

## EIS Targeted Allotment Strategy

A diversified Strategy of EIS Managers who can offer a degree of control over allotment dates to allow for more predictable planning and tax relief.

The unquoted tax efficient space is a complex space and the allotment of shares in the underlying investee companies determines the year in which reliefs can be claimed. This Strategy looks to: combine multiple Managers who aim to fully allot this tax year; get investors tax relief on their full subscription; offer a minimum 1% fee rebate or reduction; provide Kuber's enhanced ongoing monitoring and reporting; and deliver this application and reporting digitally. \*

**Please note that tax treatment varies according to individual circumstances.**

### Offering:

- Diversified portfolio of Managers who have passed Kuber's rigorous due diligence.
- Only Managers who can fully allot in the current tax year or sooner.
- Only Managers who offer tax relief on the full subscription amount.
- As a Kuber strategy this portfolio will also come with quarterly ongoing monitoring and reporting as well as administrative efficiencies.
- Kuber charges fees to Investors as detailed in the Platform Guide, the Managers also charge fees as referenced in the DD pack.
- Fully digital offering.
- All Managers offer a rebate or a reduction of their fees.



### Compelling Investment Case:

First and foremost the Managers' investment experience and processes must stack up. Kuber carries out due diligence on the Manager but is reliant on that Manager for information on the investee companies. All of the Managers in this strategy have compelling investment cases.

### Prompt allotment and Carry Back to 2019/20:

Getting funds deployed into underlying investee companies not only puts that money to work but also determines: the timing of which tax year the investor can offset income tax in; the calendar year for CGT deferral; and when the Business Relief clock starts ticking.

All of the Managers in this strategy are committing to allotments this tax year or sooner. Allotments in the current tax year should allow income tax relief to be carried back to 2019/20; which will likely be even more important this year after how many applications were postponed due to the original lock-down.

### Tax Relief on the Full Subscription:

All of the Products in this strategy charge their fees at an investee company leveling, meaning that fees are taken after the tax relief has been calculated.

### Cost Effective:

All of the Managers in this strategy have agreed to either a 1% rebate or a fee reduction which significantly reduces the cost of the strategy, ensuring additional investment for investors.

### Diversification:

The Strategy offers an investment opportunity which diversifies the risk for investors in this high risk space, through investment across multiple Managers, each offering a diversified portfolio of underlying companies, spread over a range of sectors.

The levels of diversification mean the impact of each company and Manager as a proportion of the total portfolio may be lessened, with intention of smoothing returns.

### Due Diligence:

Managers in the Strategy have all undergone initial and ongoing due diligence conducted by Kuber's Investment Committee, with support from Dr Brian Moretta, Hardman & Co. This research can be shared with Advisers and provides an additional layer of robustness to Advisers' recommendations.

### Ongoing monitoring and reporting:

Ongoing due diligence is conducted by the Kuber Investment Committee, offering a tax efficient industry expert opinion in addition to transactional data for Client reviews. This helps meet regulatory requirements around ongoing suitability.

### Single application digital offering:

Kuber provides advisers with a digital solution to access the investments in one place as well as administer, report on and maintain them in that same place. The administration burden for what would normally be a high maintenance portfolio is taken on by Kuber.

#### \* RISK WARNING

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