Amended

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 GASLOG LTD			2 Issuer's employer identification number (EIN) 98-1248513
3 Name of contact for additional information PHIL CORBETT	4 Telephone No. of contact +44 (0) 203 388 3116		5 Email address of contact IR@GASLOGLTD.COM
6 Number and street (or P.O. box if mail is not delivered to street address) of contact GILDO PASTOR CENTER, 7 RUE DU GABIAN			7 City, town, or post office, state, and ZIP code of contact MONTE CARLO, MC 98000 MONACO
8 Date of action 03/14/2019	9 Classification and description COMMON UNITS		
10 CUSIP number G37585109	11 Serial number(s)	12 Ticker symbol GLOG	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 ► A CASH DISTRIBUTION WAS PAID TO HOLDERS OF GASLOG LTD'S COMMON UNITS ON 03/14/2019. THE 03/14/2019 PAYMENT TOTALED $12,129,187 ON 80,861,246 UNITS. GASLOG LTD DID NOT HAVE CURRENT OR ACCUMULATED EARNINGS FOR THE 2019 TAX YEAR. THEREFORE, THE 03/14/2019 DISTRIBUTION SHOULD REDUCE THE BASIS OF THE OUTSTANDING GASLOG LTD COMMON UNITS FOR THE 2019 TAX YEAR.

THIS IS AN AMENDMENT TO THE FORM 8937 PREVIOUSLY POSTED ON GASLOG LTD'S WEBSITE.

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 BASIS OF COMMON UNITS MUST BE REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2019. COMMON UNITHOLDERS WHO RECEIVED THE 03/14/2019 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY $0.15000 PER UNIT.

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 03/14/2019 DISTRIBUTION AMOUNT WAS $0.150000 PER OUTSTANDING GASLOG LTD COMMON UNIT. THE ADJUSTED TAX BASIS OF EACH SHARE OF GASLOG LTD COMMON UNITS IS THEREFORE TO BE REDUCED BY $0.150000 SHOULD THE ABOVE REDUCTION EXCEED THE AMOUNT OF ADJUSTED BASIS, THE EXCESS IS TO BE TREATED AS A CAPITAL GAIN.

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ PURSUANT TO IRC SECTION 301(c)(1). THE PORTION OF THE DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED IN IRC SECTION 316), IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301 (c)(2), THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND, SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED TAX BASIS OF THE UNITHOLDERS. TO THE EXTENT DISTRIBUTION WHICH IS NOT A DIVIDEND EXCEEDS BASIS, THAT PORTION SHOULD BE A CAPITAL GAIN PURSUANT TO IRS SECTION 301(c)(3).

18 Can any resulting loss be recognized? ▶ NOT APPLICABLE

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR (I.E. 2019) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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 ▶ A Maxwell Date ▶ 01/30/2020

Print your name ▶ ALASTAIR MAXWELL Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
NICHOLAS VENTEN		1/28/2020		P01588572
Firm's name ▶ ERNST & YOUNG US LLP			Firm's EIN ▶	34-6565596
Firm's address ▶ ONE JERICHO PLAZA STE 105, JERICHO, NY 11753			Phone no.	516-336-0100

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact GILDO PASTOR CENTER, 7 RUE DU GABIAN		7 City, town, or post office, state, and ZIP code of contact MONTE CARLO, MC 98000 MONACO
8 Date of action 05/23/2019	9 Classification and description COMMON UNITS	

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
G37585109		GLOG	

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 ▶ A CASH DISTRIBUTION WAS PAID TO HOLDERS OF GASLOG LTD'S COMMON UNITS ON 05/23/2019. THE 05/23/2019 PAYMENT TOTALED $12,128,619 ON 80,857,462 UNITS. GASLOG LTD DID NOT HAVE CURRENT OR ACCUMULATED EARNINGS FOR THE 2019 TAX YEAR. THEREFORE, THE 05/23/2019 DISTRIBUTION SHOULD REDUCE THE BASIS OF THE OUTSTANDING GASLOG LTD COMMON UNITS FOR THE 2019 TAX YEAR.

THIS IS AN AMENDMENT TO THE FORM 8937 PREVIOUSLY POSTED ON GASLOG LTD'S WEBSITE.

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 BASIS OF COMMON UNITS MUST BE REDUCED BY 100% OF THE TOTAL DISTRIBUTIONS RECEIVED DURING 2019. COMMON UNITHOLDERS WHO RECEIVED THE 05/23/2019 DISTRIBUTION MUST REDUCE THE BASIS IN THEIR UNITS BY $0.15000 PER UNIT.

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 05/23/2019 DISTRIBUTION AMOUNT WAS $0.150000 PER OUTSTANDING GASLOG LTD COMMON UNIT. THE ADJUSTED TAX BASIS OF EACH SHARE OF GASLOG LTD COMMON UNITS IS THEREFORE TO BE REDUCED BY $0.150000 SHOULD THE ABOVE REDUCTION EXCEED THE AMOUNT OF ADJUSTED BASIS, THE EXCESS IS TO BE TREATED AS A CAPITAL GAIN.

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ PURSUANT TO IRC SECTION 301(c)(1). THE PORTION OF THE DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED IN IRC SECTION 316), IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301 (c)(2), THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND, SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED TAX BASIS OF THE UNITHOLDERS. TO THE EXTENT DISTRIBUTION WHICH IS NOT A DIVIDEND EXCEEDS BASIS, THAT PORTION SHOULD BE A CAPITAL GAIN PURSUANT TO IRS SECTION 301(c)(3).

18 Can any resulting loss be recognized? ▶ NOT APPLICABLE

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE UNITHOLDER'S TAX YEAR (I.E. 2019) WHICH INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. UNITHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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Signature ▶ [signature] Date ▶ 01/30/2020

Print your name ▶ ALASTAIR MAXWELL Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	NICHOLAS VENTEN	[signature]	1/28/2020		P01588572
	Firm's name ▶ ERNST & YOUNG US LLP			Firm's EIN ▶	34-6565596
	Firm's address ▶ ONE JERICHO PLAZA STE 105, JERICHO, NY 11753			Phone no.	516-336-0100

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact GILDO PASTOR CENTER, 7 RUE DU GABIAN			7 City, town, or post office, state, and ZIP code of contact MONTE CARLO, MC 98000 MONACO
8 Date of action 08/22/2019	9 Classification and description COMMON UNITS		
10 CUSIP number G37585109	11 Serial number(s)	12 Ticker symbol GLOG	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 ▶ A CASH DISTRIBUTION WAS PAID TO HOLDERS OF GASLOG LTD'S COMMON UNITS ON 08/22/2019. THE 08/22/2019 PAYMENT TOTALED $12,129,203 ON 80,861,350 UNITS. GASLOG LTD DID NOT HAVE CURRENT OR ACCUMULATED EARNINGS FOR THE 2019 TAX YEAR. THEREFORE, THE 08/22/2019 DISTRIBUTION SHOULD REDUCE THE BASIS OF THE OUTSTANDING GASLOG LTD COMMON UNITS FOR THE 2019 TAX YEAR.

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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 08/22/2019 DISTRIBUTION AMOUNT WAS $0.150000 PER OUTSTANDING GASLOG LTD COMMON UNIT. THE ADJUSTED TAX BASIS OF EACH SHARE OF GASLOG LTD COMMON UNITS IS THEREFORE TO BE REDUCED BY $0.150000 SHOULD THE ABOVE REDUCTION EXCEED THE AMOUNT OF ADJUSTED BASIS, THE EXCESS IS TO BE TREATED AS A CAPITAL GAIN.

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Signature ▶ AMaxwell Date ▶ 01/30/2020

Print your name ▶ ALASTAIR MAXWELL Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	NICHOLAS VENTEN		1/28/2020		P01588572
	Firm's name ▶ ERNST & YOUNG US LLP			Firm's EIN ▶	34-6565596
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8 Date of action 11/21/2019	9 Classification and description COMMON UNITS		
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Signature ▶ AMaxwell Date ▶ 01/30/2020

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Paid Preparer Use Only				
Print/Type preparer's name: NICHOLAS VENTEN	Preparer's signature: N Venten	Date: 1/28/2020	Check ☐ if self-employed	PTIN: P01588572
Firm's name ▶ ERNST & YOUNG US LLP			Firm's EIN ▶ 34-6565596	
Firm's address ▶ ONE JERICHO PLAZA STE 105, JERICHO, NY 11753			Phone no. 516-336-0100	