



**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

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18 Can any resulting loss be recognized? ▶ SEE ATTACHED

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

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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 ▶ Sandhya Edupuganty Date ▶ 1/8/2025  
Print your name ▶ SANDHYA EDUPUGANTY Title ▶ VP, TAX

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	KEMP JOHNSON, JR.	<u>[Signature]</u>	01/07/2025		P01257044
	Firm's name ▶ DELOITTE TAX LLP			Firm's EIN ▶ 86-1065772	
	Firm's address ▶ 2200 ROSS AVE, DALLAS, TX 75201			Phone no. 214-840-7000	

**Sabre GLBL 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 8937**  
**Report of Organizational Actions Affecting Basis of Securities**

**Form 8937, Part I, Line 10**

See below.

**Form 8937, Part II, Line 14**

On November 25, 2024, Sabre GLBL Inc. (the “Issuer” or the “Company”), a wholly owned subsidiary of Sabre Corporation, closed an exchange offer (the “Exchange Offer”) that resulted in the amendment and extension of \$775 million principal amount of its outstanding term loans (the “Old Term Loans”). Following is a summary of the Old Term Loans that were amended and extended in connection with the Exchange Offer and the consideration given in such exchange:

	<b>CUSIP</b>	<b>Principal Exchanged (and Principal of New Term Loans)</b>	<b>New Term Loan Issued in Exchange</b>	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Mandatory Prepayments<sup>1</sup></b>
2021 Term Loan B-2	78571YBF6	\$247,871,063	2024 Term Loan B-1	SOFR + 3.50%	12/17/2027	YES
2022 Term Loan B-1	78571YBH2	\$221,300,211	2024 Term Loan B-1	SOFR + 4.25%	6/30/2028	YES
2022 Term Loan B-2	78571YBJ8	\$230,828,726	2024 Term Loan B-1	SOFR + 5.00%	6/30/2028	YES
2021 Term Loan B-1	78571YBG4	\$75,000,000	2024 Term Loan B-2	SOFR + 3.50%	12/17/2027	NO

Participating lenders received a cash payment for accrued, unpaid interest on the Old Term Loans surrendered in the Exchange Offer. No consent fee or amendment fee was paid in connection with the Exchange Offer.

<sup>1</sup> The Credit Agreement for the 2021 Term Loan B-2, 2022 Term Loan B-1 and 2022 Term Loan B-2 requires certain mandatory repayments from a percentage of excess cash flows.

The Exchange Offer had the effect of extending the maturity date and changing the interest rate payable on an aggregate of \$775 million of Old Term Loans. The new loans issued in the Exchange Offer consisted of two new tranches of term loans, the 2024 Term Loan B-1 and the 2024 Term Loan B-2 (collectively, the “New Term Loans”). The New Term Loans bear interest at term SOFR, plus an applicable margin of 600 bps, or at a base rate, plus an applicable margin of 500 bps. Except for the extended maturity date and new interest rate, the New Term Loans will have substantially similar terms as the Old Term Loans, including guarantees and security interests. Following is a summary of the terms of the New Term Loans:

	<b>CUSIP</b>	<b>Principal Amount</b>	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Mandatory Prepayments<sup>2</sup></b>
2024 Term Loan B-1	78571YBK5	\$700,000,000	SOFR + 6.00%	11/15/2029	YES
2024 Term Loan B-2	78571YBL3	\$75,000,000	SOFR + 6.00%	11/15/2029	NO

The Company determined that the Exchange Offer represented a significant modification of the Old Term Loans under Treas. Reg. § 1.1001-3, so that a participating lender would be treated as engaging in an exchange of Old Term Loans for New Term Loans for purposes of section 1001 and Treas. Reg. § 1.1001-1(a).

**Form 8937, Part II, Line 15**

This Form 8937 addresses the tax consequences of the Exchange Offer to an existing lender that participated in the Exchange Offer. Existing lenders that participated in the Exchange Offer are referred to as the “Existing Lenders.”

The tax consequences of the Exchange Offer 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 Old Term Loans and the New Term Loans as securities, so that the Exchange Offer would qualify for nontaxable treatment as a recapitalization (excluding cash received with respect to accrued and unpaid interest, which will be treated as an interest payment).

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 (excluding any basis attributable to accrued, unpaid interest). 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.

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<sup>2</sup> The two tranches of New Term Loans have materially the same terms except that the 2024 Term Loan B-1 does not provide for mandatory prepayments from excess cash flow.

The issue price of each New Term Loan is described below:

	<b>CUSIP</b>	<b>Principal Exchanged</b>	<b>Interest Rate</b>	<b>Issue Price</b>
2024 Term Loan B-1	78571YBK5	\$700,000,000	SOFR + 6.00%	101.75
2024 Term Loan B-2	78571YBL3	\$75,000,000	SOFR + 6.00%	101.75

The issue price was determined based on the midpoint of bid/ask quotes for each of the New Term Loans on November 27, 2024, the first day on which quotes were available on Bloomberg's pricing service. The Company's determination of issue price is binding on a lender unless the lender explicitly discloses a contrary position on its federal income tax return. Lenders should consult their tax advisors to determine the tax consequences of the Exchange Offer to them.

**Form 8937, Part II, Line 16**

If the Exchange Offer represents a recapitalization, an Existing Lender will have an aggregate tax basis in the New Term Loans received in the exchange equal to the aggregate tax basis of the Old Term Loans surrendered in the exchange (excluding basis attributable to accrued, unpaid interest), increased by any gain recognized in the exchange, and reduced by any cash, if any, received in the exchange (excluding a payment for accrued, unpaid interest).

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

Lenders should consult their tax advisors to determine the tax consequences of the Exchange Offer to them.

**Form 8937, Part II, Line 17**

Sections 354, 358, 368, 1001, 1012 and 1273.

**Form 8937, Part II, Line 18**

The Exchange Offer generally should not result in a loss to Existing Lenders to the extent the transaction is a nontaxable recapitalization. To the extent the Exchange Offer is not a recapitalization, the transaction may result in a loss to an Existing Lender to the extent such lender's tax basis in the loan surrendered (excluding any basis attributable to accrued, unpaid interest) exceeds the issue price of the new loan received in exchange therefor.

Lenders should consult their tax advisors to determine the tax consequences of the Exchange Offer to them.