

Guinness AIM EIS

Investment Objective

Guinness AIM EIS 2016 has been established to make investments in AIM-listed companies that are eligible for EIS tax reliefs.

The investment objective of Guinness AIM EIS 2016 is to deliver tax-free investment returns of over £1.30 per £1.00 invested, net of all fees, in addition to £0.30 of EIS Income Tax Relief.

AIM is the most successful growth market in the world. It was launched in 1995 as the London Stock Exchange's market for smaller and growing companies, and since then has helped over 3,000 companies raise more than £90 billion through new and further capital raisings. AIM plays a vital role in the funding environment for small and medium-sized enterprises as they develop their businesses. It serves as a mechanism for companies seeking access to capital to realise their growth and innovation potential.

Investment Drivers:

There are several factors that have made investing in AIM companies that qualify for EIS tax reliefs an attractive area:

Regulatory

Changes in EIS legislation has increased the size of companies that qualify for EIS Reliefs from under 50 employees to up to 250 employees, and from under £8 million gross assets post investment to under £16 million gross assets post investment. These changes

have increased the number of AIM companies that qualify under the EIS, and also reduced the risk of EIS investing by allowing investment in larger companies.

Transparency

AIM companies are more transparent than most EIS investment opportunities. This is due to the AIM requirements to publish annual audited and half-yearly unaudited accounts, as well as making public any price sensitive information in a timely fashion.

Liquidity

Private equity investments can remain in an investor's portfolio long after the three year EIS holding period has expired. The shares of AIM companies have the advantage of potentially better liquidity by virtue of their trading on AIM, providing the Investment Manager with a means to sell shares and return funds to investors.

Access

Many AIM share offerings and placings of new shares are only made available to institutional investors. It can be difficult as a private investor to gain access to investment opportunities. The Investment Manager is known to the majority of AIM nominated advisers and brokers.

Fund at a glance

Scheme Categorisation

The Scheme is structured as an HMRC approved Alternative Investment Fund.

Target Return

£1.30 per £1.00 invested after all fees (and before any EIS tax reliefs)

Scheme Strategy

Private Equity

Investment Sector

Generalist

Target Diversification

Targeting investing in more than 10 companies

Nominee & Custody Arrangements

The Nominee: Woodside Nominees Limited
The Custodian: Woodside

Exit Strategy

On exit the Investment Manager intends to offer Investors a number of options to suit their requirements. This will include, but not be limited to, the sale of the Investments to return cash, continued management of the Investments to maintain Inheritance Tax Relief or sale and reinvestment into a follow-on Guinness AIM EIS fund.

Fund Manager

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

contact us on:

+44 (0) 20 7952 6685

info@kuber.uk.com

www.kuberventures.co.uk

Fees

In order to maximise the amount of EIS Income Tax Relief that investors receive, Guinness Asset Management will defer all its fees to be paid from Proceeds of Investments. This enables the Investment Manager to invest up to 100% of Subscriptions into Investee Companies.

Charges to Investors

Initial fee:

The Investment Manager will charge advised Investors an initial fee of 2.0% of the Investor's Subscription, payable on exit. For non-advised Investors, see below.

Annual monitoring fee:

The Investment Manager will charge a monitoring fee of 1.75% per annum of the net asset value of the Portfolio, calculated semi-annually. Monitoring fees will be charged for up to four years, payable from Proceeds of Investments. VAT is likely to apply to these fees.

Administration fee:

The Administrator will charge a fixed annual fee and a transaction fee. These fees will be paid by the Investment Manager and recharged to Investors.

Performance Fee:

A performance fee of 20% of distributions above £1 per £1 subscribed,

Charges to non-advised Investors

Initial fee:

The Investment Manager will charge an initial fee of 5% of the Investor's Subscription, payable on exit.

All fees deferred:

All Investment Manager and Administrator fees will be paid from the Proceeds of Investments. This enables the Investment Manager to invest up to 100% of an Investor's Subscription in Investee Companies, maximising the amount on which Investors can receive EIS Relief. Investors may be liable for tax on any dividends received from Investee Companies.

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