

Luxembourg

Overview of Services

The Maples Group in Luxembourg brings in-depth knowledge of a wide range of investment vehicles and structures, including regulatory and investor requirements, across an extensive global network. A robust institutional-grade infrastructure coupled with a highly responsive approach to client service ensures vehicles we act on are comprehensively supported in navigating the complexities of today's global business landscape.

Fiduciary Services

Formation Services

- Provide entity formation services to Luxembourg entities;
- Prepare corporate records including deed of incorporation, company seal, company stamp, share certificates, registers and minute books;
- Appear before a notary by proxy to incorporate companies resident in Luxembourg;
- Provide a registered office address and manage all local communications relating to the company;
- Open and operate local bank accounts for share capital and arrange blocking certificates;
- Ensure all statutory and regulatory filings are made and all ongoing corporate requirements are satisfied under the relevant laws and regulations; and
- Provide secure online access to entity data via our online portal, eServices. Information available via the portal includes key corporate records such as registers, memorandum and articles of association and transaction documents.

Company Secretarial & Board Support Services

- Act as the named company secretary and registered office, maintaining the statutory registers, minute books and seals;

- Provide meeting facilities and initiate and attend board of director and annual general meetings either in person or via telephone;
- Prepare and distribute agendas, board packs, minutes and action items to relevant parties; and
- Sign secretarial certificates, arrange for the execution of agreements, liaise with third parties and provide copies of other documents prepared or retained by us as company secretary.

Directorship Services

- Provide independent, Commission de Surveillance du Secteur Financier approved directors based in Luxembourg with appropriate experience in investment funds, structured finance vehicles and corporate entities.

Accounting, Tax & Agency Services

- Prepare GAAP and IFRS consolidated accounts;
- Provide daily or monthly corporate / management accounting where required;
- Liaise with auditors, where applicable; and
- Provide support in certain regulatory reporting and local tax requirements.

Permanent Office Services

- Provide offices for use by the client company; and

- Assist with the procurement of employees to be contracted directly with the client company.
- Entity Management Services
- Coordination of all necessary entity and regulatory filings (including the payment of annual and government fees) in order to maintain regulatory compliance and good standing of entities;
- Centralised compliance, data management, document management and billing;
- Protocol and processes development to ensure efficiencies across teams and regions; and
- Assigned global liaison and single point of contact to work with clients' current service providers to ensure all entities are managed effectively.

Liquidation Services

- Provide company liquidation and the dissolution of Luxembourg entities.

Fund Services

Partnership Accounting

- Provide accounting for private assets including direct and co-investment opportunities and special purpose vehicle investments across various jurisdictions;
- Reconcile cash and positions to third party statements or relevant transaction documents;
- Allocate profit and loss to limited partners and the general partner and calculate fees, waterfall and carried interest allocations;
- Assist with the appointment of a depositary and act as a liaison between the fund manager and the depositary; and
- Prepare financial statements for the fund, including relevant note disclosures under IFRS or GAAP accounting standards and assist in the audit process by providing relevant accounting records and supporting schedules.

Investor Services

- Perform investor due diligence including Know Your Client, anti-money laundering services in accordance with Luxembourg anti-money laundering legislation;
- Maintain the register of the fund;
- Open and operate accounts in required currencies on behalf of the fund to receive contributions and pay distributions, fees and other amounts as required;
- Process capital transactions including distribution of capital call and distribution notices and processing of cash receipts and distributions;
- Provide secure, online access to investor reporting including contract notes, statements, notices and other ancillary documents and correspondence; and
- Provide timely responses to ad hoc inquiries from investors and their authorised representatives.

Regulatory & Compliance

AEOI – FATCA & CRS

- Review language for incorporation into offering materials, constitutional and other documents, where relevant;
- Review self-certification forms, sponsored entity agreements and delegation agreements;
- Review policies and procedures;
- Register a client with the IRS and obtain a Global Intermediary Identification Number ("GIIN"), and/or registration, notification and liaison with local authorities, as applicable;
- Classify, validate and remediate pre-existing accounts;
- Onboard new accounts to ensure required data is captured, and obtain forms and due diligence documentation for validation up front to facilitate compliance;
- Prepare and file reports that are compliant with applicable legal requirements; and
- Sponsoring entity services – take responsibility for FATCA and CRS compliance on behalf of the

client, including performing all initial and ongoing due diligence to identify any reportable accounts, GIIN registration and reporting where applicable.

Anti-Money Laundering Services

- Provide a qualified, named AML professional to act as the "Responsable du contrôle du respect des obligations" ("RC"), money laundering reporting officer ("MLRO") or deputy MLRO;
- Manage the suspicious activity reporting process;
- Act as an ongoing liaison with local regulators, competent authorities or other regulatory or investigative agencies;
- Provide updates on developments in the legal and regulatory environment, including AML / CTF best practices;
- Periodically conduct a comprehensive assessment of the administrator and / or other relevant service providers, AML policies and procedures, and prepare a report outlining the results of our assessment;
- Deliver / facilitate AML training; and

- Provide annual AML reporting to evaluate the AML / CTF framework and effectiveness of controls.

Regulatory Reporting and Filing Services

- Act as agent to produce and submit required reporting to the Central Bank of Luxembourg; and
- Act as agent to obtain, maintain and file up-to-date information with the Register of Beneficial Owners for Luxembourg-registered entities.

For further information on our services, please contact:

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