

Mariana Estate Planning Solution

Investment Objective

The underlying company, Bluestream, invests in UK renewable energy assets. In an attempt to stimulate the renewable energy sector, Governments have introduced a variety of subsidies.

These subsidies typically have a 20 year duration and are inflation linked. They provide a fixed rate of payment per unit of renewable energy generated. Renewable energy companies therefore have strong visibility over future revenue streams. The type of renewable energy Bluestream will be involved in is Anaerobic Digestion (AD). AD is a biological process that generates biogas from organic material such as food and agricultural wastes and surpluses. The Biogas is then burned to produce electricity which is supplied to the grid. Mariana have been selected to work with a large corporate; a major subsidiary of a FTSE 100, multinational food processing company. Mariana's strategic corporate partner has been

in business for 100 years and employs over 1,000 directly. They are the only UK buyer and processor of the agricultural crop in question, operate four major industrial processing plants in the East of England as well as logistics and engineering support divisions amongst others. Our partner wish to strengthen the relationship with their farming supply chain by through the delivery of a program of farm-based AD plants. In exchange for a fully funded solution, they will help to operationally de-risk the project via the provision of:

- > Deal-flow
- > 20 year operation and maintenance contracts
- > Operational supervision
- > 20 year feedstock contracts guaranteeing a minimum amount of feedstock (waste) going in to each AD plant

Exit Strategy

Mariana offer two forms of liquidity: 1. Standard liquidity – quarterly liquidity windows whereby Mariana will sell the exiting investor's shares to incoming investors. 2. Enhanced liquidity – monthly liquidity windows whereby Mariana will purchase the shares from the exiting investor.

Fund Manager

Enterprise Investment Partners LLP

Enterprise Investment Partners LLP is a specialist smallcap investment boutique established over five years ago, whose activities include corporate finance, fund management and the design and promotion of tax-efficient investment products, with major emphasis on EIS.

Enterprise has considerable experience of EIS and the tax-efficient industry, with particular expertise in the leisure, media, commercial property and renewable energy sectors. The three principals together have raised over £200m under EIS, VCT and other tax efficient structures over the last five years.

For more information please visit www.enterprise-ip.com

Fund at a glance

Scheme Categorisation

This fund is structured as an Alternative Investment Fund the supporting Information Memorandum can be at www.marianainvestments.com/adviser/iht/

Target Return

4% per annum, net of all fees

Scheme Strategy

Asset Backed

Investment Sector

Renewable Energy

Target Diversification

In addition to AD assets, the Mariana EPS will invest in hydro-electric water turbines and solar sites where appropriate.

Nominee & Custody Arrangements

The Nominee: Woodside Nominees Limited
The Custodian: Woodside

Fund Provider

Mariana Capital Markets LLP

Mariana is an investment company with multiple business lines. Formed in 2009, we have a prominent institutional side to our company; including tax advisory, interbank broking, asset management and market strategy departments. Our Tax Advisory team provide our corporate clients with advice on all areas of UK taxation, including how to qualify for Business Relief and EIS/SEIS funding. In addition to this well established institutional focus, we also offer a range of tax efficient investments.

We have employed Enterprise Investment Partners LLP as the Investment Manager of all of our tax efficient investments. Enterprise have raised over £200 million in tax efficient investments, maintain a strong track record and have substantial experience in the sectors in which our products sit. One of the founding partners, Martin Sherwood, is a founding director and serving member of the EISA (Enterprise Investment Scheme Association) Board.

For further information please visit www.marianainvestments.com

Fees

Initial fee

2%

Annual Maintenance Fee

0.75%

Exit fee

1% exit fee (standard liquidity).

2% exit fee (enhanced liquidity).

Annual Administration Fee

1.25%, charged to the investee company

Kuber Specific Arrangements

None

For further information please do not hesitate to

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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/fceregister 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, North West House, 119 Marylebone Road, Marylebone, London, NW1 5PU Registered number: 8693809, VAT: 175 9290 69.