

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>GASLOG LTD C/O GASLOG LNG SERVICES LTD.</u>		2 Issuer's employer identification number (EIN) <u>98-1248513</u>	
3 Name of contact for additional information <u>ALEXANDER PAPADIMITRIOU</u>	4 Telephone No. of contact <u>+30 210220 9458</u>	5 Email address of contact <u>IR@GASLOGLTD.COM</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>69 AKTI MIAOULI</u>		7 City, town, or post office, state, and ZIP code of contact <u>18537 PIRAEUS GREECE</u>	
8 Date of action <u>07/01/2022</u>		9 Classification and description <u>PREFERRED UNITS</u>	
10 CUSIP number <u>G37585109</u>	11 Serial number(s)	12 Ticker symbol <u>GLOG</u>	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 PREFERRED UNITS ON 07/01/2022. THE 07/01/2022 PAYMENT TOTALED \$2,515,625 ON 4,600,000 UNITS. GASLOG LTD HAD SUFFICIENT CURRENT OR ACCUMULATED EARNINGS FOR THE 2022 TAX YEAR. THEREFORE, THE 07/01/2022 DISTRIBUTION SHOULD BE TREATED AS A DIVIDEND FOR THE 2022 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 ▶ NOT APPLICABLE

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 ▶ NOT APPLICABLE

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. THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND, SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE UNITHOLDERS. TO THE EXTENT OF THE DISTRIBUTION THAT IS NOT A DIVIDEND EXCEEDS THE BASIS, THAT PORTION SHOULD BE A CAPITAL GAIN PURSUANT TO IRC 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. 2022) 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.**

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.

Sign Here
Signature ►  Date ► **02/09/2023**

Print your name ► **ACHILLEAS TASIOULAS** Title ► **CHIEF FINANCIAL OFFICER**

Paid Preparer Use Only	Print/Type preparer's name NICHOLAS VENTEN	Preparer's signature 	Date 02/07/2023	Check <input type="checkbox"/> if self-employed	PTIN P01588572
	Firm's name ► ERNST & YOUNG US LLP	Firm's EIN ► 34-6565596		Phone no. 516-336-0100	
	Firm's address ► ONE JERICO PLAZA STE 105, JERICO, NY 11753				