

To: Vienna Stock Exchange  
Wallnerstraße 8  
P.O. Box 73  
A-1010 Vienna

15 August 2018

## **MARKET ABUSE REGULATION ANNOUNCEMENT**

### **IA Capital Structures (Ireland) plc** (the “**Issuer**”)

Income Properties (Series 58) Notes due 2021  
ISIN: XS1394744145 COMMON CODE: 139474414  
(the “**Notes**” or the “**Series**” and the holders thereof the “**Noteholders**”)

Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (the “**Market Abuse Regulation**”) requires disclosure of inside information relating to the Issuer and the Notes.

This announcement contains inside information as defined in Article 7 of the Market Abuse Regulation and is disclosed in accordance with the Issuer's obligations under Article 17 of the Market Abuse Regulations.

Capitalised terms used but not otherwise defined in this notice shall have the meanings ascribed to them in the Series Memorandum in relation to the Notes dated 18 April 2016.

### **CALCULATION AGENT INABILITY TO ACT**

The Issuer has been informed by the Calculation Agent that the Calculation Agent has not received from EGL Income Properties Ltd. (Cayman) nor from Advanced Fund Administration (Cayman) Ltd. (the “**Administrator**”) any financial statements or valuation documents that would allow the Calculation Agent to properly determine (1) an ongoing net asset value for the Notes of the Series or (2) a proper valuation of the Series assets for the Issuer’s annual audit.

The Calculation Agent has advised that this failure to provide the required information prevents the Calculation Agent to produce a NAV Report per its obligations under the Series Documents.

As such, the Calculation Agent has informed the Issuer that it is unable to act under Clause 8.2 of the Master Agency Terms as incorporated into the Series Documents.

## **ARRANGER INABILITY TO ACT**

Additionally, the Issuer has been informed that the inability of the Calculation Agent to perform its obligations as described above further impedes the Arranger's obligation to publish the summary of the NAV Report pursuant to Special Condition (V) of the Series Documents. As such, the Issuer has been notified of the Arranger's inability to act under Clause 8.2 of the Master Agency Terms as incorporated into the Series Documents.

The Calculation Agent and the Arranger have advised that they do not think that the underlying company nor the Administrator will become compliant, and as a result, both the Calculating Agent and the Arranger will remain unable to meet their obligations under the Series Documents for Series 58.

## **IMPORTANT NOTICE:**

This notice is issued by the Issuer and summarises the information provided to it by FlexFunds LTD in its capacity as Arranger and Calculation Agent. The information contained herein has not been independently verified by the Issuer. Without prejudice to the foregoing (and without purporting to limit any person's liability for fraudulent misrepresentation), no responsibility or liability is or will be accepted by the Issuer in relation to the accuracy or completeness of this Market Abuse Regulation Announcement and any such liability is expressly disclaimed.

These materials are not intended to and do not constitute investment advice. These materials do not constitute or form any part of and should not be constructed as an offer or commitment to sell or issue, a solicitation, recommendation, commitment or invitation to subscribe for, underwrite or otherwise acquire, and should not be construed as an advertisement for, any securities of the Issuer in any jurisdiction or an inducement to enter into investment activity in any jurisdiction.

## **Further Information**

For further information please contact the Issuer, the Arranger and/or the Calculation Agent:

Arranger/Calculation Agent:

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