

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name NAVIOS MARITIME ACQUISITION CORPORATION		2 Issuer's employer identification number (EIN) 98-0676318	
3 Name of contact for additional information LEONIDAS KORRES	4 Telephone No. of contact +30-210-4595000	5 Email address of contact LKORRES@NAVIOS.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact STRATHVALE HOUSE, 90 N CHURCH STREET, P.O. BOX 309		7 City, town, or post office, state, and ZIP code of contact GRAND CAYMAN KY1-1104 CAYMAN ISLANDS	
8 Date of action APRIL 7, 2020		9 Classification and description COMMON SHARES	
10 CUSIP number Y62159101	11 Serial number(s)	12 Ticker symbol NNA	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON SHAREHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2020. THIS FORM RELATES TO COMMON DISTRIBUTIONS PAID ON APRIL 7, 2020, WHICH WERE MADE ENTIRELY FORM CURRENT YEAR'S EARNINGS AND PROFITS AND WOULD NOT AFFECT THE BASIS OF THE SHAREHOLDERS IN THE SECURITY. THIS FORM IS PRESENTED FOR PRECAUTIONARY MEASURES ONLY.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **THERE IS NO QUANTITATIVE EFFECT.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **NO CALCULATION IS APPLICABLE.**

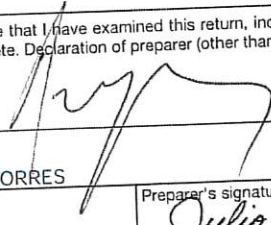
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §§301(c) AND 316(a).

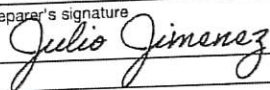
18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. A SHAREHOLDER SHOULD RECOGNIZE DIVIDEND INCOME IF THEY RECEIVED THIS DISTRIBUTION.

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 ▶ 07/07/21

Print your name ▶ LEONIDAS KORRES Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JULIO JIMENEZ</u>		<u>06/30/2021</u>		<u>P01773320</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>		Firm's EIN ▶	<u>11-3518842</u>
				Phone no.	<u>212-503-8800</u>

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact STRATHVALE HOUSE, 90 N CHURCH STREET, P.O. BOX 309		7 City, town, or post office, state, and ZIP code of contact GRAND CAYMAN KY1-1104 CAYMAN ISLANDS	
8 Date of action JULY 9, 2020		9 Classification and description COMMON SHARES	
10 CUSIP number Y62159101	11 Serial number(s)	12 Ticker symbol NNA	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON SHAREHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2020. A PORTION OF THESE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND DISTRIBUTIONS. THIS FORM RELATES TO COMMON DISTRIBUTIONS PAID ON JULY 9, 2020.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE BASIS OF THE SHARES HELD DURING THIS DISTRIBUTION MUST BE REDUCED BY 6.60% OF THE TOTAL DISTRIBUTION RECEIVED. SHAREHOLDERS WHO RECEIVED THE JULY 9, 2020 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.02 PER SHARE FOR SUCH DISTRIBUTION.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE ISSUER HAD A DEFICIT IN ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2019. THE ISSUER INCURRED A PROFIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2020. ACCORDINGLY, PART OF THE DISTRIBUTIONS MADE BY THE ISSUER TO COMMON SHAREHOLDERS DURING THIS DISTRIBUTION IS CONSIDERED A TAXABLE DIVIDEND. COMMON SHAREHOLDERS WHO HELD THEIR SHARES FOR THIS DISTRIBUTION MUST REDUCE THE BASIS IN THEIR SHARES BY AN AMOUNT EQUAL TO 6.60% OF THIS DISTRIBUTION RECEIVED.

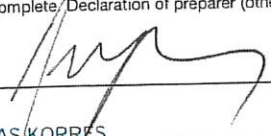
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §5301(c) AND 316(a).

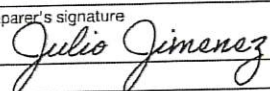
18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE SHAREHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A SHAREHOLDER MAY RECOGNIZE TAXABLE GAIN TO THE EXTENT, IF ANY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEEDS THE SHAREHOLDER'S ADJUSTED BASIS IN SUCH SHARES. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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 ▶ 07/07/21

Print your name ▶ LEONIDAS KORRES Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JULIO JIMENEZ</u>		<u>06/30/2021</u>		<u>P01773320</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's EIN ▶ <u>11-3518842</u>		Phone no. <u>212-503-8800</u>	
Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>					

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

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6 Number and street (or P.O. box if mail is not delivered to street address) of contact STRATHVALE HOUSE, 90 N CHURCH STREET, P.O. BOX 309		7 City, town, or post office, state, and ZIP code of contact GRAND CAYMAN KY1-1104 CAYMAN ISLANDS	
8 Date of action OCTOBER 8, 2020	9 Classification and description COMMON SHARES		
10 CUSIP number Y62159101	11 Serial number(s)	12 Ticker symbol NNA	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON SHAREHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2020. THIS DISTRIBUTION IS TREATED AS NON-DIVIDEND DISTRIBUTION. THIS FORM RELATES TO COMMON DISTRIBUTIONS PAID ON OCTOBER 8, 2020.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **THE BASIS OF THE SHARES HELD DURING THIS DISTRIBUTION MUST BE REDUCED BY 100% OF THIS DISTRIBUTION RECEIVED. SHAREHOLDERS WHO RECEIVED THE OCTOBER 8, 2020 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.30 PER SHARE FOR SUCH DISTRIBUTION.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **THE ISSUER HAD A DEFICIT IN ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2019. THE ISSUER INCURRED A PROFIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2020. PRIOR DISTRIBUTIONS PAID DURING YEAR 2020 EXHAUSTED THIS CURRENT YEAR'S EARNINGS AND PROFITS. THUS, THIS DISTRIBUTION IS ENTIRELY A NON-DIVIDEND DISTRIBUTION AND THUS COMMON SHAREHOLDERS WHO HELD THEIR SHARES DURING THIS DISTRIBUTION MUST REDUCE THEIR BASIS IN SHARES BY AN AMOUNT EQUAL TO 100% OF THIS DISTRIBUTION.**

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 §§301(c) AND 316(a).

18 Can any resulting loss be recognized? ▶ THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RESULT IN RECOGNITION OF A TAXABLE LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

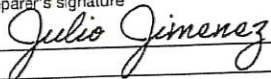
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE SHAREHOLDER'S TAX YEAR THAT INCLUDES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. A SHAREHOLDER MAY RECOGNIZE TAXABLE GAIN TO THE EXTENT, IF ANY, THAT THE BASIS REDUCTION DESCRIBED HEREIN EXCEEDS THE SHAREHOLDER'S ADJUSTED BASIS IN SUCH SHARES. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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Signature ▶  Date ▶ 07/10/21

Print your name ▶ LEONIDAS KORRES Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JULIO JIMENEZ</u>		<u>06/30/2021</u>		<u>P01773320</u>
	Firm's name ▶ <u>MARKS PANETH LLP</u>	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>		Firm's EIN ▶	<u>11-3518842</u>
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8 Date of action FEBRUARY 10, 2021	9 Classification and description COMMON SHARES		
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15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE BASIS OF THE SHARES HELD DURING THIS DISTRIBUTION MUST BE REDUCED BY 100% OF THIS DISTRIBUTION RECEIVED. SHAREHOLDERS WHO RECEIVED THE FEBRUARY 10, 2021 DISTRIBUTION MUST REDUCE THE BASIS IN EACH SHARE BY \$0.05 PER SHARE FOR SUCH DISTRIBUTION.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE ISSUER HAD A DEFICIT IN ACCUMULATED EARNINGS AND PROFITS AS OF DECEMBER 31, 2019. THE ISSUER INCURRED A PROFIT TO ITS EARNINGS AND PROFITS DURING THE YEAR ENDED DECEMBER 31, 2020. PRIOR DISTRIBUTIONS PAID DURING YEAR 2020 EXHAUSTED THIS CURRENT YEAR'S EARNINGS AND PROFITS. THUS, THIS DISTRIBUTION IS ENTIRELY A NON-DIVIDEND DISTRIBUTION AND THUS COMMON SHAREHOLDERS WHO HELD THEIR SHARES DURING THIS DISTRIBUTION MUST REDUCE THEIR BASIS IN SHARES BY AN AMOUNT EQUAL TO 100% OF THIS DISTRIBUTION.

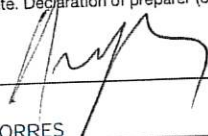
Part II Organizational Action (continued)

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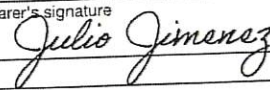
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Paid Preparer Use Only	Print/Type preparer's name <u>JULIO JIMENEZ</u>	Preparer's signature 	Date <u>06/30/2021</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01773320</u>
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	Firm's address ▶ <u>685 THIRD AVENUE, NEW YORK, NY 10017</u>			Phone no. <u>212-503-8800</u>	

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