

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.

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 ▶ *Darryl Yee* Date ▶ 10/21/19
Print your name ▶ Darryl Yee Title ▶ Executive Vice President, Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Optimizer CaymanCo II Limited
(by acquiring entity salesforce.com, inc.)
EIN 98-1509350

Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

The information contained in the Form 8937 and this attachment is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Mergers (each as defined below). 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. Shareholders of New TopCo are encouraged to consult their independent tax advisors regarding the particular consequences of the Mergers to them (including the applicability and effect of all federal, state, local and non-U.S. laws).

Form 8937, Part II, Box 14:

The parties to the applicable corporate action include salesforce.com, inc. (“**Salesforce**”), Compass Acquisition I Corp., a Cayman Islands exempted company and an indirect wholly-owned subsidiary of Salesforce (“**Merger Sub I**”), Compass Acquisition II Corp., a Cayman Islands exempted company and an indirect wholly-owned subsidiary of Salesforce (“**Merger Sub II**”), Optimizer CaymanCo II Limited (“**New TopCo**”) and Optimizer TopCo S.à.r.l. (“**Original TopCo**”). Such parties, along with other signatories thereto, are parties to the Agreement and Plan of Merger and Reorganization (the “**Merger Agreement**”), dated as of August 7, 2019.

On September 25, 2019, all of the equityholders of Original TopCo contributed all of the outstanding equity interests in Original TopCo solely to New TopCo in exchange for the New TopCo Preferred Shares (as defined below) and the New TopCo Ordinary Shares (as defined below) and, effective October 1, 2019, Original TopCo elected to be classified as a disregarded entity for U.S. federal income tax purposes (the “**Pre-Closing Restructuring**”). See the Form 8937, filed by Salesforce on behalf of Original TopCo, for a summary of the impact of the Pre-Closing Restructuring on the tax basis of the New TopCo Ordinary Shares and New TopCo Preferred Shares.

On October 1, 2019, Merger Sub I merged with and into New TopCo with New TopCo surviving (the “**First Step Merger**”) and New TopCo thereafter merged with and into Merger Sub II, with Merger Sub II surviving (the “**Second Step Merger**”, and the First Step Merger and Second Step Merger together, the “**Mergers**”).

At the closing of the First Merger, each (i) preferred share, par value \$1.00 per share, of New TopCo (the “**New TopCo Preferred Shares**”) held by Optimizer CaymanCo Limited, a Cayman Islands exempted company (“**Optimizer CaymanCo**”) was converted into the right to receive 0.0042449 shares of Salesforce common stock, par value \$0.0001 per share (“**Salesforce Common Shares**”) plus \$0.35 in cash, provided that if the aggregate number of shares of Salesforce common stock that Optimizer CaymanCo was entitled to receive with respect to its New TopCo Preferred Shares included a fraction of a Salesforce Common Share, cash was paid in

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lieu of that fractional share based on a per share price of \$1.00, (ii) each ordinary share, par value \$0.146 per share, of New TopCo (the “**New TopCo Ordinary Shares**”) held by Optimizer CaymanCo were converted into the right to receive 0.071235 Salesforce Common Shares, plus \$5.87343 in cash, provided that if the aggregate number of Salesforce Common Shares that Optimizer CaymanCo was entitled to receive with respect to its New TopCo Ordinary Shares included a fraction of a share of Salesforce common stock, cash was paid in lieu of that fractional share based on a per share price of \$16.78 and (iii) each holder of New TopCo Preferred Shares or New TopCo Ordinary Shares, other than Optimizer CaymanCo, was entitled to receive \$16.78 per share in cash.

Form 8937, Part II, Box 15:

The Mergers, viewed collectively, are intended to qualify as a “reorganization” within the meaning of Sections 368(a)(1)(A) and 368(a)(2)(D) of the Code. No ruling from the U.S. Internal Revenue Service has been requested, and Salesforce does not intend that a ruling will be obtained, as to the U.S. federal income tax consequences of the Mergers. Assuming that the Mergers, viewed collectively, qualify as a reorganization within the meaning of Section 368(a) of the Code, the effect of the Mergers on a holder’s tax basis in its New TopCo Preferred Shares and New TopCo Ordinary Shares depends primarily on whether the New TopCo Preferred Shares and New TopCo Ordinary Shares were exchanged (i) for a combination of Salesforce Common Shares and cash (in the case of Optimizer CaymanCo) or (ii) exclusively cash (in the case of holders of New TopCo Preferred Shares and New TopCo Ordinary Shares other than Optimizer CaymanCo).

Basis Consequences of the Mergers to Optimizer CaymanCo

Optimizer CaymanCo’s aggregate tax basis in the Salesforce Common Shares that it received in the Mergers (including any fractional Salesforce Common Share deemed received and exchanged for cash, as discussed below) will be the same as the aggregate tax basis of the New TopCo Preferred Shares or the New TopCo Ordinary Shares exchanged for the Salesforce Common Shares, decreased by the amount of cash received in the Mergers (excluding any cash received in lieu of a fractional Salesforce Common Share) and increased by the amount of gain recognized on the exchange (regardless of whether such gain is classified as capital gain or dividend income), excluding any gain recognized with respect to any fractional Salesforce Common Share for which cash is received, as discussed below.

As a result of the receipt of cash in lieu of a fractional Salesforce Common Share, Optimizer CaymanCo will generally be treated as having received the fractional share pursuant to the Mergers and then as having sold that fractional share of Salesforce Common Share to Salesforce for cash. As a result, Optimizer CaymanCo will generally recognize gain or loss equal to the difference between the amount of cash received in respect of the fractional share and the tax basis allocated to such fractional Salesforce Common Share.

Basis Consequences of the Mergers to Holders of New TopCo Preferred Shares or New TopCo Ordinary Shares (Other than Optimizer CaymanCo)

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Holders of New TopCo Preferred Shares and/or New TopCo Ordinary Shares, other than Optimizer CaymanCo, that exchanged their New TopCo Preferred Shares or New TopCo Ordinary Shares in exchange for cash in the Mergers will be treated as having received full payment for their New TopCo Preferred Shares or New TopCo Ordinary Shares in cash. Consequently, because such holders did not receive any Salesforce Common Shares in the Mergers, there will be no new tax basis to compute.

Form 8937, Part II, Box 16:

Please see **Part II, Box 15**, above, for a general description of the calculation of Optimizer CaymanCo's tax basis in Salesforce Common shares received by Optimizer CaymanCo in the Mergers. For purposes of calculating Optimizer CaymanCo's tax basis in the Salesforce Common Shares that it received in the Mergers, Optimizer CaymanCo will recognize gain (but not loss) in an amount equal to the lesser of (i) the amount by which the sum of the fair market value of the Salesforce Common Shares and cash received by Optimizer CaymanCo in respect of its New TopCo Preferred Shares and New TopCo Ordinary Shares exceeds Optimizer CaymanCo's tax basis in its New TopCo Preferred Shares or New TopCo Ordinary Shares surrendered in the Mergers and (ii) the amount of cash received by Optimizer CaymanCo in respect of its New TopCo Preferred Shares or New TopCo Ordinary Shares, in each case, treating any cash received in lieu of a fractional Salesforce Common Share as if such fractional share was actually received by Optimizer CaymanCo and then sold for cash as described below. Accordingly, the gain (if any) recognized by Optimizer CaymanCo is determined by reference to the fair market value of the Salesforce Common Shares and the amount of cash received by Optimizer CaymanCo in the Mergers.

Although U.S. federal income tax laws do not specify how to determine fair market value of the Salesforce Common Shares, one reasonable approach is to determine the fair market value of the Salesforce Common Shares is to utilize the mean between the highest and lowest quoted selling prices of Salesforce Common Shares on October 1, 2019, which was \$148.70.

Form 8937, Part II, Box 17:

Sections 302, 354, 356, 358, 368, 1001 and 1221 of the Code.

Form 8937, Part II, Box 18:

Optimizer CaymanCo

The Mergers, viewed together, are intended to qualify as a "reorganization" within the meaning of Sections 368(a)(1)(A) and 368(a)(2)(D) of the Code. As described in the response to **Part II, Box 15**, if the Mergers are respected as a "reorganization" within the meaning of Sections 368(a)(1)(A) and 368(a)(2)(D) of the Code, Optimizer CaymanCo will not recognize any loss upon receipt of Salesforce Common Shares in the Mergers, except with respect to any cash received in lieu of a fractional Salesforce Common Share. As a result of the receipt of cash in lieu of a fractional Salesforce Common Share in the Mergers, Optimizer CaymanCo generally will be treated as

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having received such fractional share in the First Step Merger and then as having received cash in redemption of such fractional share, and may recognize loss as a result of such redemption.

Holders of New TopCo Preferred Shares or New TopCo Ordinary Shares (Other than Optimizer CaymanCo)

A holder of New TopCo Preferred Shares or New TopCo Ordinary Shares, other than Optimizer CaymanCo, that exchanged their New TopCo Preferred Shares or New TopCo Ordinary Shares solely in exchange for cash as a result of the Mergers may generally recognize a loss for U.S. federal income tax purposes if the amount of cash received by such holder is less than the tax basis of the New TopCo Preferred Shares or New TopCo Common Shares surrendered in exchange for such cash. If such holder acquired different blocks of New TopCo Preferred Shares or New TopCo Ordinary Shares at different times or at different prices, any loss will be determined separately with respect to each block of New TopCo Preferred Shares or New TopCo Ordinary Shares.

Form 8937, Part II, Box 19:

The relevant date for purposes of determining tax basis and related information is October 1, 2019, the effective date of the First Step Merger. Accordingly, the reportable tax year is the tax year of the applicable shareholder that includes October 1, 2019 (e.g., 2019 for calendar year taxpayers).

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.

Blank lines for listing Internal Revenue Code sections.

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

Blank lines for providing information on resulting loss recognition.

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

Blank lines for providing other information necessary to implement the adjustment.

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 ▶ Darryl Yee Date ▶ 10/21/19

Print your name ▶ Darryl Yee Title ▶ Executive Vice President, Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Optimizer TopCo S.à.r.l.
(by acquiring entity salesforce.com, inc.)
EIN 98-1508242

Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

The information contained in the Form 8937 and this attachment is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Pre-Closing Restructuring (as defined below). 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. Shareholders of Original TopCo are encouraged to consult their independent tax advisors regarding the particular consequences of the Pre-Closing Restructuring to them (including the applicability and effect of all federal, state, local and non-U.S. laws).

Form 8937, Part II, Box 14:

The parties to the applicable corporate action include Optimizer TopCo S.à.r.l. (“**Original TopCo**”), Optimizer CaymanCo II Limited (“**New TopCo**”) and the equityholders of Original TopCo.

On September 25, 2019, all of the equityholders of Original TopCo contributed the outstanding equity interests in Original TopCo to New TopCo in exchange for New TopCo preferred shares and New TopCo ordinary shares. Effective October 1, 2019, Original TopCo elected to be classified as a disregarded entity for U.S. federal income tax purposes (the “**Pre-Closing Restructuring**”). For U.S. federal income tax purposes, the Pre-Closing Restructuring was deemed to occur at the end of the day on September 30, 2019.

Following the Pre-Closing Restructuring, and pursuant to the Agreement and Plan of Merger and Reorganization (the “**Merger Agreement**”), dated as of August 7, 2019, by and among salesforce.com, inc. (“**Salesforce**”), Compass Acquisition I Corp., a Cayman Islands exempted company and an indirect wholly-owned subsidiary of Salesforce (“**Merger Sub I**”), Compass Acquisition II Corp., a Cayman Islands exempted company and an indirect wholly-owned subsidiary of Salesforce (“**Merger Sub II**”), New TopCo, Original TopCo and other signatories thereto, Merger Sub I merged with and into New TopCo, with New TopCo surviving, and New TopCo thereafter merged with and into Merger Sub II, with Merger Sub II surviving (the “**Mergers**”). See the Form 8937, filed by Salesforce on behalf of New TopCo, for a summary of the impact of the Mergers on the tax basis of the New TopCo preferred shares and New TopCo ordinary shares.

Form 8937, Part II, Box 15:

The contribution and entity classification election occurring in connection with the Pre-Closing Restructuring, taken together, is intended to qualify as a “reorganization” within the meaning of Section 368(a)(1)(F) of the Code. No ruling from the U.S. Internal Revenue Service has been

Optimizer TopCo S.à.r.l. (by acquiring entity salesforce.com, inc.)
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requested or is intended to be obtained as to the U.S. federal income tax consequences of the Pre-Closing Restructuring.

Former holders of Original TopCo common and preferred equity interests that contributed such equity interests to New TopCo in exchange for the New TopCo Preferred Shares and the New TopCo Ordinary Shares should not recognize any gain or loss as a result of such exchange, and each holder's aggregate tax basis in New TopCo Preferred Shares and New TopCo Ordinary Shares received in the exchange should equal such holder's aggregate tax basis in the Original TopCo common and preferred equity interests surrendered in the exchange.

Form 8937, Part II, Box 17:

Sections 354, 358, and 368 of the Code.

Form 8937, Part II, Box 18:

The contribution and entity classification election occurring in connection with the Pre-Closing Restructuring, taken together, is intended to qualify as a "reorganization" within the meaning of Section 368(a)(1)(F) of the Code.

Former holders of Original TopCo common and preferred equity interests that contributed such equity interests in exchange for the New TopCo Preferred Shares and the New TopCo Ordinary Shares should not recognize any gain or loss as a result of such exchange.

Form 8937, Part II, Box 19:

The relevant date for purposes of determining tax basis and related information is September 30, 2019, the effective date of the Pre-Closing Restructuring. Accordingly, the reportable tax year is the tax year of the applicable shareholder that includes September 30, 2019 (*e.g.*, 2019 for calendar year taxpayers).