

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name KOSMOS ENERGY LTD.		2 Issuer's employer identification number (EIN) 98-0686001	
3 Name of contact for additional information DAVID WILLIAMS	4 Telephone No. of contact 214-445-9600	5 Email address of contact DWILLIAMS@KOSMOSENERGY.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 8176 PARK LN SUITE 500		7 City, town, or post office, state, and ZIP code of contact DALLAS, TX 75231	
8 Date of action 3/26/2020		9 Classification and description COMMON STOCK NON-DIVIDEND CASH DISTRIBUTION	
10 CUSIP number 500688106	11 Serial number(s) N/A	12 Ticker symbol KOS	13 Account number(s) N/A

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 ▶ **THE COMPANY PAID A CASH NON-DIVIDEND DISTRIBUTION ON 3/26/2020. THE ENTIRE DISTRIBUTION IS IN EXCESS OF THE COMPANY'S ESTIMATED CURRENT AND ACCUMULATED EARNINGS AND PROFITS AS OF 12/31/2020.**

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 NON-DIVIDEND DISTRIBUTION WILL REDUCE THE TAX BASIS OF EACH SHARE OF COMMON STOCK ISSUED BY KOSMOS ENERGY LTD., THAT WAS OUTSTANDING AT THE TIME OF THE DISTRIBUTION BY \$0.0452 PER SHARE. IF THE NON-DIVIDEND DISTRIBUTION EXCEEDS THE SHAREHOLDER'S TAX BASIS IN ANY SHARES, THE EXCESS SHOULD BE TREATED AS A CAPITAL GAIN. EACH SHAREHOLDER IS ADVISED TO CONSULT HIS/HER TAX ADVISOR REGARDING THE TAX TREATMENT OF THE DISTRIBUTION.**

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 NON-DIVIDEND DISTRIBUTION WILL REDUCE THE TAX BASIS OF EACH SHARE OF COMMON STOCK ISSUED BY KOSMOS ENERGY LTD., THAT WAS OUTSTANDING AT THE TIME OF THE DISTRIBUTION BY \$0.0452 PER SHARE. IF THE NON-DIVIDEND DISTRIBUTION EXCEEDS THE SHAREHOLDER'S TAX BASIS IN ANY SHARES, THE EXCESS SHOULD BE TREATED AS A CAPITAL GAIN. EACH SHAREHOLDER IS ADVISED TO CONSULT HIS/HER TAX ADVISOR REGARDING THE TAX TREATMENT OF THE DISTRIBUTION.**


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 SECTION 301(c)(2)**

18 Can any resulting loss be recognized? ▶ **N/A**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **FOR TAX YEARS ENDING ON OR INCLUDING 3/26/2020.**

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 ▶ 5/3/2021

Print your name ▶ **Ronald Glass** Title ▶ **VP & CAO**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			