

CAYMAN FUND SERVICES

SINCE 1978 OUR EXPERIENCED INDEPENDENT PROFESSIONAL TEAM HAS FORGED A HARD-EARNED REPUTATION FOR PROVIDING A HIGHLY RESPONSIVE PERSONAL SERVICE, BACKED BY UNCOMPROMISING ATTENTION TO DETAIL. THAT'S WHY OVER 700 FUNDS WORLDWIDE, WITH AUM EXCEEDING \$65BN, SELECT US TO SUPPORT THEM.

RANGE OF STRUCTURES

Cayman offers an attractive range of structures oriented towards professional investors:

- > **Exempt Companies (ECs):** currently there are over 100,000 ECs registered in Cayman, principally used as mutual funds, general partners of limited partnerships, special purpose vehicles and investment management companies.
- > **Exempt Limited Partnerships (ELPs):** ELPs are the entity of choice for private equity, real estate and other closed-ended funds. They are also used as a tax transparent master fund in onshore/offshore hedge fund structures and as a single-investor vehicle that replicates managed accounts.
- > **Limited Liability Companies (LLCs):** Cayman's LLC Law is modelled on the Delaware equivalent and the Cayman LLC structure is a mix of Cayman's EC and ELP vehicles. Uses include acting as general partner of Cayman ELPs, as a vehicle for private equity funds and for joint ventures, as a special purpose vehicle and as a mirror fund for a Delaware LLC.
- > **Segregated Portfolio Companies (SPCs):** the SPC is a single legal entity which may establish separate portfolios within the entity, with complete separation of assets and liabilities between these portfolios. SPCs are frequently used as umbrella structures for mutual funds, enabling multiple strategies within one vehicle, lowering running costs.

OUR SERVICES

Our Cayman office was established in 1989 and has grown to around 40 staff. The office is regulated by the Cayman Islands Monetary Authority and audited by BDO, including an annual SOC 1 examination. It currently holds fund and trust administration licences. Our Cayman Islands team offers a full range of fund administration, corporate and trust services.

WHY CAYMAN?

Cayman is the world's most popular destination for the establishment of alternative investment funds targeting the international investment community, with more than 17,000 mutual funds, including almost 3,000 master funds, currently registered in the jurisdiction.

Benefits of Cayman include:

- > Mature, sophisticated and strongly regulated jurisdiction
- > Established 'gold standard' reputation among international investors
- > Excellent infrastructure and highly experienced professional community
- > Sophisticated and well-respected English law court system
- > No personal income, corporate or capital gains taxes

CONTACT

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- PEOPLE LED
- TECH ENABLED
- GLOBAL COVERAGE
- TAILORED SERVICE

- 1,100 STAFF
- 25 JURISDICTIONS
- 47,000 ENTITIES
- \$177BN AUA

- FUNDS
- PRIVATE CLIENTS
- CORPORATE CLIENTS
- MARITIME

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