

Funds Policy,
Central Bank of Ireland,
N Wall Quay,
North Wall,
Dublin,
D01 F7X3,
Ireland

05 November 2025

Dear Sir/Madam,

Re: Consultation Paper 161: Consultation on proposed amendments to the Central Bank UCITS Regulations and the Central Bank Guidance on performance fees for UCITS and certain types of Retail Investor AIFs

We are writing to you in response to your Consultation Paper 161: Consultation on proposed amendments to the Central Bank UCITS Regulations and the Central Bank Guidance on performance fees for UCITS and certain types of Retail Investor AIFs ("CP 161").

The response is submitted on behalf of the following three SEI Ireland entities:

1. **SEI Investments Global Fund Services Limited**
SEI Global Fund Services (Ireland) Limited is an authorised investment business firm, regulated by the Central Bank of Ireland under Section 10 of the Investment Intermediaries Act, 1995, providing fund administration and related services.
2. **SEI Investments Depositary and Custodial Services (Ireland) Limited**
SEI Investments depositary and Custodial Services (Ireland) Limited is an authorised investment business firm regulated by the Central Bank of Ireland that serves as a depositary primarily for UCITS and AIFMD funds.
3. **SEI Investments Global Limited**
SEI Investments Global, Limited is an authorised UCITS management company and Alternative Investment Funds Manager ("AIFM") regulated by the Central Bank of Ireland.

We have reviewed the Irish Funds Industry Association's response to CP 161 and wish to express our support for the detailed submissions made in that response.

Yours faithfully

Rafal Moryson: CEO SEI Investments Depositary and Custodial Services (Ireland) Limited

Joe Henkel: CEO SEI Investments Global Limited

Jenny McElvaney: CEO SEI Investments Global Limited