

NOTICE TO INTERESTED PARTIES

This Notice is directed to persons who are interested parties with respect to the Global Vessel & Tank Holdco Inc. Employee Stock Ownership Plan (the “Plan”). Interested parties are all present employees of Global Vessel & Tank Holdco Inc. (the “Company”) who are eligible to participate in the Plan.

An application will be made to the Internal Revenue Service for an initial determination on the qualification of the following plan:

Name of Plan:	Global Vessel & Tank Holdco, Inc. Employee Stock Ownership Plan
Plan Number:	001
Name and Address of Applicant:	Global Vessel & Tank Holdco, Inc. 4906 Ambassador Caffery Pkwy, Ste 501 Lafayette, LA 70509
Applicant EIN:	84-4902853
Name and Address of Plan Administrator:	Plan Committee c/o Global Vessel & Tank Holdco, Inc. 4906 Ambassador Caffery Pkwy, Ste 501 Lafayette, LA 70509

The application will be filed May 16, 2024 for an initial determination as to whether the Plan and its Trust meet the qualification requirements of Sections 401(a) and 501(a) of the Internal Revenue Code of 1986, as amended, with respect to the Plan’s initial qualification. The application will be filed with:

Internal Revenue Service
Attention: EP Letter Rulings
P.O. Box 12192
TE/GE Stop 31A Team 105
Covington, KY 41012-0192

The employees eligible to participate under the Plan are all the employees of the Company who have attained age 21 and have completed one (1) year of service (a 12-consecutive month period, in which the employee completes at least 1,000 hours of service) for the Company. An employee who satisfied the eligibility conditions entered the Plan on February 22, 2020, the effective date of the Plan, or the April 1st or October 1st coincident with or following the date such requirements were satisfied. Leased employees, union employees, non-resident aliens with no U.S. source based income and employees of affiliated employers who do not adopt the Plan are ineligible to participate in the Plan.

The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of the Plan.

RIGHTS OF INTERESTED PARTIES

You have the right to submit to EP Determinations, either individually or jointly with other interested parties, your comments as to whether the Plan meets the qualification requirements of the Internal Revenue Code. Label your comments “Interested Party Statement.” Your comments to EP Determinations may be submitted to:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508

Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to the Plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in items 2 through 5 of this Notice; and
- (2) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210
ATTN: 3001 Comment Request

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by July 1, 2024. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by July 1, 2024, whichever is later, but not after July 15, 2024. A request to the Department to comment on your behalf must be received by May 31, 2024, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by June 10, 2024, if you wish to waive that right.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 19 and 20 of Revenue Procedure 2024-4. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related Trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of Section 19 of Revenue Procedure 2024-4) are available at the office of the Plan Administrator identified in Item 6 of this Notice during normal business hours for inspection and copying. There is a nominal charge for copying and/or mailing.

14. If you receive this Notice electronically, *i.e.*, via email or Intranet, you may request that the Plan Administrator provide you with the Notice on a written paper document, and it will be provided to you at no charge.