

Part II **Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►
IRC Sections 301(c) and 316.

18 Can any resulting loss be recognized? ►

For U.S. federal income tax purposes, the distributions will not result in any tax losses for any common shareholder.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

See attached statement.

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 ►

Title ►

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if **PTIN**

self-employed P01491547

Firm's name: PricewaterhouseCoopers LLP

Firm's EIN ► 98-189320

Firm's name **PriceWaterhouseCoopers LLP**

Firm's EIN ► 98 189320

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.

Attachment to Form 8937**Report of Organizational Actions Affecting Basis of Securities**

Issuer: Himalaya Shipping Ltd.
EIN: N/A

Part I, Items 9,
 10 and 12 Common Shares
 CUSIP # - G4660A103
 Ticker Symbol - HSHP

Part II, Item 14 During the year ended December 31, 2025, Himalaya Shipping Ltd. ("Himalaya") paid the following cash distributions to the common shareholders on the dates of record:

	Date of Record	Amount per Share	Date Paid
Common Shares	January 21, 2025	\$0.00500	February 5, 2025
	February 21, 2025	\$0.00500	March 5, 2025
	March 19, 2025	\$0.00500	April 22, 2025
	April 15, 2025	\$0.04000	May 2, 2025
	May 20, 2025	\$0.02500	June 3, 2025
	June 18, 2025	\$0.03000	July 3, 2025
	July 21, 2025	\$0.05000	August 5, 2025
	August 19, 2025	\$0.04000	August 29, 2025
	September 16, 2025	\$0.10000	September 25, 2025
	October 20, 2025	\$0.10000	October 28, 2025
	November 17, 2025	\$0.07000	November 24, 2025
	December 15, 2025	\$0.10000	December 23, 2025

Part II, Item 15 Dividends paid in excess of the current and accumulated earnings and profits of a corporation reduce the basis of the shares of the corporation pursuant to Internal Revenue Code §301(c)(2) and §316(a).

Based on the current and accumulated earnings and profits of Himalaya, a portion of the distributions paid per share as of the dates of record should reduce the basis of each common shareholder as follows:

Common Shares	\$0.005 per Common Share for holders on January 21, 2025
	\$0.005 per Common Share for holders on February 21, 2025
	\$0.005 per Common Share for holders on March 19, 2025
	\$0.04 per Common Share for holders on April 15, 2025
	\$0.025 per Common Share for holders on May 20, 2025
	\$0.03 per Common Share for holders on June 18, 2025
	\$0.05 per Common Share for holders on July 21, 2025
	\$0.04 per Common Share for holders on August 19, 2025
	\$0.1 per Common Share for holders on September 16, 2025
	\$0.1 per Common Share for holders on October 20, 2025
	\$0.07 per Common Share for holders on November 17, 2025
	\$0.1 per Common Share for holders on December 15, 2025

Part II, Items 16 & 19 The reportable tax year is 2025. Shareholders as of the following dates of record should reduce the basis of each share held on those dates by the following amounts per share:

Common Shares	\$0.005 per Common Share for holders on January 21, 2025
	\$0.005 per Common Share for holders on February 21, 2025
	\$0.005 per Common Share for holders on March 19, 2025
	\$0.04 per Common Share for holders on April 15, 2025
	\$0.025 per Common Share for holders on May 20, 2025
	\$0.03 per Common Share for holders on June 18, 2025
	\$0.05 per Common Share for holders on July 21, 2025
	\$0.04 per Common Share for holders on August 19, 2025
	\$0.1 per Common Share for holders on September 16, 2025
	\$0.1 per Common Share for holders on October 20, 2025
	\$0.07 per Common Share for holders on November 17, 2025
	\$0.1 per Common Share for holders on December 15, 2025

The reduction in basis is cumulative such that a shareholder who was the shareholder of record for all distributions would be required to reduce its basis by a total of \$0.57000 per share.