



**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
Sections 351, 358, and 1001 of the Code.

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**18** Can any resulting loss be recognized? ▶ See attachment.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attachment.

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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 ▶  Date ▶ 1/9/2025

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>Daniel T. Noreck</u>	Preparer's signature	Date ▶	Title ▶ <u>Chief Financial Officer and Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name				Firm's EIN ▶	
	Firm's name ▶				Phone no.	
	Firm's address ▶					

TechTarget, Inc. (formerly known as Toro CombineCo, Inc.)  
EIN: 99-2218610  
Attachment to Form 8937

**TechTarget, Inc. (formerly known as Toro CombineCo, Inc.)**  
**EIN: 99-2218610**  
**Attachment to Form 8937**

**Form 8937, Part I, Box 9:**

TechTarget, Inc. common stock

**Form 8937, Part II, Box 14:**

On December 2, 2024, pursuant to the Agreement and Plan of Merger, dated as of January 10, 2024, by and among TechTarget Holdings Inc. (formerly known as TechTarget, Inc.) (“Former TechTarget”), TechTarget, Inc. (formerly known as Toro CombineCo, Inc.) (the “Successor Company”), Toro Acquisition Sub, LLC (a wholly owned subsidiary of the Successor Company) (“Merger Sub”), Informa PLC, Informa US Holdings Limited (“Informa HoldCo”), and Informa Intrepid Holdings Inc. (“Informa Intrepid”), (i) Informa HoldCo contributed all of the issued and outstanding shares of capital stock of Informa Intrepid, plus \$350 million in cash to Successor Company in exchange for shares of Successor Company common stock, \$0.001 par value per share (“Successor Company Common Stock”), and (ii) Merger Sub merged with and into Former TechTarget, with Former TechTarget surviving the merger and becoming a direct, wholly owned subsidiary of the Successor Company (collectively, the “Transactions”). As a result of the Transactions, each issued and outstanding share of common stock of Former TechTarget, par value \$0.001 per share (“Former TechTarget Common Stock”), was converted into one share of Successor Company Common Stock and the right to receive \$11.6955 in cash.

The Transactions are intended to qualify as a contribution of property to the Successor Company in exchange for Successor Company Common Stock and cash under Section 351 of the Internal Revenue Code of 1986, as amended (the “Code”).

**Form 8937, Part II, Box 15:**

The following description assumes that the Transactions qualify as a contribution of property to the Successor Company in exchange for Successor Company Common Stock and cash under Section 351 of the Code.

As used in these attachments, the term “U.S. holder” means a beneficial owner of Former TechTarget Common Stock that, for U.S. federal income tax purposes, is (i) a citizen or individual resident of the United States, (ii) a corporation, or other entity treated as a corporation for U.S. federal income tax purposes, that is created or organized in or under the laws of the United States or any state thereof or the District of Columbia, (iii) an estate, the income of which is subject to U.S. federal income taxation regardless of its source, or (iv) a trust if (A) a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons has the authority to control all substantial decisions of the trust or (B) the trust has a valid election in effect under applicable Treasury Regulations to be treated as a U.S. person.

TechTarget, Inc. (formerly known as Toro CombineCo, Inc.)

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A U.S. holder's aggregate tax basis in the shares of Successor Company Common Stock received pursuant to the Transactions (including any fractional shares deemed received and redeemed for cash as described below) will be equal to the aggregate tax basis of the shares of Former TechTarget Common Stock surrendered in exchange therefor, minus the amount of cash received in the Transactions, plus the amount of gain recognized on the exchange.

A U.S. holder will recognize gain on the exchange, but not loss, in an amount equal to the lesser of (i) the amount of cash received by the U.S. holder in the Transactions, and (ii) the fair market value of the Successor Company Common Stock received by the U.S. holder in the Transactions plus the amount of cash received by the U.S. holder in the Transactions minus the U.S. Holder's adjusted tax basis in the Former TechTarget Common Stock surrendered in the Transactions.

Notwithstanding the foregoing, if a U.S. holder receives cash pursuant to the Transactions in lieu of a fractional share of Successor Company Common Stock, the U.S. holder will be treated as having (i) exchanged a portion of such U.S. holder's Former TechTarget Common Stock equal in value to such cash in exchange for a fractional share of Successor Company Common Stock in a nontaxable transaction, and then (ii) sold such fractional share of Successor Company Common Stock for such cash in a taxable transaction. In general, the U.S. holder will recognize capital gain or loss in an amount equal to the difference, if any, between the amount of cash received and the U.S. holder's adjusted tax basis in the Successor Company Common Stock deemed sold.

See the Form S-4/A filed by the Successor Company with the Securities and Exchange Commission on October 23, 2024 (available at [https://www.sec.gov/Archives/edgar/data/2018064/000119312524241858/d828926ds4a.htm#tx828926 66](https://www.sec.gov/Archives/edgar/data/2018064/000119312524241858/d828926ds4a.htm#tx82892666)) for further discussion of the tax consequences of the Transactions, including how to calculate the gain recognized on the exchange. If a U.S. holder acquired different blocks of Former TechTarget Common Stock at different times or at different prices, any gain with respect to the shares of Former TechTarget Common Stock exchanged must be determined separately with respect to each block of Former TechTarget Common Stock that was exchanged.

Holders of Successor Company Common Stock should consult their tax advisors regarding the tax consequences of the Transactions, including the allocation of the tax basis of the shares of Former TechTarget Common Stock among the shares of Successor Company Common Stock received in the Transactions.

**Form 8937, Part II, Box 16:**

See response to Box 15, above.

**Form 8937, Part II, Box 18:**

Generally, no. A holder of shares of Former TechTarget Common Stock may not recognize loss, except with respect to cash received in lieu of a fractional share of Successor Company Common Stock. Each holder of shares of Former TechTarget Common Stock is treated as having received such cash in redemption of its fractional share of Successor Company Common Stock and gain or loss may be recognized on such redemption.

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**Form 8937, Part II, Box 19:**

The Transactions were consummated on December 2, 2024. Consequently, the reportable year for holders of shares of Former TechTarget Common Stock to report the tax effect of the Transactions is the taxable year that includes December 2, 2024 (e.g. 2024 for calendar-year taxpayers).

THE INFORMATION ABOVE DOES NOT PURPORT TO BE A COMPLETE DISCUSSION OF THE POTENTIAL TAX CONSIDERATIONS APPLICABLE TO THE TRANSACTIONS. EACH HOLDER SHOULD CONSULT ITS OWN TAX ADVISOR REGARDING THE U.S. FEDERAL, STATE AND LOCAL AND NON-U.S. INCOME, ESTATE AND OTHER TAX CONSIDERATIONS RELATING TO THE TRANSACTIONS IN LIGHT OF ITS PARTICULAR CIRCUMSTANCES. NOTHING IN INFORMATION ABOVE IS INTENDED TO BE, OR SHOULD BE CONSTRUED AS, TAX ADVICE.