Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting Issuer					
1 Issuer's name	2 Issuer's employer identification number (EIN)				
Globus Maritime Limited		66-0757368			
3 Name of contact for additional information					
Olga Lambrianidou +30 210 960 8300		corporatesecretary@globusmaritime.gr			
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			
128 Vouliagmenis Ave 8 Date of action	Glyfada Attica Greece 16674				
b Date of action	9 Classification and description				
October 15, 2018	Common shares of stock				
10 CUSIP number 11 Serial number(s) 12 Ticker symbol		13 Account number(s)			
Y27265407	GLBS				
Part II Organizational Action Atta	ch additional statements if needed. See	e back of form for additional questions.			
=		against which shareholders' ownership is measured for			
		reverse stock split pursuant to which the Company's			
		s in a ratio of 10 to 1. No fractional shares were issued			
in the reverse stock split; instead, shareholde	ers who surrendered old common shares	received a cash payment in lieu of fractional shares.			
_	_				
share or as a percentage of old basis > T	he reverse stock split should be classified ction 358(a)(1) the aggregate tax basis of	y in the hands of a U.S. taxpayer as an adjustment per d as a recapitalization under Section 368(a)(1)(E) of the the new common shares received by a shareholder r held in the old shares, less any amounts			
attributable to fractional shares.					
	<u> </u>				
-	pasis and the data that supports the calcula is of the new common shares received by	tion, such as the market values of securities and the y a shareholder in the reverse stock split			
should be equal to the aggregate basis that such shareholder held in the old shares, less any amounts attributable to fractional shares.					
		<u> </u>			
		<u> </u>			

Part	<u> </u>	Organizational Action (continued)		
		applicable Internal Revenue Code section(s) and subsection(s) upon whic	h the tax treatment is based ▶	> 368(a)(1)(E), 354(a)(1),
358(a)(1), 302	<u></u>		
	_			
	_			
		resulting loss be recognized? ► Cash payments received by a shareh		
		such fractional share had been issued pursuant to the reverse stock s		
cash sh	<u>ould i</u>	not be classified as "boot" under IRC Section 356, and shareholders s	should be able to recognize	a loss, so long as the deemed_
redempt	tion is	s not treated as a distribution of property under IRC Section 302(d).		
-				
19 Pro	ovide	any other information necessary to implement the adjustment, such as the	e reportable tax year ▶ Repor	rtable tax year is 2018.
		r penalties of perjury, I declare that I have examined this return, including accompa, it is true, correct, and complete. Declaration of preparer (other than officer) is based		
Sign Here		NA	- 101	15/17
.1016	Signa		Date ►	
	Print	your name ► Olqa Lambrianidou		Secretary
Paid		Print/Type preparer's name Preparer's signature	Date	Check if PTIN
Prepa	rer	Daniel Pilarski		self-employed P01481670
Use C		Firm's name ► Watson Farley & Williams LLP		Firm's EIN ▶ 13-3551561
	· · · · y	Firm's address ► 250 West 55th St., New York, NY 10019		Phone no. 212-922-2200
Send Fo	rm 89	137 (including accompanying statements) to: Department of the Treasury, I	nternal Revenue Service, Ogo	