

IA Capital Structures (Ireland) plc

Notice to Noteholders of all Series identified in Schedule 1 hereto

30 September 2026

THIS NOTICE IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION.

**THIS NOTICE CONTAINS IMPORTANT INFORMATION OF INTEREST TO THE OWNERS OF THE NOTES.
IF APPLICABLE, ALL DEPOSITARIES, CUSTODIANS AND OTHER INTERMEDIARIES RECEIVING THIS
NOTICE ARE REQUESTED TO PASS THIS NOTICE TO SUCH OWNERS IN A TIMELY MANNER.**

If you are in any doubt as to the action you should take, you are recommended to seek your own financial, legal or other advice immediately from your stockbroker, bank manager, solicitor, accountant or other appropriately authorised independent financial adviser.

If you have recently sold or otherwise transferred your entire holding(s) of the Notes referred to below, you should immediately forward this document to the purchaser or transferee or to the stockbroker, bank or other agent through whom the sale or transfer was effected for transmission to the purchaser or transferee.

NOTICE FROM THE ISSUER TO NOTEHOLDERS

IA CAPITAL STRUCTURES (IRELAND) PLC

Please see Schedule 1 for a list of the ISINs and Series Names to which this Notice applies. Each ISIN corresponds to a distinct Series of Notes issued by IA Capital Structures (Ireland) plc under its €5,000,000,000 Secured Note Programme (the “**Programme**”) (each, a “**Series**”), and the holders of such Notes are referred to herein as **Noteholders**.

Capitalised terms used but not otherwise defined in this Notice shall have the meanings given to them in the relevant Series Memorandum, the Master Conditions, the Master Definitions and the other applicable Series Documents.

RESIGNATION AND APPOINTMENT OF SALE AGENT AND PLACING AGENT

The purpose of this Notice is to inform Noteholders that, pursuant to a Deed of Resignation and Novation dated 30 September 2026 and entered into by and among the Issuer, GWM Ltd., FlexInvest Limited and Apex Group Fiduciary Services Limited (formerly Sanne Fiduciary Services Limited) (the “**Trustee**”) (the “**Deed**”):

- (a) GWM Ltd. has agreed to resign from its appointments as Sale Agent and Placing Agent in respect of each Series, such resignations to take effect on the Effective Date;
- (b) FlexInvest Limited has agreed to act, and will be appointed with effect from the Effective Date, as successor Sale Agent and Placing Agent in respect of each Series;
- (c) with effect from the Effective Date, FlexInvest Limited will accede to and be substituted for GWM Ltd. under each relevant Agency Agreement, and all rights, title, benefit, interest, duties, obligations and liabilities of GWM Ltd. as Placing Agent under each relevant Placing Agreement arising on or after

the Effective Date will be novated to FlexInvest Limited, in each case on substantially the same terms and subject to the provisions of the Deed, without prejudice to any rights, obligations or liabilities accrued or due prior to the Effective Date; and

(d) the Trustee has given its consent to the accession, substitution, appointments, resignations and novation contemplated by the Deed in respect of the Sale Agent and Placing Agent roles pursuant to Condition 6(A)(B) of the Master Conditions.

The matters described above will take effect in respect of each Series on 14 October 2026 (the “**Effective Date**”), being a date falling not less than 14 days after the date on which this Notice is given.

Except as expressly provided in the Deed, the relevant Series Documents will remain in full force and effect, and the matters described in this Notice will not amend the economic terms of the Notes or release or otherwise affect any security constituted under the relevant Series Documents.

This Notice is given pursuant to, and in accordance with, Condition 7 of the Master Conditions. No action is required to be taken by Noteholders in connection with the matters described herein.

GGI DISSOLUTION

For information and completeness, Flexinvest Securities, Inc. (d/b/a GWM Group, Inc.) (“**GGI**”) previously held joint appointments with GWM Ltd. as Sale Agent and Placing Agent in respect of the Series. GGI gave notice of its resignation on 13 December 2019, expressed to take effect on 15 February 2020, and was subsequently dissolved on 22 February 2020. Accordingly, any appointment held by GGI in respect of the Series terminated and was, in any event, extinguished by operation of law upon its dissolution. As GGI no longer exists, it is not and cannot be a party to the Deed.

TRUSTEE CONSENT

The Trustee has consented to the matters contemplated by the Deed pursuant to Condition 6(A)(B) of the Master Conditions.

INFORMATION PROVIDED IN CONNECTION WITH THE TRUSTEE’S CONSENT

In connection with the Trustee’s consent, the Issuer and the Arranger informed the Trustee that:

(a) FlexInvest Limited is registered as a financial service provider in New Zealand and is authorised to provide the services relevant to its proposed roles, as confirmed by the applicable registration documentation provided to the Trustee;

(b) the appointments are intended to ensure continuity in the performance of the Sale Agent and Placing Agent functions;

(c) FlexInvest Limited will assume the relevant roles on substantially the same terms, subject to the provisions of the Deed; and

(d) the accession, substitution, appointments, resignations and novation contemplated by the Deed do not amend the economic terms of the Notes or release or otherwise affect the security constituted under the relevant Series Documents.

The above information was provided by the Issuer and the Arranger and has not been independently verified by the Trustee.

NOTICE NOT FORMULATED BY TRUSTEE

This Notice has not been formulated by the Trustee, which expresses no view on its contents or as to any action that Noteholders may take in connection with it. The information contained herein has not been independently verified by the Trustee, and the Trustee makes no representation that all relevant information has been disclosed to Noteholders in or pursuant to this Notice. In accordance with normal practice, the Trustee expresses no view or opinion as to the truth, veracity, accuracy or completeness of the contents of this Notice. Furthermore, the Trustee expresses no view or opinion on and has not undertaken any assessment of the suitability, competence or financial standing of FlexInvest Limited. Accordingly, the Trustee recommends that Noteholders consider seeking their own financial, tax, accounting, investment and legal advice in respect of this Notice.

No responsibility or liability is or will be accepted by the Trustee in relation to the accuracy or completeness of this Notice or any other written or oral information made available to any person receiving this Notice or its advisers, and any such liability is expressly disclaimed. This Notice is given without prejudice to any and all rights, powers, protections, indemnities and remedies of the Trustee under the relevant Series Documents.

FURTHER INFORMATION

For further information regarding this Notice, please contact:

FlexFunds ETP, LLC

noteholder.support@flexfunds.com

Schedule 1 (all relevant ISINs and Series Names)

#	ISIN	Series Name
41	XS1304663542	MPC Finance LTD (Series 41) Notes due 2035
55	XS1369650426	Columbus Iberian Real Estate (Series 55) Notes due 2021
57	XS1382368543	Fajardo Marina & Drystack LLC (Series 57) Notes due 2026
58	XS1394744145	Income Properties (Series 58) Notes due 2021
66	XS1475740020	Odeon Partners (Series 66) Notes due 2019
96	XS1539826518	Latam Hospitality FlexETP Loan (Series 96) Notes due 2022
109	XS1650146779	ARS Canada Rolling Stock 5.5% (Series 109) Notes due 2027
151	XS1760842606	Latam Funding (Series 151) Notes due 2027
179	XS1785120566	Asincro Panama Guaranteed Financing Program (Series 179) Notes due 2019
189	XS1757381006	H2 Fund LP (Series 189) Notes due 2028