



Over half of the world's leased aircraft are managed out of Ireland...

About RBK

RBK is an established national Chartered Accountancy and Business Advisory firm, with offices in Dublin, Athlone and Roscommon. Established in 1958, RBK has 17 Partners and over 190 staff and has provided audit, taxation and business advisory services to domestic and overseas businesses in Ireland for over 60 years.

We are Ireland's largest independently branded accountancy firm and are proud of our owner managed business roots. Over the years, we have retained a strong sense of who we are and what drives us forward which is our simple ambition to be Ireland's best professional services firm.

Why Ireland for Aircraft Leasing?

Nine of the world's top 10 leasing companies currently operate in Ireland, with operations spanning the industry value chain, from sales to asset management and technical services.

Over half of the world's leased aircraft are managed out of Ireland.

So, why Ireland?

- > Irish government support of the industry and commitment to Ireland remaining the number one country for all leasing activities.
- > Highly developed and efficient, pro-business regulatory regime.
- > Disproportionately high number of world class lease arrangers, asset marketing personnel and legal and tax advisers.
- > Highly educated, English-speaking workforce.
- > Low rate of corporation tax, with generous entitlement to expense deductions and capital allowances.
- > Favourable withholding tax regime.

Why RBK?

- > We have significant knowledge of the aircraft leasing sector. We will bring value to the shareholders through our wealth of experience in dealing with the financial reporting, compliance and operational matters faced by entities operating in the aircraft leasing sector in Ireland.
- > Over a number of years RBK have developed close working relationships with most of the major Law Firms operating in Ireland, including those with expertise in the Aircraft Leasing Sector. By leveraging those longstanding relationships we will be able to interact quickly and effectively with your legal or indeed provide introductions as required.
- > We believe our skillset is uniquely positioned to complement and support your objectives and we have set out examples of our clients below.
- > Our partner led approach to managing the delivery of service to our clients ensures that you receive an integrated solution to your requirements in Ireland by managing and co-ordinating a highly experienced and skilled team.
- > The scale and breath of our service offering will also ensure that we are comfortably able to meet your requirements as the scale of your operations change while continuing to provide services at a competitive price.
- > Our industry knowledge coupled with our multi-disciplinary approach and specialist 'Know-How' aircraft leasing expertise will ensure that adding value is a priority in delivering our service to you over time.
- > Our team bring a wealth of experience from both RBK and "Big Four" backgrounds.

Conclusion

If, in the meantime, you have any queries or require clarification on any aspect of this document, please do not hesitate to contact Cathal Melia, Financial Services Audit & Business Advisory Partner at cmelia@rbk.ie.

Our Presence in the United States



In 2017 RBK formed a Joint Venture with Marcum LLP called MarcumRBK in order to enhance our Global servicing capabilities.

Marcum LLP is one of the largest independent public accounting and advisory services firms in the US as well as being one of the top five hedge fund service providers in the US.

Working together our highly respected team of professionals can help you meet the challenges of starting or managing your fund. In today's environment of increased regulation and changing rules, MarcumRBK's Alternative Investment Group stays on the cutting edge of relevant policies, practices, and procedures.

Together our expertise includes Auditing, Financial Reporting and Consulting. We service Hedge Funds, Private Equity Funds and Fund of Funds.

In addition to the more traditional long/short equity funds, MarcumRBK's Alternative Investment Group has in-depth knowledge of complex entities with hard to value investments, such as PIPE funds, life settlement funds, ABL funds and credit strategies. We also provide services to investment managers. We have an established practice in start-up funds and long-standing investment entities along with a knowledgebase of myriad complex strategies.

Visit: www.marcumrbk.com

International Reach

In addition to our dedicated local presence we also have a global reach through our International Association with LEA Global.

LEA Global is strongly represented in all the major economies including USA, UK, Europe, China and throughout Asia.

LEA Global combines 220 firms with revenues of c. €3bn and 3,000 professional staff across 106 countries. Together, our international firms ensure that we will be able to support overseas business For more on LEA Global.

Visit: www.leaglobal.com



Our RBK Team



Cathal Melia

Financial Services Audit & Business Advisory Partner

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A Fellow of Chartered Accountants Ireland, Cathal specializes in Financial Reporting, Audit and Assurance services for a variety of fund structures operating in the aircraft leasing sector and a variety of other asset management classes.

These include:-

- > Aircraft Owning Entities (AOE's)
- > Aircraft Service Entities
- > Life settlement policies
- > Real Estate Funds
- > Section 110 companies
- > Alternative Investment SPV's
- > Irish Collective Asset Vehicles (ICAV's.)
- > Fund of Funds
- > Private Equity Funds
- > Treasury Management Vehicles

Cathal advises on statutory audit, technical accounting and corporate restructuring. He has significant experience of FRS 102 and International Financial Reporting Standards (IFRS). He also provides technical litigation support.

Cathal joined RBK from EY in 2002 and was appointed Partner in 2013.



Conor O'Brien

Audit & Business Advisory Partner

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A Fellow of Chartered Accountants Ireland, Conor specializes in providing audit and business advisory services to SMEs, large indigenous companies and subsidiaries of multinational and quoted companies. His non statutory audit work includes international internal audit and Sarbanes Oxley assignments.

Conor has assisted many businesses with the transition to FRS 102 and first time adoption of International Financial Reporting Standards (IFRS). Conor has experience of auditing and reporting under US GAAS and GAAP and the identification of differences between US GAAS / GAAP and International Standards on Auditing and Irish GAAP.

In 2010, Conor established Andrew Partners a boutique audit and advisory firm with a former colleague from Deloitte. In 2015 Andrew Partners merged with RBK and Conor joined as audit partner. Prior to this Conor was a Senior Audit Manager in Deloitte and Ernst & Young.

Our Clients

We pride ourselves in our proven track record in advising clients small and large, from the early growth stages through to competing internationally as demonstrated by the selection of our clients below:



CRAVEN HOUSE CAPITAL



SIGNUM FINANCE V PLC

Our RBK Team



Andrew Duignan
Financial Services Senior Manager
Audit & Business Advisory

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Andrew is a Senior Manager in our Financial Services Department who specialises in providing Financial Reporting, Audit and Assurance services to clients operating in the aircraft leasing / financial services sector.

A Member of Chartered Accountants Ireland, Andrew has significant experience providing audit and assurance services to clients operating in the financial services sector including companies that specialize in aircraft leasing, life settlement policies, inter-group treasury companies, collateralised debt investment vehicles, equity funds, fund of funds and private equity funds.

Andrew previously worked with EisnerAmper (a specialist financial services firm) and was also seconded to a large global corporate service provider to provide specialist aircraft leasing financial reporting expertise. Andrew was also seconded to EisnerAmper in New York to provide audit and assurance services to large US hedge funds and Private Equity firms (largest client c. \$2bn net assets).



Beth Wiener
Alternative Investment Group Leader

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Beth Wiener is a Marcum partner and leader of the Firm's national Alternative Investment Group. She also serves on the Marcum Diversity and Inclusion Committee and its regional Management Committee.

Ms. Wiener oversees a team of experts dedicated to serving the unique audit, tax and consulting needs of hedge funds, private equity funds, funds of funds, management companies, and their principals.

Ms. Wiener consults with clients on industry best practices, including GAAP compliance and internal controls, and counsels advisors on new fund launches and SEC and CFTC regulation matters.

Since its founding in 2000, Ms. Wiener has developed the Firm's Alternative Investment Group from a niche service center into a national practice with a presence in each of Marcum's major markets. The group's expertise includes auditing, fund structuring, financial reporting, accounting services, tax planning, tax return preparation and consulting for funds of all sizes, structures, strategies and domiciles. In addition to traditional long/short equity funds and commodity pools, the group has in-depth knowledge of complex entities and hard to value investments, such as derivatives, cryptocurrency, cannabis, real estate, life settlements, and credit strategies.

In addition to responsibility for client services, Ms. Wiener oversees the growth of the national Alternative Investment Group practice as well as day-to-day operations, including business development, strategic planning, administration, and the setting of policies and procedures.

Ms. Wiener spearheads the Firm's service coverage in the three leading fund domiciles globally - the United States, Grand Cayman and Ireland, allowing the Firm to better serve hedge fund and private equity fund clients overseas.

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