

Part II Organizational Action *(continued)*

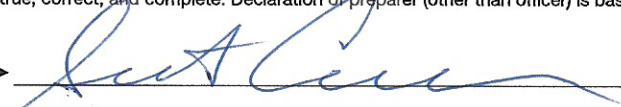
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ SEE ATTACHED

18 Can any resulting loss be recognized? ▶ SEE ATTACHED

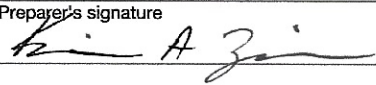
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶ 8/27/21

Print your name ▶ SCOTT COCKRELL Title ▶ VP OF TAX

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KEVIN A ZINSER		08/27/2021		P00348794
	Firm's name ▶ DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772		Phone no. 214-840-1088	
	Firm's address ▶ 2200 ROSS AVENUE, SUITE 1600, DALLAS, TX 75201				

Sabre GBL Inc.

EIN 75-2109502

Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

Disclaimer: The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account any lender's specific circumstances. Lenders are urged to consult their own tax advisors regarding U.S. tax consequences of the amendments described herein and the impact to tax basis resulting from the amendments.

Sabre GLBL Inc.
EIN 75-2109502
Attachment to Form 9937
Report of Organizational Actions Affecting Basis of Securities

Form 9937, Part I, Line 10

See below.

Form 9937, Part II, Line 14

Sabre GLBL Inc. (the “Issuer”), a wholly owned subsidiary of Sabre Corporation, is party to an Amended and Restated Credit Agreement dated as of February 19, 2013 (the “Credit Agreement”). This Form 9937 relates to amendments to the Credit Agreement on July 12, 2021 to refinance the following obligations:

	CUSIP	Outstanding Principal	Rate on 7/12/2021	Rate Floor	Maturity
Revolver	78571YBC3	\$400,000,000	L + 2.75%	0.00%	11/23/2023
Other Term Loan B	78571YBE9	\$633,816,000	L + 4.00%	0.75%	12/17/2027

On July 12, 2021, the Revolver had an outstanding balance of \$400 million. It had a maturity date of November 23, 2023, at the earliest, and February 22, 2024, at the latest, depending on certain “springing” maturity conditions. Interest was payable at LIBOR or a base rate plus an applicable margin. The applicable margins for the Revolver ranged between 2.50% and 1.75% for Eurocurrency rate loans and between 1.50% and 0.75% for base rate loans. During any covenant suspension period, the margins were 2.75% for Eurocurrency loans and 1.75% for base rate loans, as provided under an August 27, 2020 amendment.

The term loan refinanced in the July Amendment is referred to as the “Other Term Loan B” in Sabre Corporation’s financial statements. The Other Term Loan B was issued on December 17, 2020 in the original principal amount of \$637 million. Interest on the Other Term Loan B was payable at a rate of LIBOR plus 4.00% for Eurocurrency rate loans and 3.00% for base rate loans, with a floor of 0.75% for the Eurocurrency rate and 1.75% for the base rate, respectively. The maturity date of the Other Term Loan B was December 17, 2027.

July Amendment

On July 12, 2021, the Issuer entered into amendments to the Credit Agreement to refinance the Revolver and the Other Term Loan B (the “July Amendment”). The July Amendment involved the issuance of a new

\$404 million Term Loan B-1 to refinance the Revolver, and a new \$644 million Term Loan B-2 to refinance the Other Term Loan B. The Revolver commitments were terminated as part of the July Amendment. Lenders participating in the July Amendment received an upfront fee.

The Term Loan B-1 and the Term Loan B-2 (collectively, the “New Term Loans”) provide for interest at LIBOR plus 3.50% for Eurocurrency rate loans and 2.50% for base rate loans, with a floor of 0.75% for the Eurocurrency rate and 0.50% for the base rate, respectively. The maturity date of the New Term Loans is December 17, 2027.

	CUSIP	Outstanding Principal	Rate on 7/12/2021	Rate Floor	Maturity
Term Loan B-1	78571YBG4	\$404,000,000	L + 3.50%	0.75%	12/17/2027
Term Loan B-2	78571YBF6	\$644,000,000	L + 3.50%	0.75%	12/17/2027

Form 8937, Part II, Line 15

This Form 8937 addresses the tax consequences of the July Amendment to an existing Revolver or Other Term Loan B lender that participated in the July Amendment. Existing Revolver and Other Term Loan B lenders that participated in the July Amendment are referred to as the “Existing Lenders.”

The tax consequences of the July Amendment to an Existing Lender will depend on whether the loan surrendered and the loan received therefor represent “securities” for purposes of the rules providing for nontaxable recapitalizations under section 368(a)(1)(E). The Issuer intends to treat the Other Term Loan B and the New Term Loans as securities, so that an exchange of the Other Term Loan B for the Term Loan B-2 would qualify for non-taxable treatment as a recapitalization. It is not clear whether the Revolver would be considered a security for these purposes. If the Revolver is not considered a security, the exchange of the Revolver for the Term Loan B-1 would not qualify for nontaxable treatment.

If an exchange qualifies as a recapitalization, an Existing Lender’s aggregate tax basis in the loan received in the exchange will include the aggregate adjusted tax basis in the loan surrendered in the exchange. The Issuer is taking the position that any upfront fee is not part of the recapitalization.

If an exchange does not qualify as a recapitalization, an Existing Lender will recognize gain or loss in the exchange, and the lender’s tax basis in the loan received in the exchange will equal the issue price of the loan.

Lenders should consult their tax advisors to determine the tax consequences of the July Amendment to them.

Form 8937, Part II, Line 16

If the July Amendment represents a recapitalization, an Existing Lender will have an aggregate tax basis in the New Term Loan received in the exchange equal to the aggregate tax basis of the loan surrendered in the exchange.

To the extent the July Amendment is not a recapitalization, an Existing Lender will recognize gain or loss upon the exchange of a loan. In that event, the lender's tax basis in the New Term Loan received in the exchange will equal the issue price thereof.

Lenders should consult their tax advisors to determine the tax consequences of the July Amendment to them.

Form 8937, Part II, Line 17

Sections 354, 358, 1001 and 1012.

Form 8937, Part II, Line 18

The July Amendment generally should not result in a loss to Existing Lenders to the extent the July Amendment is a non-taxable recapitalization. To the extent the July Amendment is not a recapitalization, the July Amendment may result in a loss to an Existing Lender to the extent such lender's tax basis in the loan surrendered exceeds the issue price of the New Term Loan received in exchange therefor.

Lenders should consult their tax advisors to determine the tax consequences of the July Amendment to them.