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Marin Ship Management

Member MF Shipping Group

SHIP MANAGEMENT COMPANIES CONFIRMATION

We hereby declare that we act on behalf of JT Cement AS who is owner of the following sea going vessels:

<u>Vesselname:</u>	<u>IMO-number:</u>	<u>VAT-number:</u>
M/V Gotland	9361366	NL 8238.63.025.B.01
M/V Bornholm	9361354	NL 8238.63.025.B.01
M/V Iceland	9341782	NL 8238.63.025.B.01
M/V Malta Cement	8911841	NL 8238.63.025.B.01
M/V Cyprus Cement	9037173	NL 8238.63.025.B.01
M/V Ireland	9771456	NL 8238.63.025.B.01
M/V Greenland	9734264	NL 8238.63.025.B.01
M/V Shetland	9852004	NL 8238.63.025.B.01

We confirm that the above vessels fulfill all the conditions for the VAT exemption provided by Table II, item a3 and a4, of the Dutch VAT Act and namely that each 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

T. Dik
CFO