

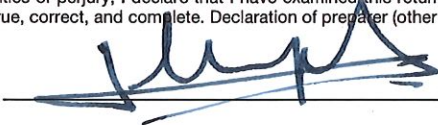
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
IRC Sections 354 and 358

18 Can any resulting loss be recognized? ▶ In general, no gain or loss is recognized on the exchange of the Company's common shares in the reverse stock split. However, gain or loss could be recognized to the extent of cash received in lieu of fractional shares. Shareholders should consult with their U.S. tax advisors to determine the tax consequences with respect to cash received in lieu of fractional shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable taxable year is 2020 for calendar year taxpayers. For shareholders reporting taxable income on a basis other than the calendar year, the reportable taxable year is the shareholder's tax year that ends on or includes November 2, 2020.

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.

Sign Here Signature ▶  Date ▶ 10/30/2020

Print your name ▶ Andreas Nikolaos Michalopoulos Title ▶ Chief Executive Officer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.