

Reykjavík, 24 September 2024

Case No.: 20240903610

## TO WHOM IT MAY CONCERN

## **CERTIFICATE OF FISCAL RESIDENCE**

This is to certify that the Icelandic Private Limited Liability Company **Emco ehf.** registration no. 700301-3110, with legal residence at Bíldshöfði 14, 110 Reykjavík, according to the Register of Enterprises, is subject to taxation in Iceland on all its income regardless of origin and from wherever it is derived and on all its assets regardless of where they are situated, according to Article 2 of Act. no. 90/2003, on taxes on income.

Emco ehf is considered to be resident in Iceland within the meaning of Art. 4 of the Convention between the Government of Iceland and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.

On behalf of the Commissioner of Revenue and Customs

Sessella Halensdotti