

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Golar LNG Limited		98-0518579	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Stuart Buchanan	+44 20 7063 7900	golarlng@golar.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	
2nd Floor, 9 Par-la-Ville Road		Hamilton HM 11 Bermuda	
8 Date of action	9 Classification and description		
August 26, 2025	2.75% Convertible Senior Notes due 2030		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
38046YAC5		GLNG	

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 ► See attached

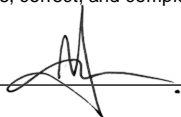
15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See attached

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 ► See attached

Part II Organizational Action *(continued)*17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attached18 Can any resulting loss be recognized? ▶ See attached19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached**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 ▶



Date ▶ 7 October

Print your name ▶

Mi Hong Yoon

Title ▶ Director

**Paid
Preparer
Use Only**

Print/Type preparer's name

Susan McKilligan

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

P01491547

Firm's name ▶ PricewaterhouseCoopers LLP

Firm's EIN ▶ 98-0189320

Firm's address ▶ 1400-250 Howe Street, Vancouver, BC V6C3S7

Phone no. 604 806 7000

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

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

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**ATTACHMENT TO IRS FORM 8937
REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES**

On September 2, 2025 (the “Conversion Rate Adjustment Date”), an increase in the conversion rate of the 2.75% Convertible Senior Notes due 2030 (the “Convertible Notes”) was made in connection with the payment of the Cash Dividends (defined below) to shareholders of common shares of Golar LNG Limited (“GLNG”). The increase in the conversion rate of the Convertible Notes results in 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 if a corporation issues a cash dividend with respect to shares that results in a conversion rate adjustment on a convertible debt instrument that is treated as a deemed distribution under sections 305(b)(2) and 305(c) of the Code, an information return (i.e., this Form 8937) must be filed with the Internal Revenue Service (the “IRS”) describing, among other things, the action’s quantitative effect. As an alternative to filing the information return with the IRS, an issuer may post the information return to its public website.

The information contained in Form 8937 and this attachment is intended to satisfy the requirements of public reporting under section 6045B of the Code and sections 1.6045B-1(a)(3) and (b)(4) of the Regulations by GLNG. The information in Form 8937 and this attachment 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. Each holder of the Convertible Notes is urged to consult its own tax advisor regarding the consequences of the transactions described including the impact on tax basis.

Form 8937, Part II, Line 14

GLNG declared a distribution of \$0.25 per common share, payable on September 2, 2025, with a record date and ex-dividend date of August 26, 2025. Effective immediately after the opening of business on the ex-dividend date of August 26, 2025, the conversion rate of the Convertible Notes was adjusted, resulting in deemed distributions to holders of the Convertible Notes.

Form 8937, Part II, Line 15

Because there were cash dividends declared and paid with respect to common shares and a corresponding increase in the conversion rate on the Convertible Notes, such increase in

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the conversion rate results in a deemed distribution of common shares to the holders of the Convertible Notes to which section 301 of the Code applies. GLNG expects that it will have sufficient current and 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 deemed distribution 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 rate of the Convertible Notes, each holder of a Convertible Note is required to include \$4.34 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 with respect to the conversion rate adjustment.

Form 8937, Part II, Line 16

The tax basis adjustment of \$4.34 per \$1,000 face amount of Convertible Notes held was determined as follows:

$$\$4.34 = (\$44.27 - \$0.25) \times (17.4821 - 17.3834)$$

Where:

17.4821 = the conversion rate in effect immediately after the opening of business on August 26, 2025

17.3834 = the conversion rate in effect immediately before the opening of business on August 26, 2025

\$44.27 = the last reported sales price per GLNG common shares on August 25, 2025, the trading day immediately before the ex-dividend date for the cash dividend paid on September 2, 2025

\$0.25 = the amount of the cash dividend paid on September 2, 2025 per GLNG common share

Form 8937, Part II, Line 17

Sections 305(b)(2), 305(c) 301(c), 316 and 301(d) of the Code.

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Form 8937, Part II, Line 18

This is not a loss transaction.

Form 8937, Part II, Line 19

The reportable tax year is 2025 for a taxpayer reporting taxable income on a calendar year basis.