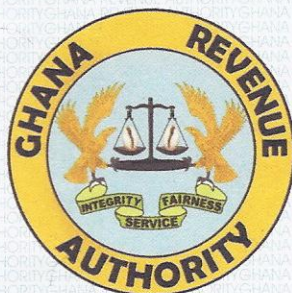


GHANA REVENUE AUTHORITY (GRA)

F 0013427



CERTIFICATE OF REGISTRATION FOR VALUE ADDED TAX (VAT) C 000 113 672 0 *TIN

This is to certify that

RIG OIL INTERNATIONAL (ROIS) LIMITED

*has been duly registered as an
agent for VAT collection
under*

**THE VALUE ADDED TAX ACT 1998
(ACT 546)**

8th

DECEMBER 2015

Dated this _____ day of _____

GEORGE BLANKSON

COMMISSIONER GENERAL



* TIN (Taxpayer Identification Number) should be quoted on all tax invoices, receipts and correspondence