

Guinness Sustainable Inheritance Planning

Investment Objective

The Guinness Sustainable Inheritance Planning Service (the "Service") has been established to invest into one or more companies that qualify for Business Property Relief ("Investee Companies"). Investee Companies will own and operate Sustainable Energy projects, such as solar photovoltaic, wind and hydroelectric installations. These projects have strong visibility of revenues that are usually index-linked.

Key investment characteristics are as follows:

- > **Estate Preservation** – Once held for two years, BPR qualifying investments fall outside your estate for IHT purposes.
- > **Capital Preservation** – Sustainable Energy projects generally have predictable, long term visibility of cash flows and index-linked returns.
- > **Returns** – We are focused on capital preservation and are targeting a minimum 5 per cent per annum return for Investors.
- > **Initial Investment timeframe** – We will make quarterly investments into Investee Companies on your behalf in return for Shares.
- > **Access** – Regular share redemption opportunities available. Redemptions may be made after the first 12 months.

- > **Flexibility** – You can choose to make regular or ad hoc share redemptions.
- > **Control** – You remain the beneficial owner of your Shares at all times.
- > **Fees** – There are no initial fees for advised Investors.

Positioning of the Offering

Guinness Asset Management's team has been investing in energy since 1998, and in sustainable energy since 2008. This track record and network leaves it well positioned to identify investment opportunities with suitable characteristics which are summarised below.

- > **Stable and Predictable Cashflows** – We look for Companies with stable revenue streams underpinned by long term contracts
- > **Low Technology Risk** – We invest in companies that install and operate proven technology, to minimise operational risk
- > **Strong Counterparties** – We favour creditworthy counterparties for long term supply or sale contracts
- > **Asset-backed investment** – We invest in companies that own capital equipment that underpins our investment

Exit Strategy

The offering facilitates quarterly redemptions for investors once they have been invested for a minimum of 12 months.

Fund at a glance

Scheme Categorisation

The Scheme is structured as an Alternative Investment Fund and the Information Memorandum can be found at www.guinnessfunds/eis

Target Return

The Investment Manager has developed its investment strategy with the aim of delivering investment returns in excess of 5% per annum.

Scheme Strategy

BPR

Investment Sector

Infrastructure

Target Diversification

Investing into Guinness Sustainable Infrastructure Limited, which owns and operates renewable energy projects

Nominee & Custody Arrangements

The Nominee: Woodside Nominees Limited
The Custodian: Woodside

Fund Manager

Guinness Asset Management

Guinness Asset Management is a London-based specialist fund management company. Together with its US sister company, Guinness Atkinson Asset Management, the firm currently manages £600 million. The Guinness team has a strong investment track record. Since 2010, the Guinness EIS team has raised and invested over £50 million into EIS qualifying companies for a large number of clients invested across renewable energy and AIM-listed companies.

Further information can be found at www.guinnessfunds.com.

For further information please do not hesitate to

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Fees

The Investment Manager

All fees payable to the Investment Manager are disclosed below and the amount of each is specified where possible.

Initial Fee:

There is no initial fee for advised Investors. The Investment Manager will charge non-advised Investors an initial fee of 3 per cent of their Subscription.

Annual Management Charge:

An Annual Management Charge of 1 per cent of the Net Asset Value of the portfolio charged quarterly in arrears. The Annual Management Charge may be paid by the Investee Companies, and fees to the Promoter will be paid from this.

Performance Fee:

The Performance Fee will be an amount equal to 20 per cent of Investors' Returns calculated on the excess of their Investment. The Performance Fee is only payable provided returns exceed the Investment Hurdle. The Investment Hurdle is equal to the Subscription through the Service plus a 3.5 per cent annual rate of return. The Performance Fee will be payable on Redemption.

Charges to underlying businesses:

The Investment Manager may also receive some remuneration from underlying companies where they take responsibility for the day-to-day management and monitoring of those businesses. Where applicable, the

Investment Manager will charge those businesses up to 1.5 per cent of the Company's valuation per annum for these services.

Custodian:

The Custodian may deduct fees from your account or from investee companies of up to 0.15 per cent of the value of your investment as an annual management charge and up to 0.275 per cent as a transaction fee.

Intermediaries:

If an Investor makes a Subscription through a Financial Intermediary, the Investment Manager can facilitate the payment of an Intermediary Fee out of the Investor's Subscription.

Value Added Tax:

VAT will be charged where applicable.

Important Notice

Please read the following information carefully as a professional adviser. The information contained in this document is for discussion purposes only for professional advisers and their clients, it is not for Retail Clients. EIS Portfolios are not suitable for all investors as the underlying investments are often illiquid and therefore high risk. Advice should always be sought from a professional adviser prior to investing. By proceeding through this document and accompanying Platform Guide you are agreeing to the terms and conditions. For purposes of compliance with the UK Financial Services and Markets ACT 2000 (FSMA), this material is communicated by Kuber Ventures; and the contents of this financial promotion have been approved for the purposes of section 21 of the FSMA by Sturgeon Ventures LLP which is authorised and regulated by the Financial Conduct Authority (FCA) and it has its trading office at Linstead House, 9 Disraeli Road, London SW15 2DR. Kuber Ventures Limited advisors are all regulated by the Financial Conduct Authority and can be found on www.fca.gov.uk/fcaregister Kuber Ventures Limited FRN 574987 is an Appointed Representative of Sturgeon Ventures LLP which are Authorised and Regulated by the Financial Conduct Authority. Kuber Ventures Limited, 25 Sackville Street, London, W1S 3AX Registered number: 8693809, VAT: 175 9290 69.