

US Tax Information

Distributions we pay to U.S. unitholders will be treated as a dividend for U.S. federal income tax purposes to the extent the distributions come from earnings and profits (E&P) and as a non-dividend distribution or a return of capital (ROC) to the extent the distributions exceed E&P.

Distributions we pay to a non-U.S. unitholder will not be subject to U.S. federal income tax or withholding tax if the non-U.S. unitholder is not engaged in a U.S. trade or business.

For more detailed tax commentary, please refer to the most recent 20-F for Global Ship Lease, Inc. (the Company).

The chart below describes the total distributions made by the Company in 2023 and the reporting of such distributions on United States Internal Revenue Service (IRS) Form 1099.

Please note that the determination of whether these distributions constitute a dividend from E&P or a ROC is not made for U.S. federal income tax purposes until the end of the fiscal year. If you are a U.S. unitholder and you received an IRS Form 1099 that does not set forth such amounts, you should contact your broker or tax advisor.

Holdings are directed to consult their own tax advisors to determine the appropriate tax treatment with respect to the distributions.

Class A Common Shares

Record Date	Total Distribution	Amount Reported as a Qualified Dividend in Item 1 (b) of Form 1099	% Reported as a Qualified Dividend in Item 1 (b) of Form 1099	Amount Reported as a Non-dividend distribution in Item 3 of Form 1099	% Reported as a Non-dividend Distribution in Item 3 of Form 1099
02/22/2023	\$13,350,630	\$13,309,145	100.0%	\$0	0%
05/24/2023	\$13,340,216	\$13,236,689	100%	\$0	0%
08/23/2023	\$13,300,039	\$13,267,316	100%	\$0	0%
11/24/2023	\$13,257,779	\$13,198,599	100%	\$0	0%

GSL 8.75% Series B Perpetual Preferred Shares

Record Date	Total Distribution	Amount Reported as a Qualified Dividend in Item 1 (b) of Form 1099	% Reported as a Qualified Dividend in Item 1 (b) of Form 1099	Amount Reported as a Non-dividend distribution in Item 3 of Form 1099	% Reported as a Non-dividend Distribution in Item 3 of Form 1099
03/27/2023	\$2,383,932	\$2,383,932	100.0%	\$0	0%
06/26/2023	\$2,383,932	\$2,383,932	100.0%	\$0	0%
09/25/2023	\$2,383,932	\$2,383,932	100.0%	\$0	0%
12/21/2023	\$2,383,932	\$2,383,932	100.0%	\$0	0%

Form 8937 is not applicable for 2022, and 2023 as 100% of distributions are treated as dividends, rather than as a return of capital.