

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name New Insight Holdings, Inc.		2 Issuer's employer identification number (EIN) 38-4051844	
3 Name of contact for additional information Dynata Tax Department	4 Telephone No. of contact (203) 567-7200	5 Email address of contact taxdepartment@dynata.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact C/O Dynata Tax, 4 Research Drive, Suite 300		7 City, town, or post office, state, and ZIP code of contact Shelton, CT 06484	
8 Date of action 07/15/2024	9 Classification and description See attached		
10 CUSIP number See attached	11 Serial number(s)	12 Ticker symbol	13 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 ► See attached

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 attached

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 attached

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 ▶ See attached

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 ▶ Steve Macri Date ▶ 8/15/2024
Print our name ▶ Steve Macri Title ▶ CFO and Treasurer

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name ▶ Firm's EIN ▶
Firm's address ▶ Phone no.

New Insight Holdings, Inc.
FEIN: 38-4051844
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

Disclaimer: New Insight Holdings, Inc. is providing the information contained herein pursuant to the requirements of section 6045B of the Internal Revenue Code of 1986, as amended (the "Tax Code"). The discussion herein includes a general summary regarding the application of certain U.S. federal income tax laws and regulations to the transactions described below and the potential effects on a holder's adjusted U.S. tax basis resulting from such transactions.

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of holders. Holders are urged to consult their own tax advisors regarding the particular U.S. tax consequences of the transactions described herein and the impact to tax basis resulting from such transactions.

Additional information about the Restructuring and the Plan (as described below) can be found at: <https://cases.ra.kroll.com/Dynata>.

Line 9: Classification and description.

First Lien Term Loans in an aggregate principal amount of no less than \$920,767,206.55, plus all other unpaid and outstanding obligations including any accrued and unpaid interest thereon (including at any applicable default rate), and all applicable fees, costs, charges, expenses, premiums or other amounts arising under the Existing First Lien Credit Agreement, in each case, as of May 22, 2024 (the "Bankruptcy Petition Date").

Revolving Credit Loans in an aggregate principal amount of no less than \$96,899,999.99, plus all other unpaid and outstanding obligations including any accrued and unpaid interest thereon (including at any applicable default rate), and all applicable fees, costs, charges, expenses, premiums or other amounts arising under the existing First Lien Credit Agreement, in each case, as of the Bankruptcy Petition Date.

Second Lien Term Loans in an aggregate principal amount of no less than \$250,000,000.00, as of the Bankruptcy Petition Date, plus all other unpaid and outstanding obligations including any accrued and unpaid interest thereon as of the

Bankruptcy Petition Date at the applicable rate, fees, costs, charges, premiums or other amounts arising under the Existing Second Lien Term Loan Credit Agreement.

Line 10: CUSIP number.

Description	CUSIP
First Lien Term Loans	76100LAH5
Revolving Credit Loans	76100LAN2
Second Lien Term Loans	76100LAL6

Line 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 the Bankruptcy Petition Date, Dynata, LLC, New Insight Holdings, Inc., and 17 affiliated debtors (collectively the "Debtors") filed a voluntary petition for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware. New Insight Holdings, Inc. indirectly owns Dynata, LLC and all of the affiliated subsidiaries forming the Debtors and is the common parent of the U.S. federal consolidated tax group of all the Debtor legal entities, including Dynata, LLC. On June 28, 2024, the Debtors filed the Debtor's Amended Joint Prepackaged Plan of Reorganization of Dynata, LLC and Its Debtor Affiliates (together with the Plan Supplements, all schedules, and exhibits thereto, as amended, modified, or supplemented (the "Plan"), and on July 2, 2024, the Bankruptcy Court entered a Confirmation Order approving the Plan. On July 15, 2024 (the "Effective Date"), the Debtors satisfied the conditions precedent to the Effective Date and the Plan became effective and was consummated.

On the Effective Date, in a series of transactions pursuant to the Plan, the Debtors distributed new warrants, takeback debt, new common stock of New Insight Holdings, Inc. (the "New Common Stock") and cash to holders of certain claims (the "Allowed Claims") as described below, in exchange for such holders' cancellation and forgiveness of such claims. Concurrently, all the old common stock of New Insight Holdings, Inc. (the "Old Common Stock") was cancelled and the holders of the Old Common Stock received no consideration with respect to this extinguishment. The events that occurred on the Effective Date pursuant to the Plan are cumulatively referred to herein as the "Transaction." The following describes the exchange of consideration between New Insight Holdings, Inc. and the following holders of Allowed Claims in the Transaction:

First Lien Term Loans

On the Effective Date, each holder of an allowed First Lien Term Loan was entitled to receive, in full and final satisfaction of such claims, the holder's Pro Rata share of:

- (i) the option to fund its Pro Rata share of First Out New Money Term Loans;
- (ii) the Second Out Take Back Term Loans;
- (iii) 95% of the New Common Stock, subject to: (x) dilution by the MIP and the New Warrants Recovery and (y) increase as a result of any holder of Revolving Credit Loan opting to receive their Pro Rata share of the Incremental Second Out Take Back Term Loan Amount; and
- (iv) a cash payment of \$11,696,437.82.

Revolving Credit Loans

On the Effective Date, each holder of an allowed Revolving Credit Loan was entitled to receive, in full and final satisfaction of such claims, the holder's Pro Rata share of:

- (i) the option to fund its Pro Rata share of First Out New Money Term Loans;
- (ii) the Second Out Take Back Term Loans;
- (iii) 95% of the New Common Stock, subject to dilution by the MIP and the New Warrants Recovery; provided, however, a holder of an allowed Revolving Credit Loan Claim may elect, in its sole and absolute discretion, to receive their Pro Rata share of the Incremental Second Out Take Back Term Loan Amount in lieu of receiving the New Common Stock; provided further, however, that as a result of any holder making the aforementioned election, the New Common Stock to be allocated to nonelecting holders of Allowed Revolving Credit Loan Claims shall be increased accordingly; and
- (iv) a cash payment of \$11,696,437.82.

Second Lien Term Loans

On the Effective Date, each holder of an allowed Second Lien Term Loan was entitled to receive, in full and final satisfaction of such claims, the holder's Pro Rata share of:

- (i) 5% of the New Common Stock, subject to dilution by the MIP and the New Warrants Recovery;
- (ii) New Warrants Recovery;

- (iii) a cash payment of \$750,000.

Existing Equity Interests

On the Effective Date, all the Old Common Stock of New Insight Holdings, Inc. was cancelled and the holders received no consideration with respect to this extinguishment.

Line 15: Describe the qualitative 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.

The discussion below includes general descriptions of the U.S. federal income tax consequences associated with the potential characterization as either a taxable exchange or a recapitalization for U.S. federal income tax purposes.

1. Taxable Exchange Treatment in General

If the debt exchanges are treated as taxable, each U.S. holder of a debt claim is expected to recognize gain or loss equal to the difference, if any, between the amount realized over such U.S. holder's adjusted tax basis in its claim.

The amount realized generally includes:

- The pro rata share of the issue price of any First Out New Money Term Loans (other than consideration received in respect of a claim for accrued but unpaid interest),
- The pro rata share of the issue price of any Second Out Take Back Term Loans (other than consideration received in respect of a claim for accrued but unpaid interest),
- The fair market value of New Common Stock on the Effective Date, and
- Cash received.

Whether such gains or losses are capital or ordinary in character will be determined by a number of factors, including the tax status of the U.S. holder, the nature of the debt claim in such U.S. holder's hands and whether and to what extent the U.S. holder previously has claimed a bad debt deduction with respect to such claim.

2. Recapitalization Treatment in General

Whether and to the extent that all or a portion of a debt exchange qualifies as a recapitalization depends on whether any of the loans qualify as "securities" for U.S.

federal income tax purposes. Neither the Tax Code nor the Treasury Regulations promulgated thereunder define the term "security" for this purpose, and the term has not been clearly defined by judicial decisions. Whether a debt instrument is a security is based on all of the facts and circumstances, including the nature of the debt, the degree of participation and continuing interest in the business, and the extent of proprietary interest of the debt instrument in the corporate assets. Most authorities have held that the term to maturity of the debt instrument is one of the most significant factors in determining whether a debt instrument is a security. In this regard, debt instruments with a term of ten years or more generally qualify as securities, debt instruments with a term between five and ten years may qualify as securities, and debt instruments with a term of less than five years generally do not qualify as securities.

If the exchange of a loan is treated as a recapitalization, a U.S. holder of such loan is expected to not recognize gain or loss except a U.S. holder will recognize gain as a result of receiving "boot" (e.g., cash) in such recapitalization.

3. Treatment of U.S. Holders of First Lien Term Loan Claims

If a U.S. holder's First Lien Term Loan claim constitutes a "security" for U.S. federal tax purposes and if the First Out New Money Term Loans also constitutes a "security" for U.S. federal tax purposes, then such holder's exchange is expected to qualify for recapitalization treatment. The term of the Old First Lien Credit Agreement was originally 7 years. The term of the First Out New Money Term Loans is expected to be 4 years. U.S. holders of First Lien Term Loan Claims are urged to consult their own tax advisors regarding appropriate tax treatment for debt exchanged for debt.

A U.S. holder's First Lien Term Loan claim exchanged for cash is a taxable transaction. For example, a U.S. holder electing to receive cash (rather than a Pro Rata Share in the First Out New Money Term Loans) has a taxable transaction.

If a U.S. holder's First Lien Term Loan claim constitutes a "security" for U.S. federal tax purposes and if the Second Out Take Back Loans also constitutes a "security" for U.S. federal tax purposes, then such holder's exchange are expected to qualify for recapitalization treatment. The term of the Old First Lien Credit Agreement was originally 7 years. The term of the Second Out Take Back Loans is expected to be 4.25 years. U.S. holders of First Lien Term Loan Claims are urged to consult their own tax advisors regarding appropriate tax treatment for debt exchanged for debt.

The term of the Old First Lien Credit Agreement was originally 7 years. U.S. holders of First Lien Term Loan Claims are urged to consult their own tax advisors regarding all

potential U.S. tax implications (including but not limited to the appropriate tax treatment) for debt exchanged for equity (e.g., shares of New Common Stock, including any shares acquired via warrant exercises).

A U.S. holder's First Lien Term Loan claim exchanged for cash is a taxable transaction.

A U.S. holder will have taxable interest income to the extent of any exchange consideration allocable to accrued but unpaid interest not previously included in ordinary income.

4. Treatment of U.S. Holders of Revolving Credit Loan Claims

If a U.S. holder's Revolving Credit Loan claim constitutes a "security" for U.S. federal tax purposes and if the First Out New Money Term Loans also constitutes a "security" for U.S. federal tax purposes, then such holder's exchange is expected to qualify for recapitalization treatment. The term of the Old Revolving Credit Agreement was originally 5 years. The term of the First Out New Money Term Loans is expected to be 4 years. U.S. holders of Revolving Credit Loan claims are urged to consult their own tax advisors regarding appropriate tax treatment for debt exchanged for debt.

A U.S. holder's Revolving Credit Loan claim exchanged for cash is a taxable transaction. For example, a U.S. holder electing to receive cash (rather than a Pro Rata Share in the First Out New Money Term Loans) has a taxable transaction.

If a U.S. holder's Revolving Credit Loan claim constitutes a "security" for U.S. federal tax purposes and if the Second Out Take Back Loans also constitutes a "security" for U.S. federal tax purposes, then such holder's exchange is expected to qualify for recapitalization treatment. The term of the Old Revolving Credit Agreement was originally 5 years. The term of the Second Out Take Back Loans is expected to be 4.25 years. U.S. holders of Revolving Credit Loan claims are urged to consult their own tax advisors regarding appropriate tax treatment for debt exchanged for debt.

The term of the Old Revolving Credit Agreement was originally 5 years. U.S. holders of Revolving Credit Loan Claims are urged to consult their own tax advisors regarding all potential U.S. tax implications (including, but not limited to, the appropriate tax treatment) for debt exchanged for equity (e.g., shares of New Common Stock, including any shares acquired via warrant exercises).

A U.S. holder's Revolving Credit Loan claim exchanged for cash is a taxable transaction.

A U.S. holder is expected to have taxable interest income to the extent of any exchange consideration allocable to accrued but unpaid interest not previously included in ordinary income.

5. Treatment of U.S. Holders of Second Lien Term Loan Claims

The term of the Old Second Lien Credit Agreement was originally 8 years. U.S. holders of Second Lien Term Loan Claims are urged to consult their own tax advisors regarding all potential U.S. tax implications (including but not limited to the appropriate tax treatment) for debt exchanged for equity (e.g., shares of New Common Stock, including any shares acquired via warrant exercises).

A U.S. holder's Second Lien Term Loan claim exchanged for cash is a taxable transaction.

A U.S. holder is expected to have taxable interest income to the extent of any exchange consideration allocable to accrued but unpaid interest not previously included in ordinary income.

6. Distributions in Discharge of Accrued Interest

In general, to the extent that any exchange consideration received pursuant to the Plan by a U.S. holder of a Claim is received in satisfaction of interest accrued during its holding period, such amount is expected to be taxable to the holder as interest income (if not previously included in the holder's gross income). Conversely, a U.S. holder may be entitled to recognize a deductible loss to the extent any accrued interest was previously included in its gross income and is not paid in full.

The Plan provides that distributions to any holder of an allowed claim shall be allocated first to the principal amount of any such allowed claim, and then, to the extent the consideration exceeds such amount, to the remainder of such claim comprising interest accrued through the Effective Date, if any (but solely to the extent that interest is an allowable portion of such allowed claim). There is no assurance that the IRS will respect such allocation for U.S. federal income tax purposes. You are urged to consult your own tax advisor regarding the allocation of consideration received under the Plan, as well as the deductibility of accrued but unpaid interest and the character of any loss claimed with respect to accrued but unpaid interest previously included in gross income for U.S. federal income tax purposes.

Line 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.

To the extent that a claim constituted a security for U.S. federal income tax purposes and the exchange for consideration constituted a recapitalization, a U.S. Holder's aggregate tax basis will generally equal such U.S. Holder's aggregate tax basis in its respective claim surrendered in the transaction, increased by any gain recognized and decreased by any boot received (e.g., cash and the fair market value of other property).

The tax basis of the boot received by U.S. holders (e.g., cash and the fair market value of other property) would equal the fair market value of the boot received.

To the extent a claim did not constitute a security, the tax basis of any consideration received by a U.S. Holder of such claim under the Plan would equal its fair market value.

Line 17: List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Sections 354, 356, 358, 368, 1001, 1012, and 1273.

Line 18: Can any resulting loss be recognized?

Please see response to Line 15 above.

To the extent the exchanges are treated as recapitalizations for U.S. federal income tax purposes, generally no loss may be recognized.

To the extent the exchanges are taxable, loss is recognizable in an amount generally equal to the excess of the holder's adjusted tax basis in the claim relinquished over the aggregate fair market value received in respect of such claim.

Line 19: Provide any other information necessary to implement the adjustment, such as the reportable tax year.

Adjustments to basis should be accounted for in the tax year of the U.S. holder during which the Plan Effective Date occurred. The Plan Effective Date is July 15, 2024.