

**CORPORATE SERVICES AGREEMENT**

made between

FINANCE IRELAND RMBS NO.3 DAC

and

INTERTRUST MANAGEMENT IRELAND LIMITED

This corporate services agreement (the "**Agreement**") is made on \_\_\_\_\_

BETWEEN:

1. **FINANCE IRELAND RMBS NO.3 DAC** (company number 694163), a designated activity company incorporated under the laws of Ireland with its registered office at 2<sup>nd</sup> Floor, 1-2 Victoria Buildings, Haddington Road, Dublin 4, D04 XN32, Ireland ("**the Company**") and
2. **INTERTRUST MANAGEMENT IRELAND LIMITED** (company number 441725), a private company incorporated with limited liability under the laws of Ireland with its registered office at 2<sup>nd</sup> Floor, 1-2 Victoria Buildings, Haddington Road, Dublin 4, D04 XN32, Ireland ("**Intertrust**" or the "**Corporate Services Provider**").

WHEREAS:

The Company and Intertrust have agreed that Intertrust shall render certain corporate administration services to the Company subject to and in accordance with the terms and conditions of this Agreement.

HEREBY AGREE AS FOLLOWS:

Article 1 – Duties and responsibilities

- 1.1 Intertrust agrees to act as corporate administrator of the Company with effect from 29 April 2021 (the "**Effective Date**") and to provide corporate administration services to the Company in accordance with the laws of Ireland, this Agreement, the Terms, the constitution of the Company and resolutions of the authorised bodies of the Company.
- 1.2 The duties and services to be performed by Intertrust shall be the duties and services specified in **Appendix A** and such other services as the parties may from time to time agree upon in writing.
- 1.3 Subject to the performance of such duties and the rendering of such services not prejudicing the ability of Intertrust to perform its duties and render its services as provided in this Agreement, Intertrust shall be free to perform and render similar duties and services to other persons and to retain for its own use and benefit all fees and all monies and benefits receivable by it therefor.
- 1.4 The Corporate Services Provider is entitled not to comply with any instruction or request received in relation to the Company if compliance with such instruction or request:
  - 1.4.1 may be contrary to any law, regulation or good business practice;
  - 1.4.2 may conflict with any provision of the Company's Constitution; or
  - 1.4.3 potentially increases the risk of prosecution or other sanction of any kind in any jurisdiction or the withdrawal of, or imposition of any conditions in respect of, any

licence, consent or other authorisation issued to the Corporate Services Provider, any member of the Intertrust Group, the Directors and the Employees by any legal, governmental or regulatory authority in any applicable jurisdiction.

- 1.5 The non-compliance with such instruction or request may not result in any liability of the Corporate Services Provider.

## Article 2 – Term

This Agreement shall continue for an indefinite period unless terminated in accordance with the Terms and the provisions of this Agreement.

## Article 3 – Obligations of the Company

In order to enable Intertrust to perform its duties and provide its services to the Company, the Company hereby grants to Intertrust, to the extent necessary, the following powers:

- i) The power to file on behalf of the Company, returns with the Companies Registration Office;
- ii) The power to file on behalf of the Company, returns with the Office of the Revenue Commissioners, Dublin, ("**Irish Revenue**"); and
- iii) The power to prepare and sign all correspondence in relation to the aforementioned documentation under headings i to ii above.

## Article 4 – Remuneration

- 4.1 Intertrust shall be entitled to the remuneration set out in the Fee Schedule at **Appendix C** for the rendering of its services.
- 4.2 With regard to such other out of scope, ad-hoc or other services as the parties may from time to time agree upon in writing, a variable fee (calculated on an hourly basis, depending on the seniority of the staff members involved) shall be payable by the Company to Intertrust,
- 4.3 Any cost and/or expense incurred by Intertrust in rendering its services shall be charged separately to the Company.

## Article 5 - Intertrust Terms

- 5.1 The Company and Intertrust agree that this Agreement and Intertrust's General Terms & Conditions enclosed as **Appendix B** (the "**Terms**") set out the terms and conditions pursuant to which Intertrust shall render its services to the Company.
- 5.2 The Terms are hereby incorporated in this Agreement, provided that, if and to the extent that there is any inconsistency between the Terms and this Agreement or any provision of this Agreement explicitly deviates from the Terms, this Agreement will prevail.

## Article 6 – Data Protection

For the purposes of this Article 6, the following terms have the following meanings:

**"Data Protection Law"** means the General Data Protection Regulation 2016/679 (**"GDPR"**) and the Irish Data Protection Acts 1988 to 2018 and all amendments, revisions or replacements of the same now or at any time in the future;

**"data controller," "data processor," "data subject," "personal data,"** and **"process,"** have the meanings given to them in Data Protection Law;

- 6.1 For the purposes of performing the services under this agreement, and to comply with statutory requirements, Intertrust may collect, compile, keep and process certain personal data in accordance with Data Protection Law.
- 6.2 The Company warrants that it is entitled to transfer the relevant personal data to Intertrust so as to allow Intertrust to lawfully process the personal data in accordance with this Agreement. The Company further warrants and agrees that it will not instruct Intertrust to carry out, or refrain from carrying out, any act that would cause Intertrust to breach Data Protection Law.
- 6.3 Where Intertrust processes personal data provided to it by the Company, and does so based on the instructions of the Company, the Company and Intertrust agree that Intertrust acts as a data processor on behalf of the Company. Intertrust agrees that it shall process all such personal data in accordance with its Data Processing Protocol, which is available online at <https://www.intertrustgroup.com/site-services/legal/data-protection-and-privacy>, and a copy of which is included at **Appendix D**.
- 6.4 Where Intertrust processes personal data for its own purposes, whereby the means and purposes of such data processing are determined by Intertrust, the Company and Intertrust agree that Intertrust acts as a data controller. Intertrust will process all such personal data in accordance with its Privacy Notice which is available online at: <https://www.intertrustgroup.com/site-services/legal/data-protection-and-privacy>, and a copy of which is included at **Appendix E**. Where the Company provides the relevant personal data to Intertrust, The Company agrees that it will provide a copy of the Privacy Notice to the relevant data subjects.
- 6.5 Where Intertrust provides officers pursuant to this Agreement, and those officers process personal data in the performance of their duties, the Company and Intertrust agree that the officers are acting for and on behalf of the Company, such that the Company is the relevant data controller in respect of such processing. In this regard, the Company warrants and agrees that it will comply with the obligations of a data controller under Data Protection Law.
- 6.6 The Company authorises Intertrust to engage third party subprocessors. Notwithstanding clause 9 of the Data Processing Protocol, Intertrust will keep an up-to-date list of such subprocessors and inform the Company of any intended changes concerning the addition or replacement of subprocessors, thereby giving the Company the opportunity to make reasonable objections to such changes. Intertrust will enter a written agreement with all such subprocessors requiring them to comply with their obligations under Data Protection Law.

- 6.7 Further to the Data Processing Protocol and for the purposes of Article 28(3) of the GDPR, where Intertrust acts as a data processor, it agrees that (and shall procure that any subprocessors agree that):
- i) it shall process personal data at all times in accordance with Data Protection Law and solely for the provision of the services under this Agreement and otherwise in accordance with the documented instructions of the Company;
  - ii) it shall not transfer personal data outside of the European Economic Area unless it has implemented appropriate safeguards to ensure that such transfer is compliant with Data Protection Law
  - iii) it shall ensure that persons authorised to process personal data have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality;
  - iv) it shall at all times to the extent required to comply with Article 32 of the GDPR have appropriate technical and organisational measures in place to protect the Personal Data against accidental or unlawful destruction or accidental loss, alteration, unauthorised disclosure or access, and that having regard to the state of technological development and the cost of implementing any measures, such measures shall provide a level of security appropriate to the risk represented by the processing and the nature of the personal data to be protected;
  - v) it shall co-operate and provide reasonable assistance to the Company in connection with the exercise of data subject rights under Chapter III of the GDPR and in ensuring the Company's compliance with its obligations under Articles 32 to 36 of the GDPR, provided that the Company will pay Intertrust the reasonable costs of any additional steps that are required beyond those directly required by Data Protection Law;
  - vi) it shall delete or return all personal data to the Company upon the Company's request, at the later of the termination or expiration of this Agreement or after the provision of the services by the Company for and on behalf of the Company has come to an end, unless otherwise required by applicable law; and
  - vii) on reasonable notice, it shall make available to the Company such information as is strictly necessary for the Company to demonstrate its compliance with Data Protection Law, and allow for audits.
- 6.8 The Parties agree that, to the extent permitted under applicable law, Intertrust is authorised to keep all agreements, documents, books and records relating to the Company on its behalf and on behalf of the Company in digital form and is not obliged to keep hard copies thereof.

- 6.9 The Company acknowledges that the personal data provided to Intertrust may be processed in a (the) data processing system(s) controlled by Intertrust which enables Intertrust to provide the Services and to comply with its professional obligations. The Company acknowledges and authorises Intertrust to share and disclose personal data, by any means of communication including emails or any other electronic means, in accordance with paragraph 18 of the Terms.
- 6.10 The Company acknowledges that Intertrust's IT infrastructure is partially outsourced and relying on a cloud computing infrastructure that may be hosted by a cloud provider located outside the European Economic Area. If such location is in a country that does not ensure an adequate level of protection for personal data, Intertrust will ensure that additional safeguards are put in place. Consequently, encrypted personal data related to the Company and/or its Group Members may be processed (but not accessed) by Intertrust's external cloud provider for the purposes as described in paragraph 18 of the Terms.
- 6.11 By signing this Agreement, the Company explicitly authorises, and shall cause its Group Members to explicitly authorise, all processing, controlling and outsourcing described in this Article 6.

#### Article 7 – Representations and Warranties

7.1 The Corporate Services Provider represent and warrants to the Company that:

- (i) it is a company duly incorporated and validly existing under the laws of Ireland with power to enter into this Agreement and to exercise its rights and perform its obligations hereunder, and all corporate or other action required to authorise the execution of this Agreement by it and the performance by it of its obligations hereunder has been duly taken;
- (ii) it has not taken any corporate action nor have any other steps been taken or legal proceedings been initiated or (to the best of its knowledge and belief) threatened against it for its liquidation, winding-up, dissolution, examination or re-organisation or for the appointment of a liquidator, examiner, receiver, receiver and manager, trustee or similar officer over it or over any or all of its assets or revenues;
- (iii) all acts, conditions and things required by the laws of its incorporation to be done, fulfilled and performed in order to enable it lawfully to enter into and exercise its rights under this Agreement and perform the obligations expressed to be assumed by it in this Agreement and to ensure that the obligations expressed to be assumed by it in this Agreement are legal, valid, binding and enforceable in accordance with its terms have been done, fulfilled and performed in strict compliance with such laws subject (as to enforceability) to applicable bankruptcy, reorganisation, insolvency, moratorium, receivership or similar laws affecting creditors' rights and to equitable principles of general application (regardless of whether enforcement is sought in a proceeding in equity or at law);
- (iv) the obligations expressed to be assumed by it in this Agreement are legal and valid obligations binding on it and enforceable against it in accordance with the terms of this Agreement subject (as to enforceability) to applicable bankruptcy, reorganisation, insolvency, moratorium, receivership or similar laws affecting creditors' rights and to equitable principles of general

application (regardless of whether enforcement is sought in a proceeding in equity or at law);

- (v) to the best of its knowledge, information and belief (after due and diligent enquiries) no litigation, arbitration or administrative proceedings of or before any court, tribunal or governmental body have been commenced or, so far as it is aware are pending or threatened against it or any assets or revenues which may have a material adverse effect on it or on its ability to perform its obligations under this Agreement;
- (vi) it is a company which is and has, since incorporation, been resident for tax purposes solely in Ireland; and
- (vii) it has obtained and maintained in effect all authorisations, approvals, licences and consents and all things required to be done in connection with its business and the operation of the transactions contemplated by the transaction and the Transaction Documents pursuant to all applicable law or regulation applicable to it in Ireland and in each other jurisdiction in which it carries on business, noting that references to "**Transaction Documents**" in this Corporate Services Agreement have the same meaning as the definition of "Transaction Documents" in the Master Definitions and Construction Schedule. "**Master Definitions and Construction Schedule**" means the master definitions and construction schedule as made between, amongst others, the parties hereto on or about the date hereof (as the same may be amended, varied or supplemented from time to time with the consent of the parties thereto).

## Article 8 – Notices

8.1 All communication pursuant to this Agreement shall be delivered to the addresses mentioned in the heading of this Agreement, or such other address as may be communicated in writing by one party to the other party, by registered mail, courier, email or facsimile.

8.2 All notices and other communications to Intertrust shall be sent to the following address:

**INTERTRUST MANAGEMENT IRELAND LIMITED**

2<sup>nd</sup> Floor,  
1-2 Victoria Buildings  
Haddington Road  
Dublin 4, D04 XN32,  
Ireland

Email: Ireland.Directors@Intertrustgroup.com

Telephone No: +353 1 668 6152  
Attention: The Directors

8.3 All notices and other communications to the Company shall be sent to the following address:

**FINANCE IRELAND RMBS NO.3 DAC**

1-2 Victoria Buildings,  
Haddington Road,  
Dublin 4

Email: IE-financeireland@intertrustgroup.com

Telephone No: +353 1 668 6152

8.4 All notices shall be to have been duly given or made as follows:

8.4.1 If sent by personal delivery, on delivery at the address of the relevant party;

8.4.2 If sent by commercial courier, on the date and at the time of signature of the courier's receipt on delivery at the address of the relevant party;

8.4.3 If sent by pre-paid post, two (2) clear Business Days after the date of posting; or

8.4.4 If sent by e-mail, when sent.

#### Article 9 – Force majeure

9.1 No party shall be deemed to be in breach of the Agreement or otherwise be liable to the other party, if it is prevented, hindered or delayed in performing any and/or all its duties and obligations under the Agreement by any event of force majeure provided that such event is notified by the concerned party to the other one and the party has made reasonable efforts to comply with the terms of this Agreement.

9.2 Force majeure shall include any event that occurs due to reasons beyond the reasonable control of the relevant party, without any fault or negligence of the same party. This includes but is not limited to strikes, riots, wars, market closings, natural catastrophes and disasters, terrorist acts and attacks, fires, or due to any other cause whether of the kind mentioned in this article 9 or not, to the extent that it is beyond the reasonable foresight and control of this party concerned.

#### Article 10 – Miscellaneous

10.1 This Agreement supersedes all previous agreements or understandings between the parties to this Agreement and their representatives.

10.2 Any variation or amendment of this Agreement shall be in writing and signed by or on behalf of each of the parties.

10.3 A waiver by a party of any breach of any of the terms, provisions or conditions of this Agreement or the acquiescence of such party in any act (whether commission or omission) which but for such acquiescence would be a breach as aforesaid shall not constitute a general waiver of such term, provision or condition or of any subsequent act contrary thereto.

10.4 This Agreement may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument.

#### Article 11 – Applicable Law and Jurisdiction



- 11.1 This Agreement, the relationship between the Company and Intertrust, any non-contractual obligations arising out of or in relation to this Agreement and any dispute, controversy, proceedings or claim of whatever nature arising out of or in any way relating to this Agreement shall be governed by and interpreted in accordance with the law of Ireland.
- 11.2 Subject to Article 11.3 hereof, the parties agree that the courts of Ireland are to have exclusive jurisdiction for the purpose of hearing and determining any suit, action or proceedings ("Proceedings") and/or to settle any disputes arising out of or in any way relating to this Agreement or its formation.
- 11.3 Nothing in Article 11.2 shall (or shall be construed so as to) limit the right of Intertrust to take Proceedings against the Company in the courts of any country in which the Company has assets or in any other court of competent jurisdiction nor shall the taking of Proceedings in any one or more jurisdictions preclude the taking of Proceedings in any other jurisdiction (whether concurrently or not) if and to the extent permitted by applicable law.

#### Article 12 - Limited Recourse and Non-Petition

- 12.1 Notwithstanding any other provisions of this Agreement or otherwise, any obligations of the Company to the Corporate Services Provider will be limited to the assets of the Company. In such circumstances, the Company will not be obliged to pay any shortfall, and the right of the Corporate Services Provider to receive any further amounts in respect of such obligations shall be extinguished and the Corporate Services Provider may not take any further action to recover such amounts.
- 12.2 The Corporate Services Provider (and any other person acting on behalf thereof) shall not be entitled at any time to institute against the Company, its shareholders or officers, or join in any institution against the Company of, any bankruptcy, reorganisation, arrangement, examinership, insolvency or liquidation proceedings or other proceedings under any applicable bankruptcy or similar law in connection with the obligations of the Company under this Agreement, save for lodging a claim in the liquidation of the Company which is initiated by another party or taking proceedings to obtain a declaration or judgment as to the obligations of the Company in relation thereto.
- 12.3 No recourse under any obligation, covenant or agreement of the Company contained in this Agreement shall be had against any shareholder, officer or director of the Company, as such by the enforcement of any assessment or by any legal or equitable proceeding, by virtue of any statute or otherwise; it being expressly agreed and understood that this Agreement is solely a corporate obligation of the Company, and that no personal liability whatever shall attach to or be incurred by the shareholders, officers or directors of the Company, as such, or any of them under or by reason of any of the obligations, covenants or agreements of the Company contained in this Agreement, or implied therefrom, except, in the case of the Corporate Services Provider where the claim, demand, liability, cost or expense in connection therewith arises from the gross negligence, bad faith, fraud or wilful default of such employee, officer, director or company secretary of the

Corporate Services Provider. Nothing in this sub-clause shall derogate from any liability of the Company to the Corporate Services Provider in respect of its obligations under this Agreement.

12.4 The obligations of the Corporate Services Provider under this Agreement (including the Services) and the obligations of the Company under this Agreement are solely the corporate obligations of the Corporate Services Provider, and the Company respectively. No recourse shall be had in respect of any obligation, covenant, undertaking or claim arising out of or based upon this Agreement or any of the Transaction Documents against any employee, officer, director or company secretary of the Corporate Services Provider or any employee, officer, director or company secretary of the Company, except where the claim, demand, liability, cost or expense in connection therewith arises from the gross negligence, bad faith, fraud or wilful default of such employee, officer, director or company secretary of the Corporate Services Provider or the Company.

12.5 The provisions of this Clause 12 shall survive the termination of this Agreement.

#### Article 13 – DAC 6 provisions

13.1 For the purposes of this Article 13, the following terms have the following meanings:

"Arrangement ID" means the unique reference number that has been assigned by any taxation authority in respect of a DAC 6 Filing.

"DAC 6" means EU Council Directive 2018/822 as amended from time to time and any legislation implementing that directive in any Member State of the European Union or any equivalent legislation in any other jurisdiction.

13.2 The Corporate Services Provider hereby agrees and confirms that it will:

- (i) notify the Company and its tax advisors (for the time being) of its intention to make any filing in respect of the activities of the Company to any taxation authority under the provisions of DAC6 (a "**DAC6 Filing**") and provide the proposed draft DAC6 Filing to the Company's tax advisors not less than 15 Business Days prior to making any such DAC6 Filing and, when providing that draft, notify the Company and its tax advisors of the deadline for making such DAC6 Filing;
- (ii) include all of the Company and its tax advisors' reasonable comments on the draft DAC6 Filing provided that the tax advisors provide such comments no later than 5 Business Days prior to the deadline for making such DAC6 Filing;
- (iii) not make any DAC6 Filing that duplicates a DAC6 Filing made in respect of the same transaction or arrangement, provided that a copy of such DAC6 Filing and the Arrangement ID has been provided to the Corporate Services Provider prior to the deadline for making that DAC6 Filing; and
- (iv) if it is aware, or has reason to believe, that any other person has made, or intends to make, a DAC6 Filing in respect of any transaction or arrangement which the Company is a party to or which the Company or

the Corporate Services Provider is required to make a DAC6 Filing in respect of, promptly request a copy of such DAC6 Filing and the Arrangement ID from that person.

13.3 The preparation or making of a DAC6 Filing in respect of any activities of the Company shall not form part of the Services and shall be at an additional cost to the Company as may be agreed upon from time to time in writing between the Corporate Services Provider and the Company.

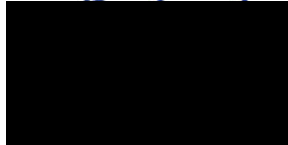
Enclosures:

- Summary of Duties, Appendix A
- General Terms & Conditions, Appendix B
- Fee Schedule, Appendix C
- Data Processing Protocol, Appendix D
- Privacy Notice, Appendix E

IN WITNESS whereof this Agreement has been entered into the day and year first herein written.

This signed in duplicate, each party having received one original,

1. **Signed for approval**  
for and on behalf of **FINANCE IRELAND RMBS NO.3 DAC**

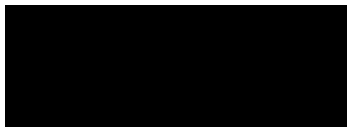


By: Gustavo Nicolosi  
Title: Director  
Date:

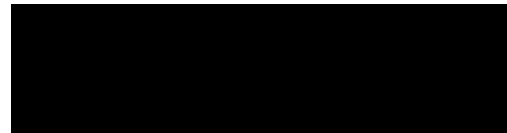


By: David Dunne  
Title: Director  
Date:

2. **Signed for approval**  
for and on behalf of **INTERTRUST MANAGEMENT IRELAND LIMITED**



By: Johan MacLeod  
Title: Authorised Signatory  
Date:



Title: Authorised Signatory  
Date:

## **Appendix A**

### **Services**

During the continuance of this Agreement, the Corporate Services Provider shall, subject to the Corporate Services Provider receiving all necessary information on a timely and accurate basis, provide or procure, in accordance with the Corporate Services Fee Schedule the Governance, Financial and Additional Services as below. Additional Services are provided at an additional cost to the Company as may be agreed upon from time to time between the Corporate Services Provider and the Company.

### **GOVERNANCE SERVICES**

- (i) to provide the Company with an address for a registered office, including secretarial and communication facilities;
- (ii) to provide the services of two individuals (who shall be resident in Ireland for tax purposes) who will accept the office as director of the Company and who shall at all times act independently and exercise their authority only from and within Ireland by taking all key decisions relating to the Company in Ireland and who shall not be entitled to any fees (in a personal capacity) from the Company for so acting, and to attend up to a maximum of 4 board meetings per year and that no director is a noteholder or any person connected or affiliated with a noteholder;
- (iii) to act as secretary of the Company;
- (iv) If required, to provide the services of a share trustee of the charitable trust holding the Company's issued share capital;
- (v) to assist in keeping the Company file up-to-date with respect to the Constitution, copies of resolutions, minutes of shareholders' meetings, and copies of annual accounts;
- (vi) to assist in convening up to two board meetings per year as well as the Annual General Meeting of the Shareholders of the Company as stipulated by the Constitution;
- (vii) If required, to maintain a note register for the Company;
- (viii) to procure, in consultation with the Company's tax advisors as required, that the Company makes the notification to the Irish Revenue (within the required time limits and in the prescribed form) that it intends to be a qualifying company for the purposes of and in accordance with Section 110 of the Taxes Consolidation Act 1997, as amended, and that the Company provides all required information and particulars to the Irish Revenue to be such a qualifying company;
- (ix) to accept service of process in Ireland and any other documents or notices to be served on the Company in Ireland;
- (x) to keep the Company's statutory books for and on behalf of the Company as required under the Companies Act 2014 (as amended, the "**Companies Act**") and make such statutory books available for inspection or supply copies thereof, in accordance with the Constitution and as required by the Companies Act;

- (xi) deal with all material correspondence and other material communications directed to the Company at its registered office.

## **FINANCIAL SERVICES**

### **1. ACCOUNTING SERVICES**

- (i) set up of chart of accounts and general ledger for the Company ("**Financial Services Set-Up**");
- (ii) completion of the postings to the nominal ledgers of the Company ("**Bookkeeping**");
- (iii) preparation of the Company's annual statutory financial statements (the **Statutory Financial Statements**) for the period from the date of incorporation to the first financial year end and for the subsequent years of the Company. Statutory Financial Statements will be prepared from management information supplied on a timely basis and will have been reconciled by the relevant parties prior to provision to the Corporate Services Provider in the form required by the Companies Act 2014, standard accounting practice and financial reporting standards;
- (iv) liaise with the relevant parties, including in particular the auditors, with regard to the completion of the statutory audit of the Statutory Financial Statements, namely:
  - a. preparation and providing of the audit pack in relation to the audit of the annual Statutory Financial Statements; and
  - b. discussions with the statutory auditors on any queries which are raised during the audit;
- (v) to prepare or have prepared the quarterly management accounts within the agreed timeframe and format.

### **2. TAXATION SERVICES**

#### **2.1 Corporation Tax**

The Corporate Services Provider will procure that the Company is registered with:

- (i) the Irish Revenue for Corporation Tax (CT) purposes; and
- (ii) the Irish Revenue Online System (ROS) for reporting purposes.

Provided that the Corporate Services Provider receives all necessary information on a timely and accurate basis, the Corporate Services Provider will:

- (i) arrange for a Proposed Officer of the Company to review and sign the CT Return prepared by the appointed CT compliance service provider; and
- (ii) prepare and file the Form 46G (Annual Return of Third Party Details) on ROS.

#### **2.2 Value Added Tax**

The Corporate Services Provider will procure that the Company is registered with:

- (i) the Irish Revenue for VAT purposes; and
- (ii) the Irish Revenue Online System (ROS) for reporting purposes.

Provided that the Corporate Services Provider receives all necessary information on a timely and accurate basis, the Corporate Services Provider will:

- (i) prepare and file the VAT Returns and submit on ROS; and

- (ii) prepare the Annual Return of Trading Details on ROS.

### 2.3 iXBRL TAGGING

Provided that the Corporate Services Provider receives the audited and approved Statutory Financial Statements on a timely basis, the Corporate Services Provider will prepare the Inline eXtensible Business Reporting Language ("**iXBRL**") tagged financial statements and procure that they are submitted to the Irish Revenue by the relevant deadline.

## 3. REGULATORY REPORTING

### 3.1 FVC Reporting

The Corporate Services Provider will procure that the Company:

- (i) is registered as a "Financial Vehicle Corporation" if it is required to be so, within the meaning of Regulation EU no. 1075/2013 of the ECB of 18 October 2013 (the "**FVC Regulation**") with the Central Bank of Ireland; and
- (ii) prepare and file the FVC2 report, and submit via the Central Bank of Ireland's online reporting system (ONR), provided the information for filing is received in a timely manner, by the relevant deadline.

### 3.2 SPV Reporting

In respect of Section 110 companies that are obliged to report quarterly data to the Central Bank of Ireland under Section 18 of the Central Bank Act 1971 (and are not already doing so under the FVC Regulation) the Corporate Services Provider will procure that the Company:

- (i) is registered as an "SPV" if it is required to be so, with the Central Bank of Ireland; and
- (ii) prepare and file the required quarterly SPV return, and submit via the Central Bank of Ireland's online reporting system (ONR), provided the information for filing is received in a timely manner, by the relevant deadline.

The Corporate Services Provider shall be entitled to rely on the completeness and accuracy of any required statistical information submitted to it by any of the Transaction Parties or other third parties without any further investigation, and notwithstanding any other provision of this Agreement, the parties hereto acknowledge that the Corporate Services Provider shall have no liability whatsoever with regards to the accuracy or completeness of the required statistical information.

## 4. GENERAL

The Company is responsible for sending to the Corporate Services Provider on receipt by the Company all forms and correspondence issued by the Irish Revenue not otherwise issued to Intertrust as the Corporate Services Provider for the Company. This is particularly important in the case of:

- (i) all tax returns;
- (ii) assessments of corporation tax; and
- (iii) notice of any Revenue or other governmental or regulatory audit into the Company's affairs.

## 5. DEADLINES



The late submission of Statutory Financial Statements or tax returns and payments can give rise to a penalty surcharge. The Corporate Services Provider shall not be held liable for any penalties imposed on the Company where the information necessary to prepare such Statutory Financial Statements or tax returns was not received in a timely and/or accurate manner.

## **ADDITIONAL SERVICES**

- (i) to obtain, inter alia, legal, financial, audit, accounting and/or taxation advice from the Company's professional advisers and act thereon where considered reasonably appropriate;
- (ii) to give, at the reasonable request of the Board of the Company, any directions and information to any providers of services (such as auditors, accountants, financial or management advisers or attorneys) or other agents appointed by the Board;
- (iii) to convene any other meetings of the Company, in addition to the two meetings set out in Governance Services above, including the provision of facilities for holding such meetings and the keeping of written minutes of such meetings;
- (iv) to prepare, sign and deliver to the relevant person(s), upon completion of prudent due diligence investigations initiated by the Corporate Services Provider, as and when requested or required pursuant to the terms of any Transaction Document any certificate(s) of compliance or no default and any other notices, certificates or documents, in accordance with the Transaction Documents;
- (v) to review, sign and deliver to the relevant person(s), as and when requested or required pursuant to the terms of any Transaction Document, any further documents or notices in accordance with the Transaction Documents;
- (vi) to perform any services for the Company as required under the Transaction Documents, including but not restricted to generating, confirming and sending instructions for payments to and from the accounts of the Company;
- (vii) to assist the Company in arranging for the establishment and administration of such bank accounts in the name of the Company as are required for the purpose of the Transaction Documents and the business of the Company;
- (viii) to perform any other services that are required in order for the Company to comply with new or amended regulations or statutory requirements not in existence at the date hereof;
- (ix) apply for a certificate of tax residency of the Company on an annual basis;
- (x) to assist the Company in complying with the obligations imposed on the Company under the provisions of the Market Abuse Regulation (EU 596/2014) ( "**MAR**") as incorporated into Irish law (including, without limitation, preparing and maintaining in conjunction with the relevant transaction party, an 'insider list' within the meaning of MAR and in the prescribed ESMA form save, however, that the Corporate Services Provider shall have no responsibilities or liabilities for any acts or omissions of any other party that may directly or indirectly cause the Company to breach any such obligations;
- (xi) to provide such other services as agreed between the Company and the Corporate Services Provider from time to time in writing or that the Corporate Services Provider deems necessary in order to comply with the Transaction Documents, regulatory and/or statutory obligations of the Company including amongst others legal, audit, accounting and taxation services;
- (xii) to assist the Company in complying with the reporting requirements of any governmental or regulatory body and arrange for any and all necessary regulatory

and company filings as required by any such governmental and/or regulatory bodies to be effected;

- (xiii) to register the Company for U.S. Foreign Account Tax Compliance Act ("**FATCA**") purposes if it is required to be so registered, and use reasonable endeavours to assist the Company to comply with the Company's obligations (if any) under FATCA and the Common Reporting Standard ("**CRS**") (in accordance with section 891F TCA and any regulation made pursuant to that section);
- (xiv) if required, assist the Company in complying with the obligations imposed on the Company under the provisions of Regulation (EU) 2017/2402, as amended, varied or substituted from time to time including any implementing regulation, technical standards and official guidance related thereto (the "EU Securitisation Regulation"), the European Union (General Framework for Securitisation and Specific Framework for Simple, Transparent and Standardised Securitisation) Regulations 2018 ("**Irish Securitisation Regulations**") and the EU Securitisation Regulation as it forms part of domestic law of the UK by virtue of the European Union (Withdrawal) Act 2018 (as amended by the European Union (Withdrawal Agreement) Act 2020) (the "UK Securitisation Regulation" and, together with the EU Securitisation Regulation and the Irish Securitisation Regulations, the "Securitisation Regulations") (including, but not limited to, the disclosure requirements under Article 7 of the EU Securitisation Regulation);
- (xv) if required with (xiv), make a notification to the Central Bank of Ireland within 15 working days of the issue of notes by the Company and in the manner prescribed in regulation 6 of the Irish Securitisation Regulations and provide all required information and particulars to the Central Bank of Ireland for the purposes of regulation 4 of the Irish Securitisation Regulations;
- (xvi) to the extent required, assist the Company in complying with its obligations under the Credit Reporting Act 2013 (as amended);
- (xvii) to the extent required, assist the Company in registering on the International Registry of Mobile Assets (the "**International Registry**") and comply with any related requirements;
- (xviii) to use reasonable endeavours to assist the Company to comply with any requirements which apply to it under Regulation (EU) 648/2012 (the "**European Market Infrastructure Regulation**" or "**EMIR**");
- (xix) to assist with preparing the Company's UBO register in accordance with Irish Law and to file same with the relevant authorities; and
- (xx) to assist the Company in complying with applicable anti-money laundering requirements, including in compliance with Section 108A of the Criminal Justice (Money Laundering and Terrorist Financing) Act 2010 (No.6) (as amended), including, where applicable, registration with the Central Bank of Ireland as a "Schedule 2" Firm.

**WINDING UP SERVICES**

During the continuance of this Agreement, the Corporate Services Provider may coordinate or procure the wind up of the Company at an additional cost to the Company, as may be agreed upon from time to time between the Corporate Services Provider and the Company, subject to the payment of all costs and expenses including those associated with the termination and winding up of the Company, and subject also to the Corporate Services Provider receiving all necessary information on a timely and accurate basis.

**Appendix B**

General Terms & Conditions

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## **Appendix C**

### Fee Schedule

- 3.1 In consideration of the Services provided to the Company by the Corporate Services Provider under this Agreement, the Company shall pay or procure the following payments:
- (a) a registration and set-up fee to the Corporate Services Provider of EUR [REDACTED] payable upon execution of this Agreement (the "**Set-Up Fee**"); and
  - (b) EUR [REDACTED] ([REDACTED]) payable to the Corporate Services Provider annually in advance in January in accordance with the terms and provisions of this Agreement provided that the first fee, pro-rated from the date of incorporation of the Company to [31 December 2021], shall be due and payable within thirty (30) days of the execution of this Agreement (the "**Service Fees**"),
- 3.2 such fees, costs and expenses to be paid in accordance with the Priority of Payments.
- 3.3 The Service Fees shall be pro-rated to the termination of this Agreement. Upon termination of this Agreement, the Corporate Services Provider shall promptly reimburse to the Company prepaid but unapplied Service Fees paid to the Corporate Services Provider (less any expenses incurred by the Corporate Services Provider on behalf of the Company which at that time are or will be due and payable but which remain unpaid), allocated based on the actual days in which the Services have been provided by the Corporate Services Provider and a 365 day year.
- 3.4 The Set-Up Fee and Service Fees payable by the Company to the Corporate Services Provider shall be paid gross without deduction, set-off or counterclaim and is exclusive of Value Added Tax which, if any, will be for the account of and paid by the Company.
- 3.5 Separate from Clause 3.1, it is agreed between the parties that any increase in the volume, nature or scope of work performed by the Corporate Services Provider that arises from any other tax or regulatory requirement of the Company that is not contained in the Services shall be subject to a separate fee invoice raised by the Corporate Services Provider and calculated on a time and materials basis using the standard prevailing charge set by the Corporate Services Provider for such work.
- 3.6 The Service Fees shall be adjusted every year on 1 January by applying the aggregate upwards percentage change in the consumer price index of Ireland over the preceding year to the amount payable by the Company pursuant to Clause 3.1 rounding up to the nearest whole multiple of EUR100.00.
- 3.7 Any cost and/or expense (such as postage, fax and other direct costs, including costs of any external advisors or experts) incurred by the Corporate Services Provider in rendering the Services shall be charged separately to the Company.
- 3.8 The Company may dispute any invoice by notifying the Corporate Services Provider in writing within thirty (30) days of the invoice date, and if not so disputed the Corporate Services Provider may assume the invoice is accepted.

- 3.9 Additional interest of 1.5 percent per month will be due for all amounts outstanding for over ninety (90) days from the relevant invoice date.
- 3.10 The Corporate Services Provider may suspend the performance of its duties and the rendering of its services referred to in this Agreement if amounts due are not paid within thirty (30) days from the relevant invoice date.
- 3.11 The provisions of this Clause 3 shall continue to apply notwithstanding the termination of this Agreement.

## **Appendix D**

### Data Processing Protocol



## **Appendix E**

### Privacy Notice