

THE GARCI CRESPO ALATORRE TRUST

as Assignor,

and

HELMEX FINANCIAL LIMITED,

as Assignee

DEED OF ASSIGNMENT

Dated as of OCTOBER 6, 2025

This DEED OF ASSIGNMENT, dated as of **OCTOBER 6, 2025** (the “Agreement”), is between THE GARCI CRESPO ALATORRE TRUST, as Assignor (the “Assignor”), and HELMEX FINANCIAL LIMITED, a New Brunswick, Canadian limited company (the “Issuer”), as Assignee (in such capacity, the “Assignee”).

RECITALS

WHEREAS, the Assignor has transferred and assigned, without recourse, all of its rights, title and interest in and to **17300000000 bearer bonds holding the following bond description: ISIN: DE0001135044, LONG DESCRIPTION: 6.5% BDS 4/7/2027 EUR0.01 in the principal amount of: EURO 173,000,000.00, represented by 17300000000 certificates** inclusive to the Assignee;

WHEREAS, the Assignor and the Assignee desire to enter into this Agreement to provide for the transfer and assignment by the Assignor to the Assignee, without recourse, of all of the Assignor’s right, title and interest in and to the **17300000000 bearer bonds holding the following bond description: ISIN: DE0001135044, LONG DESCRIPTION: 6.5% BDS 4/7/2027 EUR0.01 in the principal amount of: EURO 173,000,000.00, represented by 17300000000 certificates**, with: **THE GARCI CRESPO ALATORRE TRUST** as the **BENEFICIARY** thereby; and

WHEREAS, immediately after the transfer of the **17300000000 bearer bonds holding the following bond description: ISIN: DE0001135044, LONG DESCRIPTION: 6.5% BDS 4/7/2027 EUR0.01 in the principal amount of: EURO 173,000,000.00, represented by 17300000000 certificates**, to the Issuer, the Issuer shall pledge the **17300000000 bearer bonds holding the following bond description: ISIN: DE0001135044, LONG DESCRIPTION: 6.5% BDS 4/7/2027 EUR0.01 in the principal amount of: EURO 173,000,000.00, represented by 17300000000 certificates**, to the **CLASS C PREFERRED SHARES** issued by: **HELMEX FINANCIAL LIMITED holding the following description: CUSIP: 88411M208, ISIN: CA88411M2085, DESCRIPTION: CLASS C PREFERRED SHARES**, in the principal amount of: **CAD 280,000,000 represented by 280,000,000 CLASS C PREFERRED SHARES with a nominal value of: CAD 1.00 each**, with full power of substitution in the premises (the “Indenture”).

NOW, THEREFORE, in consideration of the promises and the mutual covenants herein contained, the parties hereto agree as follows:

ARTICLE ONE

DEFINITIONS

Section 1.01. Definitions. Capitalized terms used herein that are not otherwise defined shall have the meanings ascribed as the case may be.

“Agreement” means this DEED OF ASSIGNMENT, as amended or supplemented from time to time.

“Assets” has the meaning set forth in Section 2.01.

“Bankruptcy Code” means the United Kingdom Insolvency Act of 1986, as amended.

“Indenture” the issuance of the CLASS C PREFERRED SHARES.

“Lien” the form of security interest granted over an item of property to secure the payment of a debt or performance of some other obligation.

“Transfer Price” has the meaning set forth in Section 2.01.

Section 1.02. Interpretive Provisions. For all purposes of this Agreement, except as otherwise expressly provided or unless the context otherwise requires, (i) terms used in this Agreement include, as appropriate, all genders and the plural as well as the singular, (ii) references to words such as “herein”, “hereof” and the like shall refer to this Agreement as a whole and not to any particular part, Article or Section within this Agreement, (iii) the term “include” and all variations thereof shall mean “include without limitation” and (iv) the term “proceeds” shall have the meaning ascribed thereto in the Sale and Supply of Goods to Consumers Regulations 2002.

ARTICLE TWO

TRANSFER OF THE ASSET

Section 2.01. Transfer of the Asset. In consideration of the Assignee’s delivery to, or upon the order of, the Assignor of **17300000000 bearer bonds holding the following bond description: ISIN: DE0001135044, LONG DESCRIPTION: 6.5% BDS 4/7/2027 EUR0.01 in the principal amount of: EURO 173,000,000.00, represented by 17300000000 certificates**, in the principal amount of: **EURO 173,000,000 represented by 17300000000 certificates** (the “Transfer Price”), the Assignor hereby absolutely sells, transfers, assigns and otherwise conveys to the Assignee, without recourse, and the Assignee does hereby purchase and acquire all of the following (collectively, the “Assets”):

(i) all right, title and interest in and to the Assets represented thereby, including all monies due and paid thereon or in respect thereof;

(ii) the beneficial rights evidenced thereby in any property that underlies or may be deemed to secure the interest in the Assets;

- (iii) all of the Assignor's rights and benefits, as Holder of the Assets;
- (iv) all proceeds of the foregoing.

Section 2.02. True Sale. The parties hereto intend that the sale, transfer and assignment of the Assets constitute a true sale and assignment of the Assets such that any interest in and title to the Assets would not be property of the Assignor's estate in the event the Assignor becomes a debtor in a case under any bankruptcy law. To the extent that the conveyance of the Assets hereunder is characterized by a court or similar governmental authority as a financing, it is intended by the Assignor and the Assignee that the interest conveyed constitute a first priority grant of a perfected security interest under section 136 of the Law of Property Act 1925 ("LPA") by the Assignor to the Assignee to secure the security obligations of the Assignor under the Basic Documents. The Assignor does hereby grant to the Assignee a security interest in all of its rights, title and privileges and interest in and to the Assets and the parties hereto agree that this Agreement constitutes a "security agreement" under all applicable law.

Section 2.03. Representations and Warranties of the Assignor and the Assignee.

(a) The Assignor hereby represents and warrants to the Assignee as of the date of this Agreement and the Closing Date that:

(i) Organization and Good Standing. The Assignor is a Delaware Trust and has power, authority and legal right to acquire, own and sell the Assets.

(ii) Due Qualification. The Assignor is duly qualified to do business as a Delaware Trust, and has obtained all necessary licenses and approvals in all jurisdictions in which the ownership or lease of property or the conduct of its business shall require such qualifications, except where the failure to have any such license, approval or qualification would not have a material adverse effect on the condition, financial or otherwise, of the Assignor or would not have a material adverse effect on the ability of the Assignor to perform its obligations under this Agreement.

(iii) Power and Authority. The Assignor shall have the power and authority to execute and deliver this Agreement and to carry out its terms; and the execution, delivery and performance of this Agreement shall have been duly authorized by the Assignor by all necessary corporate action.

(iv) Binding Obligation. This Agreement constitutes a legal, valid and binding obligation of the Assignor, enforceable against it in accordance with its terms, except as enforceability may be subject to or limited by bankruptcy, insolvency, reorganization, moratorium, liquidation or other similar laws affecting the enforcement of creditors' rights in general and by general principles of equity, regardless of whether such enforceability shall be considered in a proceeding in equity or at law.

(v) No Violation. The execution, delivery and performance by the Assignor of this Agreement and the consummation of the transactions contemplated by this Agreement and the fulfillment of the terms hereof shall not conflict with, result in any breach of any of the terms and provisions of, nor constitute (with or without notice or lapse of time) a default

under, the registration of the Assignor, or conflict with or breach any of the material terms or provisions of, or constitute (with or without notice or lapse of time) a default under, any indenture, agreement or other instrument to which the Assignor is a party or by which it may be bound or any of its properties are subject; nor result in the creation or imposition of any lien upon any of its properties pursuant to the terms of any material indenture, agreement or other instrument (other than this Agreement); nor violate any law or, to the knowledge of the Assignor, any order, rule or regulation applicable to it or its properties of any court or of any federal or state regulatory body, administrative agency or other governmental instrumentality having jurisdiction over the Assignor or any of its properties.

(vi) No Proceedings. There are no proceedings or investigations pending or, to the knowledge of the Assignor, threatened against the Assignor, before any court, regulatory body, administrative agency or other tribunal or governmental instrumentality (A) asserting the invalidity of this Agreement, (B) seeking to prevent the consummation of any of the transactions contemplated by this Agreement or (C) seeking any determination or ruling that, in the reasonable judgment of the Assignor, would materially and adversely affect the performance by the Assignor of its obligations under this Agreement.

(vii) Title to the Assets. Immediately prior to the transfer of the Assets pursuant to this Agreement, the Assignor (A) is the true and lawful owner of the Assets and it has the legal right to transfer the Assets; (B) has good and valid title to the Assets and the Assets is on the date hereof free and clear of all Liens; (C) will convey good, valid and indefeasible title to the Assets to the Assignee under this Agreement.

(b) Perfection Representations. The representations, warranties and covenants set forth on any further Schedule(s) hereto shall be a part of this Agreement for all purposes. Notwithstanding any other provision of this Agreement or any other Basic Document, the perfection representations contained in any further Schedule(s) shall be continuing, and remain in full force and effect until such time as all obligations under the Indenture have been finally and fully paid and performed. The parties to this Agreement: (i) shall not waive any of the perfection representations contained in any further Schedule(s); (ii) shall make prompt written notice of any breach of perfection representations contained in any further Schedule(s) available to the Rating Agencies, when necessary; and (iii) shall not waive a breach of any of the perfection representations contained in any further Schedule(s).

(c) The Assignee hereby represents and warrants to the Assignor as of the date of this Agreement and the Closing Date that:

(i) Organization and Good Standing. The Assignee is a limited company formed, validly existing and in good standing under the laws of the New Brunswick, Canada, and has power and authority to own its properties and to conduct its business as such properties are currently owned and such business is presently conducted, and had at all relevant times, and shall have, power, authority and legal right to acquire, own and sell the Assets.

(ii) Due Qualification. The Assignee is duly qualified to do business as a foreign company in good standing, and has obtained all necessary licenses and approvals in all jurisdictions in which the ownership or lease of property or the conduct of its business shall require such qualifications, except where the failure to have any such license, approval or qualification would not have a material adverse effect on the condition, financial or otherwise, of the Assignee or would not have a material adverse effect on the ability of the Assignee to

perform its obligations under this Agreement.

(iii) Power and Authority. The Assignee shall have the power and authority to execute and deliver this Agreement and to carry out its terms; and the execution, delivery and performance of this Agreement shall have been duly authorized by the Assignee by all necessary corporate action.

(iv) Binding Obligation. This Agreement constitutes a legal, valid and binding obligation of the Assignee, enforceable against it in accordance with its terms, except as enforceability may be subject to or limited by bankruptcy, insolvency, reorganization, moratorium, liquidation or other similar laws affecting the enforcement of creditors' rights in general and by general principles of equity, regardless of whether such enforceability shall be considered in a proceeding in equity or at law.

(v) No Violation. The execution, delivery and performance of this Agreement by the Assignee and the consummation of the transactions contemplated by this Agreement and the fulfillment of the terms hereof shall not conflict with, result in any breach of any of the terms and provisions of, nor constitute (with or without notice or lapse of time) a default by the Assignee, or conflict with or breach any of the material terms or provisions of, or constitute (with or without notice or lapse of time) a default under, any indenture, agreement or other instrument to which the Assignee is a party or by which it may be bound or any of its properties are subject; nor result in the creation or imposition of any lien upon any of its properties pursuant to the terms of any material indenture, agreement or other instrument (other than this Agreement); nor violate any law or, to the knowledge of the Assignee, any order, rule or regulation applicable to it or its properties of any court or of any federal or state regulatory body, administrative agency or other governmental instrumentality having jurisdiction over the Assignee or any of its properties.

(vi) No Proceedings. There are no proceedings or investigations pending or, to the knowledge of the Assignee, threatened against the Assignee, before any court, regulatory body, administrative agency or other tribunal or governmental instrumentality (A) asserting the invalidity of this Agreement, (B) seeking to prevent the consummation of any of the transactions contemplated by this Agreement or (C) seeking any determination or ruling that, in the reasonable judgment of the Assignee, would materially and adversely affect the performance by the Assignee of its obligations under this Agreement.

(d) The representations and warranties set forth in this Section shall survive the sale of the Assets by the Assignor to the Assignee and the pledge of the Assets by the Assignee to the Indenture. Upon discovery by the Assignor, the Assignee or the Indenture of a breach of any of the foregoing representations and warranties, the party discovering such breach shall give prompt written notice to the others.

Section 2.04. Financing Statement and Books and Records.

(a) In connection with the conveyance of the Assets hereunder, the Assignor agrees that prior to the Closing Date, it will file, at its own expense, one or more financing statements with respect to the Assets meeting the requirements of applicable law in such manner as necessary to perfect the sale of the Assets to the Assignor, and the proceeds thereof (and any continuation statements as are required by applicable state law), and to deliver a file-stamped copy of each such financing statement (or continuation statement) or other evidence of such

filings (which may, for purposes of this Section, consist of telephone confirmation of such filings with the file stamped copy of each such filings to be provided to the Assignee in due course), as soon as is practicable after receipt by the Assignor thereof.

(b) The Assignor further agrees that it will treat the transfer of the Assets as a sale for accounting purposes, take no actions inconsistent with the Assignee's ownership of the Assets and on or prior to the Closing Date indicate on its books, records and statements that the Assets have been sold to the Assignee.

(c) If the Assignor makes any change in its jurisdiction of organization (within the meaning of the applicable to the Sale and Supply of Goods to Consumers Regulation 2002), name or corporate structure that would make any financing statement or continuation statement filed in accordance with paragraph (a) above seriously misleading within the applicable provisions of the Sale and Supply of Goods to Consumers Regulation 2002 or any title statute, the Assignor shall give the Assignee written notice thereof at least 30 days prior to such change and shall promptly file such financing statements or amendments as may be necessary to continue the perfection of the Assignor's interest in the Assets.

Section 2.05. Acceptance by the Assignee. The Assignee agrees to comply with all covenants and restrictions applicable to a Holder of Assets and the interest in the Assets represented thereby, whether set forth in the Assets, in this Agreement or otherwise, and assumes all obligations and liabilities, if any, associated therewith.

ARTICLE THREE

MISCELLANEOUS

Section 3.01. Amendment. This Agreement may be amended from time to time in a writing signed by the parties hereto without the consent of the related Indenture holders, provided, that such amendments will not in any way materially and/or adversely affect the interest of any of such holders.

Section 3.02. Governing Law. This Agreement shall be governed by and construed in accordance and **pursuant to the Law of Property Act 1925 ("LPA")**.

Section 3.03. Severability. If one or more of the covenants, agreements or provisions of this Agreement shall be for any reason whatever held invalid or unenforceable, such provisions shall be deemed severable from the remaining covenants, agreements and provisions of this Agreement, and such invalidity or unenforceability shall in no way affect the validity or enforceability of such remaining covenants, agreements and provisions, or the rights of any parties hereto. To the extent permitted by law, the parties hereto waive any provision of law that renders any provision of this Agreement invalid or unenforceable in any respect.

Section 3.04. Binding Effect. The provisions of this Agreement shall be binding upon and inure to the benefit of the parties hereto and their permitted successors and assigns.

Section 3.05. Headings. The Article and Section headings are for convenience of reference only and shall not define or limit any of the terms or provisions hereof.

Section 3.06. Counterparts. This Agreement may be executed in any number of

counterparts, each of which so executed and delivered shall be deemed to be an original, but all of which counterparts shall together constitute but one and the same instrument.

Section 3.07. Further Assurances. Each party hereto shall do such acts, and execute and deliver to the other party such additional documents or instruments as may be reasonably requested in order to effect the purposes of this Agreement and to better assure and confirm unto the requesting party its rights, powers and remedies hereunder.

Section 3.08. Third-Party Beneficiaries. Except as otherwise provided in this Agreement, no Person shall have any right or obligation hereunder. Exclusion of Contracts (Rights of Third Parties) Act 1999. This Agreement does not confer a benefit to any Person who is not a party to it. The Parties to this Agreement do not intend that any term of this Agreement should be enforceable by any Person who is not a party to this Agreement except as otherwise provided in this Agreement.

Section 3.09. No Petition. Each of the parties hereto covenants and agrees that prior to the date that is one year and one day after the date upon which all obligations and payments under the Securitized Financing have been paid in full, they will not (and, to the fullest extent permitted by applicable law, the Indenture shall not have the power to) institute against, or join any Person in instituting against the Assignor, the Assignee, the Indenture or any Affiliate or beneficiary of the same, any bankruptcy, reorganization, arrangement, insolvency or liquidation proceeding or other proceedings under any federal or state bankruptcy or similar law.

Section 3.10. No Recourse. Notwithstanding anything to the contrary contained in this Agreement, the obligations of the Assignor under this Agreement are non-recourse obligations of the Assignor, and shall be payable by the Assignor, solely from the proceeds of the Assets, but only to the extent of any interest of the Assignor therein. No amount owing by the Assignor hereunder in excess of the liabilities that it is required to pay in accordance with the preceding sentence shall constitute a “claim” (as defined in the Bankruptcy Code) against it. In the event that, notwithstanding the foregoing, the Assignee is deemed to have any interest in any Assets that may be acquired by the Assignor from time to time, the Assignee agrees to fully subordinate all claims it may be deemed to have against the Assets allocated to Indenture. The agreement set forth in the preceding sentence shall constitute a subordination agreement for purposes of the Bankruptcy Code. No recourse shall be had for the payment of any amount owing hereunder or for the payment of any fee hereunder or any other obligation of, or claim against, the Assignor arising out of or based upon this Agreement, against any stockholder, employee, officer, agent, director or authorized person of the Assignor or Affiliate thereof; provided, however, that the foregoing shall not relieve any such person or entity of any liability they might otherwise have as a result of fraudulent actions or omissions made by them.

Section 3.11. Acknowledgement and Agreement. By execution below, the Assignor expressly acknowledges and consents to the pledge of the Assets and the assignment of all rights and obligations of the Assignor related thereto by the Assignee to the Indenture pursuant to the Indenture for the benefit of the shareholders. In addition, the Assignor hereby acknowledges and agrees that for so long as the Indenture is Outstanding, the Assignee will have the right to exercise all powers, privileges and claims of the Assignee under this Agreement.

Section 3.12. Limitation of Liability of the Assignee. Notwithstanding anything contained herein to the contrary, this instrument has been signed by the Assignee not in its individual capacity but solely in its capacity as the Issuer and in no event shall the Assignee in its individual capacity or, except as expressly provided in this Agreement, as the Issuer have any liability for the representations, warranties, covenants, agreements or other obligations of the Issuer hereunder or in any of the shares, notices or agreements delivered pursuant hereto, as to all of which recourse shall be had solely to the assets of the Issuer in accordance with the priorities set forth herein.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed by their respective officers duly authorized as of the day and year first above written.

THE GARCI CRESPO ALATORRE TRUST
as Assignor

By: 

HELMEX FINANCIAL LIMITED,
as Assignee

By: 