

TAX FILING

Hoegh LNG Partners LP (“HMLP”) has elected to be treated as a C-Corporation for U.S. federal income tax purposes (our investors receive a Form 1099 and not a Schedule K-1)

Distributions we pay to U.S. unitholders will be treated as an ordinary dividend for U.S. federal income tax purposes to the extent the distributions come from earnings and profits (“E&P”) and as a nondividend 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.

The chart below describes the total distributions made by HMLP in 2025 and the reporting of such distributions on 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 a Form 1099 that does not set forth such amounts, you should contact your broker or tax advisor.

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

SERIES A PREFERRED UNITS

Record Date	Total Distribution	Amount Reported as an Ordinary Dividend in Item 1(a) of Form 1099	% Reported as an Ordinary Dividend in Item 1(a) of Form 1099	Amount Reported as a Nondividend distribution in Item 3 of Form 1099	% Reported as a Nondividend Distribution in Item 3 of Form 1099
February 10, 2025	\$3,876,975	\$3,876,975	100.00%	\$0.00	0.00%
May 8, 2025	\$3,876,975	\$3,876,975	100.00%	\$0.00	0.00%
August 8, 2025	\$3,876,975	\$3,876,975	100.00%	\$0.00	0.00%
November 20, 2025	\$3,113,548	\$3,113,548	100.00%	\$0.00	0.00%

REPURCHASE OF SERIES A PREFERRED UNITS

The repurchase of Series A preferred units in exchange of cash shall be treated as a redemption transaction from a U.S. tax perspective.

For U.S. federal income tax purposes, a redemption transaction can be treated either as a sale or exchange of the redeemed units, or as a dividend distribution of property with respect to the redeemed units. The determination of which treatment applies depends on the specific facts and circumstances of each unitholder.

Unitholders are directed to consult their own tax advisors to determine the appropriate treatment with respect to the distribution.

[Note: The HMLP website currently has links to form 8937 posted at the bottom of the page. These links should not be changed but have not been reposted here]