

**RESOLUTIONS OF THE SOLE DIRECTOR OF
HELMEX FINANCIAL LIMITED**

Resolution in writing of the sole director of **HELMEX FINANCIAL LIMITED** (the Company) dated this 18 December 2025.

The Company is a company organized and operating under the Laws of New Brunswick Business Corporations Act, Canada.

It was Resolved that:

1. Irrevocable Instructions to Integral Transfer Agency (ITA):

The Company hereby issues irrevocable instructions to Integral Transfer Agency ("ITA") as transfer agent and CDS participant for the Class C Preferred Shares (CUSIP 423467406, ISIN CA4234674063).

2. Acknowledgment of Ownership:

ITA shall acknowledge that Caprock Custodians Pty Ltd is the sole legal and beneficial owner of the above Class C Preferred Shares.

3. Redemption/Call Procedures:

If Caprock Custodians Pty Ltd presents a redemption or call notice for any or all of the Class C Preferred Shares, Helmex Financial Limited shall, within five (5) banking days of such notice, deliver to Caprock Custodians Pty Ltd the underlying bond (reference: [insert bond reference number, e.g., ISIN DE0001135044]) corresponding to the called shares, without requiring further approval or instruction from Helmex Financial Ltd or the GCA Trust.

4. Issuer's Right to Cash Settle:

Within the same five (5) banking day period, Helmex Financial Ltd shall have the right, at its sole discretion, to either cash settle the redemption or deliver the underlying bond to Caprock Custodians Pty Ltd.

5. Effectiveness:

These instructions are irrevocable and binding on the Company and shall be relied upon by ITA in all respects.

The foregoing resolution is hereby consented to by the director of HELMEX FINANCIAL LIMITED., pursuant to the provisions of the New Brunswick Business Corporations Act, as amended, as evidenced by their signature hereto.

Dated this 18 December 2025.

JAVIER GARCI CRESPO ALATORRE

Director

