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Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
BEACH ACQUISITION CO PARENT, LLC (SUCCESSOR TO SKECHERS USA, INC.)	33-4932106 95-4376145

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
JOHN VANDEMORE	310-318-3100	JOHNV@SKECHERS.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
228 MANHATTAN BEACH BLVD.	MANHATTAN BEACH, CA 90266

8 Date of action	9 Classification and description
9/12/2025	COMMON STOCK OF SKECHERS USA, INC.

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
830566105		SKX	

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 ATTACHED STATEMENT

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 ATTACHED STATEMENT

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 ATTACHED STATEMENT

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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 ATTACHED STATEMENT

18 Can any resulting loss be recognized? ▶ SEE ATTACHED STATEMENT

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SEE ATTACHED STATEMENT

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.

DocuSigned by:
Signature ▶ John Vandemore
0B292B0C8526423...
Date ▶ October 23, 2025

Print your name ▶ John Vandemore
Title ▶ 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

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Beach Acquisition Co Parent, LLC
EIN: 33-4932106
Attachment to Form 8937 – Part II

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"),[1] and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger (as defined below) on certain securities. The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account any shareholder's specific circumstances (including holders that may be subject to special tax rules or that held the equity interests as other than a capital asset). Shareholders are urged to consult their own tax advisors regarding the U.S. federal income tax consequences of the Merger and the impact to tax basis resulting from such transaction. Any capitalized terms herein that are not otherwise defined shall have the meaning ascribed to such terms in the Agreement and Plan of Merger dated May 4, 2025.

Line 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 September 12, 2025, Beach Acquisition Co Parent, LLC ("Parent"), a Delaware limited liability company, Beach Acquisition Merger Sub, Inc. ("Merger Sub", and together with Parent, the "Buyer Parties"), a Delaware corporation, and Skechers U.S.A., Inc. (the "Company" or the "Surviving Corporation"), a Delaware corporation, completed a business combination pursuant to an Agreement and Plan of Merger entered into on May 4, 2025. Pursuant to the Agreement and Plan of Merger, Merger Sub merged with and into the Company, with the Company being the surviving corporation (the "Merger").

Each share of the Company Common Stock that was outstanding as of immediately prior to the Effective Time (other than Owned Company Common Shares or Dissenting Company Shares) were exchanged for the following consideration (collectively, the "Merger Consideration"):

- Company Stockholders who elected to receive a mixture of cash and Parent Units in respect of one or more shares of their Company Common Stock contributed such shares of Company Common Stock to Parent, with each such

[1] Unless otherwise specified herein, all "section" references herein are to the Code.

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share of Company Common Stock being exchanged for (i) cash in an amount equal to $57.00 and (ii) one Parent Unit (the "Mixed Election Consideration").

- Company Stockholders who elected to receive only cash in respect of one or more shares of their Company Common Stock contributed such shares of Company Common Stock to Parent in exchange for cash in an amount equal to $63.00 per each such share (the "Cash Election Consideration").

- Company Stockholders for which a Mixed Election or Cash Election Consideration for any or all of their shares of Company Common Stock had not been validly made or had been revoked, deemed revoked or lost before the Election Deadline received Cash Election Consideration in exchange for such shares of the Company Common Stock.

Each share of the Company Common stock that was held by the Company Group, owned by the Buyer Parties, or owned by any direct Subsidiary of the Buyer Parties as of immediately prior to the Effective Time was automatically cancelled for no consideration.

Line 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.**

The Company intends to treat, for U.S. federal income tax purposes, the transfer of Company Common Stock to Parent by Company Stockholders (pursuant to the Merger) in exchange for Parent Units and cash, pursuant to a plan with and taken together with the contribution of cash or other property to Parent by the holders of Parent Units, as a transaction described under section 351. In the case of Company Stockholders who receive only cash in the Merger, such transfer is intended to be treated as a sale or exchange governed by section 1001.[2]

Provided that the transfer of Company Common Stock to Parent by Company Stockholders who receive both Parent Units and cash pursuant to the Merger qualifies as a transaction described under Section 351, a U.S. Company Stockholder that exchanges its shares of Company Common Stock for Mixed Election Consideration or for both Mixed Election Consideration and Cash Consideration should recognize gain but not loss to the extent of the lesser of (i) the amount of cash received and (ii) the difference between (A) the fair market value of Parent Units plus the amount of cash

[2] The exchange of Company Common Stock by the stockholder solely for cash consideration is not subject to reporting under this form 8937.

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received in the Merger and (B) such U.S. Company Stockholder's adjusted tax basis in its Company Common Stock. The aggregate adjusted tax basis of the Parent Units received by a U.S. Company Stockholder in the Merger should be equal to the aggregate adjusted tax basis of the shares of Company Common Stock surrendered by such U.S. Company Stockholder in the Merger reduced by any cash received by such U.S. Company Stockholder in the Merger and increased by any gain recognized by such U.S. Company Stockholder in respect of the Merger. If a U.S. Company Stockholder acquired different blocks of Company Common Stock at different times and different prices, any gain will be determined separately with respect to each block of Company Common Stock, and any Parent Units and any cash received will be allocated pro rata to each such block of shares. Each U.S. Company Stockholder should consult its tax advisor with respect to the determination of the tax basis of the particular Parent Units received in the Merger. The foregoing will be determined based on the mix of consideration actually received by the electing holder of Company Common Stock, which may be different from the mix of consideration elected by such holder.

Line 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

The Parent Units do not trade on an established market and are subject to significant transfer restrictions, and, therefore, their fair market value cannot be determined. Fair market value generally is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of the facts. U.S. federal income tax law does not specifically prescribe how a stockholder should determine the fair market values of the Parent Units. Holders of Company Common Stock that received Parent Units in the Merger should consult their tax advisors to determine the appropriate value of the Parent Units.

Line 17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based

Sections 351(b), 358(a), and 358(b) for the exchange of the Company Common Stock for cash and Parent Unit.

Line 18 Can any resulting loss be recognized?

No loss may be recognized.

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

The reportable tax year is 2025 for taxpayers reporting taxable income on a calendar year basis.