

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 statement.

18 Can any resulting loss be recognized? ▶ See attached statement.

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

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 ▶ <u><i>Anthony E. Maslowski</i></u>	Date ▶ <u>3-9-16</u>		
Paid Preparer Use Only	Print your name ▶ <u>Anthony E. Maslowski</u>	Preparer's signature ▶ <u><i>Ronald D. Saake</i></u>	Date ▶ <u>3-9-16</u>	Check <input type="checkbox"/> if self-employed
	Print/Type preparer's name ▶ <u>Ronald D. Saake</u>	Firm's name ▶ <u>Deloitte Tax LLP</u>	Firm's EIN ▶ <u>86-1065772</u>	PTIN ▶ <u>P00561934</u>
	Firm's address ▶ <u>225 W. Santa Clara Ave., San Jose, CA 95131</u>	Phone no. ▶ <u>408-704-4000</u>		

Broadcom Limited
EIN: 98-1254807
Attachment to Form 8937—Part I and Part II

Line 10

Entity	CUSIP number
Avago	Y0486S104
Broadcom (Class A)	111320107
Broadcom (Class B)	N/A (not traded)

Line 14

On February 1, 2016, Avago Technologies Limited, a limited liability company organized under the laws of the Republic of Singapore (“Avago”) and Broadcom Corporation, a California corporation (“Broadcom”) completed the business combination pursuant to the Agreement and Plan of Merger, dated May 28, 2015 (as amended, the “Merger Agreement”) resulting in Avago and Broadcom becoming indirect subsidiaries of Broadcom Limited, a newly formed limited liability company organized under the laws of the Republic of Singapore (“Holdco”) (the “Transaction”). In the Transaction, each Avago ordinary share (“Avago Ordinary Share”) was exchanged for one ordinary share in the capital of Holdco (“Holdco Ordinary Share”) pursuant to a statutory Scheme of Arrangement under Singapore law (“Avago Scheme”). Immediately following the completion of the Avago Scheme, Buffalo CS Merger Sub, Inc., a California corporation and an indirect subsidiary of Holdco (“Cash/Stock Merger Sub”) merged with and into Broadcom (the “Cash/Stock Merger”) with Broadcom as the surviving corporation. As a result of the Cash/Stock Merger, and depending on the election of each holder of Broadcom Class A and Class B common stock (“Broadcom Common Shares”), each Broadcom Common Share was exchanged, in relevant part, for: (a) \$51.483 of cash and 0.02424 Holdco Ordinary Shares (“Cash Election”); or 0.4378 Holdco Ordinary Shares (“Stock Election”). Broadcom Common Shares for which no valid election were made were deemed to have made the Cash Election. No fractional Holdco Ordinary Shares were issued in the Cash/Stock Merger. Instead, holders of Broadcom Common Shares who would otherwise be entitled to receive a fraction of a Holdco Ordinary Share were treated as though such fractional share was redeemed for its value based on a share price of \$124.5664 (volume weighted average trading price of Avago Ordinary Shares on Nasdaq for the five (5) consecutive trading days ending on the third complete trading day prior to (and excluding) February 1, 2016).

Other aspects of the Transaction not discussed herein (e.g., the exchange of Broadcom Common Shares for exchangeable limited partnership units in a direct subsidiary of Holdco, the exchange of Avago and Broadcom options and/or restricted stock units (“RSUs”) for Holdco options and RSUs, etc.) do not affect the tax basis of a security required to be reported on Form 8937.

Line 15

The receipt of Holdco Ordinary Shares for Broadcom Common Shares pursuant to the Cash/Stock Merger together with the receipt of Holdco Ordinary Shares for Avago Ordinary Shares pursuant to the Avago Scheme should qualify as an exchange within the meaning for section 351 (a “Section 351 Exchange”) of the Internal Revenue Code, as amended (“Code”). The receipt of Holdco Ordinary Shares for Avago Ordinary Shares pursuant to the Avago Scheme, taken alone, should also qualify as a reorganization within the meaning of section 368(a) of the Code. Section 367(a)(1) should not apply to the Cash/Stock Merger and, thus, the normal provisions of a Section 351 Exchange should apply to the receipt of Holdco Ordinary Shares (other than for a U.S. Shareholder as defined in Treas. Reg. section 1.367(a)-3(c)(5)(ii) of Holdco that does not enter into a five-year gain recognition agreement in the form provided in Treas. Reg. section 1.367(a)-8(c)).

Former Avago Shareholders

The tax basis of each Holdco Common Share received pursuant to the Avago Scheme by a holder of Avago Ordinary Shares will be the same as the tax basis of the Avago Ordinary Share for which it is exchanged.

Former Broadcom Shareholders

Cash/Stock Merger – Cash Election

The Cash/Stock Merger for a holder of Broadcom Common Shares who made or is deemed to have made the Cash Election will generally be treated as a Section 351 Exchange of such Broadcom Common Shares for Holdco Ordinary Shares and cash. However, cash that is provided by (or sourced to) Broadcom (as opposed to Holdco) likely should be treated as a separate redemption of Broadcom Common Shares by Broadcom (the “Separate Redemption”) and not part of the Section 351 Exchange. Only cash received as part of the Section 351 Exchange affects the tax basis of Holdco Ordinary Shares received by a holder of Broadcom Common Shares (see below).

Holdco has determined that cash equal to approximately 67.14 percent of the aggregate Cash Election consideration received by a holder of Broadcom Common Shares who made or is deemed to have made the Cash Election should be treated as received in the Separate Redemption, rather than in the Section 351 Exchange. Accordingly, approximately 67.14 percent of the Broadcom Common Shares surrendered in the Cash/Stock Merger by such holder should be treated as redeemed for approximately \$36.78 per share.

The remaining 32.86 percent of the aggregate Cash Election consideration received by a holder of Broadcom Common Shares who made or is deemed to have made the Cash Election should be treated as received in the Section 351 Exchange for the remaining cash and Holdco Ordinary Shares. Accordingly, approximately 32.86 percent of the Broadcom Common Shares surrendered in the Cash/Stock Merger by such holder should be treated as transferred in the Section 351

Exchange for 0.02424 Holdco Ordinary Shares and approximately \$14.70 of cash per share, respectively.

The aggregate tax basis of the Holdco Ordinary Shares received in the Section 351 Exchange (including fractional shares settled in cash) by a holder of Broadcom Common Shares pursuant to the Cash Election generally will be the same as the aggregate tax basis in 32.86 percent of the Broadcom Common Shares for which they are exchanged, (a) decreased by the aggregate cash received in the Section 351 Exchange (approximately \$14.70 of cash per share) (excluding cash received instead of fractional shares), and (b) increased by the amount of gain, if any, recognized in the Section 351 Exchange (excluding any gain or loss recognized with respect to fractional shares or in the Separate Redemption). For this purpose the gain recognized (but not loss) is equal to the lesser of (1) the excess, if any, of (a) the sum of the amount of cash and the fair market value of the Holdco Ordinary Shares (see Line 16 below) received in the Section 351 Exchange for Broadcom Common Shares over (b) the tax basis in the Broadcom Common Shares surrendered in such Section 351 Exchange; and (2) the amount of cash received in such Section 351 Exchange. If a holder of Broadcom Common Shares acquired different blocks of Broadcom Common Shares at different times or at different prices, any gain or loss will be determined separately with respect to each block of Broadcom Common Shares.

The tax basis in each Holdco Ordinary Shares received by a holder of Broadcom Common in the Section 351 Exchange will reflect a blended, pro rata portion of the aggregate tax basis determined pursuant to the rules described above.

Cash/Stock Merger – Stock Election

The Cash/Stock Merger for holders of Broadcom Common Shares who made the Stock Election will generally be treated as a Section 351 Exchange of such Broadcom Common Shares for Holdco Ordinary Shares. The aggregate tax basis of the Holdco Ordinary Shares received in the Section 351 Exchange (including fractional shares settled in cash) by a holder of Broadcom Common Shares pursuant to the Stock Election generally will be the same as the aggregate basis of the Broadcom Common Shares for which they were exchanged.

The tax basis in each Holdco Ordinary Shares received by a holder of Broadcom Common in the Section 351 Exchange will reflect a blended, pro rata portion of the aggregate tax basis determined pursuant to the rules described above.

Separate Redemption and Fractional Shares

A holder of Broadcom Common Shares who received cash in the Separate Redemption will generally recognize capital gain or loss equal to the difference between the amount of cash received in such redemption and the tax basis in the Broadcom Common Shares redeemed. For purposes of this Form 8937, it is assumed the Separate Redemption results in a sale of the redeemed Broadcom Common Shares.

A holder of Broadcom Common Shares who received cash instead of a fractional Holdco Ordinary Share will generally be treated as having received the fractional share pursuant to the

Cash/Stock Merger and then as having such fractional Holdco Ordinary Share redeemed for cash. As a result, such holder will generally recognize gain or loss equal to the difference between the amount of cash received and the tax basis allocated to such fractional Holdco Ordinary Share. For purposes of this Form 8937, it is assumed the redemption of the fractional share results in a sale of such share.

Further discussion of the material U.S. federal income tax consequences of Transaction can be found under the heading “Material U.S. Federal Income Tax Consequences” in the definitive joint proxy statement/prospectus filed with the Securities and Exchange Commission on September 28, 2015.

Line 16

Under applicable federal income tax rules, one reasonable approach to determine the fair market value of each Holdco Ordinary Shares received in the Transaction is the average of the highest and lowest quoted selling prices (\$138.69 and \$132.96, respectively) of the Holdco Ordinary Shares on February 1, 2016, or \$135.83.

Shareholders should consult their own tax advisors regarding their specific tax treatment of the Transaction (including but not limited to the computation of gain and tax basis).

Line 17

351(a), 351(b), 354(a), 368(a), 358(a), 358(b), 302(a) and 1001

Line 18

No loss may be recognized on the receipt of Holdco Ordinary Shares as part of the Avago Scheme.

No loss may be recognized on the receipt of Holdco Ordinary Shares as part of the Section 351 Exchange except for loss, if any, recognized by a holder of Broadcom Common Stock who received cash in lieu of a fractional Holdco Ordinary Share.

Loss, if any, may be recognized by holder of Broadcom Common Shares who made or is deemed to have made the Cash Election on the receipt of cash in the Separate Redemption.

Line 19

The stock basis adjustments are taken into account in the tax year of the shareholder during which the Transaction occurred (e.g., 2016 for calendar year taxpayers).