among themselves to make a coordinated acquisition of stock.

Procedures for Declaration of Worthlessness of Interests

- a. Any person or Entity that, at any time on or after the Petition Date, is or becomes a 50-Percent Shareholder must file with the Court, and serve upon the Declaration Notice Parties, a declaration of such status, substantially in the form of **Exhibit 1D** attached to these Procedures (each, a “Declaration of Status as a 50-Percent Shareholder”), on or before the later of (i) 20 business days after the date of the Notice of Interim Order (as defined herein) and (ii) 10 calendar days after becoming a 50-Percent Shareholder; *provided* that, for the avoidance of doubt, the other procedures set forth herein shall apply to any 50 Percent Shareholder even if no Declaration of Status as a 50-Percent Shareholder has been filed.
- b. Prior to filing any federal, state, or local tax return, or any amendment to such a return, or taking any other action that claims any deduction for worthlessness of Beneficial Ownership of Interests for a taxable year ending before the Debtors’ emergence from chapter 11 protection, such 50-Percent Shareholder must file with the Court, and serve

upon the Declaration Notice Parties, a declaration of intent to claim a worthless stock deduction (a “Declaration of Intent to Claim a Worthless Stock Deduction”), substantially in the form of **Exhibit 1E** attached to these Procedures.

- c. The Debtors and the other Declaration Notice Parties shall have 15 business days after receipt of a Declaration of Intent to Claim a Worthless Stock Deduction to file with the Court and serve on such person or Entity an objection to any proposed claim of worthlessness on the grounds that such claim might adversely affect the U.S. Company’s ability to utilize its Tax Attributes.
- d. If the Debtors or the other Declaration Notice Parties file an objection, the filing of the tax return or amendment thereto with (or taking other action that makes) such claim will not be permitted unless approved by a final and non-appealable order of the Court.
- e. If the Debtors and the other Declaration Notice Parties do not object within such 15-business day period, the filing of the return or amendment with (or taking other action that makes) such claim will be permitted solely as described in the Declaration of Intent to Claim a Worthless Stock Deduction. Additional returns and amendments and other actions within the scope of this section must be the subject of additional notices as set forth herein, with an additional 15-business day waiting period.
- f. For purposes of these Procedures for Declaration of Worthlessness of Interests, (i) “50-Percent Shareholder” is any person or entity that, at any time since December 31, 2021, has owned Beneficial Ownership of 50% or more of the Interests (determined in accordance with section 382(g)(4)(D) of the IRC and the applicable Treasury Regulations thereunder).

Notice Procedures

- a. No later than three business days following entry of the Interim Order, or as soon as reasonably practicable thereafter, the Debtors shall serve by first class or overnight mail a notice, substantially in the form of **Exhibit 1F** attached to the Procedures (the “Notice of Interim Order”), on the parties listed in paragraph 28 of the Motion (collectively, the “Notice Parties”). Additionally, no later than three business days following entry of the Final Order, the Debtors shall serve a Notice of Interim Order modified to reflect that the final order has been entered (as modified, the “Notice of Final Order”) on the same entities that received the Notice of Interim Order.
- b. Any Entity or broker or agent acting on such Entity’s or individual’s behalf who sells Interests to another person or Entity shall be required to serve a copy of the Notice of Interim Order or Notice of Final Order, as applicable, on such purchaser of such Interests or any broker or agent acting on such purchaser’s behalf.
- c. To the extent confidential information is required in any declaration described in these Procedures, such confidential information may be filed and served in redacted form; *provided* that any such declarations served on the Debtors and the Ad Hoc Group shall not be in redacted form. The Debtors shall keep all information provided in such declarations

strictly confidential and shall not disclose the contents thereof to any person except to the extent (i) necessary to respond to a petition or objection filed with the Court, (ii) otherwise required by law, or (iii) that the information contained therein is already public; *provided* that the Debtors may disclose the contents thereof to their professional advisors, who shall keep all such declarations strictly confidential and shall not disclose the contents thereof to any other person, subject to further Court order. If confidential information is necessary to respond to a petitioner's objection filed with the Court, such confidential information shall be filed under seal or in a redacted form.

- d. The Debtors, in consultation with the Ad Hoc Group, may waive, in writing, any and all restrictions, stays, and notification Procedures contained in the Notice of Interim Order and Notice of Final Order.

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Exhibit 1A

Declaration of Status as a Substantial Equityholder

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§
	§ Chapter 11
	§
MLN US HOLDCO LLC, <i>et al.</i> , ¹	§ Case No. 25-90090 (CML)
	§
Debtors.	§ (Jointly Administered)
	§

DECLARATION OF STATUS AS A SUBSTANTIAL EQUITYHOLDER²

PLEASE TAKE NOTICE that the undersigned party is/has become a Substantial Equityholder with respect to the equity interests of MLN US TopCo Inc. or with respect to any Beneficial Ownership therein (the “Interests”).³ MLN US TopCo Inc. is a debtor and debtor in possession in Case No. 25-90090 (CML) pending in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “Court”).

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://cases.stretto.com/Mitel>. The Debtors’ service address for purposes of these chapter 11 cases is: 2160 W Broadway Road, Suite 103, Mesa, Arizona 85202.

² For purposes of this Declaration: (i) a “Substantial Equityholder” is any person or Entity that has Beneficial Ownership of at least 4.5 percent of the shares of MLN US TopCo Inc.; (ii) “Beneficial Ownership” will be determined in accordance with the applicable rules of section 382 of the Internal Revenue Code, the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and rulings issued by the Internal Revenue Service and includes direct, indirect, and constructive ownership (but determined without regard to any rule that treats stock of an entity as to which the constructive ownership rules apply as no longer owned by that entity) (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual’s family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) to the extent set forth in Treasury Regulations section 1.382-4, a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire); (iii) an “Option” to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether such interest is contingent or otherwise not currently exercisable; and (iv) “Entity” has the meaning as such term is defined in section 1.382-3(a) of the Treasury Regulations, including any group of persons who have a formal or informal understanding among themselves to make a coordinated acquisition of stock.

³ For the avoidance of doubt, the definition of Interests shall not include record or Beneficial Ownership in any securities to be issued in connection with a chapter 11 plan of reorganization of the Debtors.

PLEASE TAKE FURTHER NOTICE that, as of _____, 2025, the undersigned party currently has Beneficial Ownership of _____% of the shares of MLN US TopCo Inc. and/or Options to acquire _____% of the shares of MLN US TopCo Inc. The following table sets forth (i) the percentage of the shares of MLN US TopCo Inc. and/or the percentage of the shares of MLN US TopCo Inc. underlying the Options beneficially owned by the undersigned party and (ii) the date(s) on which the undersigned party acquired Beneficial Ownership of such Interests and/or Options to acquire such Interests (categorized by class, as applicable). In the case of Interests and/or Options that are not owned directly by the undersigned party but are nonetheless beneficially owned by the undersigned party, the table sets forth (a) the name(s) of each record or legal owner of such Interests and/or Options that are beneficially owned by the undersigned party, (b) the percentage of the MLN US TopCo Inc. shares underlying the Options beneficially owned by such undersigned party, and (c) the date(s) on which such Interests was and/or Options were acquired (categorized by class, as applicable).

<i>Name of Owner</i>	<i>Percent of MLN US TopCo Inc. Shares Owned</i>	<i>Date(s) Acquired</i>

(Attach additional page or pages if necessary)

PLEASE TAKE FURTHER NOTICE that the last four digits of the taxpayer identification number of the undersigned party are _____.

PLEASE TAKE FURTHER NOTICE that, pursuant to that certain *Interim Order (I) Establishing Notification and Hearing Procedures for Certain Transfers of and Declarations of Worthlessness With Respect to Interests of MLN US TopCo Inc. and (II) Granting Related Relief*

[Docket No. 72] (the “Order”), this declaration (this “Declaration”) is being filed with the Court and served upon the Declaration Notice Parties (as defined in the Order).

PLEASE TAKE FURTHER NOTICE that, pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any) and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of Substantial Equityholder)

By: _____

Name: _____

Address: _____

Telephone: _____

Facsimile: _____

Dated: _____, 20__

_____, _____
(City) (State)

Exhibit 1B

Declaration of Intent to Accumulate Interests

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§
	§ Chapter 11
	§
MLN US HOLDCO LLC, <i>et al.</i> , ¹	§ Case No. 25-90090 (CML)
	§
Debtors.	§ (Jointly Administered)
	§

DECLARATION OF INTENT TO ACCUMULATE INTERESTS²

PLEASE TAKE NOTICE that the undersigned party hereby provides notice of its intention to purchase, acquire, or otherwise accumulate (the “Proposed Transfer”) equity interests of MLN US TopCo Inc. or any Beneficial Ownership therein (the “Interests”).³ MLN US TopCo Inc. is a debtor and debtor in possession in Case No. 25-90090 (CML) pending in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “Court”).

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://cases.stretto.com/Mitel>. The Debtors’ service address for purposes of these chapter 11 cases is: 2160 W Broadway Road, Suite 103, Mesa, Arizona 85202.

² For purposes of this Declaration: (i) a “Substantial Equityholder” is any person or Entity that has Beneficial Ownership of at least 4.5 percent of the shares of MLN US TopCo Inc.; (ii) “Beneficial Ownership” will be determined in accordance with the applicable rules of section 382 of the Internal Revenue Code, the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and rulings issued by the Internal Revenue Service and includes direct, indirect, and constructive ownership (but determined without regard to any rule that treats stock of an entity as to which the constructive ownership rules apply as no longer owned by that entity) (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual’s family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) to the extent set forth in Treasury Regulations section 1.382-4, a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire); (iii) an “Option” to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether such interest is contingent or otherwise not currently exercisable; and (iv) “Entity” has the meaning as such term is defined in section 1.382-3(a) of the Treasury Regulations, including any group of persons who have a formal or informal understanding among themselves to make a coordinated acquisition of stock.

³ For the avoidance of doubt, the definition of Interests shall not include record or Beneficial Ownership in any securities to be issued in connection with a chapter 11 plan of reorganization of the Debtors.

PLEASE TAKE FURTHER NOTICE that, if applicable, on _____, 2025, the undersigned party filed a declaration of status as a Substantial Equityholder with the Court and served copies thereof as set forth therein.

PLEASE TAKE FURTHER NOTICE that the undersigned party currently has Beneficial Ownership of _____% of the shares of MLN US TopCo Inc. and/or Options to acquire _____% of the shares of MLN US TopCo Inc.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Proposed Transfer, the undersigned party proposes to purchase, acquire, or otherwise accumulate Beneficial Ownership of _____% of the shares of MLN US TopCo Inc. and/or Options to acquire _____% of the shares of MLN US TopCo Inc. If the Proposed Transfer is permitted to occur, the undersigned party will have Beneficial Ownership of _____% of the shares of MLN US TopCo Inc. and/or Options to acquire _____% of the shares of MLN US TopCo Inc.

PLEASE TAKE FURTHER NOTICE that the last four digits of the taxpayer identification number of the undersigned party are _____.

PLEASE TAKE FURTHER NOTICE that, pursuant to that certain *Interim Order (I) Establishing Notification and Hearing Procedures for Certain Transfers of Interests of and Declarations of Worthlessness With Respect to MLN US TopCo Inc. and (II) Granting Related Relief* [Docket No. 72] (the “Order”), this declaration (this “Declaration”) is being filed with the Court and served upon the Declaration Notice Parties (as defined in the Order).

PLEASE TAKE FURTHER NOTICE that, pursuant to the Order, the undersigned party acknowledges that it is prohibited from consummating the Proposed Transfer unless and until the undersigned party complies with the Procedures set forth therein.

PLEASE TAKE FURTHER NOTICE that the Debtors and the other Declaration Notice Parties have 15 business days after receipt of this Declaration to object to the Proposed Transfer described herein. If the Debtors or another Declaration Notice Party file an objection, such Proposed Transfer will remain ineffective unless such objection is withdrawn by the Debtors or other applicable party or such transaction is approved by a final and non-appealable order of the Court. If the Debtors and the other Declaration Notice Parties do not object within such 15-business day period, then after expiration of such period the Proposed Transfer may proceed solely as set forth in this Declaration.

PLEASE TAKE FURTHER NOTICE that any further transactions contemplated by the undersigned party that may result in the undersigned party purchasing, acquiring, or otherwise accumulating Beneficial Ownership of additional Interests will each require an additional notice filed with the Court to be served in the same manner as this Declaration.

PLEASE TAKE FURTHER NOTICE that, pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any) and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of Declarant)

By: _____

Name: _____

Address: _____

Telephone: _____

Facsimile: _____

Dated: _____, 20__

_____, _____
(City) (State)

Exhibit 1C

Declaration of Intent to Transfer Interests or Options

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	
	§	Chapter 11
	§	
MLN US HOLDCO LLC, <i>et al.</i> , ¹	§	Case No. 25-90090 (CML)
	§	
Debtors.	§	(Jointly Administered)
	§	

DECLARATION OF INTENT TO TRANSFER INTERESTS OR OPTIONS²

PLEASE TAKE NOTICE that the undersigned party hereby provides notice of its intention to sell, trade, or otherwise transfer (the “Proposed Transfer”) equity interests of MLN US TopCo Inc. or any Beneficial Ownership therein (the “Interests”).³ MLN US TopCo Inc. is a debtor and debtor in possession in Case No. 25-90090 (CML) pending in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “Court”).

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://cases.stretto.com/Mitel>. The Debtors’ service address for purposes of these chapter 11 cases is: 2160 W Broadway Road, Suite 103, Mesa, Arizona 85202.

² For purposes of this Declaration: (i) a “Substantial Equityholder” is any person or Entity that has Beneficial Ownership of at least 4.5 percent of the shares of MLN US TopCo Inc.; (ii) “Beneficial Ownership” will be determined in accordance with the applicable rules of section 382 of the Internal Revenue Code, the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and rulings issued by the Internal Revenue Service and includes direct, indirect, and constructive ownership (but determined without regard to any rule that treats stock of an entity as to which the constructive ownership rules apply as no longer owned by that entity) (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual’s family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) to the extent set forth in Treasury Regulations section 1.382-4, a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire); (iii) an “Option” to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, equity interests subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether such interest is contingent or otherwise not currently exercisable; and (iv) “Entity” has the meaning as such term is defined in section 1.382-3(a) of the Treasury Regulations, including any group of persons who have a formal or informal understanding among themselves to make a coordinated acquisition of stock.

³ For the avoidance of doubt, the definition of Interests shall not include record or Beneficial Ownership in any securities to be issued in connection with a chapter 11 plan of reorganization of the Debtors.

PLEASE TAKE FURTHER NOTICE that, if applicable, on _____, 2025, the undersigned party filed a declaration of status as a Substantial Equityholder with the Court and served copies thereof as set forth therein.

PLEASE TAKE FURTHER NOTICE that the undersigned party currently has Beneficial Ownership of _____% of the shares of MLN US TopCo Inc. and/or Options to acquire _____% of the shares of MLN US TopCo Inc.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Proposed Transfer, the undersigned party proposes to sell, trade, or otherwise transfer Beneficial Ownership of _____% of the shares of MLN US TopCo Inc. and/or Options to acquire _____% of the shares of MLN US TopCo Inc. If the Proposed Transfer is permitted to occur, the undersigned party will have Beneficial Ownership of _____% of the shares of MLN US TopCo Inc. and/or Options to acquire _____% of the shares of MLN US TopCo Inc.

PLEASE TAKE FURTHER NOTICE that the last four digits of the taxpayer identification number of the undersigned party are _____.

PLEASE TAKE FURTHER NOTICE that, pursuant to that certain *Interim Order (I) Establishing Notification and Hearing Procedures for Certain Transfers of and Declarations of Worthlessness With Respect to Interests of MLN US TopCo Inc. and (II) Granting Related Relief* [Docket No. 72] (the “Order”), this declaration (this “Declaration”) is being filed with the Court and served upon the Declaration Notice Parties (as defined in the Order).

PLEASE TAKE FURTHER NOTICE that, pursuant to the Order, the undersigned party acknowledges that it is prohibited from consummating the Proposed Transfer unless and until the undersigned party complies with the Procedures set forth therein.

PLEASE TAKE FURTHER NOTICE that the Debtors and the other Declaration Notice Parties have 15 business days after receipt of this Declaration to object to the Proposed Transfer described herein. If the Debtors or another Declaration Notice Party file an objection, such Proposed Transfer will remain ineffective unless such objection is withdrawn by the Debtors or other applicable party or such transaction is approved by a final and non-appealable order of the Court. If the Debtors and the other Declaration Notice Parties do not object within such 15-business day period, then after expiration of such period the Proposed Transfer may proceed solely as set forth in this Declaration.

PLEASE TAKE FURTHER NOTICE that any further transactions contemplated by the undersigned party that may result in the undersigned party selling, trading, or otherwise transferring Beneficial Ownership of additional Interests will each require an additional notice filed with the Court to be served in the same manner as this Declaration.

PLEASE TAKE FURTHER NOTICE that, pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any) and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of Declarant)

By: _____

Name: _____

Address: _____

Telephone: _____

Facsimile: _____

Dated: _____, 20__

_____, _____
(City) (State)

Exhibit 1D

Declaration of Status as a 50-Percent Shareholder

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§
	§ Chapter 11
	§
MLN US HOLDCO LLC, <i>et al.</i> , ¹	§ Case No. 25-90090 (CML)
	§
Debtors.	§ (Jointly Administered)
	§

DECLARATION OF STATUS AS A 50-PERCENT SHAREHOLDER²

PLEASE TAKE NOTICE that the undersigned party is/has become a 50-Percent Shareholder with respect to the common equity of MLN US TopCo Inc. or any Beneficial Ownership therein (the “Interests”)³. MLN US TopCo Inc. is a debtor and debtor in possession in

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://cases.stretto.com/Mitel>. The Debtors’ service address for purposes of these chapter 11 cases is: 2160 W Broadway Road, Suite 103, Mesa, Arizona 85202.

² For purposes of this Declaration: (i) a “50-Percent Shareholder” is any person or entity that, at any time since December 31, 2021, has owned Beneficial Ownership of 50% or more of the Interests (determined in accordance with section 382(g)(4)(D) of the Internal Revenue Code and the applicable Treasury Regulations thereunder); (ii) “Beneficial Ownership” will be determined in accordance with the applicable rules of section 382 of the Internal Revenue Code, the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and rulings issued by the Internal Revenue Service and includes direct, indirect, and constructive ownership (but determined without regard to any rule that treats stock of an entity as to which the constructive ownership rules apply as no longer owned by that entity) (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual’s family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) to the extent set forth in Treasury Regulations section 1.382-4, a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire); (iii) an “Option” to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether such interest is contingent or otherwise not currently exercisable; and (iv) “Entity” has the meaning as such term is defined in section 1.382-3(a) of the Treasury Regulations, including any group of persons who have a formal or informal understanding among themselves to make a coordinated acquisition of stock.

³ For the avoidance of doubt, the definition of “Interests” shall not include record or Beneficial Ownership in any securities to be issued in connection with a chapter 11 plan of reorganization of the Debtors.

Case No. 25-90090 (CML) pending in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “Court”).

PLEASE TAKE FURTHER NOTICE that, as of _____, the undersigned party currently has Beneficial Ownership of _____% of the Interests. The following table sets forth the percentage of shares of MLN US TopCo Inc. and the date(s) on which the undersigned party acquired Beneficial Ownership of such Interests:

Percentage of Shares	Date Acquired

(Attach additional page or pages if necessary)

PLEASE TAKE FURTHER NOTICE that the last four digits of the taxpayer identification number of the undersigned party are _____.

PLEASE TAKE FURTHER NOTICE that, pursuant to that certain *Interim Order (I) Establishing Notification and Hearing Procedures for Certain Transfers of and Declarations of Worthlessness With Respect to Interests of MLN US TopCo Inc. and (II) Granting Related Relief* [Docket No. 72] (the “Order”), this declaration (this “Declaration”) is being filed with the Court and served upon the Declaration Notice Parties (as defined in the Order).

PLEASE TAKE FURTHER NOTICE that, pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any) and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of 50-Percent Shareholder)

By: _____

Name: _____

Address: _____

Telephone: _____

Facsimile: _____

Dated: _____, 20__

_____, _____
(City) (State)

Exhibit 1E

Declaration of Intent to Claim a Worthless Stock Deduction

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§
	§ Chapter 11
	§
MLN US HOLDCO LLC, <i>et al.</i> , ¹	§ Case No. 25-90090 (CML)
	§
Debtors.	§ (Jointly Administered)
	§

DECLARATION OF INTENT TO CLAIM A WORTHLESS STOCK DEDUCTION²

PLEASE TAKE NOTICE that the undersigned party hereby provides notice of its intention to claim a worthless stock deduction with respect to shares of MLN US TopCo Inc. or any Beneficial Ownership therein (the “Interests”). MLN US TopCo Inc. is a debtor and debtor in possession in Case No. 25-90090 (CML) pending in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “Court”).

PLEASE TAKE FURTHER NOTICE that, if applicable, on _____, the undersigned party filed a declaration of status as a 50-Percent Shareholder with the Court and served copies thereof as set forth therein.

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://cases.stretto.com/Mitel>. The Debtors’ service address for purposes of these chapter 11 cases is: 2160 W Broadway Road, Suite 103, Mesa, Arizona 85202.

² For purposes of this Declaration: (i) “Beneficial Ownership” will be determined in accordance with the applicable rules of section 382 of the Internal Revenue Code, the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and rulings issued by the Internal Revenue Service and includes direct, indirect, and constructive ownership (but determined without regard to any rule that treats stock of an entity as to which the constructive ownership rules apply as no longer owned by that entity) (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual’s family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) to the extent set forth in Treasury Regulations section 1.382-4, a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire); and (ii) an “Option” to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether such interest is contingent or otherwise not currently exercisable.

PLEASE TAKE FURTHER NOTICE that the undersigned party currently has Beneficial Ownership of _____% of the Interests.

PLEASE TAKE FURTHER NOTICE that the undersigned party proposes to declare for [federal/state] tax purposes that _____ % of the Interests became worthless during the tax year ending _____ (the “Proposed Worthlessness Claim”).

PLEASE TAKE FURTHER NOTICE that the last four digits of the taxpayer identification number of the undersigned party are _____.

PLEASE TAKE FURTHER NOTICE that, pursuant to that certain *Interim Order (I) Establishing Notification and Hearing Procedures for Certain Transfers of and Declarations of Worthlessness With Respect to Interests of MLN US TopCo Inc. and (II) Granting Related Relief* [Docket No. 72] (the “Order”), this declaration (this “Declaration”) is being filed with the Court and served upon the Declaration Notice Parties (as defined in the Order).

PLEASE TAKE FURTHER NOTICE that, pursuant to the Order, the undersigned party acknowledges that the Debtors and the other Declaration Notice Parties have 15 business days after receipt of this Declaration to object to the Proposed Worthlessness Claim described herein. If the Debtors or another Declaration Notice Party file an objection, such Proposed Worthlessness Claim will not be effective unless such objection is withdrawn by the Debtors or such Declaration Notice Party or such action is approved by a final order of the Court that becomes non-appealable. If the Debtors and the other Declaration Notice Parties do not object within such 15-business day period, then after expiration of such period the Proposed Worthlessness Claim may proceed solely as set forth in this Declaration.

PLEASE TAKE FURTHER NOTICE that any further claims of worthlessness contemplated by the undersigned party will each require an additional notice filed with the Court

to be served in the same manner as this Declaration and are subject to an additional 15-business day waiting period.

PLEASE TAKE FURTHER NOTICE that, pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any) and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of Declarant)

By: _____

Name: _____

Address: _____

Telephone: _____

Facsimile: _____

Dated: _____, 20__

_____, _____
(City) (State)

Exhibit 1F

Notice of Interim Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§
	§ Chapter 11
	§
MLN US HOLDCO LLC, <i>et al.</i> , ¹	§ Case No. 25-90090 (CML)
	§
Debtors.	§ (Jointly Administered)
	§

**NOTICE OF (I) DISCLOSURE PROCEDURES
APPLICABLE TO CERTAIN HOLDERS OF INTERESTS OR
OPTIONS, (II) DISCLOSURE PROCEDURES FOR CERTAIN TRANSFERS
OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO INTERESTS,
AND (III) FINAL HEARING ON THE APPLICATION THEREOF**

[Relates to Docket No. 13, 72]

TO: ALL ENTITIES (AS DEFINED BY SECTION 101(15) OF THE BANKRUPTCY CODE) THAT MAY HOLD BENEFICIAL OWNERSHIP OF EQUITY INTERESTS OF MLN US TOPCO INC. (THE “INTERESTS”):

PLEASE TAKE NOTICE that on March 9 and March 10, 2025 (the “Petition Date”), the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed petitions with the United States Bankruptcy Court for the Southern District of Texas (the “Court”) under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). Subject to certain exceptions, section 362 of the Bankruptcy Code operates as a stay of any act to obtain possession of property of or from the Debtors’ estates or to exercise control over property of or from the Debtors’ estates.

PLEASE TAKE FURTHER NOTICE that on the Petition Date, the Debtors filed the Debtors’ Emergency Motion for Entry of Interim and Final Orders (I) Establishing Notification and Hearing Procedures for Certain Transfers of and Declaration of Worthlessness

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://cases.stretto.com/Mitel>. The Debtors’ service address for purposes of these chapter 11 cases is: 2160 W Broadway Road, Suite 103, Mesa, Arizona 85202.

with Respect to Interests of MLN US TopCo Inc. and (II) Granting Related Relief [Docket No. 13] (the “Motion”).

PLEASE TAKE FURTHER NOTICE that on March 11, 2025, the Court entered the *Interim Order (I) Establishing Notification and Hearing Procedures for Certain Transfers of and Declaration of Worthlessness with Respect to Interests of MLN US TopCo Inc. and (II) Granting Related Relief* [Docket No. 72] (the “Order”)² approving procedures for certain transfers of Interests, set forth in **Exhibit 1** attached to the Order (the “Procedures”).

PLEASE TAKE FURTHER NOTICE that, pursuant to the Order, a Substantial Equityholder or person that may become a Substantial Equityholder may not consummate any purchase, sale, or other transfer of Interests or Beneficial Ownership of Interests in violation of the Procedures, any such transaction in violation of the Procedures shall be null and void *ab initio*, and certain remedial actions may be required to restore the status quo ante.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Order, the Procedures shall apply to the holding and transfers of Interests or any Beneficial Ownership therein by a Substantial Equityholder or someone who may become a Substantial Equityholder.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Order, a 50-Percent Shareholder may not claim a worthless stock deduction with respect to Beneficial Ownership of Interests in violation of the Procedures, and any such deduction in violation of the Procedures shall be null and void *ab initio*, and the 50-Percent Shareholder shall be in required to file an amended tax return revoking such proposed deduction.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion or the Order, as applicable.

PLEASE TAKE FURTHER NOTICE that upon the request of any entity, the proposed notice, solicitation, and claims agent for the Debtors, Stretto, Inc., will provide a copy of the Order and a form of each of the declarations required to be filed by the Procedures in a reasonable period of time. The Order and such declarations are also available via PACER on the Court's website at <https://ecf.txsd.uscourts.gov> for a fee, or at no charge by accessing the Debtors' restructuring website at <https://cases.stretto.com/Mitel>.

PLEASE TAKE FURTHER NOTICE that the final hearing (the "Final Hearing") on the Motion shall be held on April 4, 2025, at 1:00 p.m., prevailing Central Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Central Time, on March 28, 2025.

PLEASE TAKE FURTHER NOTICE THAT FAILURE TO FOLLOW THE PROCEDURES SET FORTH IN THE ORDER SHALL CONSTITUTE A VIOLATION OF, AMONG OTHER THINGS, THE AUTOMATIC STAY PROVISIONS OF SECTION 362 OF THE BANKRUPTCY CODE.

PLEASE TAKE FURTHER NOTICE THAT ANY PROHIBITED PURCHASE, SALE, OR OTHER TRANSFER OF, OR DECLARATION OF WORTHLESS WITH RESPECT TO, INTERESTS OR BENEFICIAL OWNERSHIP THEREIN IN VIOLATION OF THE ORDER IS PROHIBITED AND SHALL BE NULL AND VOID *AB INITIO* AND MAY BE SUBJECT TO ADDITIONAL SANCTIONS AS THIS COURT MAY DETERMINE.

PLEASE TAKE FURTHER NOTICE that the requirements set forth in the Order are in addition to the requirements of applicable law and do not excuse compliance therewith.

Dated: March 11, 2025

Respectfully submitted,

/s/ John F. Higgins

PORTER HEDGES LLP

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- and -

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*Proposed Counsel to the Debtors and
Debtors in Possession*