

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
GASLOG LTD C/O GASLOG LNG SERVICES LTD.		98-1248513	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
JOSEPH NELSON	+1 (212) 223-0643	IR@GASLOGLTD.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
69 AKTI MIAOULI		18537 PIRAEUS GREECE	
8 Date of action		9 Classification and description	
10/01/2021		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 10/01/2021. THE 10/01/2021 PAYMENT TOTALED \$9,538,906 ON 95,389,062 UNITS. GASLOG LTD DID NOT HAVE SUFFICIENT CURRENT OR ACCUMULATED EARNINGS FOR THE 2021 TAX YEAR. THEREFORE, THE 10/01/2021 DISTRIBUTION SHOULD REDUCE THE BASIS OF THE OUTSTANDING GASLOG LTD COMMON UNITS FOR THE 2021 TAX YEAR.

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 100% OF THE \$0.100000 DISTRIBUTION PER COMMON UNIT. COMMON UNITHOLDERS WHO RECEIVED THE 10/01/2021 DISTRIBUTIONS MUST REDUCE THE BASIS IN THEIR UNITS BY \$0.100000 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 10/01/2021 DISTRIBUTION AMOUNT WAS \$0.100000 PER OUTSTANDING GASLOG LTD COMMON UNIT. THE ADJUSTED TAX BASIS OF EACH SHARE OF GASLOG LTD COMMON UNITS IS THEREFORE TO BE REDUCED BY \$0.100000. 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. 2021) 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 ► _____

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	NICHOLAS VENTEN		01/15/2022		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					