## Form **8937** (December 2017)

(December 2017)
Department of the Treasury
Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part   Reporting	J Issuer		
1 Issuer's name		2 Issuer's employer identification number (EIN)	
NAVIOS MARITIME ACQ	UISITION CORPORA	TION	98-0676318
3 Name of contact for a		4 Telephone No. of contact	5 Email address of contact
LEONIDAS KORRES		+30-210-4595000	LKORRES@NAVIOS.COM
6 Number and street (or	P.O. box if mail is no	7 City, town, or post office, state, and ZIP code of contact	
o manusci and chicar (c.			
7 AVENUE DE GRANDE	BRETAGNE, OFFICE		MONTE CARLO, MC 98000 MONACO
8 Date of action		9 Classification and description	
03/14/2017		COMMON SHARES & SERIES C P	REFERRED SHARES
10 CUSIP number	11 Serial number(		13 Account number(s)
			. ,
Y62159101		NNA	
			See back of form for additional questions.
_			late against which shareholders' ownership is measured for
			COMMON AND SERIES C PREFERRED SHAREHOLDERS
DURING THE CALENDAR	R YEAR ENDED DEC	EMBER 31, 2017. A PORTION OF THE	SE DISTRIBUTIONS IS TREATED AS NON-DIVIDEND
DISTRIBUTIONS. THIS F	ORM RELATES TO C	OMMON AND SERIES C PREFERRED	DISTRIBUTIONS PAID ON MARCH 14, 2017,
	_		
dE Describe the supposit	ative offers of the over	unimetional action on the basis of the con-	urity in the hands of a U.S. taxpayer as an adjustment per
	-		
	_		REDUCED BY 100.00% OF THE TOTAL DISTRIBUTIONS
RECEIVED DURING 2017	. SHAREHOLDERS	NHO RECEIVED THE MARCH 14, 2017	, DISTRIBUTION MUST REDUCE THE BASIS IN EACH
SHARE BY \$0.05 PER SH	IARE FOR SUCH DIS	TRIBUTION.	
16 Describe the calcula	tion of the change in k	pasis and the data that supports the calcu	ulation, such as the market values of securities and the
	_		
			AND PROFITS AS OF DECEMBER 31, 2016. THE
ISSUER ALSO INCURRE	DA DEFICIT TO ITS F	EARNINGS AND PROFITS DURING THE	E YEAR ENDED DECEMBER 31, 2017. ACCORDINGLY, NO
EARNINGS AND PROFIT	S ARE ALLOCABLE	TO COMMON AND SERIES C PREFERI	RED SHARES FOR THE YEAR ENDED DECEMBER 31,
2017, AND ALL DISTRIBU	JTIONS DURING 201	7 ARE CONSIDERED A RETURN OF CA	APITAL OR CAPITAL GAIN TO THE SHAREHOLDERS.

Par	t II		Organiza	tional Acti	<b>ion</b> (continu	ed)									
17	List	t the	applicable l	nternal Rever	nue Code sec	tion(s) and	subsection	(s) upon w	hich the tax	treatm	ient is ba	ased ▶	IRC §§30	01(c)	) AND 316(a).
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-		_													
_															
	ABLI	E LC	SS TO AN	Y SHAREHOL	nized?► <u>THE</u> LDER. SHAR NAL ACTIONS	REHOLDER	RS SHOULD	CONSU	T THEIR TA	AX AD'	VISORS	TO DE	ETERMINE		IITION OF A TAX IMPACT
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_	_													_	
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INCL! DETE	UDE RM	SS A S TH	ND PROFIT HE DATE O	S FOR EACH F DISTRIBUT		R YEAR. E	BASIS ADJI FORM RELA	JSTMENT ATES, SH	S ARE EFFI AREHOLDE	ECTIV ERS SH	E IN TH	E SHAI CONSU	REHOLDEF JLT THEIR	R'S T TAX	AX YEAR THAT ADVISORS TO
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Sign	t				are thad have e					ormation	n of which	h prepar	er has any kn	owled	
Here	9   8	Signa	ture 🚩		1400	V				Date	<b>D</b>	312	9/20	18	>
	t	Print .	vour name	LEONIDAS F	KORPES	9				Title I	СН	EE FING	ANCIAL OF	EIC	-R
Dei		THE	December 1 and 1 a	reparer's name		Prepar	er's signature	1	4	Date			Check   if	ВТ	TIN
Paic			MOSHE LA			61	Marko	Hourt		03/	/27/2018		self-employed		P00443857
Prep Use			Firm's name		S PANETH L	LP	-0.44	0					Firm's EIN ▶		11-3518842
	<u> </u>	пу			HIRD AVENUE		ORK, NY 10	017					Phone no.	2	12.503.8800
Send	Forr	n 89			ing statement				y, Internal R	levenue	e Servic	e, Ogde	en, UT 8420	1-00	54

### Form **8937**

(December 2017)
Department of the Treasury
Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting	lssuer				
1 Issuer's name				2 Issuer's employer identification number (EIN)	
NAVIOS MARITIME ACQUI				98-0676318	
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact	
LEONIDAS KORRES			+30-210-4595000	LKORRES@NAVIOS.COM	
6 Number and street (or F	O. box if mail is not	delivered to s		7 City, town, or post office, state, and ZIP code of contact	
7 AVENUE DE GRANDE BI	BRETAGNE, OFFICE 11B2 MONTE CARLO, MC 98000 MONACO				
8 Date of action		9 Class	ification and description		
		E-170170-170-170			
06/14/2017 COMMON SHARES & SERIES C PREFERRED SHARES  10 CUSIP number					
10 COSIP number	11 Serial number	(S)	12 Ticker symbol	Account number(s)	
Y62159101			NNA		
	nal Action Attac	ch additional		eack of form for additional questions.	
				gainst which shareholders' ownership is measured for	
-				MON AND SERIES C PREFERRED SHAREHOLDERS	
				STRIBUTIONS IS TREATED AS NON-DIVIDEND	
				RIBUTIONS PAID ON JUNE 14, 2017.	
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15 Describe the quantitat	ive effect of the oras	anizational act	ion on the basis of the security in	n the hands of a U.S. taxpayer as an adjustment per	
•	_		•	JCED BY 100.00% OF THE TOTAL DISTRIBUTIONS	
				IBUTION MUST REDUCE THE BASIS IN EACH	
SHARE BY \$0.05 PER SHA			ED THE SOINE 14, 2017, DISTR	IDO HON MOST REDUCE THE DASIS IN EACH	
SHARE DI QU.US PER SHA	RE POR SUCITIONS	I KIBO HON.			
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46 5 25 15 15 1 12	6 (1)		4-4-41-4		
	_			n, such as the market values of securities and the	
				PROFITS AS OF DECEMBER 31, 2016. THE	
				AR ENDED DECEMBER 31, 2017. ACCORDINGLY, NO	
			0.045-64-0000	SHARES FOR THE YEAR ENDED DECEMBER 31,	
2017, AND ALL DISTRIBUT	IONS DURING 2011	7 ARE CONSI	DERED A RETURN OF CAPITA	AL OR CAPITAL GAIN TO THE SHAREHOLDERS.	
<del></del>					
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Part	Organizational Action (continued)	
17 L	st the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based I	► IRC §§301(c) AND 316(a).
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TAXAB	an any resulting loss be recognized? ► THE REPORTED ORGANIZATIONAL ACTION SHOULD NOT RES LE LOSS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO I REPORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCU	DETERMINE THE TAX IMPACT
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	rovide any other information necessary to implement the adjustment, such as the reportable tax year THE I	
	IGS AND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFFECTIVE IN THE SH	
	ES THE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. SHAREHOLDERS SHOULD CONS	
DETER	MINE THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RESPECT TO THEIR IN	DIVIDUAL FACTS AND
CIRCU	ISTANCES.	
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-	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	
Sign		
Here	Signature ▶ 3 28 °	201 <del>9</del>
	Signature Date 3 2 51	<b>2</b> 00
		NANCIAL OFFICER
Paid	03/27/2018	Check if PTIN
Prepa	rer MOSHE LANDY / WHILE JUNEAU	self-employed P00443857
Use C		Firm's EIN ▶ 11-3518842
	Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017	Phone no. 212.503.8800
Send Fo	rm 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogo	den, UT 84201-0054

# Form **8937** (December 2017) Department of the Treasury Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting I	ssuer			
1 Issuer's name	2/2/2/41			2 Issuer's employer identification number (EIN)
NAVIOS MARITIME ACQUI				98-0676318
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact
LEONIDAS KORRES  6 Number and street (or P	O hav if mail is not	dolivored to	+30-210-4595000	T City, town, or post office, state, and ZIP code of contact
o Number and Street (of F	.O. DOX II IIIaii is not	delivered to s	street address) of contact	7 Gity, town, or post office, state, and zir code of contact
7 AVENUE DE GRANDE BF	DETAGNE OFFICE	11R2		MONTE CARLO, MC 98000 MONACO
8 Date of action	KLIAGINE, OFFICE		sification and description	IMONTE CAREO, INC 30000 MONACO
09/14/2017		соммо	N SHARES & SERIES C PRE	FERRED SHARES
10 CUSIP number	11 Serial number(	(s)	12 Ticker symbol	13 Account number(s)
Y62159101			NNA	
				e back of form for additional questions.
_				against which shareholders' ownership is measured for
-				OMMON AND SERIES C PREFERRED SHAREHOLDERS
				DISTRIBUTIONS IS TREATED AS NON-DIVIDEND
DISTRIBUTIONS. THIS FO	RM RELATES TO C	COMMON AN	D SERIES C PREFERRED DI	STRIBUTIONS PAID ON SEPTEMBER 14, 2017.
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<u> </u>				
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15 Describe the quantitati	ive effect of the oras	anizational act	ion on the basis of the securit	y in the hands of a U.S. taxpayer as an adjustment per
				DUCED BY 100.00% OF THE TOTAL DISTRIBUTIONS
				17, DISTRIBUTION MUST REDUCE THE BASIS IN EACH
SHARE BY \$0.05 PER SHA				
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				ion, such as the market values of securities and the
valuation dates ► THE	ISSUER HAD A DE	EFICIT IN ACC	CUMULATED EARNINGS AN	D PROFITS AS OF DECEMBER 31, 2016. THE
ISSUER ALSO INCURRED A	A DEFICIT TO ITS E	EARNINGS A	ND PROFITS DURING THE Y	EAR ENDED DECEMBER 31, 2017. ACCORDINGLY, NO
EARNINGS AND PROFITS	ARE ALLOCABLE	TO COMMON	AND SERIES C PREFERRE	D SHARES FOR THE YEAR ENDED DECEMBER 31.
2017, AND ALL DISTRIBUT	IONS DURING 2017	7 ARE CONS	<u>IDERED A RETURN OF CAPI</u>	TAL OR CAPITAL GAIN TO THE SHAREHOLDERS.
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Part		Organizational Action (continued)		
17 L	ist the	applicable Internal Revenue Code section(s) and subsection(s) upon which the ta	ax treatment is based ▶	► IRC §§301(c) AND 316(a).
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C <del>-</del>				
TAXAB	BLE LO	y resulting loss be recognized? THE REPORTED ORGANIZATIONAL ACTIONS TO ANY SHAREHOLDER. SHAREHOLDERS SHOULD CONSULT THEIR ORTED ORGANIZATIONAL ACTIONS WITH RESPECT TO THEIR INDIVIDUAL	TAX ADVISORS TO D	ETERMINE THE TAX IMPACT
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EARNIN INCLUE	NGS A DES T MINE	any other information necessary to implement the adjustment, such as the repor IND PROFITS FOR EACH CALENDAR YEAR. BASIS ADJUSTMENTS ARE EFF HE DATE OF DISTRIBUTION TO WHICH THIS FORM RELATES. SHAREHOL THE TAX IMPACT OF THE REPORTED ORGANIZATIONAL ACTION WITH RE NCES.	FFECTIVE IN THE SHA DERS SHOULD CONS	AREHOLDER'S TAX YEAR THAT SULT THEIR TAX ADVISORS TO
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		r penalties of perjury, I declare that I have examined this return, including accompanying s , it is true, correct, and complete. Declaration of preparer (other than officer) is based on all i		
	Dellei	, it is true, correct, and complete. Declaration oppreparer (other than officer) is based on all t	mormation of which prepa	rer has any knowledge.
Sign Here	Signa	iture > / ///	Date > 03/28	3/2018
	_	LEONIDAS KODESS	THE ALUEE TO	IANGIAL OFFICED
	Print	your name ► LEONIDAS KORRES  Print/Type preparer's name  Predarer's algnature/	Title ► CHIEF FIN	NANCIAL OFFICER PTIN
Paid		(100 (100)	03/27/2018	Check III
Prepa		MOSHE LANDY / Work of Fliney	7	1 100110007
Use C	Only	Firm's name ► MARKS PANETH LLP		Firm's EIN ▶ 11-3518842
-		Firm's address ► 685 THIRD AVENUE, NEW YORK, NY 10017	10	Phone no. 212.503.8800
Send Fo	orm 89	37 (including accompanying statements) to: Department of the Treasury, Internal	i Revenue Service, Ogo	ien, UT 84201-0054

## Form **8937** (December 2017)

(December 2017)
Department of the Treasury
Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Part I Reporting I	ssuer			10	
1 Issuer's name 2 Iss				2 Issuer's employer identification number (EIN)	
				200204-2000-0-1-0-1	
NAVIOS MARITIME ACQUI			- No. of content	98-0676318 5 Email address of contact	
3 Name of contact for add	iltional information	4 Telephon	e No. of contact	5 Email address of contact	
LEONIDAS KORRES			+30-210-4595000	LKORRES@NAVIOS.COM	
6 Number and street (or P	.O. box if mail is not	delivered to s		7 City, town, or post office, state, and ZIP code of contact	
			·		
7 AVENUE DE GRANDE BE	RETAGNE, OFFICE	11B2		MONTE CARLO, MC 98000 MONACO	
8 Date of action		9 Class	ification and description		
		erast wee			
12/12/2017 COMMON SHARES & SERIES C PREFERRED SHARES  10 CUSIP number					
10 CUSIP number	11 Serial number(	12 Ticker symbol	13 Account number(s)		
Y62159101			NINI A		
	nal Action Attac	ch additional	NNA statements if needed. See bac	ck of form for additional questions.	
				inst which shareholders' ownership is measured for	
				ON AND SERIES C PREFERRED SHAREHOLDERS	
				TRIBUTIONS IS TREATED AS NON-DIVIDEND	
				BUTIONS PAID ON DECEMBER 12, 2017.	
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5 <del></del>					
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15 Describe the quantitati	ve effect of the orga	anizational acti	on on the basis of the security in t	he hands of a U.S. taxpayer as an adjustment per	
				ED BY 100.00% OF THE TOTAL DISTRIBUTIONS	
				ISTRIBUTION MUST REDUCE THE BASIS IN EACH	
SHARE BY \$0.05 PER SHA	RE FOR SUCH DIS	TRIBUTION.			
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34					
16 Describe the calculation	n of the change in b	asis and the c	lata that supports the calculation,	such as the market values of securities and the	
valuation dates ► THE	ISSUER HAD A DE	FICIT IN ACC	CUMULATED EARNINGS AND PR	ROFITS AS OF DECEMBER 31, 2016. THE	
				ENDED DECEMBER 31, 2017. ACCORDINGLY, NO	
EARNINGS AND PROFITS	ARE ALLOCABLE	TO COMMON	AND SERIES C PREFERRED SH	IARES FOR THE YEAR ENDED DECEMBER 31,	
2017, AND ALL DISTRIBUT	IONS DURING 2017	ARE CONSI	DERED A RETURN OF CAPITAL	OR CAPITAL GAIN TO THE SHAREHOLDERS.	
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Page	2

Part	Ш	Organiza	tional Actio	<b>n</b> (continue	d)						
17 L	ist the	applicable li	nternal Revenue	e Code secti	on(s) and su	bsection(s)	upon which t	the tax treat	ment is based	► IRC §§30	01(c) AND 316(a).
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TAXAB	BLE LC	OSS TO ANY		ER. SHARE	EHOLDERS	SHOULD C	ONSULT TH	HEIR TAX A	DVISORS TO I	DETERMINE :	OGNITION OF A THE TAX IMPACT
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			perjury, I declare rect, and complet								st of my knowledge and
Sign		_			11/		,				•
Here	Signa	ature -			1//	7		Dat	te > _03/ S	19/2018	3
	Print	your name ▶	LEONIDAS KO	ORRES	1		-41	Titl	e► CHIEF FI	NANCIAL OF	FICER
 Paid			eparer's name		Preparer	s signature	Da	-	ate	Check ☐ if	PTIN
Prepa	aror	MOSHE LA	NDY	ı.	1/1le	Me By	led fr		03/27/2018	self-employed	P00443857
Use C		Firm's name		PANETH LL	Р					Firm's EIN ▶	11-3518842
			ss ▶ 685 THIR							Phone no.	212.503.8800
Sand Ea	arm 80	37 (including	accompanying	a statements	to: Depart	ment of the	Treasury Int	ernal Reven	ue Service, On	den LIT 8420	1-0054