

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name GASLOG LTD C/O GASLOG LNG SERVICES LTD.		2 Issuer's employer identification number (EIN) 98-1248513	
3 Name of contact for additional information ALEXANDER PAPADIMITRIOU	4 Telephone No. of contact +30 210220 9458	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 69 AKTI MIAOULI		7 City, town, or post office, state, and ZIP code of contact 18537 PIRAEUS GREECE	
8 Date of action 03/01/2022	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 03/01/2022. THE 03/01/2022 PAYMENT TOTALED \$14,308,359 ON 95,389,062 UNITS. GASLOG LTD DID NOT HAVE SUFFICIENT CURRENT OR ACCUMULATED EARNINGS FOR THE 2022 TAX YEAR. THEREFORE, A PORTION OF THE 03/01/2022 DISTRIBUTION IS TREATED AS A NON-DIVIDEND DISTRIBUTION AND SHOULD REDUCE THE BASIS OF THE OUTSTANDING GASLOG LTD COMMON UNITS 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 ▶ **THE BASIS OF GASLOG LTD COMMON UNITHOLDERS MUST BE REDUCED BY 40.61952% OF THE \$0.150000 DISTRIBUTION PER COMMON UNIT. COMMON UNITHOLDERS WHO RECEIVED THE 03/01/2022 DISTRIBUTIONS MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.150000 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 03/01/2022 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 40.61952% OF \$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. 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 02/06/2023	Check <input type="checkbox"/> if self-employed	PTIN P01588572
	Firm's name ► ERNST & YOUNG US LLP			Firm's EIN ► 34-6565596	
	Firm's address ► ONE JERICO PLAZA STE 105, JERICO, NY 11753			Phone no. 516-336-0100	