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**Flagship Management Company**

Member MF Shipping Group

### SHIP MANAGEMENT COMPANIES CONFIRMATION

We hereby declare that we act on behalf of Rederij m.s. Elke K. C.V. who is owner of the following sea going vessel:

<u>Vesselname:</u>	<u>IMO-number:</u>	<u>VAT-number:</u>
M/V Elke K.	9879040	NL 8610.11.971.B.01

We confirm that the above vessel fulfills all the conditions for the VAT exemption provided by Table II, item a3 and a4, of the Dutch VAT Act and namely that the vessel:

- has navigated for more than 70% of the previous year in international waters
- is used solely for performing a commercial activity

We confirm that all the parts and the equipment we order are of a kind ordinarily installed or incorporated in, and are to be installed or incorporated in, the propulsion, navigation or communications systems or the general structure of a qualifying vessel as set out in the EU VAT Directive Art. 148.

We undertake to advise you immediately should these parts be used for any other purpose and pay you the VAT due.

Delfzijl, 1 januari 2024

A handwritten signature in black ink, appearing to be 'T. Dik', written over a horizontal line.

T. Dik  
CFO