

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
OID-OL HOLDINGS, INC AND SUBS		87-2514333	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
DWIGHT HOOD	(949) 471-6749	DWIGHT.HOOD@QUEST.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
9212 FRY RD STE PMB305		CYPRESS, TX 77433	
8 Date of action		9 Classification and description	
MAY 30, 2025 and JUNE 10, 2025		SEE ATTACHMENT	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHMENT			

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 ► SEE ATTACHMENT

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 ► SEE ATTACHMENT

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 ► SEE ATTACHMENT

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 ATTACHMENT](#)**18** Can any resulting loss be recognized? ► [SEE ATTACHMENT](#)**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [SEE ATTACHMENT](#)**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 ►

Date ► **07/14/25**

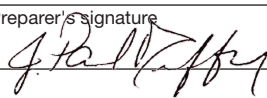
Print your name ►

J. Kyle StewartTitle ► **Vice President Tax****Paid
Preparer
Use Only**

Print/Type preparer's name

J. PAUL DUFFY

Preparer's signature



Date

7/11/2025Check ☐ if
self-employed

PTIN

P00744045Firm's name ► **DELOITTE TAX LLP**Firm's EIN ► **86-1065772**Firm's address ► **2200 ROSS AVENUE, SUITE 1600, DALLAS, TX 75201**Phone no. **214-840-7000**

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

OID-OL Holdings, Inc.
EIN: 87-2514333
Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”),¹ and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the transaction described below on the U.S. tax basis in certain securities. The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. You should consult your own tax advisor regarding the applicability and effect of all U.S. federal, state, local and foreign tax laws.

Form 8937, Line 9

Existing First Lien Term Loans

Existing Second Lien Term Loans

Form 8937, Line 11

CUSIP – Existing First Lien Term Loan: 74834YAN2

CUSIP – Existing Second Lien Term Loans: G7314UAB8

CUSIP – Second Out Term Loans: 67089SAD3

CUSIP – Third Out Term Loans: 67089SAH4

CUSIP – Fourth Out Term Loans: 67089SAE1

CUSIP – Tranche A-1 Fifth Out Term Loans: 67089SAF8

CUSIP – Tranche A-2 Fifth Out Term Loans: 67089SAG6

Form 8937, Line 14

On May 30, 2025, pursuant to a first lien credit agreement entered into among OID-OL Intermediate I, LLC (“OID-OL Intermediate”) and its subsidiaries and affiliates (collectively, the “OID Group”) and certain lenders of the Existing First Lien Term Loans and the Existing Second Lien Term Loans (the “Newco First Lien Credit Agreement”),

¹ Unless otherwise specified herein, all “section” references herein are to the Code.

the following exchanges occurred:²

1. Certain lenders of OID-OL Holdings, Inc. (“OID-OL Holdings”) constituting an ad hoc group (the “Ad-Hoc Group Lenders”) exchanged their Existing First Lien Term Loans for newly issued first lien second out term loans issued by OID-OL Intermediate, a disregarded entity of OID-OL Holdings for U.S. federal income tax purposes (such term loans, the “Second Out Term Loans,” and, such exchange, the “Ad-Hoc Group First Lien Exchange”);
2. Certain lenders constituting a sponsor group (the “Sponsor Group Lenders”) of OID-OL Holdings exchanged their Existing First Lien Term Loans for newly issued first lien fourth out term loans issued by OID-OL Intermediate (such term loans, the “Fourth Out Term Loans,” and such exchange, the “Sponsor Group First Lien Exchange”); and
3. The Ad-Hoc Group Lenders and the Sponsor Group Lenders of OID-OL Holdings exchanged their Existing Second Lien Term Loans for newly issued (i) tranche A-1 first lien fifth out term loans (the “Tranche A-1 Fifth Out Term Loans”), and (ii) tranche A-2 first lien fifth out term loans (the “Tranche A-2 Fifth Out Term Loans”) issued by OID-OL Intermediate (such term loans, the “Fifth Out Term Loans,” and such exchange, the “Initial Second Lien Exchange”).³

On June 10, 2025, pursuant to an exchange agreement entered into among the OID Group, Quest Software and certain of its subsidiaries and affiliates, and the lenders of the Existing First Lien Term Loans and the Existing Second Lien Term Loans that are not part of the Ad-Hoc Group or the Sponsor Group (such lenders, the “Non-Group Lenders,” and such agreement, the “Exchange Agreement”), the following exchanges occurred:

1. The Non-Group Lenders of OID-OL Holdings exchanged their Existing First Lien Term Loans for a mixture of Second Out Term Loans and newly issued first lien

² Capitalized terms used but not otherwise defined herein shall have the same meanings ascribed to them in the New First Lien Credit Agreement and Exchange Agreement (as defined below).

³ In connection with the exchange as described above, the first lien first out term loans (“First Out Term Loans”) were issued by OID-OL Intermediate for cash to certain holders of the Existing First Lien Term Loans. Further, the holders of the Existing First Lien Term Loans and the Existing Second Lien Term Loans issued by Quest Software US Holdings, Inc (“Quest Software”) also exchanged their claims for newly issued term loans by OID Intermediate (“Quest Software Claims Exchanges”). However, the issuance of the First Out Term Loans and the Quest Software Claims Exchange are not subject to this form 8937 reporting.

It has been assumed that each exchange as described herein is for U.S. federal income tax purposes governed by the terms of NewCo First Lien Credit Agreement and economically reasonable. Accordingly, although the Ad-Hoc Group Lenders exchanged in the aggregate Existing First Lien Term Loans and Second Lien Term Loans for Second Out Term Loans and Fifth Out Term Loans, the Existing First Lien Term Loans would not be viewed as otherwise received in exchange for any of the Fifth Out Term Loans. Similarly, the Sponsor Group Lenders would not be viewed as exchanging its Existing First Lien Term Loans for Fifth Out Term Loans.

third out term loans issued by OID-OL Intermediate (such term loans, the “Third Out Term Loans,” and such exchange, the “Non-Group First Lien Exchange”); and

2. The Non-Group Lenders of OID-OL Holdings exchanged their Existing Second Lien Term Loans for Tranche A-1 Fifth Out Term Loans issued by OID-OL Intermediate (the “Non-Group Second Lien Exchange,” and together with the Initial Second Lien Exchange, the “Second Lien Exchanges”).⁴

Form 8937, Line 15

In the exchange involving Existing First Lien Term Loans, if either the Existing First Lien Term Loans or any of the newly issued term loans received in the exchange do not constitute “securities” for purposes of sections 354 and 356, such exchange should be treated as a fully taxable exchange to the holders of the Existing First Lien Term Loans for U.S. federal income tax purposes under section 1001.

The meaning of the term “security” in sections 354 and 356 is not defined in the Code or in the Treasury Regulations issued thereunder, and, as applied to debt obligations, the meaning of the term is unclear. Debt instruments with a term of ten years or more generally have qualified as securities, whereas debt instruments with a term of less than five years generally have not qualified as securities.

Ad-Hoc Group First Lien Exchange

- If either the Existing First Lien Term Loans or the Second Out Term Loans do not constitute “securities” of OID-OL Holdings under section 354 for purposes of the rules providing for nontaxable recapitalizations under section 368(a)(1)(E), the Ad-Hoc Group First Lien Exchange would be expected to be treated as a taxable exchange under section 1001 to the Ad-Hoc Group Lenders for U.S. federal income tax purposes. To the extent that the Ad-Hoc Group First Lien Exchange is treated as a taxable exchange pursuant to section 1001, the Ad-Hoc Group Lenders generally would be treated as recognizing gain or loss equal to the difference between the issue price of the Second Out Term Loans and such holder’s adjusted tax basis in the exchanged Existing First Lien Term Loans immediately prior to the Ad-Hoc Group First Lien Exchange.⁵ In addition, an Ad-Hoc Group Lender’s tax basis in the Second Out Term Loans received in a fully taxable exchange generally would equal their issue price.
- If both the Existing First Lien Term Loans and the Second Out Term Loans constitute “securities” of OID-OL Holdings for purposes of section 354, the Ad-

⁴ All accrued and unpaid interest on the Existing First Lien Term Loans and Existing Second Lien Term Loans has been paid in cash in the exchanges.

⁵ See Treas. Reg. § 1.1001-1(g)(1). The issue price of the newly issued term loans received is determined under the rules of section 1273(b)(3) and the associated Treasury Regulations, including Treas. Reg. § 1.1273-2(b).

Hoc Group First Lien Exchange would be expected to qualify as a recapitalization under section 368(a)(1)(E). In such case, each Ad-Hoc Group Lender would recognize no gain or loss under section 354 (other than with respect to any cash received for accrued and unpaid interest that such Ad-Hoc Group Lender has not yet included in income, which cash will be taxable as interest income). Each Ad-Hoc Group Lender would take a tax basis in its Second Out Term Loans received equal to such holder's adjusted tax basis in its Existing First Lien Term Loans exchanged in the Ad-Hoc Group First Lien Exchange.

Sponsor Group First Lien Exchange

- If either the Existing First Lien Term Loans or the Fourth Out Term Loans do not constitute "securities" of OID-OL Holdings under section 354 for purposes of the rules providing for nontaxable recapitalizations under section 368(a)(1)(E), the Sponsor Group First Lien Exchange would be expected to be treated as a taxable exchange under section 1001 to the Sponsor Group Lenders for U.S. federal income tax purposes. To the extent that the Sponsor Group First Lien Exchange is treated as a taxable exchange pursuant to section 1001, the Sponsor Group Lenders generally would be treated as recognizing gain or loss equal to the difference between the issue price of the Fourth Out Term loans and such holder's adjusted tax basis in the exchanged Existing First Lien Term Loans immediately prior to the Sponsor Group First Lien Exchange. In addition, a Sponsor Group Lender's tax basis in the Fourth Out Term Loans received in a fully taxable exchange generally would equal their issue price.
- If both the Existing First Lien Term Loans and the Fourth Out Term Loans constitute "securities" of OID-OL Holdings for purposes of section 354, the Sponsor Group First Lien Exchange would be expected to qualify as a recapitalization under section 368(a)(1)(E). In such case, each Sponsor Group Lender would recognize no gain or loss under section 354 (other than with respect to any cash received for accrued and unpaid interest that such Sponsor Lender has not yet included in income, which cash will be taxable as interest income). Each Sponsor Group Lender would take a tax basis in its Fourth Out Term Loans received equal to such holder's adjusted tax basis in its Existing First Lien Term Loans exchanged in the Sponsor Group First Lien Exchange.

Non-Group First Lien Exchange

- If either the Existing First Lien Term Loans or both the Second Out Term Loans and the Third Out Term Loans do not constitute "securities" of OID-OL Holdings under section 354 for purposes of the rules providing for nontaxable recapitalizations under section 368(a)(1)(E), the Non-Group First Lien Exchange would be expected to be treated as a taxable exchange under section 1001 to the Non-Group Lenders for U.S. federal income tax purposes. To the extent that the Non-Group First Lien Exchange is treated as a taxable exchange pursuant to section 1001, the Non-Group Lenders generally would be treated as recognizing gain or loss in an amount equal to the difference between the issue price of the

Second Term Loans and Third Out Term Loans and such holder's adjusted tax basis in the exchanged Existing First Lien Term Loans immediately prior to the Non-Group First Lien Exchange. In addition, a Non-Group Lender's tax basis in the Second Out Term Loans and the Third Out Term Loans received in a fully taxable exchange generally would equal their respective issue price.

- If the Existing First lien Term Loans and one, but not both, of the Second Out Term Loans and the Third Out Term Loans constitute "securities" of OID-OL Holdings, the Non-Group First Lien Exchange would be expected to qualify as a recapitalization with "boot" under sections 368(a)(1)(E) and 356. In such case, each Non-Group Lender would recognize gain, but not loss, in an amount equal to the lesser of: (a) the difference, if any, between (i) the issue price of the Second Out Term Loans and the Third Out Term Loans, and (ii) such holder's adjusted tax basis in the exchanged Existing First Lien Term Loans immediately prior to the Non-Group First Lien Exchange and (b) the issue price of the term loans that do not constitute a "security" of OID-OL Holdings (*i.e.*, the non-qualifying "boot" received). In addition, a Non-Group Lender's tax basis in the term loan received that is a "security" would be equal to such holder's adjusted tax basis in its Existing First Lien Term Loans exchanged in the Non-Group First Lien Exchange, increased by any gain recognized in the Non-Group First Lien Exchange and decreased by the amount of any "boot" (*i.e.*, the term loan received that is not treated as "security"). The newly issued term loan that does not qualify as a "security" would generally have a tax basis equal to its fair market value.
- If each of the Existing First Lien Term Loans, the Second Out Term Loans, and the Third Out Term Loans constitute "securities" of OID-OL Holdings for purposes of section 354, the Non-Group First Lien Exchange would be expected to qualify as a recapitalization under section 368(a)(1)(E). In such case, each Non-Group Lender would recognize no gain or loss under section 354 (other than with respect to any cash received for accrued and unpaid interest that such Non-Group Lender has not yet included in income, which cash which will be taxable as interest income). Each Non-Group Lender would take an aggregate tax basis in its Second Out Term Loans and Third Out Term Loans received equal to such holder's adjusted tax basis in its Existing First Lien Term Loans exchanged in the Non-Group First Lien Exchange.

Second Lien Exchanges

- If either the Existing Second Lien Term Loans or the Fifth Out Term Loans (including both Tranche A-1 and Tranche A-2 Fifth Out Term Loans) do not constitute "securities" of OID-OL Holdings under section 354 for purposes of the rules providing for nontaxable recapitalizations under section 368(a)(1)(E), the Second Lien Exchanges would be expected to be treated as taxable exchanges under section 1001 to the holders of the Existing Second Lien Term Loans (the "Second Lien Lenders") for U.S. federal income tax purposes. To the extent that the Second Lien Exchanges are treated as taxable exchanges pursuant to section 1001, the Second Lien Lenders generally would be treated as recognizing gain or

loss in an amount equal to the difference between the issue price of the Fifth Out Term Loans and such holder's adjusted tax basis in the exchanged Existing Second Lien Term Loans immediately prior to the Second Lien Exchanges. In addition, a Second Lien Lender's tax basis in the Fifth Out Term Loans received in a fully taxable exchange generally would equal their issue price.

- If both the Existing Second Lien Term Loans and the Fifth Out Term Loans constitute "securities" of OID-OL Holdings for purposes of section 354, the Second Lien Exchanges would be expected to qualify as recapitalizations under section 368(a)(1)(E). In such case, each Second Lien Lender would recognize no gain or loss under section 354 (other than with respect to any cash received for accrued and unpaid interest that such Second Lien Lender has not yet included in income, which cash which will be taxable as interest income). Each Second Lien Lender would take a tax basis in its Fifth Out Term Loans received equal to such holder's adjusted tax basis in its Existing Second Lien Term Loans exchanged in the Second Lien Exchanges.

The Ad-Hoc Group Lenders, the Sponsor Group Lenders, and the Non-Group Lenders should consult with their own tax advisors with respect to the tax consequences of the transactions described herein as applicable to their particular circumstances.

Form 8937, Line 16

See Line 15 above.

OID-OL Intermediate has not yet determined the adjusted issue price of the Second Out Term Loans, the Third Out Term Loans, the Fourth Out Term Loans, the Tranche A-1 Fifth Out Term Loans, or the Tranche A-2 Fifth Out Term Loans.

Form 8937, Line 17

If a "fully" taxable exchange – Sections 1001(a), 1012(a), and 1273.

If a recapitalization – Sections 354, 356, 358, and 368.

Form 8937, Line 18

Loss generally may be recognized in an exchange if such exchange constitutes a taxable exchange under section 1001.

No loss may be recognized in an exchange if such exchange constitutes a recapitalization under section 368(a)(1)(E).

Form 8937, Line 19

The reportable tax year is 2025 with respect to the Ad-Hoc Group Lenders, the Sponsor Group Lenders, and the Non-Group Lenders that are calendar year taxpayers.

The information contained herein does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. You are encouraged to consult your own tax advisor regarding the applicability and effect of all U.S. federal, state, local and foreign tax laws.