

► See separate instructions.

Part I	Reporting Issuer
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1 Issuer's name		2 Issuer's employer identification number (EIN)	
New Fortress Energy Inc.		83-1482060	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Evan Schacter	914-629-1006	eschacter@newfortressenergy.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	
111 W. 19th Street, 8th Floor		New York, NY 10011	
8 Date of action		9 Classification and description	
September 11, 2026		See attached statement	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See attached statement	N/A	NFE	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 ► See attached statement

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 ► See attached statement

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 ► See attached statement

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► See attached statement

18 Can any resulting loss be recognized? ► See attached statement

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► See attached statement

**Sign
Here**

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.

Signature ►

Fred Hundt

Date ►

10/26/2026

Print your name ► **Fred Hundt**

Title ► **Interim CFO and CAO**

**Paid
Preparer
Use Only**

Print/Type preparer's name

Tanner Flood

Preparer's signature

Tanner Flood

Date

10/26/2026

Check ☐ if
self-employed

PTIN

P00854776

Firm's name ► **Alvarez and Marsal Tax, LLC**

Firm's EIN ►

20-1157630

Firm's address ► **700 Louisiana Street Suite 3300, Houston, TX, 77002**

Phone no.

281-460-8999

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Disclaimer: The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of certain transactions on the tax basis of stock or securities pursuant to the Restructuring Plans (as defined below) on September 11, 2026 (the “Effective Date”). The information contained herein does not constitute tax advice and does not purport to be complete or to describe the tax consequences that may apply to particular persons or categories of persons. You are urged to consult your own tax advisors regarding U.S. tax consequences of the transactions described herein and the impact to tax basis resulting from those transactions.

Form 8937, Part I, Lines 9 & 10:

Line 9	Line 10
Classification and Description	CUSIP Numbers
8.750% senior secured notes due 2029	U6422PAD0 644393AC4
6.500% senior secured notes due 2026	644393AB6 U6422PAC2
R-1 Revolving Credit Facility Debt	N/A
R-2 Revolving Credit Facility Debt	N/A
TLA Loan	N/A
TLB Loan	N/A
12.00% Senior Secured Notes due 2029	62909BAA5 U6510BAA0
Series I Intercompany Loans	N/A
Series II Intercompany Loans	N/A

Form 8937, Part II, Line 14

On September 11, 2026 (the “Effective Date”), New Fortress Energy Inc. (“NFE”) consummated the restructuring of its principal funded debt obligations pursuant to the restructuring plans promoted by each of two indirect subsidiaries of NFE under Part 26A of the UK Companies Act 2006 (together, the “Restructuring Plans”). The Restructuring Plans were approved by the High Court of Justice of England and Wales on June 18, 2026, and recognized by the United States Bankruptcy Court for the Southern District of New York pursuant to Chapter 15 of the US Bankruptcy Code on June 29, 2026. As a condition precedent to the implementation of the Restructuring Plans, NFE effected a reverse stock split of its Class A common stock, at a ratio of 1-for-50 (collectively, the “Reverse Stock Split”). Further discussion of the Reverse Stock Split is reported on a separately filed Form 8937.

The following were the existing claims against NFE and certain of its subsidiaries and the consideration¹ received pursuant to the Restructuring Plans (collectively, “Debt Restructurings”).

- **Legacy Notes Class:** Claimants of the \$748 million aggregate principal amount of 6.500% senior secured notes due 2026 and 8.750% senior secured notes due 2029 issued by NFE (collectively, the “Legacy Notes”) received NFE preferred stock and shares of NFE Class A common stock (collectively, the “Legacy Notes Class Consideration”) in full satisfaction of their claims (the “Legacy Notes Exchange”).
- **R-1 Class:** Claimants of the \$100 million aggregate principal amount drawn under the Revolving Credit Facility Agreement with NFE (the “R-1 Revolving Credit Facility Debt”) in exchange for (i) loans under the term loan credit facility issued by NFE (the “New NFE Term Loans”), (ii) NFE preferred stock², (iii) NFE Class A common stock, (iv) \$400 million senior secured term loans of NFE FLNG 2 Parent LLC (the “FLNG 2 Term Loans”), (v) and preferred equity of NFE FLNG 2 Parent LLC (the “FLNG 2 Preferred Equity”) (collectively, the “R-1 Class Consideration”) in full satisfaction of their claims (the “R-1 Exchange”).
- **R-2 Class:** Claimants of the \$560 million aggregate principal amount drawn under the Revolving Credit Facility Agreement with NFE (the “R-2 Revolving Credit Facility Debt”) in exchange for (i) New NFE Term Loans, (ii) NFE preferred stock³, (iii) NFE Class A common stock, (iv) FLNG 2 Term Loans, (v) FLNG 2 Preferred Equity, and (vi) stock of NFE Brazil Holdings Limited (the “RCF-2 / TLA BrazilCo Equity Pool”) ⁴ (collectively, the “R-2 Class Consideration”) in full satisfaction of their claims (the “R-2 Exchange”).
- **TLA Class:** Claimants of the \$295 million aggregate principal amount of loans under the Term Loan A Agreement (the “TLA Loan”) issued by NFE in exchange for (i) New

¹ Certain creditors received additional NFE preferred stock for joining the Restructuring Support Agreement by April 8, 2026 (the “Consent Fee”) or acquiring debt eligible for the Consent Fee. In addition, each R-1 and R-2 Revolving Credit Facility Debt lender who agreed to forbear in an amount equal to 2.0% of their debt until the Restructuring Plans become effective received additional New NFE Term Loans.

² The R-1 Revolving Credit Facility Debt lenders had the option to elect to exchange all or a portion of the NFE preferred stock (and a proportionate number of shares of NFE Class A common stock) for the right to receive (i) incremental New NFE Term Loans at a rate of 50% of the liquidation preference of the NFE preferred stock up to a cap (the “Equity-for-Debt Exchange Election”) or (ii) cash equal to 25% of the liquidation preference of the NFE preferred stock (the “NFE Preferred Stock Cash Purchase Election”) structured as a purchase of shares by Management Investors.

³ The R-2 Revolving Credit Facility Debt lenders had the option to make an Equity-for-Debt Exchange Election and NFE Preferred Stock Cash Purchase Election to exchange its NFE preferred stock (and a proportionate number of NFE Class A common stock) for incremental New NFE Term Loans or cash.

⁴ The R-2 Revolving Credit Facility Debt lenders could elect to receive cash (through the RCF-2 / TLA BrazilCo Cash Pool) in lieu of their share from the RCF-2 / TLA BrazilCo Equity Pool (the “BrazilCo Cash Pool Election”).

NFE Term Loans, (ii) NFE preferred stock⁵, (iii) NFE Class A common stock, (iv) FLNG 2 Term Loans, (v) FLNG 2 Preferred Equity, and (vi) and cash in lieu of the RCF-2 / TLA BrazilCo Equity Pool Loans⁶ (the “TLA Class Consideration”) in full satisfaction of their claims (the “TLA Exchange”).

- **TLB Class:** Claimants of the \$1.266 billion aggregate principal amount of loans under the Term Loan B Agreement issued by NFE (the “TLB Loan”) in exchange for (i) New NFE Term Loans, (ii) shares of NFE preferred stock, (iii) shares of NFE Class A common stock, (iv) FLNG 2 Term Loans, and (v) FLNG 2 Preferred Equity (the “TLB Class Consideration”) in full satisfaction of their claims (the “TLB Exchange”).
- **2029 New Notes Class:** Claimants of the \$2.730 billion aggregate principal amount of the 12.00% Senior Secured Notes due 2029 issued by NFE Financing LLC (the “2029 New Notes”) in exchange for (i) stock of NFE Brazil Holdings Limited and (ii) stock of Bradford County Holdings Limited (collectively, the “2029 New Notes Class Consideration”) in full satisfaction of their claims (the “2029 New Notes Exchange”).⁷
- **Series I and Series II Class:** The 2029 New Notes holders exchange their claims of the \$2.5 billion aggregate principal amount of the Series I and Series II Intercompany Loans for (i) shares of NFE preferred stock and (ii) shares of NFE Class A common stock (collectively, the “Series I and Series II Class Consideration”) in full satisfaction of their claims (the “Series I and Series II Exchange”).

Form 8937, Part II, Line 15

The tax treatment of the Debt Restructurings to a claimant depends on whether the applicable exchange is a tax-deferred transaction, such as a reorganization under Section 368(a)(1)(E).

⁵ The TLA lenders could make a NFE Preferred Stock Cash Purchase Election to exchange their NFE preferred stock (and a proportionate number of NFE Class A common stock) for cash.

⁶ The TLA lenders made the BrazilCo Cash Pool Election to receive cash in lieu of their shares from the RCF-2 / TLA BrazilCo Equity Pool.

⁷ Pursuant to the Restructuring Plans, the 2029 New Notes Class also received 100% of the interests of the \$2.73 billion aggregate principal amount of loans under the Credit Agreement dated as of November 22, 2024 and the Credit Agreement dated as of December 6, 2024 with NFE (collectively, the “Series I and Series II Intercompany Loans”). Pursuant to the Restructuring Plans, the Series I and Series II Intercompany Loans are exchanged for NFE preferred stock and NFE Class A common stock (see Series I and Series II Class consideration summary under Debt Restructurings for further detail).

Legacy Notes Class

If the Legacy Notes constitute “securities” within the meaning of Sections 354 and 356 and the Legacy Notes Exchange qualifies as a reorganization under Section 368(a)(1)(E), a Legacy Noteholder generally would not recognize gain on the Legacy Notes Exchange, unless the total fair market value of “boot” received exceeds the basis of the Legacy Notes.

If the Legacy Notes Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction, the Legacy Notes Exchange should be treated as a taxable transaction under Section 1001, and the Legacy Noteholders are generally expected to recognize gain or loss equal to the difference between the total fair market value of the Legacy Notes Class Consideration and the Legacy Noteholder’s tax basis in the Legacy Notes.

R-1 Class

If the R-1 Revolving Credit Facility Debt constitutes a “security” within the meaning of Sections 354 and 356 and the R-1 Exchange qualifies as a reorganization under Section 368(a)(1)(E), a R-1 Revolving Credit Facility Debt holder generally would not recognize gain on the R-1 Exchange, unless the total fair market value of “boot” received exceeds the basis of the R-1 Revolving Credit Facility Debt.

If the R-1 Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction, the R-1 Exchange should be treated as a taxable transaction under Section 1001, and the R-1 Revolving Credit Facility Debt holders are generally expected to recognize gain or loss equal to the difference between the total fair market value of the R-1 Class Consideration and the R-1 Revolving Credit Facility Debt holders tax basis in the R-1 Revolving Credit Facility Debt.

R-2 Class

If the R-2 Revolving Credit Facility Debt constitutes a “security” within the meaning of Sections 354 and 356 and the R-2 Exchange qualifies as a reorganization under Section 368(a)(1)(E), a R-2 Revolving Credit Facility Debt holder generally would not recognize gain on the R-2 Exchange, unless the total fair market value of “boot” received exceeds the basis of the R-2 Revolving Credit Facility Debt.

If the R-2 Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction, the R-2 Exchange should be treated as a taxable transaction under Section 1001, and the R-2 Revolving Credit Facility Debt holders are generally expected to recognize gain or loss equal to the difference between the total fair

market value of the R-2 Class Consideration and the R-2 Revolving Credit Facility Debt holders tax basis in the R-2 Revolving Credit Facility Debt.

TLA Class

If the TLA Loan constitutes a “security” within the meaning of Sections 354 and 356 and the TLA Exchange qualifies as a reorganization under Section 368(a)(1)(E), a TLA Loan holder generally would not recognize gain on the TLA Exchange, unless the total fair market value of “boot” received exceeds the basis of the TLA Loan.

If the TLA Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction, the TLA Exchange should be treated as a taxable transaction under Section 1001, and the TLA Loan holders are generally expected to recognize gain or loss equal to the difference between the total fair market value of the TLA Class Consideration and the TLA Loan holders tax basis in the TLA Loan.

TLB Class

If the TLB Loan constitutes a “security” within the meaning of Sections 354 and 356 and the TLB Exchange qualifies as a reorganization under Section 368(a)(1)(E), a TLB Loan holder generally would not recognize gain on the TLB Exchange, unless the total fair market value of “boot” received exceeds the basis of the TLB Loan.

If the TLB Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction, the TLB Exchange should be treated as a taxable transaction under Section 1001, and the TLB Loan holders are generally expected to recognize gain or loss equal to the difference between the total fair market value of the TLB Class Consideration and the TLB Loan holders tax basis in the TLB Loan.

2029 New Notes Class

The 2029 New Notes Exchange should be treated as a taxable transaction under Section 1001, and the 2029 New Notes holders are generally expected to recognize gain or loss equal to the difference between the total fair market value of the 2029 New Notes Class Consideration and the 2029 New Notes holders tax basis in the 2029 New Notes.

Series I and Series II Class

If the Series I and Series II Intercompany Loans constitute “securities” within the meaning of Sections 354 and 356 and the Series I and Series II Exchange qualifies as a reorganization under Section 368(a)(1)(E), the 2029 New Notes holders generally would not recognize gain on the Series I and Series II Exchange, unless the total fair market value of “boot” received exceeds the basis of the Series I and Series II Notes.

If the Series I and Series II Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction, the Series I and Series II Exchange should be treated as a taxable transaction under Section 1001, and the 2029 New Notes holders are generally expected to recognize gain or loss equal to the difference between the total fair market value of the Series I and Series II Class Consideration and the Series I and Series II Notes holders tax basis in the Series I and Series II Notes.

Form 8937, Part II, Line 16

Legacy Notes Class

If the Legacy Notes Exchange is treated as a “reorganization” under Section 368(a)(1)(E), the Legacy Note holder’s initial basis in the NFE preferred stock and NFE Class A common stock received generally would be determined under Section 358 and would equal the holder’s adjusted tax basis in the Legacy Notes surrendered.

If the Legacy Notes Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction and is thus treated as a taxable exchange under Section 1001, the Legacy Note holder’s initial basis of the NFE preferred stock and NFE Class A common stock will equal their fair market value.

R-1 Class

If the R-1 Exchange is treated as a “reorganization” under Section 368(a)(1)(E) and the New NFE Term Loans is treated as “security” within the meaning of Sections 354 and 356, the R-1 Revolving Credit Facility lender receives an investment unit consisting of the NFE Class A common stock, NFE preferred stock⁸, and New NFE Term Loans. The R-1 Revolving Credit Facility lender’s initial basis in this investment unit generally would be determined under Section 358 and would equal (i) the holder’s adjusted tax basis in the R-1 Revolving Credit Facility loan surrendered, minus (ii) the amount of money and fair market value of any non-qualifying property received, plus (iii) the amount of gain recognized. If the New NFE Term Loans are not treated as “securities”, the initial basis in the NFE preferred stock and NFE Class A common stock received generally would be determined under Section 358 and would equal (i) the holder’s adjusted tax basis in the R-1 Revolving Credit Facility debt surrendered, minus (ii) the amount of money and fair market value of any non-qualifying property received, plus (iii) the amount of gain recognized.

⁸ If the Equity-for-Debt Exchange Election was made, the tax basis allocable to the NFE preferred stock will be allocated among the New NFE Term Loans and NFE Class A common stock. If the Preferred Stock Cash Purchase Election was made, the initial tax basis of the investment unit received is reduced by the amount of cash received.

If the R-1 Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction and is thus treated as a taxable exchange under Section 1001, the R-1 Revolving Credit Facility lender's initial basis of the R-1 Class Consideration should be equal to its fair market value.

R-2 Class

If the R-2 Exchange is treated as a "reorganization" under Section 368(a)(1)(E) and New NFE Term Loans are treated as "securities" within the meaning of Sections 354 and 356, the R-2 Revolving Credit Facility lender receives an investment unit consisting of the NFE Class A common stock, NFE preferred stock⁹, and New NFE Term Loans. The R-2 Revolving Credit Facility lender's initial basis in this investment unit generally would be determined under Section 358 and would equal (i) the holder's adjusted tax basis in the R-2 Revolving Credit Facility loan surrendered, minus (ii) the amount of money and fair market value of any non-qualifying property received, plus (iii) the amount of gain recognized. If the New NFE Loans are not treated as "securities", the initial basis in the NFE preferred stock and NFE Class A common stock received generally would be determined under Section 358 and would equal (i) the holder's adjusted tax basis in the R-2 Revolving Credit Facility debt surrendered, minus (ii) the amount of money and fair market value of any non-qualifying property received, plus (iii) the amount of gain recognized.¹⁰

If the R-2 Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction and is thus treated as a taxable exchange under Section 1001, the R-2 Revolving Credit Facility lender's initial basis of the R-2 Class Consideration should be equal to its fair market value.

TLA

If the TLA Exchange is treated as a "reorganization" under Section 368(a)(1)(E) and the Incremental New NFE Term Loans are treated as "securities" within the meaning of Sections 354 and 356, the TLA lender receives an investment unit consisting of the NFE Class A common stock, NFE preferred stock¹¹, and New NFE Term Loans. The TLA lender's initial basis in this investment unit generally would be determined under Section 358 and would equal (i) the holder's adjusted tax basis in the TLA loan surrendered, minus (ii) the

⁹ If the Equity-for-Debt Exchange Election was made, the tax basis previously allocable to the NFE preferred stock will be allocated among the incremental New NFE Term Loans and NFE Class A common stock. If the Preferred Stock Cash Purchase Election was made, the initial tax basis of the investment unit received is reduced by the amount of cash received.

¹⁰ It is expected that there will be no change to the tax basis of the investment unit received as the RCF-2 / TLA BrazilCo Equity pool is expected to be treated as boot.

¹¹ If the Preferred Stock Cash Purchase Election is made, the initial tax basis of the investment unit received is reduced by the amount of cash received.

amount of money and fair market value of any non-qualifying property received, plus (iii) the amount of gain recognized. If the New NFE Term Loans are not treated as “securities”, the initial basis in the NFE preferred stock and NFE Class A common stock received generally would be determined under Section 358 and would equal (i) the holder’s adjusted tax basis in the TLA debt surrendered, minus (ii) the amount of money and fair market value of any non-qualifying property received, plus (iii) the amount of gain recognized.¹²

If the TLA Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction and is thus treated as a taxable exchange under Section 1001, the TLA lender’s initial basis of the TLA Class Consideration should be equal to its fair market value.

TLB

If the TLB Exchange is treated as a “reorganization” under Section 368(a)(1)(E) and the New NFE Term Loans are treated as “securities” within the meaning of Sections 354 and 356, the TLB lender receives an investment unit consisting of the NFE Class A common stock, NFE preferred stock, and New NFE Term Loans. The TLB lender’s initial basis in this investment unit generally would be determined under Section 358 and would equal (i) the holder’s adjusted tax basis in the TLB loan surrendered, minus (ii) the amount of money and fair market value of any non-qualifying property received, plus (iii) the amount of gain recognized. If New NFE Term Loans are not treated as “securities”, the initial basis in the NFE preferred stock and NFE Class A common stock received generally would be determined under Section 358 and would equal (i) the holder’s adjusted tax basis in the TLB debt surrendered, minus (ii) the amount of money and fair market value of any non-qualifying property received, plus (iii) the amount of gain recognized.

If the TLB Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction and is thus treated as a taxable exchange under Section 1001, the TLB lender’s initial basis of the TLB Class Consideration should be equal to its fair market value.

2029 New Notes

Because the 2029 New Notes Exchange is a taxable exchange under Section 1001, the 2029 New Notes holder’s initial basis of the 2029 New Notes Class Consideration should be equal to its fair market value.

Series I and Series II Notes

¹² It is expected that there will be no change to the tax basis of the investment unit received as the RCF-2 / TLA BrazilCo Equity pool is expected to be treated as boot.

If the Series I and Series II Exchange is treated as a “reorganization” under Section 368(a)(1)(E), the Series I and Series II Notes holders initial basis in the NFE preferred stock and NFE Class A common stock received generally would be determined under Section 358 and would equal (i) the holder’s adjusted tax basis in the Series I and Series II Intercompany Notes surrendered, minus (ii) the amount of money and fair market value of any non-qualifying property received, plus (iii) the amount of gain recognized.

If the Series I and Series II Exchange does not qualify as a reorganization under Section 368(a)(1)(E) or another type of tax-deferred transaction and is thus treated as a taxable exchange under Section 1001, the Series I and Series II lender’s initial basis of the Series I and Series II Class Consideration should be equal to its fair market value.

Form 8937, Part II, Line 17

Section 354, 356, 358, 368, 1001, 1012, 1271, 1272, 1273, and 1274

Form 8937, Part II, Line 18

To the extent that an applicable exchange in the Debt Restructurings is a reorganization under Section 368(a)(1)(E) or otherwise qualifies as a tax-deferred transaction, then the claimants should not recognize loss on such exchange.

To the extent that an applicable exchange in the Debt Restructurings is treated as a taxable exchange under Section 1001, the claimants should recognize loss on such exchange to the extent that the tax basis of their claims exceed the fair market value and issue price, as applicable, of the total consideration received.

Form 8937, Part II, Line 19

The Debt Restructurings occurred on September 11, 2026. The reportable tax year is 2026 for calendar year taxpayers.