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 Viper Energy, Inc.			2 Issuer's employer identification number (EIN) 39-2596878
3 Name of contact for additional information Chip Seale	4 Telephone No. of contact (432) 221-7400		5 Email address of contact IR@ViperEnergy.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 500 West Texas Ave, Suite 100			7 City, town, or post office, state, and ZIP code of contact Midland, TX 79701
8 Date of action March 12, May 21, and August 20, 2026	9 Classification and description Class A Common Stock		
10 CUSIP number 64361Q101	11 Serial number(s)	12 Ticker symbol VNOM	13 Account number(s)

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 ▶ Viper Energy, Inc. ("Viper") has reasonably estimated that none (0%) of Viper's distributions paid or payable on the date(s) listed above should constitute a non-taxable reduction to the tax basis of each distribution recipient's ownership interest in Viper but rather should generally constitute dividends for federal income tax purposes. This form 8937 is being filed to disclose Viper's reasonable estimate in this regard.

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 ▶ Generally, non-dividend distributions should reduce the tax basis of the shares of stock owned by the recipient(s) of the non-dividend distributions. The reduction to the tax basis of each share of stock owned should be the amount of the non-dividend distribution received. Viper has reasonably estimated that none (0%) of the distributions paid on the date(s) listed above should constitute a non-dividend distribution and that approximately (100%) of the distributions should be treated as dividends. Accordingly, each distribution recipient should generally treat none (0%) of the distributions made to date in 2026 as a reduction to the tax basis of the recipient's ownership interest in Viper.

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 reduction to the tax basis of each share of stock owned by a recipient of a non-dividend distribution should generally be the amount of the non-dividend distribution received with respect to each share. However, given Viper's estimate in this regard, recipients of the distributions made to date in 2026 should generally not reduce their tax basis in each share of Viper Class A Common Stock as a result of such distributions, since zero percent (0%) of the amount per share is estimated to be a non-dividend 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 ▶ **Section 301(c)(2)**

18 Can any resulting loss be recognized? ▶ **No**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The distributions discussed are payable on the date(s) specified in 2026. For calendar year taxpayers, the tax year affected should be calendar year 2026. For taxpayers reporting on the basis of a tax year other than the calendar year, different tax periods may be impacted. Shareholders should consult their own tax advisors to determine the income tax consequences of their specific situation. Viper is providing this form for informational purposes only and not as legal or tax advice.**

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 ▶ ak Date ▶ Aug 13, 2026

Print your name ▶ **Austen Gilfillian** Title ▶ **President**

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