## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name DHT HOLDINGS, INC. 98-0497420 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact LAILA HALVORSEN +47 984 39 935 CH@DHTANKERS.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 CLARENDON HOUSE, 2, CHURCH STREET HAMILTON HM 11, BERMUDA 8 Date of action 9 Classification and description 2/24/2023, 5/25/2023, 8/30/2023, 11/28/2023 CASH DISTRIBUTIONS TO SHAREHOLDERS 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) NYSE: DHT Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for SEE ATTACHED. 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. 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 I		Organizational Action (continued	d)						
<b>17</b> Li	st the	applicable Internal Revenue Code sectio	n(s) and subsection(s)	upon which the tax tr	reatment is based >	•			
SEE AT			.,	•					
<b>18</b> C	an anv	resulting loss be recognized? ▶							
SEE AT									
<u> </u>	.,,,,,,								
		any other information necessary to imple	ement the adjustment,	such as the reportab	le tax year ►				
SEE AT	TACE	IED.							
		r penalties of perjury, I declare that I have exa							
	belief	lief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.							
Sign		1 - 11 1							
Here	Signa	iture Lowb Hollon	sen		Date ► 2/27/2024				
Paid	Print	your name ► LAILA HALVORSEN  Print/Type preparer's name	Preparer's signature		Title ► CFO Date	Observation of PTIN			
		LARRY FEIBEL	opa. o. o oignaturo	Lawren Fro	2/23/2024	Check if self-employed P00446889			
Prepa		Firm's name ► ANCHIN, BLOCK & A	NCHIN LLP			Firm's EIN ► 13-0436940			
Use C	nly	Firm's address ► 3 TIMES SQUARE, N				Phone no. 212-840-3456			
Send Fo	orm 89	37 (including accompanying statements)		Treasury, Internal Re	venue Service, Ogo	•			

## **DHT FORM 8937 – 2023 DISTRIBUTIONS**

LINE 14. Describe the organization action and, if applicable, the date of the action or the date against which stockholders' ownership is measured for the action.

In 2023, DHT Holdings, Inc. ('DHT') paid out pro-rata cash distributions to its shareholders. DHT had current year earnings and profits ('E&P') but an accumulated deficit in E&P for U.S. tax purposes in 2023 and, as a result, a partial amount of the distributions are taxable as dividends. Please consult your tax advisor to determine the taxable status of the remainder of your distributions as a return of capital or capital gain.

The distributions made in 2023 are as follows:

Payment	Record Date	Common Stock	Qualified	Return of
Date		Distribution	Dividend	Capital
2/24/2023	2/17/2023	\$0.3800	\$0.328	\$0.052
5/25/2023	5/18/2023	\$0.2300	\$0.199	\$0.031
8/30/2023	8/23/2023	\$0.3500	\$0.303	\$0.047
11/28/2023	11/21/2023	\$0.1900	\$0.164	\$0.026

Line 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.

Each holder of common stock will reduce his or her adjusted basis in his or her common stock until his or her basis is zero. Any distribution or partial distribution that reduces the basis beyond zero may be considered a capital gain. Please consult your tax advisor to determine the taxability of these distributions. See the breakdown in Line 14 above for the amount of the distributions per share.

Line 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.

For the fiscal year 2023, the company reported current year earnings and profits amounting to \$161,353,400. However, the total distributions made to shareholders during the same period were \$186,672,300. This results in \$161,353,400 of taxable dividends and a distribution amount exceeding our current year earnings and profits by approximately \$25,318,900.

As a consequence, this excess amount of \$25,318,900 may be considered as a return of capital or capital gain to our shareholders, affecting the tax basis of their investment in our securities. The exact impact on the basis will vary depending on each shareholder's individual situation.

To provide a per-share breakdown, \$0.1561 per share was the portion of the distribution in excess of current year profits, which is derived from the total excess distribution divided by the weighted average shares outstanding shares for 2023.

Shareholders should note that this portion of the distribution may be treated either as a return

of capital or as a capital gain, depending on the individual's basis in their stock. A return of capital reduces the shareholder's basis in the stock, potentially leading to a larger capital gain or a smaller capital loss on future disposition of the stock. If the distribution exceeds the shareholder's basis, then it may be treated as a capital gain.

It is advised that shareholders consult with their tax advisors for a precise assessment of the tax implications based on their personal circumstances and investment history in our company's securities.

Line 17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Section 301(c)(1).

Line 18. Can any resulting loss be recognized?

No.

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

The reportable tax year for the cash distributions is 2023.