

CORPORATE SERVICES AGREEMENT

made between

FINANCE IRELAND RMBS NO.4 DAC

and

INTERTRUST MANAGEMENT IRELAND LIMITED



This corporate services agreement (the "**Agreement**") is made on 3 February 2022.

BETWEEN:

1. **FINANCE IRELAND RMBS NO.4 DAC** (company number 707768), a designated activity company incorporated under the laws of Ireland with its registered office at 2nd 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 2nd 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 11 November 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

2nd 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.4 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.4 DAC**



By: Francois McManus
Title: Authorised Signatory
Date:



By: David Dunne
Title: Director
Date:

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



By: Anne Flood
Title: Director
Date:



By: Brendan Byrne
Title: Director
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

GENERAL TERMS AND CONDITIONS

1. DEFINITIONS AND INTERPRETATION

1.1 In these Terms (except where otherwise expressly provided):

Agreement means any agreement between the Company and/or any of its Group Member(s) and Intertrust;

Applicable Law means the law governing these Terms as defined in the Agreement;

Board means the competent corporate body of the Company that manages or oversees or supervises the general affairs of the Company;

Business Day means any day (other than Saturday or Sunday) on which banks are open for business in the jurisdiction of the Applicable Law;

Company means a company, trust, foundation, any other form of legal entity, partnership, or unincorporated business, set up, maintained and/or managed by Intertrust or to which Intertrust provides any Service at the request or instruction of the Company and/or its Group Members;

Compliance Rules means the legal and regulatory framework applicable under the Applicable Law, including but not limited to any act or regulation governing, directly or indirectly (e.g. through a regulatory body), the provision of Services by the relevant Intertrust entity, the Company, or any internal compliance procedure, policy or guideline as defined by Intertrust and any mandatory disclosure, automatic exchange of information, conflict of interest, anti-money laundering or (counter) terrorist financing act or similar regulation and as such legal and regulatory framework may vary from time to time;

Director(s) means the member(s) of any corporate body of the Company, other than the shareholder, but including the liquidator;

Fee Schedule means the schedule of fees agreed between Intertrust and the

Company setting out the fees that Intertrust may charge for the Services;

Group Member(s) means (i) any (ultimate) beneficial owner or parent company (and any subsidiary thereof), subsidiary, affiliate, group or successor company and (ii) any of their directors, Board members, officers, contractors, delegates, sub-delegates, agents shareholders or representatives;

Intertrust means the Intertrust entity contracting the Agreement with the Company, its Group Members and any Intertrust Appointee;

Intertrust Appointee means any director, officer, manager, employee of or other person who – at the direction, request or approval of Intertrust – performs the Services, as a director or other officer, trustee, manager, signatory of shareholder of the Company or otherwise in connection with the Services;

Non-Intertrust Director means a (managing) Director or former managing Director of the Company other than Intertrust;

Service(s) means any service rendered by Intertrust to the Company, pursuant to or in connection with any Agreement; and

Terms means these general terms and conditions.

1.2 (a) References to a person shall be construed so as to include any individual, firm, company, joint venture, association, partnership (whether or not having separate legal personality) or other entity and that person's successors in title and permitted assigns; (b) References to "in writing" shall be construed as written or represented by any means reproducible in writing, including any form of print, email, facsimile or photograph or represented by any other substitute or format for storage or transmission for writing or partly one and partly another; (c) References to any party to these Terms shall include references to such party's successors.

2. APPLICABILITY

2.1 By entering into an Agreement with Intertrust or engaging or accepting the Services, the Company agrees or is deemed to have agreed with Intertrust that these Terms (together with and subject to any written confirmation of the Company's instructions or any other agreement in relation to the Services in any particular matter) will apply to the entire business relationship between the Company and Intertrust.

2.2 Notwithstanding the rights of the Company to terminate the relationship according to paragraph 7 of these Terms, Intertrust shall be entitled to amend these Terms. Any amendment to these Terms will only become effective three months after such amendment has been notified in writing to the Company or has been published on the website of Intertrust.

3. ROLE, DUTIES AND RESPONSIBILITIES OF INTERTRUST

3.1 Intertrust will provide the Services for the benefit of the Company solely. The Company explicitly agrees and shall ensure that its Group Members shall explicitly agree that Intertrust may outsource (part of) the Services to its Group Members.

3.2 The Company also acknowledges that Intertrust's IT infrastructure may be partially outsourced and relying on cloud computing infrastructure and that Intertrust may use Group Members or third-party providers or contractors ("Contractors") for operations or services delivery. Details of the outsourcing agreed upon in this paragraph can be found in Intertrust's Outsourcee Overview (available on <https://www.intertrustgroup.com/site-services/legal/intertrust-outsourcee-overview> or such other page of the Intertrust website from time to time), as updated from time to time.

3.3 Intertrust will inform the Company of any material changes to Intertrust's outsourcing arrangements with details on proposed changes or new outsourcing arrangements. The Company accepts and consents to, and shall cause its Group Members to accept and consent to, the

outsourcing, the use of Contractors and the information mechanism referred to in this paragraph.

3.4 Insofar as the Services shall include the appointment of Intertrust as director of the Company and the performance of management duties in that capacity, Intertrust shall:

(a) perform its duties and render Services in the best interest of the Company with due observance of the responsibilities under the Applicable Law;

(b) manage the affairs of such Company and fulfil the duties and observe any restrictions imposed upon it by virtue of the relevant Agreement and the articles of association of the Company; and

(c) duly observe and execute all lawful orders, directions, resolutions and general guidelines that the general meeting of shareholders or the Board of the Company may adopt or issue from time to time.

3.5 Intertrust shall be entitled to rely on the consent, approval and authorisation of the Company in respect of any act, deed, document, matter or thing if it shall have been notified of such consent, approval or authorisation whether in writing, verbally or by email, by any director or officer of the Company or any other person who has been duly authorised (or Intertrust has reasonable cause to believe has been duly authorised) by the Company or by any professional advisors to the Company and shall not be liable for acting upon any such consent, approval or authorisation.

Further, Intertrust shall not be liable as a result of (i) any failure on the Company's part to promptly give proper authorisations, instructions, approvals, information and documents as may be necessary to enable Intertrust to carry out its obligations hereunder or (ii) any failure on its part to act on instructions that it believes to be incomplete, unclear or contradictory.

3.6 Notwithstanding the foregoing, Intertrust shall not be obliged to do or not to do anything which it considers to be in conflict with the interest of the Company, the Compliance Rules or otherwise harm

Intertrust's lawful interests, including its reputation.

3.7 Nothing herein contained shall constitute a partnership between the parties hereto nor shall Intertrust be deemed to be an employee of the Company or be entitled to any remuneration or other benefits from the Company other than as set out herein.

4. COMPLIANCE WITH LAWS AND REGULATIONS

4.1 The Company accepts and shall ensure that it and its Group Members shall accept that Intertrust may take whatever steps Intertrust considers appropriate to comply with the Compliance Rules.

4.2 The Company accepts and shall ensure that it and its Group Members shall accept and commit to provide Intertrust from time to time with all documents and information with respect to the Company or any of its Group Members that Intertrust is or may be required to collect, maintain, update or use to satisfy all relevant obligations in connection with the Services provided under the Agreement or otherwise required by the Compliance Rules, as well as all documents and information allowing Intertrust to determine the volume and nature of the transactions entered into by the Company or in relation to the Services and to fulfil its obligations under the Agreement. Any reasonable costs or expenses incurred by Intertrust in connection with this paragraph 4.2 shall be for the account of the Company.

4.3 Intertrust shall be authorised to answer any question and provide any information or documentation available to it regarding the Company, its Group Members, a structure or a transaction (i) to any tax or other governmental authority if there is a statutory obligation to do so, (ii) to any regulatory or self-regulatory body authorised to control compliance with the Applicable Law, (iii) in accordance with the Compliance Rules or (iv) if Intertrust in its reasonable opinion believes that this is necessary or desirable for compliance with any applicable law or regulation or for defending the Company or Intertrust against any complaint or claim, whether on

a statutory law, contract law, tax law, or criminal law basis.

4.4 Each of Intertrust and the Company, the latter also on behalf of its Group Members, hereby represents, warrants and covenants, that it shall not at any time engage in (i) any act or practice that would, directly or indirectly, contravene any anti-corruption act or regulation or any similar law applicable in any jurisdiction in which it engages in any activity, that prohibits bribery, money laundering or payments to public officials or private individuals, including, without limitation, any policies of any governmental or quasi-governmental agency implementing or enforcing the foregoing nor (ii) in any other unlawful activity.

4.5 The Company further warrants and undertakes that, immediately upon becoming aware thereof, it shall notify Intertrust of (a) any event which could be reasonably foreseen to have a material effect on the Company or its assets or activities (including, without limitation, any act evidencing the insolvency of the Company or commencing any liquidation, winding up or dissolution) or upon Intertrust's willingness to continue to provide the Services; and (b) any actual or threatened litigation in any jurisdiction or any actual or threatened investigation by any judicial or regulatory authority and any progress thereof, and it shall promptly provide such information as Intertrust may, in its discretion, require in respect thereof.

5. SERVICES INTERTRUST WILL NOT PROVIDE

5.1 The Company agrees that Intertrust is not responsible for the rendering of investment, commercial, accounting, legal, data protection or any other advice whatsoever to the Company or any other person. The Services will not in any circumstance include providing, obtaining or reviewing on the Company's behalf any legal, tax, commercial, financial, auditing, brokerage, actuarial, banking, investment management, information technology, technical or insurance services.

5.2 Intertrust may engage the services of duly qualified advisers, such as auditors,

legal advisors, or tax experts, if, and to the extent to which, these are deemed appropriate or required by Intertrust in relation to the Services or the Compliance Rules and with the prior consent of the Company, such consent not to be unreasonably withheld. The applicable costs of such third party advisory services shall be for the account of the Company. In connection with its obligations hereunder, Intertrust may act and rely upon the opinion, advice or information so obtained from any duly qualified adviser whether reporting to the Company or Intertrust or not and, subject to these Terms, Intertrust shall not be responsible for any loss incurred because of it so acting on the basis of any advice received from any such qualified adviser, provided that the broker, lawyer, accountant, valuer, surveyor, auctioneer, or other expert was selected, engaged and retained with reasonable care. If the Company instructs advisers (either directly or through Intertrust) on any matter relating to or in connection with the Services, Intertrust will not be liable to the Company for the services, advice or information provided by, or responsible for the fees and expenses of those advisers.

6. COMPLAINTS ABOUT THE SERVICES

Intertrust is committed to providing the Company with the highest quality of service. If the Company has any concern or complaints about any of the Services, Intertrust wishes to discuss and try to resolve them with the Company as soon as possible. The Complaints Procedure, as may be amended from time to time, is published on the website of Intertrust (<https://www.intertrustgroup.com/documentation>).

7. DURATION AND TERMINATION OF SERVICES

7.1 The Agreement is entered into and shall continue for an indefinite period, unless terminated in accordance with the relevant provisions.

7.2 The Agreement can be terminated by the Company or by Intertrust by giving one month prior written notice.

7.3 Insofar as Intertrust is appointed as director of the Company, the general meeting of shareholders of the Company or the Board (if allowed under local legislation) is entitled to dismiss Intertrust as director of the Company in accordance with the relevant provisions of the articles of association of the Company and the Applicable Law. In an event of a dismissal or resignation of Intertrust as director of the Company, the Company shall use its best efforts to ensure that Intertrust shall be granted full discharge for having acted as Director of the Company.

7.4 Intertrust can also suspend the Services or terminate the Agreement with immediate effect, both in respect of any specific Service or generally if an event arises that, were the Agreement to continue, might unreasonably burden or affect any of the parties, such as by causing reputational damage, not receiving clear and timely instructions from the Company, non-compliance with any applicable laws or regulations by the Company and/or its Group Members, unreasonably refusing to settle Intertrust's invoice or insolvency or a continued impairment of the moral, legal or financial integrity of the Company and/or its Group Members, to be determined at the sole discretion of Intertrust.

7.5 The Company can terminate the Agreement with immediate effect in case of Intertrust's serious misconduct that cannot be remedied, unless such remedy is explicitly excluded under the Applicable Law.

7.6 A resignation or termination of the Agreement by Intertrust and any of its subsequent reasonable actions can never give rise to a claim on the part of the Company or any of its Group Members to damages. To the extent applicable and appropriate, Intertrust shall be authorised to inform the relevant registry, as well as, but not limited to, the trade registry, the chamber of commerce, the central bank, the registry of companies, the companies house, the companies registry or any (tax) authorities of its resignation or termination of the Agreement and, if necessary, at Intertrust's discretion, the underlying motivation for such resignation or termination.

7.7 In the event that Intertrust provides a registered office or registered address to the Company, the Company herewith irrevocably authorises Intertrust to change the Company's domicile if such change of domicile is not duly effected prior to the termination of the Agreement and, for that reason, the Company hereby grants to Intertrust an irrevocable power of attorney to make the appropriate filings with the relevant registry as described in paragraph 7.5 above in connection with change of the address of the Company.

7.8 Subject to paragraph 11.1 below and after full settlement of all outstanding invoices, costs and/or fees, including the transfer fee (if any), by the Company and/or its Group Members, the corporate and administration documents relating to the Company and its affairs, which are held by Intertrust, shall be returned to the Company, or any other person so designated by the Company for this purpose. If the Company and/or its Group Members fail to settle any outstanding invoices, costs and/or fees, including the transfer fee if applicable, Intertrust shall, to the extent permitted by Applicable Law, have the right not to release from its possession or control the corporate and administration documents relating to the Company and its affairs.

7.9 Upon termination of the Agreement, the Company shall reimburse or pay Intertrust for any fees, charges and expenses accrued at the date of termination and not previously reimbursed or paid. Furthermore, the Company shall not wrongfully represent itself as continuing to retain the services of Intertrust.

7.10 The termination of these Terms shall be without prejudice to any of the rights that may have accrued to any party pursuant to these Terms prior to such termination. Paragraphs 1, 4.3, 7.6, 7.7, 7.8, 7.9, 8.6, 8.8, 10, 11, 12.6, 13, 14, 17, 18 19, 20 and 21 of these Terms shall survive the termination or rescission for any reason of any agreement concluded between Intertrust and the Company or of the engagement of Intertrust in relation to the Services.

8. REMUNERATION

8.1 Intertrust shall be entitled to:

(a) fees in accordance with the then applicable Fee Schedule, as such may be amended by Intertrust from time to time, or as otherwise agreed in writing with the Company from time to time;

(b) be reimbursed for all disbursements and expenses incurred by it in providing the Services;

(c) reimbursement of sundry expenses recovery charge to cover general disbursements (such as offices sundries or a fixed fee for professional indemnity insurance subscribed by Intertrust); and

(d) fees which will be calculated on a time-spent basis and by reference to its standard hourly charging rates, which may change from time to time, for any additional Service not specifically agreed.

8.2 All fees, disbursements and expenses paid in advance are non-refundable.

8.3 Any sum payable under any Agreement concluded is exclusive of any applicable indirect or direct tax (which shall include any value added tax implementing the EU VAT Directive, if applicable, and any other form of value added, sales or services tax).

8.4 Unless otherwise agreed, Intertrust will invoice the Company on a monthly basis. Any fees or expenses omitted from the period stated on each invoice will be included in a subsequent invoice.

8.5 Every year, Intertrust shall have the right to adjust its fees and office sundries to reflect the inflation in the jurisdiction of the Applicable Law calculated in accordance with the most commonly used indexation mechanism in such jurisdiction.

8.6 The Company agrees that all invoices shall be deemed to be accepted unless such is disputed in writing within 15 days from the invoice date. Payment of any invoice shall be due within 30 days of the

date of each invoice. If payment is not made before the due date, the Company shall be in default without notice of default being required and a late payment penalty interest of 1% per month may be charged. Late payment interest will accrue as of the first day when payment becomes overdue.

8.7 In the event of continued default of payment by the Company, all costs of collection, both judicial and other third party costs, shall be for the account of the Company. Intertrust is entitled to outsource collection of its receivables to a third party or debt collection agency, whether or not located in the jurisdiction of the Applicable Law.

8.8 At the first request of Intertrust the Company shall be obliged to provide adequate collateral, in a form acceptable to Intertrust, for the payment obligations of the Company under the Agreement. Without prejudice to the provisions of these Terms, where Intertrust provides signatories to bank accounts of the Company, Intertrust may (but shall not be obliged to) withdraw funds from these accounts for payment of outstanding fees and other payment without prior notice.

9. DUTIES, REPRESENTATIONS AND WARRANTIES OF THE COMPANY

9.1 The Company shall ensure that it and its Group Members provide any information, documentation, or any other form of co-operation (including for the purposes of all tax matters), all in a reasonable timeframe, that Intertrust requires for the provision of its Services or the carrying out of its responsibilities as Director of the Company, including, but not limited, to:

(a) copies of all resolutions of the Company's general meeting of shareholders and, if applicable, its Board or committees of the Board;

(b) information regarding any change or anticipated change in the legal and/or beneficial ownership of the Company or in the composition of the Board of the Company;

(c) all information pertinent to the preparation of the annual accounts and the tax returns of the Company;

(d) all information concerning possible transactions to be entered into by the Company.

9.2 The Company represents and warrants to Intertrust that:

(a) any information or documentation provided by or on behalf of the Company to Intertrust from time to time shall be true, accurate, up-to-date and complete at the time provided and Intertrust shall be entitled to rely upon the material accuracy and completeness of all such information or documentation;

(b) each transaction that concerns the Company and to which Intertrust is a party or is involved with, complies with all laws (including the Applicable Law) in all relevant jurisdictions; and

(c) it will not undertake any activities which will require a licence, consent or approval in any jurisdiction without first obtaining such licence, consent or approval or which will breach any conditions contained in any such licence, consent or approval.

9.3 Where one or more Non-Intertrust Directors are Director of the Company, the Company represents, warrants (and shall ensure the same for its Group Members) that each Non-Intertrust Director is of good standing, reputable, duly qualified to act as Director of such (local) entity and will not engage in any transactions on behalf of the Company which are illegitimate in all relevant jurisdictions.

9.4 Insofar as Intertrust has not been or will not be entrusted with the bookkeeping of the Company, the Company (a) represents and warrants that the administrative organisation and the internal control procedures of the person responsible in respect of the bookkeeping meet the standards as required under the Applicable Law and are such that unusual transactions within the meaning of the Compliance Rules (which, for this paragraph 9.4, Compliance Rules do not relate to any

internal compliance procedure, policy or guideline as defined by Intertrust) in which the Company is involved will be flagged and notified to Intertrust and all the Directors of the Company immediately upon discovery of their occurrence and (b) undertakes that the books, records, accounts and other appropriate information in respect of the assets and liabilities of the Company shall be available to Intertrust at all times and financial statements of the Company shall be made available to Intertrust when such information becomes available from time to time but in any event at least on an annual basis.

9.5 The Company shall ensure that it and its Group Members shall notify Intertrust in case of any corporate action or changes to the Company, including without limitation, any transfer, sale, pledge or other disposal of the direct or indirect control over the Company (or its shareholders) at least five (5) Business Days in advance and shall promptly supply to Intertrust all such information and documents in connection therewith or as may be requested by Intertrust from time to time.

9.6 As long as Intertrust acts as Director of the Company, the Company shall be adequately funded so as to enable it to meet its financial obligations.

9.7 If resolutions and general guidelines regarding the Company are communicated through an attorney in fact or an authorised person, Intertrust will observe and execute the same upon receipt of written confirmation that such attorney or authorised person is authorised to communicate said resolutions and general guidelines to Intertrust. This confirmation may be deemed to remain in effect until Intertrust receives specific written notice to the contrary.

10. NOTICES, ELECTRONIC COMMUNICATION AND SOFTWARE APPLICATIONS

10.1 Intertrust may conduct electronic communications and use software applications (including but not limited to electronic/digital signature applications) and the internet to provide the Services.

There is no guarantee that electronic communications between Intertrust and the Company will be secure, not-intercepted, virus free, timely or successfully delivered. Intertrust shall not incur any liability resulting from or in connection with use of e-mail, software applications and/or facsimile communication, and shall not be liable to the Company if, due to circumstances beyond Intertrust's reasonable control, such electronic communications or software applications are intercepted, delayed, lost, destroyed, corrupted, not received or received by persons other than the intended addressees.

10.2 Intertrust shall not incur any liability in connection with the issuance or implementation of instructions given by e-mail, software applications, facsimile or telephone communication, provided that Intertrust has: (i) acted in accordance with the contents of any such instruction; and (ii) has adhered to its obligations under the Agreement.

11. DOCUMENT RETENTION POLICY

11.1 The Company agrees that Intertrust may keep the original and/or copy of any documents, papers or other materials and in particular any documentation required under Compliance Rules (in either physical or electronic form) in relation to any Service for archival purposes under applicable professional standards and in accordance with the Applicable Law.

11.2 After the statutory period of time under the Applicable Law obligating, as the case may be, Intertrust to keep the documents and files mentioned in paragraph 11.1 of these Terms has lapsed, Intertrust reserves the right to destroy any such documents and files.

12. TAX

12.1 In this paragraph 12:

Tax or **Taxes** means any tax of whatever nature levied, withheld or assessed by any jurisdiction or subdivision thereof and includes penalties, fines and interest relating to any of the foregoing;

Reputable Tax Counsel means independent professional tax counsel (a tax advisor, accountant or lawyer) authorised to practice in a relevant jurisdiction or in-house tax counsel, reasonably acceptable to Intertrust; and

Tax Advice means written advice by Reputable Tax Counsel setting out the material tax consequences of a proposed set up of a group of companies or a company structure (each **a Structure**), a transaction or a set of transactions (**Transaction**), the overall or specific tax position of the Company and, confirming – without material qualifications – that the Structure or Transaction does not violate the tax laws and regulations of the jurisdictions in which the Structure or Transaction is set up or is carried out, or which jurisdictions are otherwise relevant for the tax consequences of the proposed Structure or Transaction;

12.2 It is the Company's responsibility to obtain Tax Advice confirming the intended tax effects and the absence of unintended tax effects before requesting or instructing Intertrust to set up any Structure, incorporate any company or carry out any Transaction. Intertrust is not required to verify compliance with applicable tax laws and regulations. Intertrust does not accept any responsibility for the tax aspects (in the broadest sense) of any Structure or Transaction in which the Company and/or its Group Members are involved and/or for executing any request or instruction delivered to Intertrust by the Company and/or its Group Members.

12.3 Upon first request by Intertrust (whether at the time of the conclusion of any Agreement, at the receipt of a request or instruction, or at any other time), the Company and/or its Group Members, as the case may be, is/are required to provide to Intertrust Tax Advice (or any updates in respect thereof). If Tax Advice is not provided in a form reasonably acceptable to Intertrust within a reasonable period of time, Intertrust is authorised to instruct a Reputable Tax Counsel for the provision of such Tax Advice on behalf of the Company and to charge the costs of said Tax Advice to the Company.

12.4 If Intertrust has reasonable doubts whether a request or instruction has the intended tax effects or believes that such a request or instruction may violate the tax laws of any relevant jurisdiction and it is not provided with a Tax Advice reasonably acceptable to it, Intertrust is explicitly permitted to postpone or not engage such a request or instruction and shall likewise not be held liable for any resulting damage, including consequential damage and loss of profit or opportunity (including but not limited to the loss of a tax saving), incurred as a result of postponing and/or not carrying out such request or instruction, even if at a later point in time the Company and/or its Group Members, as the case may be, have demonstrated that the request or instruction had the intended tax effects and did not violate the tax laws of a relevant jurisdiction.

12.5 The Company and/or its Group Members, as the case may be, shall bear all stamp duties, notarisation fees, other documentary transfer or transaction duties and any other transfer taxes arising as a result of the carrying out of any Transaction with the Company and/or its Group Members.

12.6 The Company hereby covenants to Intertrust to timely payment, but in no event later than 30 days from invoicing, to Intertrust an amount equivalent to any amount payable by Intertrust to any tax authority in respect of a failure to discharge any tax levied, assessed or otherwise due by or for the account of the Company and/or its Group Members, as the case may be.

13. INDEMNITY

13.1 The Company shall fully indemnify Intertrust and hold Intertrust harmless, to the full extent permitted by law, from and against any threatened, past, pending or future claims, whether contractual or pursuant to wrongful act, dispute or controversy of any nature instigated by any person other than the Company arising, directly or indirectly, in connection with the performance by or on behalf of Intertrust of the rights and/or obligations under the Agreement or the rendering of any Service, except for any claims resulting from actual

fraud, gross negligence or wilful misconduct by Intertrust. The amount indemnified by the Company to Intertrust pursuant to this paragraph 13.1 shall include, but shall not be limited to, all claims, proceedings, demands, liabilities, damages, losses, taxes, fines, penalties, costs, expenses and legal fees, and any interest thereon, suffered, incurred, arising or expended that Intertrust may at any time directly or indirectly incur. In these Terms, references to actual fraud, gross negligence or wilful misconduct shall mean a finding to such effect by the final judgement of a competent court.

13.2 Any exculpation and indemnification in favor of Intertrust under these Terms shall be without prejudice to the exculpation and indemnification provisions of any other agreement between the Company and Intertrust or any other arrangement or insurance that may exist for the benefit of Intertrust.

13.3 No provision of these Terms shall require Intertrust to expend or risk personal funds or otherwise incur any expense or other financial liability in the performance of any of its duties and obligations, or in connection with these Terms or the Services under the Agreement, if the repayment of such funds or the provision of an indemnity against such risk, expense or other financial liability is not assured to Intertrust.

13.4 Without limitation to the provisions of paragraph 13.1 of these Terms, insofar as the Services shall include the procurement by Intertrust of one or more Directors or officers of the Company, the Company shall indemnify such Directors and officers and Intertrust and hold such Directors and officers and Intertrust harmless from and against any claims that result from or relate to:

(a) a Non-Intertrust Director not properly performing management duties or otherwise acting or omitting to act and as such giving rise to responsibility or liability of the Company and/or its directors; or

(b) untimely or improper bookkeeping, to the extent that Intertrust has not been

entrusted with the bookkeeping of the Company; or

(c) non-compliance with statutory obligations by someone other than Intertrust.

14. LIABILITY OF INTERTRUST

14.1 Intertrust shall not be liable for any error of judgement or damage, loss, claims, proceedings, demands, liabilities, costs or expenses whatsoever or howsoever suffered or incurred by the Company or any of its Group Members or any other person at any time as a result of, or directly or indirectly in connection with, the Agreement or the provision of Services by Intertrust under these Terms, unless caused by the actual fraud, gross negligence or wilful misconduct by Intertrust as determined by the final judgement of a competent court.

14.2 Neither the Company nor any of its Group Members shall in any event be entitled to claim for any punitive, special, indirect or consequential damages or loss of profit or for any loss of goodwill or possible business, whether actual or prospective, as a result of, or in connection with, the Agreement or Intertrust rendering the Services.

14.3 To the extent legally permitted under any applicable law or regulation, the total liability of Intertrust for any actions, claims, losses, liabilities, damages, costs, charges or expense suffered or incurred by the Company or any of its Group Members arising, directly or indirectly, in connection with the Agreement or any Services rendered shall be limited to the amount paid-out in the relevant case, if any, under Intertrust's professional indemnity insurance, plus the amount of the deductible (own risk) that is not for the account of the insurers under the policy condition. In the event and to the extent that no monies are paid out under Intertrust's professional indemnity insurance for whatever reason, Intertrust's liability shall be limited to an amount which will not exceed the aggregate amount of fees paid for such part of the Services that gave rise to the claim over a period of the last twelve months.

14.4 In circumstances where Intertrust would be prejudiced as a result of arrangements between the Company and its professional advisors limiting the professional advisors' liability to the Company or where the Company is otherwise unable to recover from its advisors the full amount of any loss they have caused the Company and Intertrust would also be liable to the Company, Intertrust's liability to the Company will not be increased beyond what it would have been in the absence of those arrangements or circumstances.

14.5 The Company shall only bring a claim and shall ensure that its Group Members shall only bring a claim against Intertrust excluding any Intertrust Appointee (whether or not that individual or entity was involved in providing the Services to which such claim relates). No Intertrust Appointee will be held liable for, or in connection with, the Services or any matter relating to it to the extent permitted by the Applicable Law.

14.6 In no event shall Intertrust or any Intertrust Appointee be liable for any loss, damage, cost or expenses arising in any way from, or in connection with, any dishonest, deliberate or reckless misstatement, concealment or other conduct on the part of any other person or legal entity.

14.7 All claims against Intertrust shall expire on the date falling three months from when the Company is aware or could reasonably have been aware of the existence of the facts giving rise to the right to bring the said claim to the extent permitted by the Applicable Law. To the extent legally permitted under any applicable law or regulation, Intertrust shall furthermore not be liable in respect of any claim unless a notice of the claim is given by the Company to Intertrust within twelve months following the act (or omission) that gave rise to the claim.

14.8 Intertrust shall forward to the Company as soon as possible all claims, letters, summonses, writs or documents (a "Claim") that it receives from third parties in relation to the Company and give reasonable information and assistance as

the Company may require in relation to a Claim, provided that Intertrust shall not be liable in respect of any delays by it in so forwarding a Claim. Save as specifically agreed as a Service, Intertrust shall not be authorised and shall have no obligation to acknowledge service of a Claim on behalf of the Company. Nothing in this paragraph shall prevent nor oblige Intertrust from commencing or defending an action in its own name at its own expense.

Intertrust shall not be required to take any legal action on behalf of the Company other than on such terms as Intertrust may in its absolute discretion determine and provided always that Intertrust is fully indemnified to its reasonable satisfaction for all costs and liabilities that may be incurred or suffered by Intertrust. If the Company acting by the Board or a duly authorised delegate requires Intertrust to take any action of whatsoever nature which, in the reasonable opinion of Intertrust, might make Intertrust liable for the payment of money or liable in any other way, Intertrust shall be, and be kept, indemnified and held harmless to any reasonable amount and form satisfactory to Intertrust as a prerequisite to taking action.

15. PROCEDURE FOR RESOLVING CLAIMS

15.1 Any claim by either the Company or Intertrust under these Terms or in connection with an Agreement shall be notified in writing. The notice of claim shall give details of the claim.

15.2 In case of a claim between the Company and Intertrust, the parties shall first attempt to resolve the claim amicably. If any such claim is not resolved amicably within thirty days from the date on which valid notice of the claim was given (or any longer period as is agreed by the Company and Intertrust in writing), it shall be finally resolved in accordance with paragraph 21 of these Terms.

16. CONFIDENTIALITY

Unless instructed by the Company to the contrary, Intertrust shall keep confidential all documents, materials and other information relating to the business, financial position or state of affairs of the Company and shall not disclose any of the

aforesaid, other than: (a) to the Company's or Intertrust's professional advisors who are subject to confidentiality obligations, (b) pursuant to paragraphs 4.3 or 18 of the Terms (c) as necessary for Intertrust to provide the Services (d) information consisting of information or data already in the public domain, or (e) to any of Intertrust's Group Members (including, without limitation, for "know your customer" requirements).

17. NON-SOLICITATION

17.1 The Company undertakes, and shall ensure that its Group Members undertake, it or they shall not, at any time during the continuance of any of the Agreements, and for a period of 12 months after its termination, induce or attempt to persuade any employee of Intertrust to leave their employment by Intertrust or to offer to any employee of Intertrust employment, without the prior written consent of Intertrust. Nothing in this paragraph 17.1 shall prevent the Company or its Group Members from (a) utilising general bona fide employment advertisements provided that these do not directly target any employees of Intertrust, (b) employing any employee of Intertrust who respond to such advertisements or (c) employing any employee of Intertrust who spontaneously contacts the Company.

17.2 The Company agrees that in the event of any breach of paragraph 17.1, it shall pay a sum equal to twelve times the monthly salary of the employee as liquidated damages to Intertrust.

18. DATA PROTECTION

18.1 For the purposes of performing the Services and to comply with statutory requirements, Intertrust may from time to time collect, compile, keep and process certain personal data ("Data"), to the extent permitted under the Applicable Law. Intertrust shall collect such Data in conformity with the Privacy Notice (<https://www.intertrustgroup.com/site-services/privacy> or such other page of the Intertrust website from time to time). Where and to the extent Intertrust processes Data of which the Company is controller, it shall process such Data in

accordance with the Data Processing Protocol (as available on <https://www.intertrustgroup.com/site-services/privacy> or such other page of the Intertrust website from time to time). The Company agrees to, and shall cause its Group Members to agree to, such data processing in accordance with the Data Processing Protocol. The Company explicitly agrees that the above-mentioned Data Processing Protocol is incorporated by reference and forms an integral part of the Agreement.

18.2 The Company hereby authorises Intertrust and agrees to procure that its Group Members authorise Intertrust, to use such Data for the following purposes:

- (a) the performance and provision of the Services;
- (b) conducting checks on the Company and its Group Members;
- (c) handling and following up on enquiries, suggestions, complaints and suspected suspicious transactions involving the Company or its Group Members;
- (d) conducting service surveys to better understand the characteristics and requirements of the Company or its Group Members;
- (e) assessing the suitability of the Company or its Group Members to utilise services offered or to be offered by Intertrust; and
- (f) enforcement in relation to the rights of Intertrust under the Agreement.

18.3 To the extent legally permitted under local applicable law or regulation Intertrust shall keep the Data confidential but it may transfer or disclose any Data to the following parties (whether within or outside of the jurisdiction of the Applicable Law) subject to a duty on the part of the recipient not to disclose any Data other than for the purposes for which the Data is provided to them:

- (a) any agent, contractor or third-party service provider of Intertrust who provides administrative, computer, payment, data processing, debt collecting or other service for them;
- (b) other members or related companies of Intertrust.

18.4 Pursuant to paragraphs 4 and 18.1 above, Intertrust explicitly undertakes not to disclose any information to other third parties and undertakes that it will comply with the applicable personal data protection laws and regulations.

19. ASSIGNMENT

19.1 None of the rights and obligations of the Agreements to which these Terms are applicable shall be assignable by either party hereto without the prior written consent of the other party.

19.2 Notwithstanding paragraph 19.1, Intertrust shall have the right to assign (i) to any corporate entity of the Intertrust group all or part of the rights and/or obligations under these Agreements and (ii) any claims arising under these Agreements.

20. SEVERABILITY

If any provision of these Terms or any of the Agreements is held to be invalid, unenforceable or to contravene an applicable law, then such provision shall (so far as it is invalid, unenforceable or contravenes an applicable law) be given no effect and shall be deemed not to be included in these Terms, but without invalidating any of the remaining provisions of these Terms. The parties shall then use all reasonable endeavours to replace the invalid, unenforceable or contravening provisions by a valid and enforceable substitute provision the effect of which is as close as possible to the intended effect of the invalid, unenforceable or contravening provision.

21. ENFORCEMENT, LAW AND JURISDICTION

21.1 These Terms shall be governed by and construed in accordance with the Applicable Law and the parties irrevocably agree to submit to the exclusive jurisdiction of the courts of that location to hear and decide any lawsuit, action or proceedings, and to settle any dispute which may arise out of or in connection with these Terms.

21.2 Each of the parties to these Terms and any of the Agreements irrevocably waives any objection which it might now or

hereafter have to the courts referred to above being nominated as the forum to hear and determine any suit, action or proceeding, and to settle any disputes, which may arise out of, or in connection with, these Terms and agrees not to claim that any such court is not a convenient or appropriate forum in each case whether on the grounds of venue or *forum non conveniens* or any similar grounds or otherwise.

21.3 Each of the parties to these Terms and any of the Agreements hereby consents generally in respect of any proceedings to the giving of any relief or the issue of any process in connection with such proceedings including the making, enforcement or execution against any property whatsoever (irrespective of its use or intended use) of any order or judgment which may be made or given in such proceedings.

21.4 No failure on the part of either of the parties to exercise, and no delay on the part of either of them in exercising, any right or remedy under these Terms will operate as a waiver thereof nor will any single or partial exercise of any right or remedy preclude any other or further exercise thereof or the exercise of any other right or remedy. All rights and remedies are cumulative and not exclusive of any rights or remedies provided by law.

21.5 These Terms are solely for the benefit of Intertrust and the Company and only Intertrust and the Company shall have the right to enforce any of the provisions of these Terms.



Appendix C

Fee Schedule

- 1.1 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 2,500 payable upon execution of this Agreement (the "**Set-Up Fee**"); and
 - (b) €23,000 (Twenty three thousand euro) 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 2022, shall be due and payable within thirty (30) days of the execution of this Agreement (the "**Service Fees**").
- 1.2 such fees, costs and expenses to be paid in accordance with the Priority of Payments.
- 1.3 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.
- 1.4 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.
- 1.5 Separate from Clause 1.1, 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.
- 1.6 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 1.1 rounding up to the nearest whole multiple of EUR100.00.
- 1.7 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.
- 1.8 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.



- 1.9 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.
- 1.10 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.
- 1.11 The provisions of this Fee Schedule shall continue to apply notwithstanding the termination of this Agreement.



Appendix D

Data Processing Protocol

Data Processing Protocol

This Data Processing Protocol (the "**Protocol**") shall apply between Intertrust and the Client Entity ("**Client**") it is servicing, where Intertrust may process Personal Data, of which the Client is the Controller.

The Protocol forms part of any agreement in place between Intertrust and the Client (the "**Service Agreement**").

1. Definitions

Where this Protocol uses terms which are defined in the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation the "**GDPR**"), then the definitions set out in that Regulation shall apply.

"**Client**" shall mean the company, trust, foundation, any other form of legal entity, partnership, or unincorporated business, set up, to which Intertrust provides any service at the request or instruction of such entity and/or its group members; and

"**Intertrust**" shall mean the relevant Intertrust group compan(y)/(ies) that have concluded a Service Agreement with the Client.

"**Personal Data**" shall mean personal data as defined in Clause 4 GDPR, which Intertrust processes as a Data Processor in the course of providing services to Client.

2. Scope of the Protocol

2.1 Intertrust shall only process the Personal Data on the instructions of the Client and in accordance with the provisions of this Protocol and associated Service Agreement(s). Intertrust confirms that it will not process the Personal Data for its own use or any other purposes other than as provided for under this Protocol. Intertrust shall immediately inform the Client if, in its opinion, an instruction infringes the GDPR or other Union or Member State data protection provisions.

2.2 Intertrust will have no control over the purposes of processing the Personal Data.

2.3 The GDPR and any other applicable privacy laws apply to this Protocol and anything not specifically mentioned in this Protocol shall be governed by the GDPR and any other applicable privacy laws.

3. Confidentiality

3.1 Intertrust, and any person authorized to process Personal Data on its behalf, receiving the Personal Data from the Client pursuant to the Service Agreement, will exercise at least the same degree of care with respect to Personal Data with which Intertrust protects its own Personal Data of the same or similar nature.

3.2 Intertrust shall not communicate the Personal Data to or put the Personal Data at the disposal of third parties without the Client's prior written consent thereto unless (a) it is required to do so by mandatory law or regulation or ordered to do so by a competent authority or (b) pursuant to Clause 9.

3.3 Intertrust will only use or reproduce the Client's Personal Data to the extent necessary to it to fulfil its obligations under the Service Agreement.

4. Security Practices, Procedures and Technical and Organisational Measures

4.1 Intertrust shall implement appropriate commercially reasonable technical, physical and organisational security measures to protect Personal Data from misuse and/or accidental, unlawful and/or unauthorized destruction, loss, alteration, disclosure, acquisition and/or access and against

all other unlawful forms of Processing in accordance with adequate internal instructions adopted by Intertrust. Intertrust will ensure a level of security suitable (taking into account the state of the art and the costs of implementation of such security) in relation to the risks and the nature of the personal data to be protected to the identified risks and pursuant to applicable Data Protection Laws and, where the Processing concerns personal data of EU residents or in case GDPR applies, shall take all measures required pursuant to article 32 GDPR. Where local laws prescribe specific instructions and measures to be adopted for the purposes of this article, local laws will be applied.

4.2 In fulfillment of Intertrust's obligation to demonstrate compliance with this paragraph 4.1, Intertrust will make available a description of its technical and organization measures. It may from time to time also make, at its discretion, reference to certificates, third party audit reports or other relevant information.

4.3 Client shall provide Intertrust with thirty (30) calendar days advance notice of any audit request, which may be at the client's expense. Client may not engage in an audit which would compromise confidentiality obligations towards any other clients and customers of Intertrust, access to non-public external reports, supplier internal pricing information, Intertrust confidential information and/ or any internal reports prepared by Intertrust's internal audit function. If the client wishes to nominate another auditor to undertake the audit, it shall ensure that the auditor enters into a confidentiality agreement with Intertrust in such form as Intertrust shall reasonably require. Any liability, indemnity and all obligations under this contract shall also remain with the client, even if it nominates another auditor. The client warrants that any auditors are suitably qualified to undertake such an exercise.

5. Duration of processing of the Personal Data

5.1 Intertrust will process the Personal Data for as long as it provides services to the Client and will hold the Personal Data in archive after that date to the extent necessary for legitimate business purposes or for bona fide compliance purposes.

5.2 Client may instruct Intertrust to delete or return Personal Data at the end of the period during which Intertrust will process such Personal Data. Intertrust shall be authorized to keep a copy to the extent required for legal, regulatory or bona fide compliance purposes, as well as the exercise or defense of legal claims for as long as is legally required for such purposes. Intertrust will delete such Personal Data at the end of such period.

6. Data Breach Incident

6.1 Intertrust will without undue delay notify the Client whenever Intertrust becomes aware that there has been a breach of security leading to accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, personal data processed by Intertrust in the context of this Protocol that is likely to result in a high risk to the rights and freedoms of a data subject ("Data Breach Incident"). Intertrust will investigate the Data Breach Incident, and take necessary steps to eliminate or contain the impact of the Data Breach Incident..

6.2 Intertrust shall maintain written procedures which enable it to provide an immediate response to the Client about a Data Breach Incident.

7. Transfer of Personal Data

The Client confirms that Intertrust may transfer personal data to its affiliates and subprocessors inside and outside the European Economic Area (EEA) for purposes of servicing, support, back-up or any other legitimate interest Intertrust may have to transfer personal data in order to fulfil its obligation(s) as per the relevant Service Agreement(s). Intertrust confirms that it has established safeguards to protect Personal Data transferred to countries outside the EEA that are, as a minimum, in accordance with the relevant Standard Contractual Clauses as approved by the European Commission.

8. Rights of Data Subjects

8.1 Upon instruction of the Client, Intertrust will cooperate:

- a) in providing access to data subjects whose Personal Data are being processed via the provision of the services by Intertrust;
- b) in deleting or correcting their Personal Data;
- c) demonstrating that their Personal Data have been deleted or corrected if they are incorrect, or, if the Client disagrees with the point of view of the Data Subject, recording that the Data Subject is of the opinion that the Personal Data is incorrect;
- d) in restricting the processing of personal data as per Article 18 GDPR;
- e) protecting the rights of data subjects to its best advantage;
- f) in exercising his or her right to data portability to another data controller pursuant to Article 20 GDPR and where technically feasible; and
- g) with the Client when a data subject exercises his or her right to object in accordance with Article 21 GDPR.

8.2 Notwithstanding Clause 8.1, Intertrust shall not be obligated to delete copies of Personal Data that we hold as Controller or Processor, to the extent where further processing is required in order to comply with a legal obligation to which Intertrust is subject or for the establishment, exercise or defense of legal claims.

8.3 The Client has the responsibility to provide the data subject with the information necessary to ensure fair and transparent processing in respect of the data subject (as set out in Article 14.1 of the GDPR or any similar provision under other applicable Data Protection Law). Where further processing of the personal data is required, for a purpose other than that for which the personal data were obtained, the client shall provide the data subject prior to that further processing with information on that other purpose and with any relevant further information as referred to in Article 14.2 of the GDPR or any similar provision under other applicable Data Protection Law). Intertrust shall not be held responsible if not aware of such information not being provided to the data subject.

8.4 Intertrust shall not correct, delete or restrict data to be processed on behalf of the Client in an unauthorized manner. Should a Data Subject contact Intertrust directly in this context, Intertrust shall forward this request to the Client without undue delay.

9. Subprocessors

Client agrees that Intertrust may use subprocessors to provide support to the services under the Service Agreement. Intertrust shall remain primarily responsible for the performance of its obligations under this Protocol and shall ensure that its agreements with such subprocessors are at least as restrictive as this Protocol. Intertrust may change or add subprocessors from time to time, which changes shall be announced via an update of this Protocol. The client shall consult the Protocol regularly in order to be kept informed of such changes and may, within a reasonable period of time, object to the such changes.

10. Modification or amendment

Any amendment to this Protocol shall be published on the website of Intertrust, but shall not reduce or otherwise limit the rights of the Client.

11. Assistance to Client compliance with Articles 32 to 36 GDPR

Intertrust shall assist Client in ensuring compliance with its obligations pursuant to Articles 32 to 36 taking into account the nature of processing and the information available to Intertrust.

12. Applicable Law and Jurisdiction

This Agreement is governed by the applicable law of the Service Agreement and any dispute in respect of this Agreement or execution thereof shall be submitted to the Intertrust entity servicing the Client and before the competent court as defined in the Service Agreement.

Annex 1 - Description of processing of personal data

1. Subject Matter, Nature and Purpose

All processing activities (including the collection, organization and analysis of personal data) as are reasonably required to facilitate or support the provision of the services described under the Service Agreement.

2. Categories of data subjects:

The Data Subjects may include individuals that represent the Client, that are advising the Client, that are in any contractual or statutory relationship with the Client, or that the Client has collected in view of its servicing towards such individuals, or are otherwise connected to such individuals.

Most commonly the Data Subjects will include: (1) employees, contractors or other workers of the Client and/or their family members, representatives or others connected with workers and (2) past, existing or prospective clients and/or contractual counterparties of the Client, and/or their employees or other individuals connected with them, and/or their family members, representatives or others connected with them.

3. Types of personal data:

The services under the Service Agreement may involve the processing of the following types of Personal Data:

- names and contact information;
- general demographic information (such as gender, age, date of birth, marital status, nationality, employment details, residence, utility bills, etc.);
- personal identification documentation and related information such as passport numbers and employee identification numbers;
- financial and payment data such as bank account numbers and transaction information;
- details of shareholdings and other assets which are legally or beneficially owned by the data subject;
- details of people and organisations which may be connected to the data subject (by family or otherwise);
- information related to the provision of the services performed under the Service Agreement or per the services provided by the Client to such individuals.



Appendix E

Privacy Notice

Intertrust Privacy Notice

Sept 2019

About Intertrust, introduction

This Privacy Notice is issued by Intertrust Group B.V. (the Netherlands, 1097 JB Amsterdam, Prins Bernhardplein 200) and applies to Intertrust N.V. (with same registered office) and to its direct or indirect subsidiaries (hereinafter "**Intertrust**").

Intertrust understands that your privacy is important. Therefore, we respect and protect your right to privacy and will process your personal data in accordance with the provisions of the European General Data Protection Regulation (GDPR) and other applicable privacy laws.

The GDPR and any other applicable privacy laws apply to this Privacy Notice and anything not specifically mentioned in this notice shall be governed by the GDPR and any other applicable privacy laws.

This Privacy Notice explains how we may use, process and store your personal data.

What kind of personal data do we collect?

Personal data means any information relating to an identified or identifiable natural person. Intertrust collects and processes the following types of personal data:

- name, address, email address, telephone number and other contact information;
- date and place of birth;
- nationality;
- gender;
- employment details;
- marital status;
- copies of identity documents (such as passport, national ID card, driver's license, employee identification numbers);
- source of wealth;
- utility bills, bank statements;
- tax residency;
- details of shareholdings and other assets which are legally or beneficially owned by the data subject;
- details of people and organisations which may be connected to the data subject (by family or otherwise)

Please note that the list is not exhaustive and that Intertrust may also collect and process personal data to extent this is useful or necessary for the provision of our services. How does Intertrust collect personal data?

How does Intertrust collect personal data?

Intertrust obtains and processes personal data in different ways.

- Personal data provided to Intertrust directly;

We collect personal data directly from (prospective) clients, business partners and intermediaries for the purposes of entering into a contract or a service agreement and/or to meet certain legal requirements.

- Personal data obtained from third parties;

We also collect and process personal data from publicly accessible sources such as internet, social networks, World-Check or commercial registers. Furthermore we may receive personal data from third parties as part of the service we provide to you or to people which are connected to you (including but not limited to organisations in which you have a shareholding or by which you are employed) or in connection with legal requirements that are applicable to us.

How does Intertrust use personal data?

The majority of the personal data processed by Intertrust is necessary for the performance of a contract to which the data subject is a party or to comply with the request of the data subject prior to entering into a contract. Intertrust also processes personal data in order to comply with our legal and regulatory obligations.

We may furthermore process personal data for the purposes of the legitimate business interests pursued by Intertrust. Such legitimate interests include general research and development (including statistical research or as a basis to analyze our current security measures), administration of our business and systems, including IT, billing and invoicing systems or to develop and improve our services or to strengthen our relationship with you. We may provide you with communications or information regarding our service offering which we think will be interesting for you. When we process your personal data for our legitimate business interests, or where consent to process personal data was received, we will consider and balance any potential impact on you and your rights under the relevant data protection and any other relevant law. Whenever we process personal data for these purposes you have the right to object to this way of processing.

To whom does Intertrust provide personal data?

Intertrust may disclose or transfer personal data collected by Intertrust to our group companies insofar as reasonably necessary for the purposes of our service offering or for bona fide compliance purposes as well as on the legal basis as set out in this Privacy Notice.

Except as described in this paragraph, Intertrust will not disclose, transfer or sell your personal data to any third party unless you have consented to this.

Intertrust may disclose or transfer personal data to subcontractors, intermediaries or external advisors for the purpose of the proper performance of the services we provide to our clients. It may, for example, disclose or transfer such personal data to third party service providers who provide administrative, computer, payment, data processing, debt collecting or other services. We enter into data processing agreements with such subcontractors to ensure that they process your data, on our behalf, with the same level of security and confidentiality as applied by Intertrust. Intertrust may furthermore disclose or transfer personal data when we received your consent to do so.

In addition Intertrust may disclose or transfer personal data to protect our rights or those of our clients and/or to prevent fraud. Intertrust can also be obliged to disclose or transfer personal data to competent authorities in order to comply with our legal and/or regulatory obligations.

International transfers and data storage

Intertrust may disclose or transfer personal data to other companies of the Intertrust group that are located in countries that are outside the European Economic Area in connection with the above purposes.

The personal data Intertrust processes is stored by Intertrust on our servers, and/ or on the servers of the cloud-based database management services Intertrust engages.

If disclosure or transfer of personal data is being done in a country that does not ensure an adequate level of protection of your personal data, Intertrust will make sure additional safeguards will be put in place.

Retention

Intertrust will process and store the relevant personal data for the duration of our services or for the duration of the business relationship. Intertrust may also store the data for as long as it is necessary or required in order to fulfill legal, contractual or statutory obligations and, or for the establishment, exercise or defense of legal claims, and in general where it has a legitimate interest for doing so.

Your rights

You have the following rights:

➤ **Access to your information**

You have the right to access the personal information that Intertrust holds about you at any time.

➤ **Data portability**

You may ask Intertrust to provide you with a copy of the personal information that Intertrust holds about you.

➤ **Correction of your personal information**

You have the right to ask Intertrust to update and correct any out-of-date or incorrect personal information that we would hold about you.

➤ **Deletion of your personal information (the right to be forgotten)**

You have the right to ask Intertrust to delete your personal information, to the extent that Intertrust has no legal and/or regulatory obligations to keep such personal information.

➤ **Restriction of processing of your personal information**

You have the right to ask Intertrust to restrict the processing of your personal information in case:

- a.** You contested the accuracy of the personal information held by Intertrust;
- b.** The processing is unlawful but you objected to the deletion of the personal data and requests the restriction of the use instead;
- c.** Intertrust no longer needs the personal data for the purposes of the processing, but you require them for legal reasons;
- d.** You objected to processing and Intertrust is investigating whether there are legitimate grounds to override your objection.

➤ **Automatic decision making**

Intertrust generally does not make decisions by purely automatic means, but if we do, you have the right to object.

➤ **Object**

You have the right to object at any time to the processing of your personal data for any direct marketing (and related profiling) by Intertrust.

If you wish to exercise any of the above rights, you can contact Intertrust using the below contact details.

In addition you have the right to make a complaint with the local supervisory authority with respect to the way Intertrust is processing your personal data or the way Intertrust is handling your rights.

Navigation and Cookies

Please note that Intertrust is the controller of personal data collected through the Intertrust website (the "**Website**").

Intertrust collects personally-identifiable information on certain areas of the Website when users register, request publications or other information, sign up for conferences and events, apply for jobs, and participate in user posting areas, such as bulletin boards, discussion forums, and surveys. The personally-identifiable information collected may consist of information that you provide, such as names, mailing addresses, e-mail addresses, telephone and fax numbers, and, for recruiting purposes, any other personally-identifiable information on your resume.

The Website also uses cookies to identify you and your interests and to track usage of the website. Cookies are small pieces of text stored on your computer that help us know which browser you are using and where you have been on the Website and on websites to which you may link in order to use some of our features. By accepting our cookie, you will be permitted access to certain pages of the Website without having to log in each time you visit. A user who does not accept the cookie from the Website may not be able to access certain areas of the Website. Intertrust also logs IP addresses, or the location of computers on the Internet, to help diagnose problems with our server and to administer the Website. If you prefer not to accept a cookie, you can set your web browser to warn you before accepting cookies, or you can refuse all cookies by turning them off in your web browser.

Please visit <https://www.intertrustgroup.com/site-services/cookie-notice> to learn more about the cookies and third-party cookies that are used on the Intertrust website and how to refuse the cookies.

How we protect personal data?

Intertrust is committed to ensuring the security of your personal data. Intertrust takes appropriate commercially reasonable technical, physical and organisational measures to prevent unauthorised or unlawful processing of your personal data or accidental loss or destruction of your personal data. Intertrust will ensure a level of security suitable to the identified risks and pursuant to applicable Data Protection Laws and, where the Processing concerns personal data of EU residents, shall take measures required pursuant to article 32 GDPR.

Employees of Intertrust are trained to handle personal data securely and with utmost respect and they will treat your personal data strictly confidential. Staff members shall be authorized to access personal data only to the extent necessary to serve the applicable legitimate purposes for which the data are processed by Intertrust and to perform their job.

Intertrust will not divulge client information to a third party unless we have received explicit client authorisation or we are required to do so by law.

Changes to this notice

Intertrust may update this Privacy Notice from time to time. We advise you to periodically review this Privacy Notice to be informed of how Intertrust is protecting your privacy.

Contact Intertrust/Data Protection Officer

If you have any questions, concerns or complaints with respect to this Privacy Notice, the way Intertrust is handling your privacy or you wish to exercise any of your rights please contact our Data Protection Officer:

For Group:

Corneel Ryde - Privacy@intertrustgroup.com

For Jersey:

Yezdi Patel - Yezdi.Patel@intertrustgroup.com

For Guernsey:

David Ainger - GG-DataProtection@intertrustgroup.com

For Cayman:

Christopher Smith - Christopher.Smith@intertrustgroup.com