Form **8937**(December 2017)
Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions

OMB No. 1545-0123

Internal Revenue Service			See Separate instructions	5.
Part I Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
GUESS?, INC.				95-3679695
3 Name of contact for ad	ditional information 4	5 Email address of contact		
Investor Deletions			212 745 5570	ir@guess com
Investor Relations 6 Number and street (or	P.O. box if mail is not de	elivered to st	213-765-5578 reet address) of contact	ir@guess.com 7 City, town, or post office, state, and ZIP code of contact
1444 South Alameda Stree8 Date of action	et	O Classif	fication and description	Los Angeles, CA 90021
o Date of action		9 Glassii	ncation and description	
December 22, 2023		CONVERT	TIBLE NOTES DUE 2028	
10 CUSIP number	11 Serial number(s)		12 Ticker symbol	13 Account number(s)
401617 AE5	N/A		GES	N/A
Part II Organizati	onal Action Attach	additional	statements if needed.	See back of form for additional questions.
				date against which shareholders' ownership is measured for
the action ► SEE A	TTACHED "APPENDIX	A" TO THIS	S FORM 8937	
	_		on on the basis of the sec	urity in the hands of a U.S. taxpayer as an adjustment per S FORM 8937
	ion of the change in bas			culation, such as the market values of securities and the

DocuSign Envelope ID: 6713DC3E-6AEF-40CB-9CF1-D01061809BF7 Form 8937 (12-2017) Page 2 Organizational Action (continued) Part II 17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ SEE ATTACHED "APPENDIX A" TO THIS FORM 8937

Provide any other information necessary to implement the adjustment, such as the reportable tax year E ATTACHED "APPENDIX A" TO THIS FORM 8937 Under penalties of pertury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowled belief, it is true, cornect, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Print your name MARKUS NEUBRAND Title CHIEF FINANCIAL OFFICER Total CHIEF FINANCIAL OFFICER Title CHIEF FINANCIAL OFFICER Firm's name																	
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Paid
Preparer
Use Only

Guess?, Inc. Form 8937 Appendix A

On December 6, 2023 (the "Record Date"), each shareholder of common stock of Guess?, Inc. ("GUESS") that was listed as a holder of record became entitled to a cash dividend with respect to its common stock. The cash dividend was paid to each shareholder of common stock of GUESS on December 22, 2023. On December 5, 2023 ("Ex-Dividend Date") the cash dividend resulted in an increase in the conversion rate of the Convertible Notes (as defined below) and a deemed distribution under section 301 of the Internal Revenue Code of 1986, as amended (the "Code") by reason of sections 305(b)(2) and 305(c) of the Code. Section 6045B of the Code and the underlying Treasury Regulations (the "Regulations") provide that effective January 1, 2016, if a corporation issues a cash dividend with respect to stock that results in a conversion rate adjustment on a convertible debt instrument that is treated as a deemed distribution under section 305(b)(2) and (c) of the Code, an information return (above, Form 8937) must be filed with the Internal Revenue Service (the "TRS") describing, among other things, the action and the action's quantitative effect. As an alternative to filing this information return with the IRS, an issuer may post the information return to its public website.

The information contained in the attached Form 8937 and this Appendix A thereto is intended to satisfy the requirements of public reporting under Section 6045B of the Code and Sections 1.6045B-l(a)(3) and (b)(4) of the Regulations by GUESS. The information contained in this notice is intended to provide only a general summary of certain U.S. federal income tax consequences of the conversion rate adjustment and is not intended to be a complete analysis or description of all potential U.S. federal income tax consequences of the conversion rate adjustment. You should consult your own tax advisor to determine the particular federal, state, local, or foreign income, reporting or other tax consequences of the conversion rate adjustment to you.

Line 14-Description of Organizational Action	On the Record Date, each shareholder of common stock of GUESS that was listed as a holder of record became entitled to a cash dividend with respect to its common stock. Pursuant to Section 10.05(d) of the indenture, the conversion rate on the 3.75% Senior Convertible Notes due 2028 (the "Convertible Notes") was increased on the Ex-Dividend Date to take into account such cash dividend. Such adjustment to the conversion ratio is treated as a deemed distribution of property to the holders of the Convertible Notes to which section 301 of the Code applies by reason of sections 305(b)(2) and 305(c).
Line 15 – Quantitative Effect of	Because there was a cash dividend declared
Organizational Action	and paid with respect to common stock and a corresponding increase in the conversion rate on the Convertible Notes, such increase in

	conversion rate of the Convertible Notes
	constitutes a deemed distribution of common
	stock to the holders of the Convertible Notes
	to which section 301 applies. GUESS
	expects that it will have sufficient current or
	accumulated earnings and profits to treat the
	deemed distribution of property to the holders
	of the Convertible Notes as a dividend for
	U.S. federal income tax purposes. The
	holders of the Convertible Notes are required
	to include the dividend in gross income for
	U.S. federal income tax purposes and increase
	the basis of the Convertible Notes by the fair
	market value of the deemed distribution.
	Therefore, as a result of the increase in the
	conversion ratio of the Convertible Notes,
	each holder of a Convertible Note is required
	to include \$3.10 in gross income as a
	dividend per \$1,000 face amount of
	Convertible Notes and increase the basis in
	such Convertible Notes by the same amount.
Line 16-Calculation of the Change in Basis	Sample Calculation: A holder of a
	Convertible Note has \$1,000 basis in a \$1,000
	Convertible Note. A holder of a Convertible
	Note will increase its basis in such
	Convertible Note by \$3.10 as a result of the
	inclusion of the dividend in gross income for
	U.S. federal income tax purposes.
1' 17 0 1 0 .' 11 W1' 1 7	G : 205(1)(2) 205(1) 201(1) 21(1)
Line 17 – Code Sections Upon Which Tax	Sections 305(b)(2), 305(c), 301(c), 316 and
Treatment is Based	301(d) of the Code
Line 18–Recognition of any Resulting Loss	This is not a loss transaction.
Line 10 – Recognition of any Resulting Loss	This is not a loss transaction.
Line 19-Reportable Tax Year	The reportable tax year is 2023 for taxpayer
	reporting taxable income on a calendar year
	basis.