



Deepbridge

PRODUCT OVERVIEW

Key facts about our products

iNNOVATIVE™
INVESTING

IMPORTANT INFORMATION AND RISKS

The underlying investments are both illiquid and high risk, not suitable for all investors and investors should not consider investing unless they can afford the full loss of their investment.

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This document does not constitute, and may not be construed as, an offer or invitation to invest or make commitments pursuant to Section 21 of the Financial Services and Markets Act 2000. The information contained herein is subject to updating, amending and verification therefore you should not rely upon it for any purpose.

Any investment in a Deepbridge proposition will be made solely on the basis of the final version of the respective information memorandum and the customer agreements. Please be aware that past performance is not necessarily a guide to future performance and may not necessarily be repeated. The value of investments may go down as well as up and you could lose all or any of the amounts you originally invested.

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ENTERPRISE INVESTMENT SCHEME (EIS)

Investors may become eligible for potential tax benefits available through EIS as long as the investment is held for a minimum of three years, unless otherwise stated:

30% UPFRONT INCOME TAX RELIEF EIS

Investors may claim up to 30% income tax relief, provided the qualifying investment is held for at least three years. Investors can claim up to £600,000 for the current tax year (as long as at least £300,000 is in investments in 'Knowledge Intensive' companies) and up to £300,000 against their income tax liability for the previous year, as long as the amount of tax relief claimed is not more than the income tax paid.

TAX-FREE GROWTH

If a Deepbridge EIS investment increases in value, there is no capital gains tax (CGT) to be paid.

100% INHERITANCE TAX RELIEF AFTER TWO YEARS

As Deepbridge EIS shares are eligible for business relief (BR), there may be no inheritance tax payable if held by the investor for at least two years and they are still held at the time of death or transfer.

100% CAPITAL GAINS TAX DEFERRAL

Deferral of unlimited gains on the sale of any assets if an EIS investment made within one year before of three years after the date of the disposal of the assets which give rise to a gain.

LOSS RELIEF

Although it is hoped that shares in the underlying investee companies within a Deepbridge EIS do not fall in value (Deepbridge EIS portfolios are designed to generate growth, rather than to maximise EIS loss relief), investments can go down as well as up and investors could lose the full amount invested. Losses from individual EIS investments can be mitigated as EIS loss relief is available on each individual holding. So, investors can claim EIS loss relief if shares in one company fall in value, even if the other shares in the investor's EIS portfolio increase in value. Investors can set EIS loss relief against CGT or income tax, depending on which is the most beneficial for their personal circumstances.



The Deepbridge Technology Growth EIS is an opportunity to participate in a portfolio of actively-managed growth focused technology companies, taking advantage of the potential tax benefits available under the Enterprise Investment Scheme. A diversified portfolio of actively managed growth focused companies seeking commercialisation funding, the Deepbridge EIS invests in technology growth companies that have a proven technology, robust intellectual property and are operating in a high growth market sector.

INVESTMENT STRATEGY

Deepbridge Technology Growth EIS is focused on investing in high growth companies that are seeking to commercialise and expand, specifically in three sectors:

- Energy & resource innovation
- Medical technology
- IT-based technology.

Deepbridge takes an active role (not just a Board seat) to guide, mentor and counsel the investee management team. The provision of hands on operational experience combined with financial expertise can materially mitigate the investment risk borne by the Investor, along with comprehensive due diligence on investee companies.

DEEPBRIDGE CHARGES

There are no management charges levied on the investor at the point of investment for advised subscriptions received by a financial adviser, resulting in up to 100% allocation of subscription. This ensures up to 100% tax efficiency for investors. Deepbridge fees are paid by the Investee Companies and are disclosed in the Information Memorandum.

Performance fee: an incentive fee of 20% of cash returned, in excess of 120% of the funds invested. Please see the Information Memorandum for full details.

KEY FEATURES

MINIMUM INVESTMENT

£ 10,000

COMPLIANCE STATUS

Alternative Investment Fund



SECTOR

Disruptive Technology



CLOSING DATE
Evergreen



MAXIMUM RAISE
Uncapped

CLIENT TYPE

Retail & Professional



HMRC ADVANCE ASSURANCE

Received for all Investee Companies prior to respective deployment of funds



DEPLOYMENT

Usually monthly

TARGET RETURN

160p
for every
100p invested

TARGET TIME SCALE



A minimum of

3-4 years

EIS



The Deepbridge Life Sciences EIS is an opportunity to participate in a portfolio of actively-managed growth focused life sciences companies, taking advantage of the potential tax benefits available under the Enterprise Investment Scheme. A diversified portfolio of actively managed growth focused companies seeking commercialisation funding, the Deepbridge EIS invests in life sciences companies that have robust intellectual property and are operating in a high growth market sector.

INVESTMENT STRATEGY

The investment strategy of the Deepbridge Life Sciences EIS is to invest in a diversified portfolio of companies that participate in one of the following:

- Biopharmaceuticals
- Biotechnology
- Medical Technology.

Deepbridge takes an active role (not just a Board seat) to guide, mentor and counsel the investee management team. The provision of hands on operational experience combined with financial expertise aims to mitigate the investment risk borne by the Investor, along with comprehensive due diligence on investee companies.

DEEPBRIDGE CHARGES

There are no management charges levied on the investor at the point of investment for advised subscriptions received by a financial adviser, resulting in up to 100% allocation of subscription. This ensures up to 100% tax efficiency for investors. Deepbridge fees are paid by the Investee Companies and are disclosed in the Information Memorandum.

Performance fee: an incentive fee of 20% of cash returned, in excess of 120% of the funds invested. Please see the Information Memorandum for full details.

KEY FEATURES

MINIMUM INVESTMENT

£ 10,000

COMPLIANCE STATUS

Alternative Investment Fund



SECTOR

Life Sciences



CLOSING DATE
Evergreen



MAXIMUM RAISE
Uncapped

CLIENT TYPE

Retail & Professional



HMRC ADVANCE ASSURANCE

Received for all Investee Companies prior to respective deployment of funds



DEPLOYMENT

Usually monthly

TARGET RETURN

170p for every 100p invested

TARGET TIME SCALE



A minimum of

4-5 years

EIS

SEED ENTERPRISE INVESTMENT SCHEME (SEIS)

Investors may become eligible for potential tax benefits available through SEIS as long as the investment is held for a minimum of three years, unless otherwise stated:

50% UPFRONT INCOME TAX RELIEF SEIS

SEIS investors may claim up to 50% income tax relief against income tax paid of up to £100,000 per tax year, provided the qualifying investment is held for at least three years. Investors can claim up to £50,000 for the current tax year and up to £50,000 against their income tax liability for the previous year, as long as the amount of tax relief claimed is not more than the income tax paid.

TAX-FREE GROWTH

If a Deepbridge SEIS investment increases in value, there is no capital gains tax (CGT) to be paid on gains on the disposal of shares.

100% INHERITANCE TAX RELIEF AFTER TWO YEARS

As Deepbridge SEIS shares are eligible for business relief (BR), there may be no inheritance tax payable if held by the investor for at least two years and they are still held at the time of death or on certain lifetime transfers.

50% CAPITAL GAINS TAX EXEMPTION

Gains on sales of other assets that are realised can be reinvested into SEIS qualifying shares in the same tax year and qualify for a 50% exemption from CGT.

LOSS RELIEF

Although it is hoped that shares in the underlying investee companies within a Deepbridge SEIS do not fall in value (Deepbridge SEIS portfolios are designed to generate growth, rather than to maximise SEIS loss relief), investments can go down as well as up and investors could lose the full amount invested. Losses from individual SEIS investments can be mitigated as SEIS loss relief is available on each individual holding. So, investors can claim SEIS loss relief if shares in one company fall in value, even if the other shares in the investor's SEIS portfolio increase in value. Investors can set SEIS loss relief against CGT or income tax, depending on which is the most beneficial for their personal circumstances.



The Deepbridge Innovation SEIS is an opportunity to secure potentially attractive returns by investing in a diversified portfolio of early-stage technology companies, whilst taking advantage of the considerable income tax, capital gains tax, and inheritance tax benefits available under the Seed Enterprise Investment Scheme.

INVESTMENT STRATEGY

Providing seed investment to emerging technology focused companies, the Deepbridge Innovation SEIS seeks to fund companies with exciting new technologies that seek to satisfy the needs of large and growing markets. The overarching focus of the Deepbridge Innovation SEIS is to offer investors a diversified exposure to companies engaged in the development of technology innovation, including:

- Energy and resource innovation
- Technologies and diagnostics
- Business enterprise IT
- Data analytics
- Control technologies
- Instrumentation
- Advanced materials
- Robotics and artificial intelligences.

DEEPBRIDGE CHARGES

There are no management charges levied on the investor at the point of investment for advised subscriptions received by a financial adviser, resulting in up to 100% allocation of subscription. This ensures up to 100% tax efficiency for investors. Deepbridge fees are paid by the Investee Companies and are disclosed in the Information Memorandum.

Performance fee: an incentive fee of 20% of cash returned, in excess of 150% of the funds invested. Please see the Information Memorandum for full details.

KEY FEATURES

MINIMUM INVESTMENT

£ 10,000

MAXIMUM INVESTMENT

£ 100,000

COMPLIANCE STATUS

Alternative Investment Fund



SECTOR

Disruptive Technology



CLOSING DATE
Evergreen



MAXIMUM RAISE
Uncapped

CLIENT TYPE

Retail & Professional



HMRC ADVANCE ASSURANCE

Received for all Investee Companies prior to respective deployment of funds



DEPLOYMENT

Usually 6 months

TARGET RETURN

200p
for every
100p invested

TARGET TIME SCALE



A minimum of

5-6 years

SEIS



The Deepbridge Life Sciences SEIS is an opportunity to secure potentially attractive returns by investing in a diversified portfolio of early-stage life science companies, whilst taking advantage of the considerable income tax, capital gains tax, and inheritance tax benefits available under the Seed Enterprise Investment Scheme.

The global Life Sciences industry is one of the leading sources of innovation. Over the past 100 years, life science research has resulted in scores of breakthrough therapies and new methods for the early detection of disease. Major trends, such as the worldwide increase in populations over the age of 60, will drive the future need for an increasing range of new, cost-effective health care products for decades to come.

INVESTMENT STRATEGY

The Deepbridge Life Sciences SEIS seeks to fund companies with exciting new technologies that satisfy the needs of large and growing markets. The overarching focus of the Deepbridge Life Sciences SEIS offers investors companies engaged in the development of therapeutics for the following areas:

- **Biopharmaceuticals**
- **Biotechnology**
- **Medical technology including digital healthcare.**

DEEPBRIDGE CHARGES

There are no management charges levied on the investor at the point of investment for advised subscriptions received by a financial adviser, resulting in up to 100% allocation of subscription. This ensures up to 100% tax efficiency for investors. Deepbridge fees are paid by the Investee Companies and are disclosed in the Information Memorandum.

Performance fee: an incentive fee of 20% of cash returned, in excess of 150% of the funds invested tax. Please see the Information Memorandum for full details.

KEY FEATURES

MINIMUM INVESTMENT

£ 10,000

MAXIMUM INVESTMENT

£ 100,000

COMPLIANCE STATUS

Alternative Investment Fund



SECTOR

Life Sciences



CLOSING DATE
Evergreen



MAXIMUM RAISE
Uncapped

CLIENT TYPE

Retail & Professional



HMRC ADVANCE ASSURANCE
Received for all Investee Companies prior to respective deployment of funds



DEPLOYMENT
Usually 6 months

TARGET RETURN

250p for every 100p invested

TARGET TIME SCALE



A minimum of
5-7 years

SEIS

INHERITANCE TAX (IHT)

Inheritance tax (IHT) is potentially payable on any money or assets that an individual leaves behind on death or gifts made in the years before death. The assets and money held by an individual on death is known as their estate. After death, an individual's estate is usually distributed in accordance with instructions within their will or in accordance with the law if no will is in place. Inheritance tax is charged by the Government on this inheritance. Increasing numbers of people are facing the prospect of having their estate taxed at 40%, over the IHT threshold of £325,000, on their death, depriving their family or beneficiaries of this wealth. If the estate is valued below this threshold it falls within the nil rate band (NRB) and no IHT is payable.

BUSINESS RELIEF

Introduced by the UK government in 1976, Business Relief (formerly known as Business Property Relief) is designed to incentivise individuals to invest in qualifying UK trading businesses. Through Business Relief, an appropriate investment can benefit from 100% relief from inheritance tax after death if the investment is held for a minimum of 2 years and still held on death. Business Relief is considered by HM Revenue & Customs (HMRC) on a case-by-case basis on death.

Business Relief

- Applies after initial holding period of 2 years has expired
- Qualifying shares are deemed exempt from inheritance tax
- Assets must be held at date of death or transfer.

Replacement Relief

- Applies where Business Relief-qualifying shares are sold and then reinvested in a Business Relief qualifying investment within 3 years
- IHT exemption qualification period is based on both investment periods.

Which companies qualify for business relief?

- Smaller companies that are not listed on the main London Stock Exchange
- Some companies that are listed on the Alternative Investment Market (AIM) or Plus stock exchanges
- Businesses considered to be 'actively trading', and are therefore not just investment companies.

It is worth noting that some businesses, including those that deal in stocks and shares, land or buildings and some specific industries (including resources, mining companies and not-for-profit organisations) do not qualify for Business Relief.



An opportunity for investors to obtain relief from inheritance tax after only two years, the Deepbridge IHT Service invests in Business Relief qualifying companies that trades in renewable energy generation assets, offering Inheritance Tax exemption after just two years.

INVESTMENT STRATEGY

The Deepbridge IHT Service is designed to deliver a portfolio of Business Relief qualifying renewable energy companies that look to have a high degree of asset-backing, and a business model based on the UK Government subsidies for the generation of renewable energy. The Deepbridge IHT Service has a target priority return of 6% per annum.

Attractive subsidies: The UK Government offers subsidies to the renewable energy sector, including Renewable Obligation Certificates, Feed-in-Tariffs and contracts for differences.

Seeks to avoid planning risk: Investments will be made in projects with all the necessary permissions in place, providing a known cost base for the investment.

Proven technology: The use of proven renewable energy technologies that allow levels of energy production to be forecast with a good level of accuracy.

DEEPBRIDGE CHARGES

There are no management charges levied on the investor, resulting in 100% allocation of subscription. This ensures 100% tax efficiency for investors. Deepbridge fees are paid by the Investee Companies and are disclosed in the Information Memorandum. Please see the Information Memorandum for full details.

KEY FEATURES

MINIMUM INVESTMENT

£ £ £ £ **50,000**

MAXIMUM INVESTMENT

£ **Unlimited**

COMPLIANCE STATUS

Alternative Investment Fund



SECTOR

Renewable Energy



CLOSING DATE
Evergreen



MAXIMUM RAISE
Uncapped

CLIENT TYPE

Retail & Professional



TARGET RETURN

6% Per Annum
After the 2nd year

IHT MITIGATION AFTER

A minimum of
1 2 **2 years**



DEPLOYMENT
Usually monthly

IHT

KEY RISKS

MONEY IS AT RISK

As with any investment, the value of shares can go down as well as up and investors could lose the full amount invested. Investors should be aware that investment in smaller unlisted companies (including (S)EIS and Business Relief qualifying companies) carries with it a high degree of inherent risk whether or not it is done via a diversified portfolio, regardless of any tax advantages which such an investment might carry and/or regardless of any steps taken to attempt to mitigate that risk. Investment in Deepbridge propositions should therefore be considered a high risk investment.

LONG-TERM INVESTMENT

(S)EIS and Business Relief qualifying shares are held in unlisted companies, from which investors might only be able to exit via a refinance or company sale. EIS shares must be held for at least three years in order to qualify for income tax relief. If shares are sold prior to being held for three years, any claimed income tax relief will have to be repaid. EIS investments should therefore be considered as a medium-term or long-term investment and investors are unlikely to have access to their capital during the investment period.

TAX RULES MAY CHANGE

(S)EIS and Business Relief tax reliefs are specific to an individual's circumstances. Tax rules may change and companies may not always be (S)EIS or Business Relief qualifying. If a qualifying company fails to meet the requirements of legislation, tax reliefs may be withdrawn and investors may have to repay rebated tax. HMRC may change the rules on tax relief at any point.

HOW TO APPLY

For further information please refer to the respective Information Memorandum and Investor Agreement. If in doubt about the suitability of an investment please seek independent financial advice. Please note that investment objectives may not be met and investors may lose the capital invested.

Information Memorandum and application details can be found at: www.deepbridgecapital.com



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Deepbridge Advisers Limited (FRN: 609786) is registered in England & Wales, Company No. 08614835. Registered Office: Deepbridge House, Honeycomb East, Chester Business Park, Chester CH4 9QN. Deepbridge Advisers Limited is an appointed representative of Enterprise Investment Partners LLP which is authorised and regulated by the Financial Conduct Authority (FRN: 604439). Deepbridge Advisers Limited is a subsidiary of Deepbridge Capital LLP, a limited liability partnership registered in England & Wales, No. OC356449.