### Part I Reporting Issuer

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<table>
<thead>
<tr>
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<tbody>
<tr>
<td><strong>1</strong></td>
<td>Issuer’s name</td>
</tr>
<tr>
<td>E2open Parent Holdings, Inc. (f/k/a CCNB1) and acquired entities (see attached)</td>
<td>86-1874570</td>
</tr>
<tr>
<td><strong>2</strong></td>
<td>Issuer’s employer identification number (EIN)</td>
</tr>
<tr>
<td><strong>3</strong></td>
<td>Name of contact for additional information</td>
</tr>
<tr>
<td>Laura Fese</td>
<td>646-277-1290</td>
</tr>
<tr>
<td><strong>4</strong></td>
<td>Telephone No. of contact</td>
</tr>
<tr>
<td><strong>5</strong></td>
<td>Email address of contact</td>
</tr>
<tr>
<td><strong>6</strong></td>
<td>Number and street (or P.O. box if mail is not delivered to street address) of contact</td>
</tr>
<tr>
<td>9600 Great Hills Trail, Suite 300E</td>
<td><a href="mailto:Investor.Relations@e2open.com">Investor.Relations@e2open.com</a></td>
</tr>
<tr>
<td><strong>7</strong></td>
<td>City, town, or post office, state, and ZIP code of contact</td>
</tr>
<tr>
<td>February 4, 2021</td>
<td></td>
</tr>
<tr>
<td><strong>8</strong></td>
<td>Date of action</td>
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<tr>
<td><strong>9</strong></td>
<td>Classification and description</td>
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<tr>
<td><strong>10</strong></td>
<td>CUSIP number</td>
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<tr>
<td><strong>11</strong></td>
<td>Serial number(s)</td>
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<td><strong>12</strong></td>
<td>Ticker symbol</td>
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<tr>
<td><strong>13</strong></td>
<td>Account number(s)</td>
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</tbody>
</table>

### 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

**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

**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
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.

Signature ▶

Print your name ▶

Date ▶ 2021-Mar-22

Title ▶ CFO

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check □ if self-employed

PTIN

Firm's name ▶ Deloitte Tax LLP

Firm's address ▶ 2200 Ross Avenue, Suite 1600 Dallas, Texas 75201-6778

Phone no. 214-840-7000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
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”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Business Combination (as defined below) on 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 are encouraged to consult your own tax advisor regarding the applicability and effect of all United States (“U.S.”) federal, state, local and foreign tax laws.

**Lines 1 and 2**

(i) Insight Cayman Blocker, EIN: 47-3632914; (ii) Insight Delaware Blocker, EIN: 47-3632795; (iii) Insight GBCF Cayman Blocker, EIN: 47-3974795; (iv) Insight GBCF Delaware Blocker, EIN 47-4161364 (v) Elliott Eagle Blocker, EIN: 47-3535792; and (vi) PDI Blocker, EIN: 81-0993787 (collectively, the “Acquired Entities”).

**Line 9**

CCNB1 class A ordinary shares; CCNB1 class B ordinary shares; CCNB1 warrants; equity interests in each of the Acquired Entities.

**Line 12**

ETWO (Class A common stock of E2open Parent Holdings, Inc.); (f/k/a CCNB1 – PCPL)
ETWO WS (Warrants of E2open Parent Holdings, Inc.); (f/k/a CCNB1 – PCPL WS)

**Line 14**

On February 4, 2021 (the “Effective Date”), CC Neuberger Principal Holdings I (“CCNB1”) domesticated into a Delaware corporation (the “Domestication”) and consummated the acquisition of certain equity interests of E2open Holdings, LLC (“E2open LLC”) through a series of mergers pursuant to a business combination agreement, dated as of October 14, 2020 (the “Business Combination Agreement” and the “Business Combination”).

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1 Unless otherwise defined herein, capitalized terms used in this attachment have the meaning ascribed to them in the final prospectus and definitive proxy statement (the “Proxy Statement”) filed with the Securities and Exchange Commission on January 12, 2021 by CCNB1.
Private Placement

As part of the Business Combination, (i) Neuberger Berman Opportunistic Capital Solutions Master Fund LP (“NBOKS”) and (ii) certain applicable investors (the “PIPE Investors,” and together with NBOKS, the “Private Investors”) purchased for cash Class A ordinary shares of CCNB1 and warrants to acquire Class A ordinary shares of CCNB1 (the “Private Investment” and the “Private Placement Warrants”).

Domestication

In the Domestication, CCNB1 changed its name to E2open Parent Holdings, Inc. (“E2open Parent” or the “Company”), and (i) the Class A ordinary shares of CCNB1 converted, on a one-for-one basis, into shares of Class A common stock of E2open Parent (“E2open Parent Class A Common Stock”); (ii) certain Class B ordinary shares of CCNB1 converted, on a one-for-one basis, into shares of E2open Parent Class A Common Stock; (iii) certain other Class B ordinary shares of CCNB1 converted, on a one-for-one basis, into the shares of Series B-1 common stock of E2open Parent (the “Series B-1 E2open Parent Stock” and the “Restricted Sponsor Shares”), which will convert into E2open Parent Class A Common Stock automatically upon meeting certain vesting criteria; and (iv) warrants to acquire Class A ordinary shares of CCNB1 (including the Private Placement Warrants acquired in the Private Investment) converted into warrants to acquire E2open Parent Class A stock.

E2open Blockers Restructuring

On the Effective Date, (a) immediately following the Domestication:

(i) Sonar Merger Sub I, LLC (“Blocker Merger Sub 1”) merged with and into Insight Cayman Blocker, with Insight Cayman Blocker as the surviving company and wholly-owned subsidiary of the E2open Parent (the “Insight Cayman Merger”),

(ii) Sonar Merger Sub II, LLC (“Blocker Merger Sub 2”) merged with and into Insight Delaware Blocker, with Insight Delaware Blocker as the surviving company and wholly-owned subsidiary of the E2open Parent (the “Insight Delaware Merger”),

(iii) Sonar Merger Sub III, LLC (“Blocker Merger Sub 3”) merged with and into Insight GBCF Cayman Blocker, with Insight GBCF Cayman Blocker as the surviving company and wholly-owned subsidiary of the E2open Parent (the “Insight GBCF Cayman Merger”),

(iv) Sonar Merger Sub IV, LLC (“Blocker Merger Sub 4”) merged with and into Insight GBCF Delaware Blocker, with Insight GBCF Delaware Blocker as the surviving company and wholly-owned subsidiary of the E2open Parent (the “Insight GBCF Delaware Merger”),

(v) Sonar Merger Sub V, LLC (“Blocker Merger Sub 5”) merged with and into Elliott Eagle Blocker, with Elliott Eagle Blocker as the surviving company and wholly-owned subsidiary of the E2open Parent, the “Elliott Merger”), and
(vi) Sonar Merger Sub VI, LLC ("Blocker Merger Sub 6") merged with and into PDI Blocker, with PDI Blocker as the surviving company and wholly-owned subsidiary of the E2open Parent (the "PDI Merger", together with the Insight Cayman Merger, the Insight Delaware Merger, the Insight GBCF Cayman Merger, the Insight GBCF Delaware Merger, and the Elliott Merger, the "Blocker Mergers" and each surviving entity a "Blocker"); and

(b) thereafter, each Blocker merged with and into E2open Parent, with E2open Parent as the surviving company (the "E2open Parent Mergers," together with the Blocker Mergers, the "E2open Blockers Restructuring"). As a result of the E2open Blockers Restructuring, E2open Parent directly holds the E2open LLC units that were previously held by the Blockers. In the E2open Blockers Restructuring, the holders of equity interests in the Blockers (the "Blocker Sellers") received the following consideration:

(i) a combination of cash payment (including any cash in lieu of any fractional shares) (the "Blockers Cash Consideration") and newly issued shares of E2open Parent Class A Common Stock (the "Blockers Stock Consideration"),

(ii) a contingent payment right (the "Blockers Contingent Consideration") pursuant to a tax receivable agreement (the "E2open Parent TRA") entered among E2open Parent, Blocker Sellers and Flow-Through Sellers (as defined below), and

(iii) a combination of newly issued Series B-1 E2open Parent Stock and Series B-2 common stock of E2open Parent, each of which will automatically convert into E2open Parent Class A Common Stock on a one-for-one basis upon meeting certain vesting criteria (the "Series B-2 E2open Parent Stock," together with Series B-1 E2open Parent Stock, the "Series B E2open Parent Stock").

E2open LLC Merger

On the Effective Date and immediately following the E2open Parent Mergers, Sonar Company Merger Sub, LLC (the "Sonar Company Merger Sub") merged with and into E2open LLC, with the E2open LLC as the surviving company (the "E2open LLC Merger"). In the E2open LLC Merger, all preexisting E2open LLC equity units were cancelled, and the equity unitholders other than the Blocker Sellers (the "Flow-Through Sellers") received the following consideration:

(i) a combination of cash consideration, newly issued units in E2open LLC (each, a "E2open LLC Unit" and a corresponding number of shares of Class V common stock of E2open Parent (the "E2open Class V Common Stock"), which has no economic value, but entitles the holder thereof to one vote per share and issued on a one-for-one basis for each E2open Unit,

(ii) E2open LLC Series 1 restricted common units ("Series 1 RCUs") and series 2 restricted common units ("Series 2 RCUs," and together with Series 1 RCUs, the "E2open LLC RCUs"), which will automatically convert into E2open LLC Units upon meeting certain vesting criteria, and
(iii) a contingent payment right pursuant to the E2open Parent TRA.

As a result of the E2open LLC Merger, (a) vested option holders of E2open LLC (the “Vested Option Holders”) received a cash payment (the “Vested Option Holder Cash Consideration”) and newly issued E2open Parent Class A Common Stock (the “Vested Option Holder Stock Consideration”); and (b) unvested option holders of E2open LLC (the “Unvested Option Holders”) received a combination of (i) restricted share units representing the right to receive shares of E2open Parent Class A Common stock (the “E2open Parent Restricted Stock Units”) upon meeting certain vesting criteria, and (ii) E2open Parent Class B Restricted Common Stock, which will automatically convert into the E2open Parent Class A Common Stock upon meeting certain vesting criteria.

**Line 15**

**Private Investment**

As part of the Business Combination, the Private Investors purchased E2open Class A Common Stock and Private Placement Warrants for cash. The aggregate tax basis in the E2open Class A Common Stock and Private Placement Warrants should equal the amount of cash paid and should be allocated among the E2open Class A Common Stock and Private Placement Warrants in proportion to their respective fair market value as of the date of the issuance (i.e., February 4, 2021).

**Domestication**

E2open Parent (f/k/a CCNB1) expects the Domestication generally should qualify as a reorganization within the meaning of section 368(a)(1)(F) (an “F Reorganization”). The tax basis of the share or warrant of E2open Parent received by a shareholder or warrant holder of E2open Parent should generally be the same as such holder’s tax basis in the E2open Parent shares or warrants surrendered in exchange therefor, increased by any amount included in income under section 367(b), to the extent that such shareholder is a U.S. Holder.

In general, under section 367(b):

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2 The conversion of Class A ordinary share, Class B ordinary share, and warrants of CCNB1 outstanding immediately prior to the Domestication into E2open Parent Class A Common Stock, new warrants of E2open Parent, and Series B-1 E2open Parent Stock, is expected to be treated as a recapitalization under section 368(a)(1)(E) in connection with the F Reorganization (i.e., the Domestication).

3 As defined under the Proxy Statement, a “U.S. Holder” means a beneficial owner of CCNB1 shares or warrants that is for U.S. federal income tax purposes: (a) an individual citizen or resident of the United States; (b) a corporation (or other entity treated as a corporation) that is created or organized (or treated as created or organized) in or under the laws of the United States, any state thereof or the District of Columbia; (c) an estate whose income is subject to U.S. federal income taxation regardless of its source; or (d) a trust if (i) a U.S. court can exercise primary supervision over the trust’s administration and one or more U.S. persons are authorized to control all substantial decisions of the trust, or (ii) it has a valid election in effect under applicable U.S. Treasury Regulations to be treated as a U.S. person.
E2open Parent Holdings, Inc.
Attachment to Form 8937

(i) a U.S. Holder who on the date of the Domestication owned shares with a fair market value of less than $50,000, and owned (directly, indirectly or constructively) less than 10% of the total combined voting power of all classes of E2open Parent shares entitled to vote and less than 10% of the total value of all classes of E2open Parent shares, should not be required to recognize any gain or loss in connection with the Domestication and generally should not be required to include any part of the “all earnings and profits amount” in income;

(ii) a U.S. Holder who on the date of the Domestication owned shares with a fair market value of $50,000 or more, but owned (directly, indirectly or constructively) less than 10% of the total combined voting power of all classes of E2open Parent shares entitled to vote and less than 10% or more of the total value of all classes of E2open Parent shares, will recognize gain (but not loss) with respect to the Domestication, unless such U.S. Holder elects in accordance with applicable Treasury Regulations to include in income as a deemed dividend the “all earnings and profits amount” (as defined in the Treasury Regulations under section 367(b)) attributable to the shares held directly by such U.S. Holder; and

(iii) a U.S. Holder who on the date of the Domestication owned (directly, indirectly or constructively) 10% or more of the total combined voting power of all classes of E2open Parent shares entitled to vote or 10% or more of the total value of all classes of E2open Parent shares, must include in income as a deemed dividend the “all earnings and profits amount” attributable to the shares held directly by such U.S. Holder.

E2open Blockers Restructuring

The E2open Blockers Restructuring is intended to qualify as tax-free reorganizations of each of the Blockers into E2open Parent under section 368(a)(1)(A). Each shareholder of the Blockers (i.e., Blocker Sellers) should recognize gain (but not loss) under section 356(a) in an amount equal to the lesser of: (1) the amount by which the sum of (a) the fair market value of the E2open Parent Class A Common Stock and Series B E2open Parent Stock received, (b) the cash received at closing, and (c) the fair market value of the contingent payment right pursuant to the E2open Parent TRA (i.e., the Blockers Contingent Consideration) exceeds such shareholder’s tax basis in the equity interests of Blocker exchanged for such consideration; and (2) the amount of cash received plus the fair market value of the shareholder’s right to the Blockers Contingent Consideration. See Line 16, below, for additional information regarding the value of E2open Parent Class A Common Stock.

Under section 358(a), the aggregate tax basis in the equity interest of the Blocker Sellers surrendered in the transaction is decreased by (i) the fair market value of the contingent payment right with respect to the E2open Parent TRA and (ii) the cash received at closing; and increased by (x) the amount (if any) treated as a dividend, and (y) the amount of gain (if any) which was recognized on such exchange (except the portion treated as a dividend). Under section 358(b), the adjusted basis determined above is allocated among the E2open Parent Class A Common Stock and the Series B E2open Parent Stock received in proportion to the fair market values of such stock. See Line 16 for additional information.
To the extent Blocker Sellers receive the payment of consideration after the close of the taxable year in which the E2open Blockers Restructuring occurs, such Blocker Sellers that are eligible and do not affirmatively elect out, may be permitted to use the installment method under section 453 (the “Installment Method”) to report gain recognized in the E2open Blockers Restructuring. Although there is no binding authority governing the application of the Installment Method in the case of a reorganization under section 368(a), proposed guidance provides that the aggregate tax basis of the equity interests in the Blocker surrendered in the E2open Blockers Restructuring should be allocated to the E2open Parent Class A Common Stock received in the transaction, including the contingent E2open Parent Class A Common Stock that could be received, in an amount not to exceed the fair market value of the E2open Parent Class A Common Stock (instead of the rules under section 358(a) described above), with any excess basis being applied to offset gain recognized as a result of cash received in the E2open Blockers Restructuring under the Installment Method.

Blocker Sellers should consult their independent tax advisor to determine the appropriate method for calculating and reporting any gain recognized as a result of the E2open Blockers Restructuring, the availability of the Installment Method, the method for determining their basis in E2open Parent Class A Common Stock received, and the treatment of a portion of the Blockers Contingent Consideration as interest under section 483.

E2open LLC Merger

Flow-Through Sellers

The Company expects that in the E2open LLC Merger, the exchange of the portion of the E2open LLC equity units by Flow-Through Sellers for (i) cash received at closing, (ii) the E2open Parent Class V Common Stock, (iii) the E2open LLC RCUs, and (iv) the contingent payment right pursuant to the E2open Parent TRA will be treated as a taxable disposition under section 1001.

Vested Option Holders

The Company expects that in the E2open LLC Merger, the exchange of vested options by the Vested Option Holders for (i) the cash received at closing and (ii) the E2open Parent Class A Common Stock will be treated as compensation to the Vested Option Holders. A Vested Option Holder should take an aggregate tax basis in its E2open Class A Common Stock received equal to its fair market value.

Unvested Option Holders

The Company expects that in the E2open LLC Merger, the exchange of unvested options by the Vested Option Holders for (i) the E2open Parent Restricted Stock Units, and (ii) the Series B E2open Parent Stock will be treated as compensation to the Unvested Option Holders.
One reasonable method to determine the fair market value of each share of the E2open Class A Common Stock is to use the mean of the highest and lowest quoted price on February 4, 2021, which is $11.12 (high of $11.32 and low of $10.92).

As the Series B E2open Parent Stock is not publicly traded the Company has determined the fair market value on February 4, 2021 of the Series B-1 E2open Parent Stock and Series B-2 E2open Parent Stock was $9.24 and $8.89, respectively.

*Shareholders should consult with their own tax advisors with respect to the value of the E2open Class A Common Stock and Series B E2open Parent Stock.*

**Line 17**

**Private Investment:** Sections 1001 and 1012

**Domestication:** Sections 368(a), 354(a), 367(b) and Treas. Reg. section 1.367(b)-2 and 1.367(b)-3.

**E2open Blockers Restructuring:** Sections 356(a), 358(a)-(b), 368(a), 483 (and, if applicable, section 453 and Prop. Treas. Reg. section 1.453-1(f), relating to the Installment Method).

**E2open LLC Merger:**

**Flow-Through Sellers:** Sections 1001, 1012 and 483 (and, if applicable, section 453 and Prop. Treas. Reg. section 1.453-1(f), relating to the Installment Method).

**Line 18**

**Private Investment:** No loss may be recognized as a result of the Private Investment.

**Domestication:** No loss may be recognized as a result of the Domestication.

**E2open Blockers Restructuring:** No loss may be recognized as a result of the E2open Blockers Restructuring.

**E2open LLC Merger:**

**Flow-Through Sellers:** Loss (if any) may be recognized as a result of the merger.

**Vested Option Holders:** No loss may be recognized as a result of the merger.

**Unvested Option Holders:** No loss may be recognized as a result of the merger.

**Line 19**

The reportable tax year is 2021 with respect to (i) the Private Investors, (ii) the holders of Class A ordinary Shares and Class B ordinary Shares of CCNB1, and CCNB1 warrants, (iii) the
Blocker Sellers, (iv) the Flow-Through Sellers, (v) the Vested Option Holders, and (vi) the Unvested Option Holders, who in each case are calendar year taxpayers.


The information contained herein does not constitute tax advice and is intended to provide only a general summary and is not intended to be a complete analysis or description of all potential U.S. federal income tax consequences of the transactions described herein. Moreover, the discussion set forth above does not address tax consequences that may vary with, or are dependent on, individual circumstances. Shareholders are urged to consult with their own tax advisors with respect to the tax consequences of the transactions described herein as applicable to their particular circumstances.