

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Somnigroup International Inc. (successor to Mattress Firm Group Inc.)		2 Issuer's employer identification number (EIN) 33-1022198	
3 Name of contact for additional information David Hochwalt	4 Telephone No. of contact 859-455-1755	5 Email address of contact David.Hochwalt@tempursey.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1000 Tempur Way		7 City, town, or post office, state, and ZIP code of contact Lexington, KY 40511	
8 Date of action February 5, 2025		9 Classification and description Mattress Firm Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol SGI	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 attached.

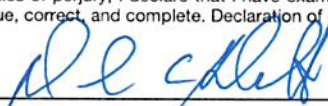
15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See attached.

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.

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.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.**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 ►

3/4/25Print your name ► **David Hochwalt**Title ► **VP Global Tax****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

Somnigroup International Inc.
EIN: 33-1022198
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 United States (“U.S.”) federal income tax laws and regulations related to the effects of (i) the Mergers (as defined below) and (ii) the Name Change (as defined below) on certain securities. The information contained herein does not constitute tax advice and does not describe the tax consequences that may apply to particular persons or categories of persons. You should consult your own tax advisor regarding the particular consequences of the Mergers to you, including the applicability and effect of all U.S. federal, state, local and foreign tax laws.

Line 12

Prior to the Mergers (as defined below), Mattress Firm Group Inc. (“Mattress Firm”) did not have a ticker symbol.

Prior to the Name Change (as defined below), the ticker symbol of Somnigroup International Inc. (“Somnigroup”), formerly known as Tempur Sealy International, Inc. (“Tempur Sealy”) was “TPX”. Immediately after the Name Change, such securities began to trade under the ticker symbol “SGI”.

Line 14

The Mergers

On February 5, 2025, Tempur Sealy completed its acquisition of Mattress Firm pursuant to the Agreement and Plan of Merger (the “Merger Agreement”), dated as of May 9, 2023, by and among Tempur Sealy, Mattress Firm, Lima Holdings Corporation, a direct wholly owned subsidiary of Tempur Sealy (“Merger Sub 1”), and Mattress Firm Group, LLC, a direct wholly owned subsidiary of Tempur Sealy (“Merger Sub 2”).²

Pursuant to the Merger Agreement, (i) Merger Sub 1 merged with and into Mattress Firm (the “First Merger”), with Mattress Firm continuing as the surviving corporation in the First Merger (the “Surviving Company”) and becoming a wholly owned subsidiary of Tempur Sealy; and (ii) following the First Merger, the Surviving Company merged with and into Merger Sub 2, with Merger Sub 2 continuing as the surviving limited liability company and as a wholly owned subsidiary of Tempur Sealy (the “Second Merger,” and together with the First Merger, the “Mergers”).

¹ Unless otherwise specified herein, “section” references are to the Code.

² Unless otherwise defined herein, capitalized terms used in this attachment have the meaning ascribed to them in the Merger Agreement.

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Subject to the terms and conditions described in the Merger Agreement, at the effective time of the First Merger, each share of Mattress Firm common stock ("Mattress Firm Common Stock") issued and outstanding immediately prior to the First Merger (other than any Cancelled Shares, Relinquished Shares and Dissenting Shares), was automatically cancelled and converted into the right to receive the Per Share Merger Consideration. No fractional shares of common stock of Tempur Sealy ("Somnigroup Common Stock") were issued in connection with the Mergers and each holder of shares of Mattress Firm Common Stock who would otherwise have been entitled to receive a fraction of a share of Somnigroup Common Stock received, in lieu thereof, cash in an amount based on the average of the opening and closing price per share of Somnigroup Common Stock on the NYSE on February 4, 2025.

The Name Change

On February 18, 2025, in connection with the Mergers, Tempur Sealy changed its name from "Tempur Sealy International, Inc." to "Somnigroup International Inc." (the "Name Change") and was issued a new ticker symbol "SGI", which began trading on February 18, 2025.

Line 15

The Mergers

The Mergers are intended to qualify as a "reorganization" within the meaning of section 368(a).

Former Mattress Firm shareholders receiving Stock Consideration and Cash Consideration

Treasury Regulations generally provide that a shareholder who surrenders stock and receives both stock and cash in a reorganization is treated as having surrendered each share for a pro rata portion of the stock and cash received, based on the fair market value of such surrendered share, unless the terms of the exchange provide otherwise and are economically reasonable.

Generally, under section 356, a holder of Mattress Firm Common Stock who received a combination of Somnigroup Common Stock and cash (other than cash in lieu of a fractional share of Somnigroup Common Stock) pursuant to the Somnigroup /Mattress Firm Combination generally will recognize gain (but not loss) for U.S. federal income tax purposes in an amount equal to the lesser of (1) the sum of the amount of the cash (other than cash in lieu of a fractional share of Somnigroup Common Stock) and the fair market value of the Somnigroup Common Stock received in exchange for the share of Mattress Firm Common Stock surrendered, minus the holder's adjusted tax basis in the share of Mattress Firm Common Stock surrendered in exchange therefor, and (2) the amount of cash received for such share of Mattress Firm Common Stock. *See Line 16 for additional information.*

If a holder of Mattress Firm Common Stock acquired different blocks of shares of Mattress Firm Common Stock at different times or different prices, any gain or loss may be determined separately for each block of shares and such holder's basis and holding period in its shares of Somnigroup Common Stock may be determined with reference to each block of shares of

Mattress Firm Common Stock. Such holders should consult their tax advisors regarding the manner in which the Cash Consideration and Stock Consideration should be allocated among different blocks of shares of Mattress Firm Common Stock surrendered.

In certain circumstances, if a holder of Mattress Firm Common Stock actually or constructively owns Somnigroup Common stock other than Somnigroup Common stock received pursuant to the Somnigroup /Mattress Firm Combination, the recognized gain could be treated for U.S. federal income tax purposes as having the effect of the distribution of a dividend under section 302, in which case such gain would be treated as dividend income. Because the possibility of dividend treatment depends upon the particular circumstances of a holder, including the application of certain constructive ownership rules, holders should consult their tax advisors regarding the potential application of the foregoing rules to their particular circumstances.

Under section 358(a), a holder of Mattress Firm Common Stock who received Somnigroup Common Stock generally will have an adjusted tax basis in the share (or portion thereof) of Somnigroup Common Stock received (including a fractional share deemed received and redeemed as described in “—Cash in Lieu of a Fractional Share”) equal to the adjusted tax basis of the share of Mattress Firm Common Stock surrendered, reduced by the amount of Cash Consideration received by the holder (excluding any cash in lieu of a fractional share) for the share of Mattress Firm Common Stock surrendered, and increased by the amount of gain (regardless of whether such gain is classified as capital gain or dividend income, as discussed above, but excluding any gain recognized with respect to cash in lieu of a fractional share), if any, recognized by the holder on the exchange.

Cash in Lieu of a Fractional Share

A holder of Mattress Firm Common Stock who received cash in lieu of a fractional share of Somnigroup Common Stock generally will be treated as having received such fractional share and then received such cash in redemption of the fractional share. Gain or loss generally will be recognized based on the difference between the amount of cash in lieu of the fractional share and the tax basis allocated to such fractional share.

The Name Change

The Name Change is intended to be treated as a tax-free reorganization under Section 368(a)(1)(F) of the Code. Provided that the Name Change so qualifies, a holder of Somnigroup Common Stock will have the same adjusted tax basis in the Somnigroup Common Stock as it did immediately prior to the Name Change.

Line 16

The Mergers

Fair market value 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 sell and both having reasonable

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knowledge of the facts. U.S. federal income tax law does not specifically prescribe how to determine the fair market value of Somnigroup Common Stock for purposes of calculating gain upon the receipt of consideration in the Somnigroup/Mattress Firm Combination. One reasonable approach would be to utilize the mean of the highest and lowest SGI trading price on February 5, 2025, which is \$65.27 (high of \$66.69 and low of \$63.85). Other approaches to determine the fair market value of Somnigroup Common Stock may be appropriate. You should consult your tax advisor to determine what measure of fair market value is appropriate.

The amount paid for a fractional share of Somnigroup Common Stock was based on the average of the opening and closing price per share of Somnigroup Common Stock as reported on the NYSE on February 4, 2025, which was \$65.65.

The Name Change

The aggregate tax basis of Somnigroup Common Stock remains the same after the Name Change.

Line 17

The Somnigroup/Mattress Firm Combination

Stock Consideration and Cash Consideration: Sections 356(a), 356(c), 358(a)-(b), and 368(a).

Cash in Lieu of a Fractional Share: Sections 302 and 1001.

The Name Change

Section 354, 358 and 368(a).

Line 18

The Somnigroup/Mattress Firm Combination

Stock Consideration and Cash Consideration: No loss may be recognized.

Cash in Lieu of a Fractional Share: Loss may be recognized.

The Name Change

No loss may be recognized.

Line 19

The Somnigroup/Mattress Firm Combination was consummated on February 5, 2025. For a Mattress Firm stockholder whose taxable year is the calendar year, the reportable tax year is 2025.

The Name Change was effective on February 18, 2025.

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 should consult with their own tax advisors with respect to the tax consequences of the transactions described herein as applicable to their particular circumstances.

