

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I	Reporting Issuer
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1 Issuer's name Diebold Nixdorf, Incorporated		2 Issuer's employer identification number (EIN) 34-0183970	
3 Name of contact for additional information James Barna	4 Telephone No. of contact 330-490-4000	5 Email address of contact James.Barna@dieboldnixdorf.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 50 Executive Pkwy		7 City, town, or post office, state, and ZIP code of contact Hudson, OH 44236	
8 Date of action August 11, 2023		9 Classification and description See attachment	
10 CUSIP number See attachment	11 Serial number(s)	12 Ticker symbol See attachment	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 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.

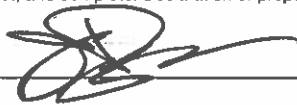
18 Can any resulting loss be recognized? ▶ See attachment.

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 ▶ 09/25/2023

Print your name ▶ James Barna

Title ▶ Executive Vice President and
Chief Financial Officer

**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.

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

Diebold Nixdorf, Incorporated

Attachment to IRS Form 8937, Report of Organizational Action Affecting Basis of Securities

The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code of 1986, as amended (the “Code”). Holders of the Claims (as defined below) should consult their own tax advisors regarding the particular tax consequences of the Restructuring Transactions (as defined below) to them, including the applicability and effect of all U.S. federal, state and local, and non-U.S. tax laws.

IRS Form 8937, Part I

<u>Classification and Description</u> <u>(Box 9)</u>	<u>CUSIP Number</u> <u>(Box 10)¹</u>	<u>Ticker Symbol</u> <u>(Box 12)</u>
New Dollar Term Loans	25365TAF9	N/A
New Euro Term Loans	25365TAG7	N/A
First Lien U.S. Notes		
9.375% Secured Notes due 7/15/2025 (RegS)	U25317AA3	N/A
9.375% Secured Notes due 7/15/2025 (RegS)	U25317AB1	N/A
9.375% Secured Notes due 7/15/2025 (AI)	253651AE3	N/A
9.375% Secured Notes due 7/15/2025 (144A)	253657AA8	N/A
9.375% Secured Notes due 7/15/2025 (144A)	253651AD5	N/A
9.375% Senior Secured Notes due 2025 (RegS)	U25320AA7	N/A
9.375% Senior Secured Notes due 2025 (IAI)	253657AB6	N/A
9.375% Senior Secured Notes due 2025 (RegS)	U25320AB5	N/A
First Lien Euro Notes		
\$350M 9.000% Senior Secured Notes due 2025 (RegS)	XS2206382868	N/A
\$350M 9.000% Senior Secured Notes due 2025 (144A)	XS2206383080	N/A
\$350M 9.000% Senior Secured Notes due 2025 (IAI)	XS2010030323	N/A
\$355M 9.000% Senior Secured Notes due 2025 (RegS)	XS2572122625	N/A
\$355M 9.000% Senior Secured Notes due 2025 (144A)	XS2572122971	N/A
2023 Stub First Lien U.S. Term Loans	25365EAM7	N/A
2023 Stub First Lien Euro Term Loans	25365EAN5	N/A
Second Lien Notes		
8.50%/12.50% Senior Secured PIK Toggle Notes due 2026 (IAI)	253651AG8	N/A
8.50%/12.50% Senior Secured PIK Toggle Notes due 2026 (RegS)	U25317AC9	N/A
8.50%/12.50% Senior Secured PIK Toggle Notes due 2026 (144A)	253651AF0	N/A
8.50%/12.50% Senior Secured PIK Toggle Notes due 2026 (AI)	253651AJ2	N/A
8.50%/12.50% Senior Secured PIK Toggle Notes due 2026 (RegS)	U25317AD7	N/A
8.50%/12.50% Senior Secured PIK Toggle Notes due 2026 (144A)	253651AH6	N/A
New Common Stock	253651 202	DBD

IRS Form 8937, Part II, Line 14

On August 11, 2023 (the “Effective Date”), each of the following became effective: (a) the chapter 11 plan of reorganization (as amended, the “U.S. Plan”) filed in the proceedings of Diebold Nixdorf, Incorporated (the “Issuer”) and its affiliate debtors commenced under chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court of the Southern District of Texas and (b) the scheme of arrangement (the “WHOA Plan”) filed in connection with the commencement by Diebold Nixdorf Dutch Holding B.V.

¹ For First Lien Euro Notes, the number provided herein is the International Securities Identification Number, or ISIN, code.

(the “**Dutch Issuer**”) of a proceeding pursuant to the *Wet homologatie onderhands akkoord* pursuant to section 370(1) of the Dutch Restructuring Law before the District Court of Amsterdam.

On the Effective Date, pursuant to the U.S. Plan and the WHOA Plan and in exchange for full and final satisfaction, compromise, settlement, release and discharge of such claims:

- (a) the holders of U.S. dollar-denominated 9.375% senior secured notes due 2025 (the “**First Lien U.S. Notes**”), U.S. dollar-denominated term loans due 2025 (the “**New Dollar Term Loans**”), euro-denominated term loans due 2025 (the “**New Euro Term Loans**”), U.S. dollar-denominated term loans due 2023 (the “**2023 Stub First Lien U.S. Term Loans**”), and euro-denominated term loans due 2023 (the “**2023 Stub First Lien Euro Term Loans**,” together with the 2023 Stub First Lien U.S. Term Loans, the “**2023 Stub First Lien Term Loans**”) each issued by the Issuer (collectively, the “**Issuer First Lien Claims**”), received their respective pro rata shares of New Common Stock (the “**First Lien Claims Recovery**”) issued by the Issuer;
- (b) the holders of 8.50%/12.50% senior secured PIK toggle notes due 2026 (the “**Second Lien Notes**”) received their respective pro rata shares of the New Common Stock (the “**Second Lien Notes Claims Recovery**”) issued by the Issuer.

Simultaneously on the Effective Date, pursuant to the WHOA Plan and in accordance with the U.S. Plan, in exchange for full and final satisfaction, compromise, settlement, release and discharge of such claims:

- (c) the holders of euro-denominated 9.000% senior secured notes due 2025 issued by the Dutch Issuer (the “**First Lien Euro Notes**,” and together with the Issuer First Lien Claims and the Second Lien Notes, the “**Claims**” and each a “**Claim**”) received their pro rata share of the First Lien Claims Recovery, issued to such holders by the Issuer at the direction of, and on behalf of, the Dutch Issuer.

IRS Form 8937, Part II, Line 15

With respect to any Issuer First Lien Claim or the Second Lien Notes, if such a Claim is treated as a “security” of the Issuer for U.S. federal income tax purposes, the exchange of such Claim is each treated as a “recapitalization” within the meaning of section 368(a)(1)(E) of the Code for U.S. federal income tax purposes. Neither the Code nor the Treasury Regulations define the term “security” for U.S. federal income tax purposes and because of limited guidance in this area, it is unclear whether any of the Issuer First Lien Claims or the Second Lien Notes are treated as “securities” for U.S. federal income tax purposes.

If the exchanges of any Issuer First Lien Claims or the Second Lien Notes are treated as recapitalizations, a holder’s aggregate tax basis in the New Common Stock received in satisfaction of its Claims would equal the holder’s aggregate adjusted tax basis in its Claims exchanged therefor, except that, to the extent any New Common Stock is treated as received in exchange for accrued but unpaid interest, the tax basis of such New Common Stock would equal the amount of such accrued interest. In addition, a holder that recognizes foreign currency gain or loss would increase or decrease, as applicable, its aggregate tax basis in the New Common Stock received by the amount of such gain or loss recognized.

If the exchanges of any Issuer First Lien Claims or the Second Lien Notes are not treated as recapitalizations, a holder would be treated as exchanging its First Lien U.S. Claims or Second Lien Notes for New Common Stock in a fully taxable exchange under section 1001 of the Code. The holder’s tax basis in its New Common Stock would equal the fair market value of the New Common Stock on the Effective Date.

The exchange of the First Lien Euro Notes for the New Common Stock is treated as a fully taxable exchange under section 1001 of the Code, regardless of whether the First Lien Euro Notes are treated as “securities” for U.S. federal income tax purposes. A holder’s aggregate tax basis in the New Common Stock received equals the fair market value of such New Common Stock on the Effective Date.

Holders of Claims consult their own tax advisors regarding the possible classification of the Claims held by such holder as “securities,” the determination of their basis if exchanging Claims denominated in a foreign currency, and the tax consequences of the exchanges to them.

IRS Form 8937, Part II, Line 16

The basis of a holder in its New Common Stock received in the exchanges are calculated in the manner described above in Line 15.

Holders of Claims should consult with their own tax advisors as to the particular tax consequences of the exchanges to them.

IRS Form 8937, Part II, Line 17

Sections 354, 358, 368, 988, 1001 and 1012 of the Code.

IRS Form 8937, Part II, Line 18

Assuming the exchange of the Issuer First Lien Claims and/or the Second Lien Notes for New Common Stock is treated as a recapitalization, no loss would be recognized for U.S. federal income tax purposes with respect to such exchange.

In the case that any exchange is not treated as a recapitalization (including in the case of the exchange of the First Lien Euro Notes for New Common Stock), loss may be recognized for U.S. federal income tax purposes to the extent that a holder’s tax basis in the Claims so exchanged exceeds the fair market value of the New Common Stock received by such holder.

IRS Form 8937, Part II, Line 19

The reportable tax year is 2023 with respect to calendar-year taxpayers.