

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 1001 and 1012; Section 304(a)(1); Section 302(a), or Sections 302(d) and 301(c)(1).

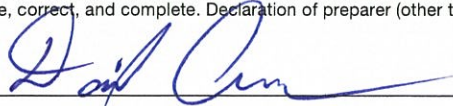
18 Can any resulting loss be recognized? ▶ Loss generally may be recognized in the merger, subject to the discussions of Section 304 below.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The receipt of ESV ordinary shares by certain AOI shareholders in the merger may be subject to Section 304 and could cause the entire amount of the ESV ordinary shares received by a holder to be treated as a dividend rather than a stock purchase. Such shareholders would generally be subject to different tax consequences as a result of the merger and should consult with their own tax advisors with respect to specific tax consequences of the merger to them depending on their facts and circumstances, including with respect to any related basis adjustments. For additional information, please refer to the joint proxy statement filed by ESV and AOI with the SEC on August 18, 2017 (the "joint proxy"), noting especially the discussion under the heading "Material United States Federal Income Tax Consequences of the Merger".

The information provided herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the merger. The information contained herein is illustrative and does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Neither ESV nor AOI provides tax advice to its shareholders. All former AOI shareholders are urged to consult their own tax advisors regarding the particular consequences of the merger to them including the applicability and effect of all U.S. federal, state, local and foreign tax laws. We urge all former AOI shareholders to read the joint proxy.

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 ▶ 5 - OCTOBER 2017

Print your name ▶ David A. Armour Title ▶ Vice President - Tax

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| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | | | Firm's EIN ▶ | |
| | Firm's address ▶ | | | Phone no. | |