

Vessel Name	Name of Pooling Partner
A.P. MOLLER	MAERSK A/S
ADDISON	OCEAN NETWORK EXPRESS PTE. LTD
ALBERT MAERSK	MAERSK A/S
ALEXANDRA MAERSK	MAERSK A/S
ALEXANDRIA BRIDGE	OCEAN NETWORK EXPRESS PTE. LTD
ALS CLIVIA	CMA CGM S.A
ANGELICA MAERSK	MAERSK A/S
APL BARCELONA	CMA CGM S.A
APL CALIFORNIA	CMA CGM S.A
APL GWANGYANG	CMA CGM S.A
APL LE HAVRE	CMA CGM S.A
APL MEXICO CITY	CMA CGM S.A
APL MIAMI	CMA CGM S.A
APL MINNESOTA	CMA CGM S.A
APL PHOENIX	CMA CGM S.A
APL QINGDAO	CMA CGM S.A
APL SALALAH	CMA CGM S.A
APL SOUTHAMPTON	CMA CGM S.A
APOLLON D	EMIRATES SHIPPING LINE DMCEST, DUBAI
AS CARLOTTA	OCEAN NETWORK EXPRESS PTE. LTD
AS NORA	CMA CGM S.A
ASTRID MAERSK	MAERSK A/S
ATHENS BRIDGE	OCEAN NETWORK EXPRESS PTE. LTD
BEIJING	ORIENT OVERSEAS CONTAINER LINE LTD
BELITA	CMA CGM S.A
BFAD ATLANTIC	CMA CGM S.A
BHARANI	CMA CGM S.A
BRIGHT	EMIRATES SHIPPING LINE DMCEST, DUBAI
BUXCOAST	CMA CGM S.A
CAP SAN LAZARO	MAERSK A/S
CAP SAN SOUNIO	MAERSK A/S
CLEMENTINE MAERSK	MAERSK A/S
CMA CGM AFRICA ONE	CMA CGM S.A
CMA CGM AQUILA	CMA CGM S.A
CMA CGM ATTLA	CMA CGM S.A
CMA CGM COLUMBA	CMA CGM S.A
CMA CGM CONGO	CMA CGM S.A
CMA CGM FORT ST GEORGES	CMA CGM S.A
CMA CGM GEMINI	CMA CGM S.A
CMA CGM LEBU	CMA CGM S.A
CMA CGM MANAUS	CMA CGM S.A
CMA CGM MUSSET	CMA CGM S.A
CMA CGM NABUCCO	CMA CGM S.A
CMA CGM PEGASUS	CMA CGM S.A
CMA CGM RIMBAUD	CMA CGM S.A
CMA CGM THALASSA	CMA CGM S.A
CMA CGM TITAN	CMA CGM S.A
CMA CGM TITUS	CMA CGM S.A
CONTI CONQUEST	OCEAN NETWORK EXPRESS PTE. LTD
CONTI CONTESSA	OCEAN NETWORK EXPRESS PTE. LTD
CONTI CRYSTAL	OCEAN NETWORK EXPRESS PTE. LTD
CORNELIA MAERSK	MAERSK A/S
COSCO AMERICA	ORIENT OVERSEAS CONTAINER LINE LTD
COSCO GLORY	COSCO SHIPPING LINES CO., LTD
COSCO NEW YORK	COSCO SHIPPING LINES CO., LTD
CSCL JUPITER	COSCO SHIPPING LINES CO., LTD
CSCL NEPTUNE	ORIENT OVERSEAS CONTAINER LINE LTD
CYPRESS	CMA CGM S.A
DALIAN	OCEAN NETWORK EXPRESS PTE. LTD
DERBY D	CMA CGM S.A
EF OLIVIA	EMIRATES SHIPPING LINE DMCEST, DUBAI
ESL ASANTE	EMIRATES SHIPPING LINE DMCEST, DUBAI
ESL DUBAI	EMIRATES SHIPPING LINE DMCEST, DUBAI
ESL MUNDRA	MAERSK A/S
EVER ULYSSES	EVERGREEN MARINE CORPORATION (TAIWAN) LTD
EVER UNITY	EVERGREEN MARINE CORPORATION (ASIA) PTE LTD
EVER USEFUL	EVERGREEN MARINE CORPORATION (TAIWAN) LTD
GEORGE WASHINGTON BRIDGE	OCEAN NETWORK EXPRESS PTE. LTD
GH TRAMONTANE	CMA CGM S.A
GIALOVA	OCEAN NETWORK EXPRESS PTE. LTD
GSL CHLOE	OCEAN NETWORK EXPRESS PTE. LTD
GSL CHRISTEN	MAERSK A/S
GSL ELENI	MAERSK A/S
GSL GRANIA	MAERSK A/S
GSL NICOLETTA	MAERSK A/S
GULF BARAKAH	MAERSK A/S
HANSA ASIA	OCEAN NETWORK EXPRESS PTE. LTD
HEDWIG SCHULTE	CMA CGM S.A
HMM SKY	HYUNDAI MERCHANT MARINE CO. LTD
HONGKONG BRIDGE	CMA CGM S.A
HUI FA	GRETA SHIPPING (GRETA)
HYUNDAI SINGAPORE	ORIENT OVERSEAS CONTAINER LINE LTD
INTERASIA ACCELERATE	CMA CGM S.A
ITAL UNICA	ITALIA MARITTIMA S.P.A
KOI	CMA CGM S.A
LOTUS A	CMA CGM S.A
MAERSK ATLANTA	MAERSK A/S
MAERSK BALTIMORE	MAERSK A/S
MAERSK CHICAGO	MAERSK A/S

Vessel Name	Name of Pooling Partner
MAERSK CINCINNATI	MAERSK A/S
MAERSK CLEVELAND	MAERSK A/S
MAERSK DENVER	MAERSK A/S
MAERSK DETROIT	MAERSK A/S
MAERSK GENOA	MAERSK A/S
MAERSK GIBALTAR	MAERSK A/S
MAERSK GUATEMALA	MAERSK A/S
MAERSK GUAYAQUIL	MAERSK A/S
MAERSK HAMBURG	MAERSK A/S
MAERSK HANOI	MAERSK A/S
MAERSK HARTFORD	MAERSK A/S
MAERSK HAVANA	MAERSK A/S
MAERSK HERRERA	MAERSK A/S
MAERSK HOUSTON	MAERSK A/S
MAERSK HUACHO	MAERSK A/S
MAERSK KENSINGTON	MAERSK A/S
MAERSK KOWLOON	MAERSK A/S
MAERSK MONTE OLIVIA	MAERSK A/S
MAERSK PITTSBURGH	MAERSK A/S
MAERSK SALALAH	MAERSK A/S
MAERSK SAN CLEMENTE	MAERSK A/S
MAERSK SAVANNAH	MAERSK A/S
MAERSK SEBAROK	MAERSK A/S
MAERSK SELETAR	MAERSK A/S
MAERSK SENANG	MAERSK A/S
MAERSK SENTOSA	MAERSK A/S
MAERSK SEOUL	MAERSK A/S
MAERSK STADELHORN	MAERSK A/S
MAERSK STRALSUND	MAERSK A/S
MAERSK TANJONG	MAERSK A/S
MAERSK TUKANG	MAERSK A/S
MALIAKOS	OCEAN NETWORK EXPRESS PTE. LTD
MARATHOPOLIS	MAERSK A/S
MOL CREATION	OCEAN NETWORK EXPRESS PTE. LTD
MYNY	CMA CGM S.A
NAVIOS VERDE	OCEAN NETWORK EXPRESS PTE. LTD
NYK PAULA	OCEAN NETWORK EXPRESS PTE. LTD
NYK VESTA	OCEAN NETWORK EXPRESS PTE. LTD
NYK VIRGO	OCEAN NETWORK EXPRESS PTE. LTD
ONE ALTAIR	OCEAN NETWORK EXPRESS PTE. LTD
ONE ARCADIA	OCEAN NETWORK EXPRESS PTE. LTD
ONE COMMITMENT	OCEAN NETWORK EXPRESS PTE. LTD
ONE COMPETENCE	OCEAN NETWORK EXPRESS PTE. LTD
ONE CONTRIBUTION	OCEAN NETWORK EXPRESS PTE. LTD
ONE HANGZHOU BAY	OCEAN NETWORK EXPRESS PTE. LTD
ONE HELSINKI	OCEAN NETWORK EXPRESS PTE. LTD
ONE HOUSTON	OCEAN NETWORK EXPRESS PTE. LTD
ONE MAXIM	OCEAN NETWORK EXPRESS PTE. LTD
ONE MOTIVATOR	OCEAN NETWORK EXPRESS PTE. LTD
ONE RECOGNITION	OCEAN NETWORK EXPRESS PTE. LTD
ONE RECOMMENDATION	OCEAN NETWORK EXPRESS PTE. LTD
ONE THESEUS	OCEAN NETWORK EXPRESS PTE. LTD
REN JIAN 26	MAERSK A/S
REN JIAN 8	CMA CGM S.A
SAN DIEGO BRIDGE	OCEAN NETWORK EXPRESS PTE. LTD
SAN FELIPE	MAERSK A/S
SANTA CLARA MAERSK	MAERSK A/S
SC MONTREUX	CMA CGM S.A
SCI MUMBAI	CMA CGM S.A
SEASPAN ADONIS	OCEAN NETWORK EXPRESS PTE. LTD
SEASPAN BEACON	OCEAN NETWORK EXPRESS PTE. LTD
SEASPAN BRISBANE	EVERGREEN MARINE CORPORATION (ASIA) PTE LTD
SEASPAN BRISBANE	EVERGREEN MARINE CORPORATION (TAIWAN) LTD
SEASPAN OCEANIA	COSCO SHIPPING LINES CO., LTD
SEASPAN SANTOS	MAERSK A/S
SOURCE BLESSING	MAERSK A/S
STEPHANIE C	CMA CGM S.A
W KITHIRA	MAERSK A/S
W KLAIPEDA	MAERSK A/S
WADI BANI KHALID	OCEAN NETWORK EXPRESS PTE. LTD
WAN HAI 502	WAN HAI LINES LTD, TAIPEI
WAN HAI 503	WAN HAI LINES LTD, TAIPEI
WAN HAI 507	WAN HAI LINES LTD, TAIPEI
WAN HAI 508	WAN HAI LINES LTD, TAIPEI
WAN HAI 509	WAN HAI LINES LTD, TAIPEI
WAN HAI 511	WAN HAI LINES LTD, TAIPEI
WAN HAI 516	WAN HAI LINES LTD, TAIPEI
WAN HAI 521	WAN HAI LINES LTD, TAIPEI
WAN HAI 523	WAN HAI LINES LTD, TAIPEI
XIN LIAN YUN GANG	COSCO SHIPPING LINES CO., LTD
XIN QING DAO	COSCO SHIPPING LINES CO., LTD
X-PRESS BARDSEY	MAERSK A/S
X-PRESS CARINA	MAERSK A/S
X-PRESS CASSIOPEIA	MAERSK A/S
X-PRESS ODYSSEY	MAERSK A/S
X-PRESS PHOENIX	MAERSK A/S
YM FOUNTAIN	Yang Ming Marine Transport Corp
YM MODESTY	Yang Ming Marine Transport Corp
YM UNIFORMITY	Yang Ming Marine Transport Corp
YM UPWARD	Yang Ming Marine Transport Corp
YM UTILITY	Yang Ming Marine Transport Corp
ZHONG HANG SHENG	CMA CGM S.A



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE DEPUTY  
COMMISSIONER OF INCOME TAX  
INT TAX CIRCLE 2(2)(2), MUMBAI

To,  HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING,5th FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST,Chakala Midc S.O Mumbai MUMBAI 400093,Maharashtra India	
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PAN: <b>AAACH0979G</b>	Assessment Year: <b>2026-27</b>	Dated: <b>06/05/2025</b>	DIN & Letter No : <b>ITBA/COM/F/17/2025-26/1076042121(1)</b>
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Sir/ Madam/ M/s,

**Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate**

Sub: Grant of 100% Pooling DIT relief for your principal **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH0979G** for F.Y. 2025-26.

Ref.: Your letter dt.27.02.2025 and 14.04.2025.

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1. This is in reference to the above referred letter filed through the agent in India **M/s. Hapag Lloyd India Pvt. Ltd** on 27.02.2025 and 15.04.2025 for its principal **M/s. Hapag Lloyd AG, Hamburg Germany PAN – AAACH0979G** and in continuation to DIT Certificate dated 28.03.2024 and 29.03.2024, it is certified that shipping income earned by Principal on Pool arrangement with following companies / Lines will also be entitled for 100% DIT relief on account of income from operation of the Vessels as per the vessel sharing arrangements, in respect of which DIT relief is granted and which are operating in the International traffic:

Sr. No.	Name of the Pooling Partner	Country Name
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Note: If digitally signed, the date of digital signature may be taken as date of document.  
ROOM NO:606,6th Floor, Kautilya Bhavan, C-41 to C-43, G Block, Bandra Kurla Complex, Bandra (East), Mumbai, Maharashtra, 400051  
Email: MUMBAI.DC.IT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

Note:- The website address of the e-filing portal has been changed from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) to [www.incometax.gov.in](http://www.incometax.gov.in).

\* DIN- Document identification No.

1	CMA CGM S.A	FRANCE
2	COSCO SHIPPING LINES CO. LTD	CHINA
3	EMIRATES SHIPPING LINE DMCEST	DUBAI
4	ITALIA MARITTIMA S.P.A.	ITALY
5	EVERGREEN MARINE CORP. (TAIWAN) LTD.	TAIWAN
6	EVERGREEN MARINE (ASIA) PTE. LTD.	SINGAPORE
7	OCEAN NETWORK EXPRESS PTE. LTD.	SINGAPORE
8	WAN HAI LINES LTD.	TAIWAN
9	YANG MING MARINE TRANSPORT CORP.	TAIWAN
10	MAERSK A/S	DENMARK
11	EVERGREEN MARINE (SINGAPORE) PTE. LTD.	SINGAPORE
12	EVERGREEN MARINE (UK) LTD.	UK
13	EVERGREEN MARINE (HONG KONG) LTD.	HONG KONG
14	HYUNDAI MERCHANT MARINE CO. LTD.	KOREA
15	ORIENT OVERSEAS CONTAINER LINE LIMITED	HONG KONG
16	PACIFIC INTERNATIONAL LINES PTE. LTD.	SINGAPORE
17	YANG MING (UK) LTD.	UNITED KINGDOM

18	YANG MING (SINGAPORE) PTE. LTD.	SINGAPORE
19	FEEDTERTECH PTE LTD	SINGAPORE
20	NEW GOLDEN SEA SHIPPING PTE. LTD.	SINGAPORE
21	T.S.LINES CO. LTD.	TAIWAN

1. This DIT is issued with respect to payment related to Freight charges and other charges directly connected to operation of ships in international traffic. Therefore, if there is any other charges which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

1. The certificate is being given on an undertaking given by the Principal that the ships/vessels referred above will be operated in 'International traffic' only during the period of this Certificate. This certificate is issued and will be relevant only to **M/s. Hapag Lloyd AG, Hamburg** Germany and not applicable to any other shipping lines. This certificate shall remain in force **till 31.03.2026**, unless it is cancelled or modified before the expiry of the aforesaid period. Reason for any cancellation or modification will be intimated to you accordingly.

1. The certificate has been issued on the prima facie examination of the documents filed by the applicant and on the request of the applicant. This certificate is provisional in nature, subject to the final assessment and subject to the applicant furnishing all the necessary particulars at the time of assessment proceedings.

2. On verification of the details filed, it is seen that the Assessee is eligible for 100% DIT relief for above mentioned pooling partners as per Article 8 of India - Germany DTAA.

ADITYA VIVEK RATNAPARKHI  
INT TAX CIRCLE 2(2)(2), MUMBAI

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

This document is digitally signed

Signer: ADITYA VIVEK RATNAPARKHI  
Date: Tuesday, February 11, 2025 12:51 PM  
Location: DIRECTORATE, India



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE DEPUTY  
COMMISSIONER OF INCOME TAX  
INT TAX CIRCLE 2(2)(2), MUMBAI

To,  HAPAG-LLOYD AKTIENGESELLSCHAFT 501, SATTELITE GAZEBO, B WING,5TH FLOOR GURUHARGOVINJI MARG, CHAKALA, ANDHERI EAST,CHAKALA MIDC S.O MUMBAI MUMBAI 400093,Maharashtra India	
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PAN: <b>AAACH0979G</b>	Assessment Year: <b>2026-27</b>	Dated: <b>16/01/2026</b>	DIN & Letter No : <b>ITBA/COM/F/17/2025-26/1084846849(1)</b>
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Sir/ Madam/ M/s,

**Subject: Proceedings for grant of DIT Relief Certificate to Shipping lines - Certificate**

**Sub: Addition of Pooling Partner to Annual NOC (100% DIT relief) for M/s. Hapag Lloyd AG, Hamburg Germany - PAN – AAACH0979G for F.Y. 2025-26.**

Ref: 1. This office letter No. ITBA/COM/F/17/2025-26/1076042691(1), dt. 06.05.2025.

2. Your letter dt.13.01.2026.

In continuation to Annual NOC (100% DIT) Certificate issued for the principal, M/s. **Hapag Lloyd AG, Hamburg Germany** PAN – AAACH0979G vide DIN ITBA/COM/F/17/2025-26/1076042691(1), dt. 06.05.2025, has filed a letter for addition of Pooling Partner through its agent in India **M/s. Hapag Lloyd India Pvt. Ltd.** on 13.01.2026, it is certified that shipping income earned by the principal on Pool arrangement with following companies / Lines will also be entitled for 100 DIT relief on account of income from operation of the Vessels as per the vessel sharing arrangements, in respect of which DIT relief is granted and which are operation in the International traffic:

Sl. No.	Name of the Pooling Partner	Country Name
1.	GRETA SHIPPING (GRETA)	Singapore

Note: If digitally signed, the date of digital signature may be taken as date of document.  
ROOM NO:606,6th Floor, Kautilya Bhavan, C-41 to C-43, G Block, Bandra Kurla Complex, Bandra (East), Mumbai, Maharashtra, 400051  
Email: MUMBAI.DCIT.IT2.2.2@INCOMETAX.GOV.IN, Office Phone:02222040030

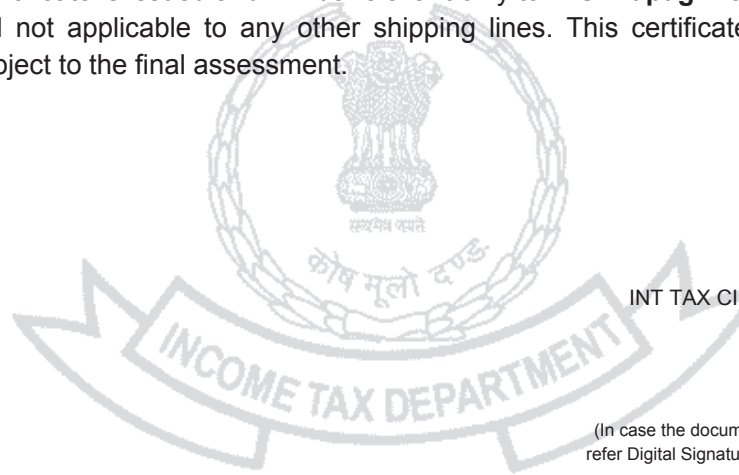
Note:- The website address of the e-filing portal has been changed from [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in) to [www.incometax.gov.in](http://www.incometax.gov.in).

\* DIN- Document identification No.

Further, this DIT is issued with respect to payment related to Freight charges and other charges directly connected to operation of ships in international traffic. Therefore, if there is any other charge which is not directly connected to operation of ships in international traffic the same will not be covered under this DIT.

The certificate is being given on an undertaking given by the Principal that the ships/vessels referred above will be operated in 'International traffic' only during the period of this Certificate. This certificate shall remain in force **till 31.03.2026**, unless it is cancelled or modified before the expiry of the aforesaid period. Reason for any cancellation or modification will be intimated to you accordingly.

This certificate is issued and will be relevant only to **M/s. Hapag Lloyd AG, Hamburg Germany** and not applicable to any other shipping lines. This certificate is provisional in nature and subject to the final assessment.



ROOPSEE SINGH  
INT TAX CIRCLE 2(2)(2), MUMBAI

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Signature valid

Digitally Signed  
Name: ROOPSEE SINGH  
Date: 16-Jan-2026 13:50:45  
Location: MUMBAI