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: The Middleby Corporation			2 Issuer's employer identification number (EIN): 36-3352497
3 Name of contact for additional information: Investor Relations	4 Telephone No. of contact: 847-741-3300		5 Email address of contact: Investors@middleby.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact: 1400 Toastmaster Drive			7 City, town, or post office, state, and ZIP code of contact: Elgin, Illinois 60120
8 Date of action: July 6, 2026	9 Classification and description: Common Stock		
10 CUSIP number: 596278101	11 Serial number(s)	12 Ticker symbol: MIDD	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 ▶ Michael Thompson Date ▶ August 17, 2026

Print your name ▶ Michael D. Thompson Title ▶ General Counsel & Secretary

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

The Middleby Corporation
EIN 36-3352497
Distribution of Midera Food Processing, Inc. Common Stock
Attachment to Form 8937 – Part II

Disclaimer: 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"). This attachment includes a general summary regarding certain U.S. federal income tax laws and regulations relating to the effects on the tax basis of shares of The Middleby Corporation ("TMC") common stock of the distribution by TMC on July 6, 2026 (the "Distribution Date") of all of the outstanding stock of Midera Food Processing, Inc. ("Midera") to TMC shareholders of record as of the close of business on June 26, 2026 (the "Record Date"), in a transaction intended to qualify as a tax-free distribution described in Section 355 of the Code (the "Distribution"), and the allocation of tax basis among shares of TMC common stock and Midera common stock following the Distribution. The information in U.S. Internal Revenue Service ("IRS") Form 8937 and this attachment does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Neither TMC or Midera provides tax advice to its shareholders. The example provided below is illustrative and is being provided pursuant to Section 6045B of the Code as a convenience to shareholders and their tax advisors when establishing their specific tax position. No assurances can be given that the IRS will not disagree with or challenge the expected treatment of the transactions and the resulting consequences described herein. Each shareholder is urged to consult their own tax advisor regarding the particular consequences of the transactions described herein, including the impact on tax basis resulting therefrom, any tax return reporting requirements, and the applicability and effect of U.S. federal, state, local, and foreign income and other tax laws in light of the shareholder's individual circumstances. We urge you to read the Information Statement, dated and filed with the Securities and Exchange Commission on May 4, 2026, as amended or supplemented through the date hereof, noting especially the discussion therein under the heading "Material U.S. Federal Income Tax Consequences of the Distribution." You may access the Information Statement at www.sec.gov.

This information does not apply to shares of TMC common stock sold, exchanged, or otherwise disposed of prior to the Distribution.

Part II

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 the Distribution Date, pursuant to the terms and conditions of the Separation and Distribution Agreement dated July 5, 2026, by and between TMC and Midera, TMC distributed all of the outstanding stock of Midera pro rata to the TMC shareholders of record as of the close of business on the Record Date in the Distribution. In the Distribution, each shareholder who held TMC common stock on the Record Date and did not sell those shares in the "regular way" before the close of business on the Distribution Date received one share of Midera common stock for each share of TMC common stock owned on the Record Date. No fractional shares of Midera common stock were issued.

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.

As a result of the Distribution, TMC shareholders will be required to allocate their aggregate tax basis in their shares of TMC common stock held immediately prior to the Distribution among (i) the shares of Midera common stock received in the Distribution, and (ii) the TMC common stock in respect of which such Midera common stock was received in proportion to their relative fair market values immediately after the Distribution.

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.

U.S. federal income tax laws provide that the allocation of the aggregate tax basis discussed under Line 15 above should be made based on the fair market value of the resulting TMC and Midera shares as of the Distribution. The tax laws do not, however, provide any further guidance on the determination of fair market value. You should consult your tax advisor to determine the appropriate fair market values. One approach to determine the fair market value is to use the National Association of Securities Dealers Automated Quotations ("**NASDAQ**") closing prices of the TMC and Midera common stock on July 7, 2026, the first trading day after the Distribution.

Using this method, the NASDAQ closing price of one share of TMC common stock on July 7, 2026 was $139.26[3] and the NASDAQ closing price of one share of Midera common stock on July 7, 2026 was $36.60.[4] Based on these fair market values, for purposes of determining the appropriate ratio, a TMC shareholder's pre-Distribution adjusted tax basis in each TMC share should be allocated 79.19% to the TMC share and 20.81% to the Midera share received.

The following is an illustrative example of how the previously described approach to basis allocation would be applied:

Assumptions:

- Shares of TMC common stock owned immediately prior to the Distribution: 10
- TMC shareholder's aggregate tax basis (assumed to be $150.00 per share): $1,500.00
- Shares of Midera common stock received in the Distribution (10 shares of TMC common stock multiplied by the distribution ratio of 1): 10

Tax Basis Allocation:

	# Shares Owned (A)	**Pre-Distribution Tax Basis (B)**	**Price (C)**	**FMV of Shares Owned Post Distribution (A) x (C)**	**% of Total FMV (D)**	**Allocated Tax Basis (B) x (D)**
TMC Common Stock	10[1]	$1,500.00[2]	$139.26[3]	$1,392.60	79.19%[5]	$1,187.85
Midera Common Stock	10		$36.60[4]	$366.00	20.81%[6]	$312.15
Total				$1,758.60	100.00%	$1,500.00

[1] Number of TMC common shares owned immediately prior to the Distribution.

[2] Aggregate tax basis in the TMC common stock owned immediately prior to the Distribution.

[3] Closing price of TMC common stock on July 7, 2026.

[4] Closing price of Midera common stock on July 7, 2026.

[5] $1,392.60 / $1,758.60

[6] $366.00 / $1,758.60

TMC shareholders who acquired blocks of TMC common stock at different times or at different prices should perform the foregoing allocation separately with respect to each such block of common stock in consultation with their own tax advisors. Other valuation methodologies may exist, and shareholders are urged to consult their tax advisors regarding these basis allocation calculations. TMC shareholders are not bound by the approach illustrated above and may, in consultation with their own tax advisors, use another approach in determining fair market values for TMC common stock and Midera common stock.

[3] https://www.nasdaq.com/market-activity/stocks/MIDD/historical?page=3&rows_per_page=10&timeline=m1
[4] https://www.nasdaq.com/market-activity/stocks/MFP/historical?page=3&rows_per_page=10&timeline=m1

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

The applicable Internal Revenue Code sections upon which the tax treatment is based are Sections 355 and 358.

Line 18 Can any resulting loss be recognized?

TMC intends for the Distribution to qualify as a tax-free distribution under Section 355 of the Internal Revenue Code. Assuming this characterization is respected, TMC shareholders generally will not recognize any loss on the Distribution for U.S. federal income tax purposes.

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

The Distribution occurred on July 6, 2026 and the first trading date on the NASDAQ in the regular way commenced on July 7, 2026. As a result, the basis adjustments in the TMC shares and Midera shares should be reported in the shareholder's taxable year that includes this date (e.g., the tax year ending December 31, 2026, for calendar year taxpayers).