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 I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Vitesse Energy, Inc.	88-3617511

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Investor Relations	720-361-2500	info@vitesse-vts.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
5619 DTC Parkway, Suite 700	Greenwood Village, CO 80111

8 Date of action	9 Classification and description
03/31/2026, 06/30/2026, 09/30/2026	Cash distributions to holders of Vitesse Energy, Inc. Common Stock

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
92852X103		VTS	

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 ▶ Vitesse Energy, Inc. distributed cash to holders of its common stock on March 31, 2026 ($0.4375 per share), June 30, 2026 ($0.4375 per share), and September 30, 2026 ($0.4375 per share). Based on Vitesse Energy, Inc.'s best forecast at this time, Vitesse Energy, Inc. anticipates that its 2026 earnings and profits will be insufficient to characterize the March, June, and September 2026 distributions as dividends. The distribution to the shareholders is anticipated to be in excess of earnings and profits, resulting in a return of capital distribution.

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 ▶ Based on information available at the time of this posting, distributions made during 2026 are non-dividend distributions and treated as a return of capital. A return of capital will be applied against the shareholder's basis under Internal Revenue Code Section 301(c)(2).

Record Date	Payment Date	Cash Distribution Per Share	Taxable Percentage	Dividend	ROC Percentage	ROC Basis Adjustment Per Share
03/16/2026	03/31/2026	$0.4375	0.0000%	$0.0000	100.0000%	$0.4375
06/15/2026	06/30/2026	$0.4375	0.0000%	$0.0000	100.0000%	$0.4375
09/15/2026	09/30/2026	$0.4375	0.0000%	$0.0000	100.0000%	$0.4375

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 quarterly distribution of cash is characterized as a taxable dividend to the extent it comes out of the corporation's earnings and profits generated during the current year or accumulated from prior years. The part of the distribution that exceeds current and accumulated earnings and profits is treated as a non-taxable return of capital which reduces the shareholder's adjusted basis in the stock.

Part II Organizational Action *(continued)*

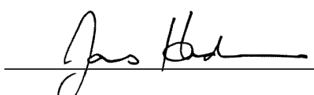
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **Internal Revenue Code Sections 301(c) and 316(a).**

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 ▶ **Distributions for the tax year ending December 31, 2026.**

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 ▶  Date ▶ 10/02/2026

Print your name ▶ **James Henderson** Title ▶ **CFO**

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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