

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 holder specific circumstances. Holders are urged to consult their own tax advisors regarding U.S. tax consequences of the transaction described herein and the impact to tax basis resulting from the transaction.

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Form 8937, Part I, Line 10

See below.

Form 8937, Part II, Line 14

On September 7, 2023 (the "Settlement Date"), Sabre GLBL Inc. (the "Issuer" or the "Company") settled exchange offers to exchange any and all of its outstanding 7.375% Senior Secured Notes due 2025 (the "September 2025 Notes") and 9.250% Senior Secured Notes due 2025 (the "April 2025 Notes" and, together with the September 2025 Notes, the "Existing Notes") for cash and Sabre GLBL's new 8.625% Senior Secured Notes due 2027 (the "New Notes"). The following is a summary of the Existing Notes that were surrendered in the exchange offers (the "Exchange"):

	CUSIP	Principal Amount Exchanged	Interest Rate	Maturity
September 2025 Notes	78573NAF9 (144A); U86043AD5 (Reg. S)	\$786,981,000	7.375%	9/1/2025
April 2025 Notes	78573NAC6 (144A); U86043AC7 (Reg. S)	\$66,006,000	9.250%	4/15/2025

Pursuant to the Exchange, approximately \$776 million and \$66 million of September 2025 Notes and April 2025 Notes, respectively, were validly tendered and not validly withdrawn as of 5:00 p.m., New York City time, on August 18, 2023 (the "Early Exchange Date"). An additional amount of approximately \$11 million and \$0.1 million of September 2025 Notes and April 2025 Notes, respectively, were validly tendered as of 5:00 p.m., New York City time, on September 5, 2023 (the "Expiration Date"). In total, approximately \$787 million and \$66 million of September 2025 Notes and April 2025 Notes, respectively, were exchanged by the Company on the Settlement Date for an equal principal amount of New Notes. In addition to New Notes, all holders received \$85 in cash per \$1,000 of Existing Notes exchanged. Holders who participated in the exchange as of the Early Exchange Date received an additional \$50 in cash per \$1,000 of Existing Notes exchanged. The Exchange had the effect of extending the maturity date and changing the interest rate payable to 8.625%.

Interest on the New Notes is payable in cash semiannually at a rate of 8.625% per annum. The Company may redeem all or a part of the notes at any time prior to March 1, 2025 at a make-whole price, plus accrued and unpaid interest. In addition, on and after March 1, 2025, the Company may redeem all or a

portion of the notes at the redemption prices (expressed as percentages of the aggregate principal amount thereof) of 104.313% beginning March 1, 2025, 102.156% beginning March 1, 2026, or 100% beginning March 1, 2027. The New Notes mature on June 1, 2027. Following is a summary of the terms of the New Notes:

	CUSIP	Principal Amount	Interest Rate	Maturity
New Notes	78573NAJ1 (144A); U86043AG8 (Reg. S)	\$852,987,000	8.625%	6/1/2027

Form 8937, Part II, Line 15

This Form 8937 addresses the tax consequences to an Existing Note holder that participated in the Exchange. Existing holders that participated in the Exchange are referred to as the “Participating Holders.”

The Issuer intends to treat the Exchange as a significant modification (i.e., a debt-for-debt exchange) under Treas. Reg. § 1.1001-3. The tax consequences of the Exchange to a Participating Holder will depend on whether the Existing Notes surrendered and the New Notes received therefor represent “securities” for purposes of the rules providing for nontaxable recapitalizations under section 368(a)(1)(E). If the Existing Notes and the New Notes constitute “securities,” the Exchange should be treated as a tax-free recapitalization under section 368(a)(1)(E). To the extent that either the Existing Notes or New Notes are not securities, the Exchange does not qualify as a tax-free recapitalization.

The Issuer does not intend to treat the Existing Notes and the New Notes as securities for this purpose. Accordingly, the Company does not intend to treat the exchange of Existing Notes of a particular series for New Notes as a recapitalization for U.S. tax purposes. If the Exchange does not qualify as a recapitalization, a Participating Holder will recognize gain or loss with respect to the exchange in an amount equal to the difference between (i) the sum of the cash received, if any (other than any cash received with respect to accrued and unpaid interest, which will be treated as interest) and the issue price of the New Notes received in the Exchange and (ii) the Participating Holder’s adjusted tax basis in its Existing Notes of a particular series on the date of the Exchange. The issue price of the New Notes is 88.5% of the face amount.

If, contrary to the Issuer’s expectation, the exchange of Existing Notes of a particular series for New Notes is treated as a recapitalization, an exchanging a Participating Holder will not recognize loss on the exchange, but will recognize gain, if any, equal to the lesser of (i) the amount of “boot” received in the

exchange and (ii) the gain realized, which is equal to the excess of the amount realized over the U.S. holder's adjusted tax basis in the Existing Notes of such series surrendered. The amount realized is the sum of the issue price of the New Notes and the cash received pursuant to the Exchange (other than cash received with respect to accrued and unpaid interest, which will be treated as interest). The amount of boot is equal to the sum of any cash received (other than cash received with respect to accrued and unpaid interest, which will be treated as interest) and the fair market value (on the date of the exchange) of any excess of the principal amount of the New Notes received over the principal amount of the Existing Notes of such series surrendered. Participating Holders should consult their tax advisors to determine the tax consequences of the Exchange to them.

Form 8937, Part II, Line 16

If the Exchange is not a recapitalization, a Participating Holder will recognize gain or loss upon the exchange of an interest in the Existing Notes for an interest in the New Notes received. In that event, a holder generally will have an initial tax basis in a New Note received pursuant to the Exchange equal to its issue price.

If the Exchange represents a recapitalization, a Participating Holder will have a tax basis in the New Notes received in the Exchange (apart from any portion thereof that may be allocable to accrued, unpaid interest on the notes surrendered) equal to the tax basis of the notes surrendered in the Exchange, increased by any gain recognized in the Exchange, and reduced by any cash received in the Exchange.

Participating Holders should consult their tax advisors to determine the tax consequences of the Exchange to them.

Form 8937, Part II, Line 17

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

Form 8937, Part II, Line 18

To the extent the Exchange is not a recapitalization, the Exchange may result in a loss to a Participating Holder to the extent such holder's tax basis in the Existing Notes surrendered exceeds the sum of any cash received and the issue price of the New Notes received in exchange therefor. The Exchange generally should not result in a loss to Participating Holders to the extent the Exchange is a non-taxable recapitalization.

Participating Holders should consult their tax advisors to determine the tax consequences of the Exchange to them.