

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

### Part I Reporting Issuer

<b>1</b> Issuer's name  <b>Haymaker Acquisition Corp.</b>		<b>2</b> Issuer's employer identification number (EIN)  <b>82-1329677</b>	
<b>3</b> Name of contact for additional information  Stephen Lazarus	<b>4</b> Telephone No. of contact  305-358-9002	<b>5</b> Email address of contact  StephenL@onespaworld.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  770 South Dixie Highway, Suite 200		<b>7</b> City, town, or post office, state, and ZIP code of contact  Coral Gables, Florida 33143	
<b>8</b> Date of action  March 19, 2019		<b>9</b> Classification and description  Common Stock, Warrants	
<b>10</b> CUSIP number  420870107, 420870115	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  HYAC, HYACW	<b>13</b> 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 ▶ **On March 19, 2019, pursuant to a Business Combination Agreement, Haymaker Acquisition Corp. ("HYAC") and the OneSpaWorld business combined under OneSpaWorld Holdings Limited ("OSW"). In the business combination, each outstanding share of HYAC common stock was exchanged for one share of OSW common stock and each outstanding HYAC warrant was exchanged for one OSW warrant (the "Haymaker Merger"), while the shares of the various entities comprising the OneSpaWorld business were exchanged for a combination of cash and stock in OSW. The shares and warrants of OSW began trading on the NASDAQ on March 21, 2019.**

**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 ▶ **For information regarding the material tax considerations for the Business Combination Agreement, evaluation of the transaction, and qualification and limitations of the statements set forth on Form 8937, see "Material Tax Considerations—Material U.S. Federal Income Tax Considerations" of the OSW registration statement on Form S-4 as filed with the Securities and Exchange Commission on February 14, 2019.**

**The Haymaker Merger is intended to qualify as an exchange under Section 351(a) of the Internal Revenue Code. Nevertheless, based on the number of ownership statements received to date, it is expected that the special rules contained in Section 367(a) and the regulations thereunder will require U.S. holders exchanging HYAC common stock or warrants pursuant to the Haymaker Merger to recognize gain, but not loss, in the amount the fair market value of the OSW shares and warrants received in the Haymaker Merger exceeds the U.S. holder's adjusted tax basis in the shares of HYAC common stock and warrants surrendered therefor.**

**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 ▶ **Pursuant to the Business Combination Agreement, each U.S. holder of HYAC common stock or warrants received one share of OSW common stock for each outstanding share of HYAC common stock and one OSW warrant for each outstanding HYAC warrant. The adjusted tax basis in such OSW shares is equal to the adjusted tax basis of the HYAC common stock exchanged therefor, increased by the amount of gain recognized pursuant to Section 367(a) and the regulations thereunder, and the adjusted tax basis in such OSW warrants is equal to the adjusted tax basis of the HYAC warrants exchanged therefor, increased by the amount of gain recognized pursuant to Section 367(a) and the regulations thereunder. The fair market value of one share of OSW common stock was determined to be \$11.85 as of the close of trading on March 19, 2019, which was the price of one share of HYAC common stock at the close of trading on the NASDAQ, and the fair market value of one OSW warrant was determined to be \$2.41 as of the close of trading on March 19, 2019, which was the price of one HYAC warrant at the close of trading on the NASDAQ.**

**Part II Organizational Action** (continued)

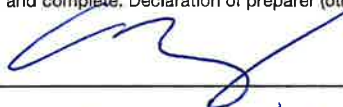
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 351(a), 356, 367(a), 1001, 1012.

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The transaction is reportable by each former HYAC shareholder or warrant holder in that holder's tax year that includes March 19, 2019. For information regarding the material tax considerations for the Business Combination Agreement, evaluation of the transaction, and qualification and limitations of the statements set forth on Form 8937, see "Material Tax Considerations—Material U.S. Federal Income Tax Considerations" of the OSW registration statement on Form S-4 as filed with the Securities and Exchange Commission on February 14, 2019. Former HYAC shareholders and warrant holders should consult with a qualified tax advisor for questions regarding their specific tax treatment.

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 ▶  Date ▶ May 2, 2019  
Print your name ▶ Christopher Bradley Title ▶ CFO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.