

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|--|-----------------------------------|---|-----------------------------|
| 1 Issuer's name | | 2 Issuer's employer identification number (EIN) | |
| Blue Owl Capital Inc. | | 86-3906032 | |
| 3 Name of contact for additional information | 4 Telephone No. of contact | 5 Email address of contact | |
| Blue Owl Investor Relations | 212-419-3000 | OwlIR@blueowl.com | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact | | 7 City, town, or post office, state, and ZIP code of contact | |
| 399 Park Avenue 38th Floor | | New York, NY 10022 | |
| 8 Date of action | | 9 Classification and description | |
| May 19, 2021 | | Class A Common Shares and Warrants | |
| 10 CUSIP number | 11 Serial number(s) | 12 Ticker symbol | 13 Account number(s) |
| 09581B103 | | OWL, OWL.WS | |

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 ▶ On May 19, 2021, Altimar Acquisition Corporation ("Altimar") effected a deregistration under the Cayman Islands Companies Law (2020 Revision) and a domestication under Section 388 of the Delaware General Corporation Law, pursuant to which Altimar's jurisdiction has been changed from the Cayman Islands to the state of Delaware (the "Domestication"). In the Domestication, all Class A and Class B shares of Altimar were automatically converted into Class A shares of the continuing entity, which was renamed Blue Owl Capital Inc. ("Blue Owl").

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 ▶ It is intended that the Domestication qualifies as an F Reorganization for U.S. federal income tax purposes under Section 368(a)(1)(F) of the code. The tax basis of a share of Blue Owl common stock or a Blue Owl warrant received by a U.S. holder in the Domestication will equal the U.S. holder's adjusted tax basis in the Altimar ordinary share or warrant, as the case may be, surrendered in exchange therefor, increased by any amount included in the income of the U.S. holder as a result of Section 367 of the Code.

The information on this form does not constitute tax advice. Shareholders having differing tax basis with respect to the shares or warrants exchanged should consult with a tax advisor.

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 ▶ As the share exchange was effected on a one-for-one basis, a shareholder's basis in each new share or warrant received in the Domestication is the same as the basis in each surrendered share or warrant held immediately before the Domestication.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code sections 354, 368, 367, and 358.


18 Can any resulting loss be recognized? ▶ Generally, no gain or loss should be recognized with this organizational action except pursuant to Section 367.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2021.

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 ▶ 6/22/2021

Print your name ▶ Junot Foradada Title ▶ CAO

| | | | | | |
|-------------------------------|---|---|-------------------|---|------------------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | <u>Robert Roeder</u> |  | <u>06/22/2021</u> | | <u>P01965318</u> |
| | Firm's name ▶ <u>PricewaterhouseCoopers LLP</u> | Firm's EIN ▶ <u>13-4008324</u> | | Phone no. <u>646-471-0431</u> | |
| | Firm's address ▶ <u>300 Madison Avenue New York, NY 10017</u> | | | | |