**Disclosure Pursuant to U.S. Treasury Regulations Section 1.1273-2(f)(9) For New INNOVATE 10.5% Senior Secured Notes due 2027 Issued in the 2026 Deemed Exchange**

On July 31, 2026, INNOVATE Corp. (“INNOVATE”) and the other parties to the indenture governing INNOVATE’s 10.5% Senior Secured Notes due 2027 (the “Notes”) entered into a supplemental indenture that amended the Notes (the “Amendments”) to permit interest accruing on the Notes held by holders that consented to the Amendments (the “Consenting Holders”) for the period from February 1, 2026 through July 31, 2026 to be paid in kind in respect of the August 1, 2026 interest payment date, by increasing the principal amount of such Notes or issuing additional Notes. As consideration for granting their consent to the Amendments, the principal amount of the Notes held by a Consenting Holder was increased by 1.5%. Consenting Holders were treated for U.S. federal income tax purposes as having exchanged their unmodified Notes (the “Old Notes”) for Notes as modified, together with the additional Notes issued to them as consideration for their consent (collectively, the “New Notes”), in a deemed exchange (the “Deemed Exchange”).

Pursuant to U.S. Treasury Regulations Section 1.1273-2(f)(9), INNOVATE has made the following determinations with respect to the New Notes. These determinations are binding on a Consenting Holder of the New Notes unless it explicitly discloses that its determination is different from INNOVATE’s determination on its timely filed U.S. federal income tax return for the taxable year that includes its acquisition date of the New Notes, in accordance with the requirements of the regulations.

- The New Notes (CUSIP Number 45784JAD7 ) are “traded on an established market” within the meaning of U.S. Treasury Regulations Section 1.1273-2.
- The issue price of the New Notes within the meaning of U.S. Treasury Regulations Section 1.1273-2(b) is $982.50 per $1,000 face amount of such New Notes, or 98.25%.
- The issue date of the New Notes within the meaning of U.S. Treasury Regulations Section 1.1273-2(b) is July 31, 2026.