

Cayman Islands 2018 Annual Client Memo

October 2018

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This memorandum is intended to provide general information and guidance for the clients of Trident Cayman. It does not purport to be comprehensive or to render legal advice. Please contact us if you require additional information.

Trident Trust's Offices and Services

Trident Trust's Worldwide Offices

Founded in 1978, Trident Trust is a leading independent provider of corporate, trust and fund administration services to the financial services sector worldwide, employing over 800 staff across a global footprint that spans Africa, the Americas, Asia, the Caribbean, Europe and the Middle East.

Fund Services

The Fund Services section of the Trident Trust Group's website, www.tridenttrust.com/services/fund-services/, demonstrates the scale of our fund services business worldwide. The Trident Trust Group currently provides services to more than 500 funds in 10 fund domiciles globally with assets under administration in excess of \$35 billion. In addition to the services listed on our website we have also prepared an extensive Capability Statement detailing all aspects of our Fund Administration Services in the Cayman Islands. We would be pleased to forward a copy on request.

Services Offered by Trident Cayman

- Company formation
- Partnership registration
- Limited Liability Company ("LLC") formation
- Limited Liability Partnership ("LLP") registration
- Company, LLC and LLP administration
- Fund administration for mutual funds and private equity funds
- Registrar and Transfer Agent services for mutual funds and private equity funds
- Trustee and trust administration
- Vessel registration and administration services
- Cayman aircraft registration services
- "Cayman Office" domiciliary services
- Voluntary liquidation services
- Document legalisation services
- Custodial services
- General Registry and Grand Court (Cause List) searches
- Service of Process Agent
- FATCA and CRS reporting
- Provision of officers as in terms of anti-money laundering legislation to investment funds and investment managers

Software Platforms

Trident Cayman operates the following industry-standard specialist software in addition to its normal suite of applications:

Advent Geneva®

Provides full investment, accounting and operational support for the most comprehensive investment instrument coverage in the industry. All portfolio accounting and reporting can be performed in real time and the unified data model for the investment and general ledgers ensures immediate access to full financial accounting including positions, performance, financial accounts, P&L balances and more.

Geneva World Investor

Integrates seamlessly with Geneva to perform comprehensive investor accounting, manage investors, automate reporting and calculate performance and incentive fees with a comprehensive streamlined workflow. Geneva World Investor is a proven, industry-standard solution for global investor accounting and reporting which includes the Hybrid module covering private equity funds.

IntraLinks®

Provides a web based solution for accessing fund and investor documentation providing secure rapid distribution of important documents, a centralized historical repository of past documents and the ability to access documents securely from anywhere around the world at any time.

SSAE 16/ISAE 3402 Review (Service Organization Control 1, or “SOC 1”)

Since 2010 Trident Cayman has engaged the services of auditors, currently BDO, to carry out its annual internal control review in accordance with Statement of Standards for Attestations Engagements No. 16, Reporting on Controls at a Service Organization (“SSAE 16”), of the American Institute of Certified Public Accountants. BDO also examines Trident Cayman in accordance with the International Standard on Assurance Engagements No. 3402, Assurance Reports on Controls at a Service Organization (“ISAE 3402”). These examinations cover our fund operations. A copy of the current report is made available on request to clients, prospective clients, or their auditors.

Important Reminders

General Terms of Business

Our general Terms of Business are available on the Cayman Islands section of the Trident Trust website (<https://tridenttrust.com/locations/cayman-islands/>). Please note that the Terms of Business supplements the respective service agreements which we have in place with each of our clients.

Trident Cayman Appointment Fees

Cayman entities are generally required to have a local registered office, registered agent or representative, depending on the nature of their activities. Where Trident Cayman provides such service, as well as providing any fiduciary services such as directors, officers, trustees, nominee shareholders or anti-money laundering officers, it charges an Appointment Fee acknowledging its willingness to act in the capacity as appointed. These fees are charged and billed on initial appointment and thereafter each year as part of our annual billings. These fees are non-refundable unless the appointment is cancelled within 30 days of receipt of the billing. Any work undertaken for the entity by Trident Cayman while it is engaged in such role as appointed is charged on a time spent basis or under mutually agreed fixed fees.

Instructions for Sending Mail to the Cayman Islands

Mail which is sent without the P.O. Box and/or the postal code may be “returned to sender” by the Post Office. Therefore all mail intended for delivery to Trident Cayman’s offices must use the following postal address:

Trident Trust Company (Cayman) Limited
P.O. Box 847
Grand Cayman, KY1-1103
Cayman Islands

Instructions for mail to entities registered at Trident Cayman’s offices

If any entity registered with Trident Cayman wishes to use Trident Cayman’s offices as a mailing address for its business activities, please ensure that the entity’s own legal name is included within its published address. Without the specific client legal name, there is risk of confusion and delay in handling any client mail received at this office.

“Know Your Customer” Obligations

Cayman Islands legislation requires Trident Cayman to have on file prescribed due diligence information concerning each of our clients and their directors, shareholders, partners, beneficial owners and other related parties, including information which will confirm the tax domicile of the respective parties.

Legislation requires that on clients where the necessary due diligence information is not provided, a Financial Service Provider (“FSP”), such as Trident Cayman, must determine whether they wish to continue the relationship with that client. Failure to properly assess the status of non-compliant clients will place the FSP’s own licence in jeopardy and result in legal penalties. To meet these requirements Trident Cayman will notify each of our clients where due diligence remains outstanding. Time spent obtaining required outstanding due diligence information is billed at the appropriate rate for the staff member undertaking the work.

Website

Our website www.tridenttrust.com features information and news from the Cayman Islands and the other jurisdictions in which Trident Trust provides services.

Cayman Islands Jurisdiction

Statistics

Current statistics covering Corporate and Regulated Entities, Funds, Investment Entities, Trust, Banking and Insurance industries are available from the following websites:

Cayman Islands Monetary Authority ("CIMA"): www.cima.ky

Cayman Islands General Registry: www.ciregistry.ky

Regulated Industries

Any company, trust or partnership domiciled in the Cayman Islands or doing business within or from the Cayman Islands which offers the following services may be subject to licensing requirements and regulation by CIMA unless they fall within the scope of the exemption categories contained in the relevant legislation.

Regulated sectors include:

- Trustee Services
- Investment Fund Services
- Company Management Services
- Securities Investment Business
- Private Trust Companies
- Banking Services
- Insurance Services

Please contact us if you need to determine whether an entity with which you are associated may be subject to possible licensing by CIMA because of existing operations or proposed changes to its business activities. The CIMA website, www.cima.ky provides extensive information and copies of all the relevant laws online.

Changes to Government Fees

Government has confirmed that there will be no changes to the 2019 annual government fees except for tonnage tax. Further details of changes to tonnage tax can be found in this memo at "Continuing Statutory Obligations of Vessels Registered in the Cayman Islands".

Taxation Status

The Cayman Islands continue to operate as a successful and transparent tax neutral jurisdiction from which to base international operations. Other than certain specified fees and duties, no personal or corporate taxation is levied in the Cayman Islands.

Tax Concession Certificates

Issuance: Tax Concession Certificates can be obtained for certain types of exempted Trusts, Companies and Limited Partnerships for an application fee of US\$1,830. Such certificates "exempt" the entity in question from

any form of Cayman Islands direct taxation for 20 or 50 years depending on the type of entity. Although there is no current form of direct taxation in the Cayman Islands, these certificates provide assurance that any future direct taxation that may be introduced will not apply for the period granted.

Surrender, expiry and renewal: If an entity no longer requires a Tax Concession Certificate, it can be surrendered and Trident Cayman should be notified accordingly. Tax Concession Certificates which have expired may be renewed for the same number of years as the original certificate, at a cost of US\$1,830 per certificate.

New: In July 2018 the Government announced the soft launch of e-Service for Tax Concession Certificates whereby application can be made on-line for certain types of entities, thereby reducing delivery time.

Overview of Recent Legislation

Beneficial Ownership Reporting

As reported in our 2017 Annual Client Memo, the Cayman Islands Beneficial Owner Regime (“BOR”) was enacted on 1 July 2017. BOR requires Cayman Islands companies and limited liability companies to establish and maintain beneficial owner registers unless they are exempt. In late 2017 amending legislation came into force, which introduced key changes to BOR. In particular it refines the categories of companies which are exempt from BOR reporting. As a result certain companies which originally would have been in scope are now exempted, while other companies which originally would have been exempt are now in scope.

The amending legislation also requires companies which claim to be exempt from BOR reporting to submit a written confirmation with details of exemption to its Cayman Corporate Service Provider (“CSP”). Details of the specific information to be included in any such written confirmation are contained within the amending regulations being the Beneficial Ownership (Companies) (Amendment) Regulations 2018 and Beneficial Ownership (Limited Liability Companies) (Amendment) Regulations 2018.

There are significant penalties and consequence including potential for imprisonment for non-compliance or for providing false or misleading information. The amendment also imposes penalties on a CSP or any of its officers should they fail to comply with BOR legislation obligations to regularly deposit beneficial owner information with the competent authority designated by the Cayman Islands Government (the “Authority”). No prosecution may be commenced against a company for an offence under BOR unless the act or omission that constitutes the offence took place at least one year after 1 July 2017.

The Authority under BOR was required to establish a secure, non-public, centralised platform on which BOR information of all in-scope companies is stored. The reporting system is designed to safeguard the privacy of all legitimate business. There is no on-line access to the data stored at the Authority, and the delivery of information by Cayman service providers is done by the most secure available method. The Authority may only access BOR information relating to any in-scope companies, after the Authority has first received and validated a formal lawful request from specific governmental authorities. These requests must stem from investigations into financial crime, money laundering and regulatory or tax matters. At time of publishing the United Kingdom remains the only country that has entered into a relevant agreement with the Cayman Islands which permits it to make formal requests to the Authority for information.

Data Protection and Data Retention

The Data Protection Law 2017 (“DPL”) was passed by the Cayman Islands’ Legislative Assembly on 27 March 2017. The legislation seeks to comply with the European Commission’s “adequacy standard” instituted by the Data Protection Directive of 1995 and the European Union’s (“EU”) General Data Protection Regulation (“GDPR”), such that Cayman based businesses and data-holders will meet the standards required for business access into the European market. In general terms, the GDPR and DPL legislation both impose strict regulations on entities handling personal data while simultaneously giving greater legal entitlements to persons whose data is being processed. The GDPR, DPL and other similar laws and regulations also stipulate that personal data cannot be maintained for longer than is necessary to fulfil the purpose for which it was collected. Businesses will therefore require to review procedures and take appropriate action to prepare themselves for DPL coming into effect.

The EU GDPR came into force on 25 May 2018. It is currently anticipated that the Cayman Islands DPL will come into effect in January 2019.

As a service provider and regulated entity in the Cayman Islands, Trident Cayman is required by statute, regulation and contract to collect process and maintain personal data. Trident Cayman's data retention policies are based on the legal requirements of the Cayman Islands which have been set forth in the Anti-Money Laundering Regulations (2018 Revision), the Limitation Law (1996 Revision) and other laws and regulatory guidance.

To fulfil its statutory, regulatory and contractual obligations, Trident Cayman generally keeps client data and entity records for six years from the end of its relationship with a particular entity, after which the data is destroyed unless alternative arrangements have been made.

There may be situations where Trident Cayman is required to keep client data, including personal information, for longer than the stated six year period. These situations include but are not limited to instances where the retention periods required by statute, regulation or contract exceed six years, where data is archived or backed up pending destruction or where Trident Cayman is required to keep data for longer as part of a valid court order.

For more information on the Trident Trust Group's commitment to handling personal data please see our Fair Processing Notice which you can find posted on our website: <https://tridenttrust.com/legal-pages/data-protection>. If you would like more information on Trident Cayman's retention policies, or if you require data to be retained by Trident Cayman longer than the routine periods listed above, please contact your account manager.

Anti-Money Laundering

The Anti-Money Laundering Regulations (2018 Revision) has expanded the scope of the Cayman Islands anti-money laundering regime to introduce a new risk-based approach to the anti-money laundering regime. The net effect is to extend the scope of the regime to a broad range of investment entities (including private equity funds and other unregulated funds), and to make a number of changes to the detailed anti-money laundering compliance requirements that apply to those who are subject to the regime.

AML Officer Appointments: A headline change within the updated Regulations is the new requirement for all investment entities (including private equity funds and other unregulated funds) to designate natural persons of managerial level to act as its Anti-Money Laundering Reporting Officer ("AMLCO"), Money Laundering Reporting Officer ("MLRO") and Deputy Money Laundering Reporting Officer ("DMLRO"). The AMLCO is required to ensure that the entity complies with the AML Regulations, and his activities thereon are reportable to the governance of the investment entity. All funds (whether regulated or unregulated) which are established on or after 1 June 2018 are required to have complied with the new requirements immediately on launch. Existing regulated funds established prior to 1 June 2018 are required to have designated these officers by 30 September 2018 with submission of this information to CIMA by 31 December 2018. However unregulated funds established prior to 1 June 2018 are required to designate their AML officers by 31 December 2018 and currently there is no system in place for submitting this information to CIMA. An AMLCO is permitted to act as MLRO or as DMLRO, but the MLRO and the DMLRO must be different natural persons.

Monetary Authority

The Monetary Authority (Amendment) Law 2016 and the Monetary Authority (Administrative Fines) Regulations 2017 both came into force on 15 December 2017 allowing CIMA to impose greatly increased administrative fines upon individuals and entities licensed and regulated in the Cayman Islands. These would be imposed for breaches of rules or guidance relating to the conduct of licensees under the various regulatory laws for which CIMA has regulatory and supervisory power, e.g. Anti-Money Laundering Regulations. Categories of breach have been introduced (minor, serious and very serious) with a sliding scale of new administrative fines and limitations periods. Under previous legislation, the cap on fines was US\$6,000 but fines for very serious

breaches may now be as much as approximately US\$122,000 per offence for an individual or US\$1,220,000 for corporate bodies. The limitation period runs for two years from the date on which CIMA became aware of the commission of the breach.

Continuing Statutory Obligations of Cayman Islands Investment Funds

CIMA Registration

Cayman domiciled entities (hereinafter "Regulated Funds"), which offer redeemable equity interests to investors will need to register as a mutual fund with CIMA unless they fall within one of several exemptions. The main exemptions from registration are (i) that the equity interests are not redeemable at the option of the investor; or (ii) that the Fund has fifteen or fewer investors who have the power by majority vote to remove the operator of the Fund, or (iii) if a foreign fund, the same is incorporated or established in a country approved by CIMA.

Cayman domiciled entities which hold investments and conduct trading activities and which have one or more feeder funds which are Regulated Funds, are required to register as Master Funds with CIMA in accordance with the Mutual Funds Law (2015 Revision).

Please contact us immediately if you have any entity registered with us which issues redeemable equity interests and/or that falls under the definition of a Master Fund and which is not currently registered with CIMA.

Audit Requirements for CIMA Registered Funds

All registered Funds are required to file audited financial statements within six months of the Fund's year-end together with an annual return. To reduce delays in finalising and filing the audited financial statements, particularly for Funds that have independent directors, please note:

1. Director Approval of Financial Statements

Draft audited financial statements need to be circulated to all directors and to Trident Cayman for comment as soon as they are available. Even on those Funds where Trident Cayman is not performing NAV calculation services, we frequently have useful comments, especially with respect to the notes to the financial statements.

The Board of Directors as a whole is ultimately responsible for the Fund and will need to evidence its approval of the Fund's financial statements and the related management representation letter to the auditors. The Cayman regulators require that the directors formally approve the annual audited financial statements. Accordingly, the Fund's audited financial statements should be signed off by the auditors, filed with CIMA, and distributed to third parties only after the Board of Directors has documented its approval of the audited financials.

2. Management Representation Letters

Auditors may request that Trident Cayman sign off on their standard audit representation letter. Such letters often contain representations on matters that fall outside our role and knowledge. In such cases Trident Cayman will provide a more limited audit representation letter. In addition, if the Fund has independent directors, they are likely to require some form of comfort letter from the Investment Manager, and possibly from Trident Cayman, before they approve the audited financial statements and the audit representation letter. Please notify us promptly about any request for administrator or director representation letters, to reduce the risk of delaying completion of the audit.

3. Electronic Reporting Initiative

The Auditors, rather than the Administrator or Registered Office, are responsible for the electronic filing with CIMA of a Fund's audited financial statements along with the Fund's annual return. More information on the Electronic Reporting Initiative may be obtained from CIMA's website (www.cima.ky). Trident Cayman will require a copy of the electronic receipt from CIMA supporting the filing of Fund's financial statements with CIMA.

4. Filing Extensions with CIMA

Filing extensions for late reporting of audited financial statements, after the six-month filing deadline, will be granted by CIMA for a period of one month at a time. The first one-month extension is normally unquestioned, but should a further extension be required, CIMA will require a letter from the Fund's auditor explaining the reason(s) for the delay. In practice CIMA may approve a third one-month extension but only under special circumstances, and will not in practice approve extensions beyond the third month. There is a filing fee with respect to requests for filing extensions.

Offering Document to be filed with CIMA

Each Regulated Fund which is registered with CIMA, and each Master Fund that has a separate Offering Document, must have its current Offering Document filed with CIMA unless exempted by CIMA. The Document must describe in all material respects the equity interests which are being offered, and must contain sufficient information to allow a prospective investor to make an informed decision as to whether or not to subscribe. A Regulated Fund is not in compliance with this requirement if it is currently offering redeemable interests and the Offering Document on file has not been updated within twenty-one days with respect to material changes in the operations of the Regulated Fund or with respect to changes to the prescribed details previously filed with CIMA.

Other CIMA Filing Requirements

Other matters that must be notified to CIMA on a timely basis with respect to registered mutual funds include:

- Issuance of an updated Offering Document, a copy of which must be filed with CIMA. An update or supplement will in any event need to be made to the Offering Document in the event of material changes to the Fund's operations, directors, and key service providers.
- Resignation by a director.
- Appointment of new director. The notification letter to CIMA should include the resume/C.V. of the new director.
- Change in Auditors. CIMA requires a letter from the resigning auditors stating the reason for the change, along with a letter of consent from the new auditors.
- Change to the Registered Office of the Fund.
- Change to the Principal Office of the Fund.
- Change to the Trustee of the Fund (for a Fund established as a unit trust).
- Change to the Administrator of the Fund. CIMA will require a letter of consent from the new Administrator.

CIMA Fees

Mutual fund licence fees are payable to CIMA by 15 January of each calendar year, after which date penalties are charged for late payment at the rate of one-twelfth of the annual fee per month.

Due Diligence on Fund Promoters and Managers

As part of Trident Cayman's due diligence procedures on the promoters and managers of mutual funds, we may require additional information from potential promoters and managers of new funds about their suitability to form and operate such funds. Trident Cayman's obligations to CIMA in this respect are set out in Section 16 of the Mutual Funds Law, 2015 Revision.

A licenced Administrator has a duty under Section 17 of the Mutual Funds Law to report to CIMA immediately if it knows or has reason to believe that a fund, or its promoter or operator, is carrying on business in a manner which is adverse to the best interests of the fund under one or more of the categories described within that Section.

AML Officer Appointments: As described in more detail at "Anti-Money Laundering" in the "Overview of Recent Legislation" section of this memo, all investment entities and investment managers must have appointed natural persons to serve as MLRO, DMLRO and AMLCO to that entity. These appointments must be notified to CIMA for all CIMA regulated investment entities. Investment entities should also update their Offering Documents with the names and contact information for the persons appointed as MLRO, DMLRO and AMLCO.

Continuing Statutory Obligations of Cayman Islands Exempted Companies

Cayman Islands Registered Office

Every company and other entity domiciled in the Cayman Islands must maintain a Registered Office in the Cayman Islands.

Annual Government Fees and Returns

An Annual Return must be submitted to the Registrar in January of each year following incorporation along with the appropriate Annual Return fee. As the Registered Office, Trident Cayman will attend to the filing of the Annual Return and all statutory compliance. See the section below entitled "Authorisation by Client of Annual Return Submission by Trident Cayman to Registrar of Companies" in the "Important Miscellaneous" section of this memo for a description of representations within the Annual Return.

Please note: Annual Returns cannot be submitted unless cleared funds for annual fee payments have been received. Therefore, to ensure that the company does not fall into default, it is important to settle our invoices promptly.

Registrar Penalties for Late Payment of Annual Fees or Late Filing of Returns for a Company or other Entity (Based on the amount of the annual fee)

Up to 31 March	Nil
Between 1 April and 30 June	33.33%
Between 1 July and 30 September	66.67%
Between 1 October and 31 December	100%

A Certificate of Good Standing cannot be obtained from the Registrar after January 1 for a company, or other entity, which has outstanding fees or returns due to the Registrar.

Failure to Pay Annual Fees to Registrar of Companies

A company which has not filed its Annual Return or paid its Annual Return fee within 12 months of its due date is liable to be struck off the Register. When a company is struck off the Register, any assets held by a company automatically vests in the Cayman Islands Government.

Meetings

Exempted Companies are not obligated to hold annual meetings of shareholders. The frequency and procedures relating to convening meetings of shareholders and directors are governed by the provisions of the Articles of Association. Directors are no longer required by statute to hold an annual meeting in the Cayman Islands.

Company Registers

Under the Companies Law each company must maintain the following registers:

Register of Directors and Officers

This register contains the name, address, date of appointment and date of resignation of each director and officer. The register is not a public document although details of the directors and officers must be filed with the Registrar of Companies. This register must be maintained at the Registered Office in the Cayman Islands.

Register of Shareholders

This register contains the name and address of each of the company's shareholders; the number, type and class of shares held; whether shares are fully paid; the distinguishing number of shares (if any); the date of entry as a member, the date of transfer; and the person to whom the shares are transferred. The register is not a public document. The register may be kept in an electronic format or any other medium, and can now be freely maintained anywhere in the world. Although this is not required by statute the register is usually held at the Registered Office. Trident Cayman, as a regulated entity, requires, as a matter of "Know Your Customer" policy, that details of all shareholders and beneficial owners are held at the Registered Office and that all changes are notified to us promptly.

Register of Mortgages and Charges

This register contains details of the mortgages and charges specifically affecting the property of the company and must be maintained in the Cayman Islands. If any mortgage or other form of security interest is granted, full particulars must be provided immediately and the register shall be written up, including in respect of each mortgage a short description of the property mortgaged, the amount of the mortgage and the names of the mortgagees or persons entitled to the mortgage. This register can be inspected by any member or creditor of the company. Security documents which are brought to or executed in the Cayman Islands will be subject to stamp duty.

Register of Beneficial Owners

The directors of each Cayman Exempted Company and managers of each Limited Liability Company have a duty to keep that company compliant with the Beneficial Ownership Regime. For this purpose, the directors and managers respectively have an ongoing duty under law to notify Trident Cayman of all transactions which may impact any of:

- (i) the status of a company under Beneficial Ownership legislation (i.e. whether it is an exempted entity or in-scope entity);
- (ii) the identity of an in-scope entity's registrable persons; or
- (iii) any information contained in an exempted entity's written confirmation.

Company management must routinely review the above to ensure that the company remains compliant under Beneficial Ownership legislation. It must be noted that the transactions which may impact these reportable matters may in many instances occur at higher levels within a group structure, which may be well removed from the Cayman Islands Exempted Company or Limited Liability Company. Company management should keep

abreast of any such changes to ensure continued compliance by their Cayman entity with the Beneficial Ownership Legislation, or else risk being subject to significant financial penalties and/or imprisonment.

Filing Procedures

Penalties for Late Filing

The Companies Law provides for daily penalties for non-compliance with a number of requirements (e.g. filing deadlines, requirement to have a Registered Office etc.). There are statutory time constraints for due notification. For this reason, it is important to provide the information to the Registered Office promptly to avoid fines or penalties which will be levied pursuant to the Companies Law. The following events must be notified to the Registered Office in order that the Registrar of Companies may be notified and the appropriate fee paid.

As a general rule, only the Registered Office in the Cayman Islands may make filings with the Registrar of Companies. For this reason all significant corporate events should be notified promptly to Trident Cayman for the appropriate filing by us, if required, with the Registrar.

Trident Cayman recommends that you pay careful attention to the reporting of all statutory obligations in order to avoid unnecessary fines or penalties.

The time limits for notification of the following significant events are:

- Changes in the name of a company: 15 days
- Alterations to the Memorandum or Articles of Association: 15 days
- Any other special resolution passed by the shareholders: 15 days
- Changes of location of the Registered Office: 30 days
- Changes in directors or officers: 60 days
- Increases in the authorised capital of the company: 30 days

Minute Book

A corporate minute book should be maintained. Although there is no requirement that the minute book be maintained at the Registered Office most companies follow this practice. The minute book and statutory records of the company should contain:

- Certificate of Incorporation (Trident Cayman retains the original Certificate of Incorporation for safekeeping)
- Certified copy of the Memorandum and Articles of Association
- Original or duplicate originals of the minutes of directors' and shareholders' meetings (and any attachments referred to in the minutes)
- Written resolutions of the directors and shareholders (and any attachments referred to in the minutes)
- The resignation letters of directors or officers
- Consent to Act letters for the directors and officers
- The Register of Shareholders, Share transfer forms, Applications for Shares, copies of share certificates issued
- Copies of any Powers of Attorney granted by the Company
- Copies of Certificates of Good Standing or Incumbency (if obtained)
- Annual Returns
- Tax Concessions Certificate (if obtained)

It is important to ensure that all relevant information and paperwork is provided to keep the statutory records up-to-date irrespective of where the documents originate. Maintaining all parts of the statutory records at the Cayman Registered Office will expedite the issuance of legal opinions. Duplicate statutory records may be maintained.

Books of Account

All companies must maintain proper books of account, although they need not necessarily be kept at the Registered Office. The books of account must be such as are necessary to give a fair and true view of the state of the company's affairs and explain its transactions. All books of account must be maintained for a minimum of five years from the date on which they are prepared. Failure to do so may result in a significant penalty being imposed.

If a company is regulated by CIMA it must have its financial statements audited annually and lodged with CIMA by its auditors.

Company Name

The name of the company must be displayed at the Registered Office in the Cayman Islands. Where Trident Cayman provides the Registered Office, we will attend to this requirement.

Company Seal

A company may have a common seal, but there is no statutory requirement for a company to have a common seal. Neither the Companies Law nor the Limited Liability Companies Law requires that a seal be affixed to documents executed under seal. Any contract which is expressed to be executed as a deed or is clearly intended to be a deed, is deemed by the Companies Law and the Limited Liability Companies Law to be executed as if by deed or under seal. If a common seal is used, the Articles of Association normally will provide that it be kept at the Registered Office. A duplicate seal may be approved for use outside the Cayman Islands when the directors are non-resident. This duplicate may be a facsimile of the common seal, and if so desired the duplicate may have imprinted the specific district, territory or place where it is to be used.

Procedure to Change Directors and Officers

Letters of resignation and Consent to Act letters should be sent to the Registered Office, along with the resolutions of the directors (or shareholders where a sole director has resigned) appointing new directors and officers and accepting the resignation of the retiring directors and officers. Copies of resolutions should be provided to the Registered Office promptly so that Trident Cayman can update the Register of Directors and Officers and make required filings electronically with the Registrar of Companies. There are significant penalties for late filing of changes of directors and officers.

Generally, directors may be removed by an ordinary resolution of the shareholders passed at a general meeting of the shareholders. An ordinary resolution requires a simple majority of those shareholders present and entitled to vote at the meeting voting in favour of the resolution. Officers may usually be removed by a resolution of the directors. Alternatively, directors and officers may be removed by resolutions signed by all shareholders or directors respectively, in lieu of a formal meeting.

The Articles of Association and minute book must be checked to ensure compliance with any special provisions relating to the appointment and removal of directors.

Alternate Directors

Alternate directors and any changes thereof are required to be recorded on the Register of Directors and notified to the Registrar of Companies, if the alternate director(s) fall within the definition in law. However, no entry need be made in the Register of Directors nor any filing made with the Registrar of Companies if the appointments fall within the following categories (a) their powers are limited to fulfil limited responsibilities; or are appointed for a specified period of less than 90 days; or (b) they are appointed to attend a particular meeting or series of meetings; or are appointed to sign a particular board resolution or series of board resolutions.

Share Transactions

The issuance of new shares is usually approved by a resolution of the directors. If the Registered Office maintains the Register of Members, the original resolution should be lodged with the Registered Office for entry to the Register of Members, along with a copy of the Minutes of the meeting at which the resolution was passed to enable the Register to be amended and the share certificate(s) issued. Shares must be issued in consideration of additional paid in capital. Shares may be issued at a premium.

If existing shares are transferred, a share transfer form must be signed and placed on the minute book. The directors should pass a resolution approving the transfer and issue of a new share certificate, which may not be issued until the old share certificate is surrendered to the Registered Office for cancellation, unless the shares are in registered form only and certificates are not issued.

The Articles of Association and minute book must be checked to ensure compliance with any restrictions on the transfer of shares.

Continuing Statutory Obligations of Cayman Islands Limited Liability Companies (“LLC”)

Annual Filings

An LLC must file an Annual Return and pay an annual fee to the Registrar of Companies in January of each year following registration. Please refer to the aforementioned section “Registrar Penalties for Late Payment of Annual Fees or Late Filing of Returns for a Company or other Entity” within the “Annual Government Fees and Returns” section of this memo for further details on penalty provisions.

Proper Books of Account

An LLC must keep or cause to be kept proper books of account. Please refer to the aforementioned section “Books of Account” for further description.

Register of Members

An LLC must maintain a Register of Members which contains the name and address of each member of the LLC, the date on which such person became a member, the date on which such person ceased to be a member, and the time and date of receipt of any notices in relation of security interests served. The register is required to be updated within 21 days of any changes to the register. The register is not open to public inspection and is not required to be filed with the Registrar, however provided where management of the LLC is vested in the members; the Register of Members must be filed with the Registrar. The register must be maintained at its Registered Office or at such other location provided under the LLC Agreement. The Registered Office must have a record of where the register is kept, where other than at the Registered Office, and be provided with updates to the register as changes occur.

Register of Managers

An LLC must maintain a Register of Managers which contains the name and address of each manager of the LLC, the date on which such person became a manager, and the date on which such person ceased to be a manager. The register is required to be maintained and kept at the Registered Office and a copy of the register is required to be filed with the Registrar.

Register of Security Interests over LLC Interests

An LLC must maintain a Register of Security Interests. The priority ranking of secured creditors will be based on the time and date of notice of such interest to the Registered Office. The register must be updated within 21 days of any change.

Register of Contributions

An LLC must maintain a Register of Contributions for each member. The register will set out the amount and date of contributions for each member, and the date of any return (whole or part) of such contributions. The register must be updated in 21 days of any change, and can be kept at any location, and is not open to public inspection unless otherwise provided under the LLC Agreement.

Register of Mortgages and Charges

An LLC must maintain a Register of Mortgages and Charges which must be kept at the Registered Office and reflect a true record of all mortgages and charges of the LLC. Please refer to the section "Register of Mortgages and Charges" within the "Company Registers" section for further description.

Register of Beneficial Ownership

The managers of each LLC have a duty to keep that LLC compliant with the Beneficial Ownership Regime. Please refer to the section "Register of Beneficial Owners" within the "Company Registers" section for further description.

Change in Registered Particulars

Changes to any information included in the LLC registration statement should be notified to the Registrar by way of filing a certificate of amendment to the registration statement within 30 days of the change. Late filings will incur penalty fees.

Continuing Statutory Obligations of Cayman Islands Limited Liability Partnerships (“LLP”)

Annual filings

An LLP must file an Annual Return and pay an annual fee to the Registrar of Companies by January 31 of each year following registration. Please refer to the aforementioned section “Registrar Penalties for Late Payment of Annual Fees or Late Filing of Returns for a Company or Other Entity” within the “Annual Government Fees and Returns” section for further details on penalty provisions.

Proper books of account

The law imposes on a LLP the obligation to cause to be kept proper books of account so as to give a true and fair view of the business and financial condition of the LLP and to explain its transactions. These books of account must be retained for at least five years from the date on which they are prepared. Unless it is a requirement under the LLP agreement or any regulatory laws applicable to the LLP, an LLP need not appoint an auditor nor have the LLP’s accounts audited.

Register of Partners

The LLP shall maintain a Register of Partners showing the name and address (which may be a business address) of each partner and indicate if any partner is a managing partner (which register is to be updated within 30 days of any change in the particulars in the register). The register shall be kept at the LLP’s Registered Office open for public inspection during normal business hours.

Register of Mortgages and Charges

An LLP must maintain a Register of Mortgages and Charges which must be kept at the Registered Office and reflect a true record of the all mortgages and charges of the LLP. Please refer to the section “Register of Mortgages and Charges” within the “Company Registers” section for further description.

Change in Registered Particulars

Changes to any information included in the registration statement should be notified to the Registrar within 30 days of the change. Failure to file changes to information in the registration statement will incur a daily penalty for each day that the default continues.

Winding Up, Dissolution and Strike-Off

An LLP is automatically wound up if at any time there are fewer than two partners.

The law provides for the winding up of an LLP either voluntarily (if termination or registration is permitted under the terms of the LLP Agreement) or compulsorily by the Court. Where the Registrar has reasonable cause to believe that an LLP is not carrying on business or is not in operation, the Registrar may strike the LLP off the Register. Any property held by the LLP that is struck off the Register and not restored within 10 years shall vest in the government of the Cayman Islands.

Continuing Statutory Obligations of Cayman Islands Exempted Limited Partnerships (“ELP”)

Residence

Any one of the limited partners and the General Partner of an ELP may be resident, domiciled, established, incorporated or registered in the Cayman Islands. However, at least one General Partner must be resident in the Cayman Islands if an individual, or registered here (as a local or foreign corporation), if a corporation or a partnership. Under the Exempted Limited Partnership legislation, a Foreign Limited Partnership may act as the General Partner of the ELP, providing such Foreign Limited Partnership is established in a recognized jurisdiction and is registered in Cayman as a Foreign Registered Partnership.

Name

Every ELP must include the words “Limited Partnership” or the letters “L.P.” or “LP” in its name. The name may be preceded by or followed with a dual or foreign name. As in terms of legislation, an ELP may have an additional foreign name, a “dual foreign” name, which will be reflected on the Certificate of Registration alongside the English form of the name.

Changes in Registered Particulars

Each ELP is required to make an initial statement giving certain information such as its name; the nature of its business; its Registered Office address; the term of the partnership; the name and address of its General Partner; and a declaration that it conducts its business mainly outside of the Cayman Islands. Any changes to the mentioned details should be advised to the Registrar by the General Partner within 60 days of that change. Failure to file changes to the registration particulars within the time constraint will result in significant penalties for non-compliance.

Register of Limited Partnership Interests and Register of Contributions

The General Partner as in terms of the Exempted Limited Partnership legislation is required to maintain two registers for the ELP. The first register, the “Register of Limited Partners,” must contain the name and address of each Limited Partner and the date of entry and/or withdrawal of each Limited Partner from the ELP. The second register, the “Register of Limited Partners Contributions,” is required to record the amount and date of contributions of each Limited Partner, and the amount and date of any payment representing a return of the whole or any part of the Limited Partner’s contribution to the ELP. The register may be kept in an electronic format or any other medium, and can now be freely maintained anywhere in the world. Although not required by statute the register is usually held at the Registered Office. Trident Cayman requires, as a matter of “Know Your Customer” policy, that details of all partners in an ELP are held at the Registered Office, and that all changes therein are advised to us promptly.

Register of Security Interests

As in terms of legislation the General Partner of an ELP is required to maintain a Register of Security Interests at the Registered Office. In the Register of Security Interests there shall be registered each security interest in relation to which a valid notice of the grant of a security interest over the whole or any part of an ELP interest has been served. The Register of Security Interests shall contain the identity of the grantor and grantee, the partnership interest or part thereof subject to the security interest and the date on which notice of the security interest was validly served.

Tax Information Sharing

Legislation provides that, if a General Partner of an ELP does not usually keep the Register of Limited Partnership Interests at its Registered Office in the Cayman Islands, or it neither keeps the books of account of the partnership at its Registered Office, nor at another place within the Cayman Islands, then should the Tax Information Authority ("TIA") serve a notice or order on the General Partner, the General Partner must make the relevant register and the books of account available to the TIA at the Registered Office of the ELP in the Cayman Islands.

The phrase "books of account" for TIA purposes is very broad and includes material underlying documentation such as contracts and invoices with regard to all money received and expended by an ELP, all sales and purchases of goods by the ELP and the assets and liabilities of the ELP. The accounts can be provided in electronic form or any other medium. Failure to provide the register or books of account to the TIA upon service or order, without reasonable excuse, will result in a one-off fine for the ELP plus significant daily fine for every day during which non-compliance continues.

Annual Return

The General Partner of each ELP must pay the prescribed fee and make a Declaration that the partnership has complied with the law with the Registrar of Exempted Limited Partnerships by January 31 of each year following registration. Please refer to the section "Registrar Penalties for Late Payment of Annual Fees or Late Filing of Returns for a Company or Other Entity" within the "Annual Government Fees and Returns" section for further details on penalty provisions.

Continuing Statutory Obligations of Vessels Registered in the Cayman Islands

Tonnage Taxes

All vessels fully registered in the Cayman Islands pay an annual tonnage tax to the Cayman Islands Shipping Registry. The tonnage tax is based on the gross tonnage ("GT") of the vessel. The annual tonnage tax has increased for 2019. For a yacht up to 400 GT the annual tonnage tax has increased to US\$500. For yachts between 400 GT and 1,000 GT the annual tonnage tax has increased to US\$700. This annual fee will be included in our annual invoice.

The due date for payment to the Registry shall be:

- ▶ in the case of annual tonnage fee, the January 31 of the year for and in which the fee is payable, except where initial payment of the fee falls due on some other specified due date; and
- ▶ for all other fees and charges, the date of issue of the invoice.

The following late payment penalties apply for fees and charges unpaid to the Shipping Registry by the due date:

- ▶ a 2% surcharge on fees, other than tonnage fees, will be applied for each period of 30 days or part thereof for amounts due and not paid within 30 days of the due date
- ▶ a 5% surcharge on the tonnage fees outstanding will be applied for each period of 30 days or part thereof for amounts due and not paid within 30 days of the due date

Annual Casualty Investigation Fund Fee

All vessels fully registered in the Cayman Islands must pay an annual casualty investigation fund fee to the Cayman Islands Shipping Registry. The minimum annual casualty investigation fund fee is US\$30. This annual fee will be included in our annual invoice.

Vessel Radio Licences

All vessels registered in the Cayman Islands are obliged under the Information and Communication Technology Authority Law (as revised) to obtain a radio licence from the Authority, regardless of whether or not the respective vessel actually enters or remains within the territorial waters of the Cayman Islands. The operator of a radio station on any vessel registered in the Cayman Islands must at all times have a current licence from the Authority.

The Radio Regulations issued by the International Telecommunications Union ("ITU"), which apply to the Cayman Islands via United Kingdom legislation, state that no transmitting station may be established or operated by a private person or by any enterprise without a licence issued in an appropriate form and in conformity with the

provisions of the Regulations by or on behalf of the government of the country to which the station in question is subject.

Vessel owners should note that unlicensed vessels are excluded from the ITU's Maritime mobile Access and Retrieval System ("MARS") database that is used by search and rescue organisations and that, where applicable, Maritime Mobile Service Identity ("MMSI") numbers are withdrawn from vessels that have not renewed their licence and are reallocated to new vessels. For the continued safety of all those on board, it therefore is vitally important that a vessel keeps its radio licence current.

Annual radio licence fees for luxury yachts from the Information and Communications Technology Authority ("ICTA") depend upon gross tonnage.

The annual renewal fee for the radio licence is due on the anniversary of issuance and it is your responsibility to renew the radio licence which can be done either through our office or direct with ICTA. Failure to obtain the required licence could result in a substantial one-off daily monetary penalty and/or imprisonment.

Other Continuing Statutory Obligations of Cayman Islands Entities

Foreign Account Tax Compliance Act ("FATCA")

Cayman signed Inter-governmental Agreements ("IGA's") with the US and UK in November 2013 and passed domestic legislation in July 2014 governing the automatic exchange of tax information with the US and UK Governments.

Cayman Islands FATCA Working Group has produced comprehensive Guidance Notes on the International Tax Compliance Requirements of the Intergovernmental Agreements. Cayman based Financial Institutions that meet the requirements set out in the IGA and in Cayman domestic implementing legislation will not be subject to the 30% withholding tax on US source income or investment proceeds imposed by the FATCA regulations upon non-compliant Financial Institutions. However, this does not impact the imposition of usual withholding taxes under the US Internal Revenue Code.

Under the Cayman Islands Intergovernmental Agreements with the US and UK all Foreign Financial Institutions ("FFI"), which include investment funds, as well as many trusts and a proportion of their underlying entities, and Trident Cayman, have an obligation to report to the Cayman Tax Information Authority. A reporting financial institution shall prepare a return setting out the required information in relation to every reportable account that is maintained by the institution at any time during the calendar year in question; the institution's Global Intermediary Identification Number; and certain other representations required under the law. If during the calendar year in question the reporting financial institution maintains no reportable accounts no filing is required. The reporting financial institution shall send a return to the regulator on or before 31st May of the year following the calendar year to which the return relates. The information required to be in the return is as follows:

- (a) the name and address of the account holder;
- (b) where applicable, the account holder's US or UK taxpayer identifying number and date of birth;
- (c) if an account is identifiable by an account number, that number or, if not, its functional equivalent;
- (d) the balance or value of the account, or if the account was closed during the year, the balance or value on the date that the account was closed;
- (e) the relevant total gross credits during the year, or if there are none, a statement of that fact; and
- (f) if the account holder is a passive nonfinancial foreign entity that has a controlling person who is a specified person, the name and address of that specified person, and, if that person is an individual, that person's US or UK taxpayer identifying number and date of birth.

In order to comply with our obligations Trident Cayman requires the completion of Self-Certification Forms. These Forms must be completed by all Settlers, Protectors and relevant Beneficiaries where Trident Cayman

provides Trustee services and must be completed by all shareholders where Trident Cayman provides nominee shareholder or custody services. Additionally Trident Cayman requests such forms to be completed for any FFI it manages. Failure to complete the Forms may result in the party being deemed as non-compliant.

If an FFI chooses not to report it commits an offence and is liable on summary conviction to a fine of US\$5,000, or to imprisonment of key individuals for a term of two years, or to both. Penalties are to be assessed on the Reporting Financial Institution and the individuals considered to have committed the offence.

Common Reporting Standard (“CRS”)

The Cayman Islands enacted regulations in October 2015, implementing the Common Reporting Standard (CRS), effective 1 January 2016, in compliance with OECD requirements. As of September 2018 102 jurisdictions have committed to participate in the Automatic Exchange of Information (“AEOI”).

The first CRS reporting from industry to the Department for International Tax Cooperation (DITC) has been completed as of 31 August 2017, and will continue to be reported annually by 31 May each year under the local regulations. CRS reporting is in similar format to the FATCA reporting.

Administrative and/or criminal penalties of up to CI\$50,000 (US\$60,976) may be applied for non-compliance, false reporting and other errors.

Alternative Investment Fund Managers Directive (“AIFMD”)

The Alternative Investment Fund Managers Directive (“AIFMD”) is EU legislation that has introduced a common regulatory regime across the EU for Alternative Investment Fund Managers. The Directive affects any Cayman fund that markets to EU investors or is judged to be managed from the EU. The Cayman Islands has agreed AIFMD co-operation arrangements with the European Securities and Markets Authority which allow CIMA to sign individual Memoranda of Understanding (“MoUs”) with individual EU regulators. CIMA has now signed individual AIFMD-related MoUs with the majority of EU members. These MoUs with national regulators, as well as additional reporting and transparency requirements, are a prerequisite for managers of Cayman funds looking to continue marketing to European investors through the individual national private placement regimes (“NPPRs”).

The Cayman Islands is now implementing legislation to establish an opt-in regime for regulating Cayman Islands-domiciled investment funds and managers with connections to the EU, in order to facilitate the extension of the EU’s AIFMD passport to the Cayman Islands. However following the Brexit vote, the EU has not decided on whether or not to implement the extension of AIFMD passport and it is likely the process will not be restarted before 2019 at least.

Until such time that the AIFMD passport is extended to the Cayman Islands, Cayman investment funds may continue to be marketed in the EU under NPPRs. Funds intending to market to professional investors in these countries should analyse the constraints and requirements of the NPPRs of the countries concerned.

Members of our EU team are available to discuss with you the implications of the AIFMD and the options and actions you may need to consider. To schedule a discussion, please contact Trident Cayman or your usual Fund Services representative.

Director’s Registration and Licensing

The Directors Registration and Licensing Law requires that the directors (both natural persons and corporate directors) of certain regulated entities be either registered or licensed with the Cayman Islands Monetary Authority CIMA in accordance with the Law. On or before 15 January of each year, each registered or licensed

director (whether they are a natural person or corporate director) must provide CIMA with information in a prescribed form and pay their annual fee. CIMA has implemented a system to send an email to every registered or licensed director to remind them of the requirement to pay the annual fee and verify their information. Directors who do not pay the annual fee on or before 15 January will be charged a penalty surcharge of one-twelfth of the annual fee for every month or part of a month that the fee remains unpaid. Failure to pay the annual fee does not however result in de-registration of a director under the Law. If a director wishes to de-register he may surrender his registration upon application to CIMA in the prescribed form and upon payment to CIMA of a de-registration fee. If a director is considering de-registration from CIMA prior to year-end, he will need to have completed the process prior to 31 December in order to avoid the next year's annual fees becoming due and payable.

Voluntary Liquidations, Mutual Fund De-registrations and Audit Waivers

In order to avoid the expense of annual 2019 government fees, entities who have ceased business and wish to be wound up and/or deregistered need to complete filings with the Registrar of Companies by 31 January 2019 and, in the case of regulated entities with the CIMA, by 31 December 2018.

For termination filings with the Registrar, the operators of the entity need to make a decision whether to make a formal dissolution under Part V of the Companies Law, or whether to apply for a removal from the Register of Companies as a "Strike Off" by the Registrar pursuant to Part VI of the Companies Law. Clients are encouraged to contact our office as soon as possible if they wish for further information concerning the above choices.

CIMA regulated entities, if they wish to be considered for a partial year audit waiver in order to avoid the expense of a 2018 year-end audit, should commence their de-registration process and apply for and seek confirmation of a waiver from CIMA as early as possible. CIMA will consider applications for partial year audit waivers for terminating funds on a case by case basis. If a request for an audit waiver is not granted, the fund will need to allow for this, both in terms of the time required to prepare and submit the audited financials as well as the associated audit costs and additional year of government fees. Please contact your normal contact at Trident Cayman if you need further information on CIMA termination.

Important Miscellaneous

Authorisation by Client of Annual Return Submission by Trident Cayman to Registrar of Companies

All Cayman Islands companies and foreign registered companies must file an Annual Return with the Registrar of Companies. Trident Cayman will file your company's Annual Return with the Cayman Islands Government as applicable, provided we have received payment of our annual invoice by no later than 31 December of the year issued. Please also note that payment of our annual invoice will constitute your authorisation for us to file the Annual Return.

The Annual Return for each client entity will include the following representations, which Trident Cayman assumes will remain true in each case unless we have been specifically advised otherwise by you:

- (a) that there has been no alteration in the company's Memorandum of Association, other than an alteration in the name of the company, or an alteration already reported in accordance with the law;
- (b) the operations of the company have been conducted mainly outside the Cayman Islands; and
- (c) the company has not, and will not, trade in the Cayman Islands (except in furtherance of its business outside the jurisdiction).

Please notify this office immediately if any of these three representations is not correct for the current year with respect to your company.

In paying Trident Cayman's invoice, the directors and shareholders also acknowledge that they are aware that it is an offence to make or permit a false Annual Return declaration. Such offences could expose the company, its shareholders, directors and officers to severe fines and penalties. The company could be liable to immediate dissolution and removal from the Register. Furthermore, all of its assets would then vest in the Cayman Islands Government.

Fees Relating to the Beneficial Owner Regime ("BOR")

Due to the obligations imposed on corporate service providers by BOR, Trident Cayman will charge an annual BOR fee of US\$250 per in-scope and exempt entity. The annual BOR fee will be included in Trident Cayman's annual billing invoice.

In addition, if an entity has changes at any time in the status, identity or information details of its beneficial owners, then Trident Cayman will charge on a time spent basis for its assistance with making changes to the entity's BOR reporting as required for compliance with BOR requirements. Such service and related expenses will be billed separately as-and-when incurred.

Annual Fee Payment Procedures

Trident Cayman's annual billing cycle takes place in the fourth quarter of each year. This timing enables us to meet year-end government filing and payment deadlines. Therefore kindly settle our invoices within 30 days of receipt as per our Terms of Business and in order to avoid government penalties.

Payment of government fees can only be made if all of our outstanding invoices have been paid in full and if we have been able to identify and credit the funds received to your account. Please ensure that the name of the Cayman entity and/or the invoice number is properly identified. If full and correct details are not included of invoice number and/or name of Cayman entity, we may not be able to credit your payment which will result in the funds being returned to the originating bank. Such event may result in the entity incurring penalties for late paid government fees.

For entities formed during the year, we shall make adjustment to our fees charged to bring them into line with our annual billing cycle. Please note that our general administration services and related expenses are billed separately throughout the year.

All Trident Cayman fee notes are expressed in United States Dollars and should be paid by a bank wire transfer to ensure timely receipt.

Our wiring instructions can be found on the Cayman page of our website at:

<https://tridenttrust.com/locations/cayman-islands/>

Please contact our office accountant on 1-345-949 0880 or at cayman@tridenttrust.com should you have any questions with respect to our wire instructions.