



PORTILLION CAPITAL SHARIAH COMPLIANT SEIS FUND

PLEASE NOTE THAT AN INVESTMENT IN THE PORTILLION CAPITAL SHARIAH COMPLIANT SEIS FUND CAN ONLY BE MADE AFTER AN INVESTOR HAS RECEIVED THE FULL INFORMATION MEMORANDUM AND COMPLETED AN ORIGINAL APPLICATION FORM.

THE PORTILLION CAPITAL SHARIAH COMPLIANT SEIS FUND

The Portillion Capital Shariah Compliant SEIS Fund ("the Fund") is open to all investors but it gives an opportunity for those whom Shariah Compliance and ethical investing is of importance to invest with confidence that guidelines and procedures are in place to ensure that the Fund and all the Investee Companies are Shariah compliant and will remain so throughout the investment period.

Portillion Capital Limited are working together with Seed Mentors who have provided mentoring services to a number of SEIS funds and have the ability to introduce potential investee companies and carry out due diligence prior to investment as well as providing ongoing support for these companies.

Seed Mentors both seek out and have many companies approach them for assistance in securing start-up funds. Seed Mentors believes, with the help of IFAAS (A specialised Shariah compliance service provider based in the UK serving as the Shariah Adviser to the Fund), there will be no difficulty in finding a sufficient number of suitable Shariah Compliant, socially responsible and ethical start-up companies for investment by the Fund.

THE TAX BENEFITS

The main tax benefits are:

- 50% income tax relief in the tax year of investment on up to £100,000 individual allowance
- 14% capital gains tax ('CGT') relief on capital gains tax in the tax year of investment
- Any gains upon realisation are free of CGT
- Loss relief available to set against income tax which together with SEIS income tax and CGT relief is equivalent to 86.5% total relief
- Reliefs can be carried back to prior tax year subject to available allowance

For every £1 that an Investor invests in the Fund they can receive 50p SEIS income tax relief and 14p capital gains tax relief, meaning that the net cost to the investor is 36p for every £1 invested. If the investment fails then maximum loss relief of 22.5p is also available which together with SEIS income tax and CGT relief is equivalent to 86.5p relief for every £1 invested.

The above example is subject to the investor having sufficient tax liability to obtain the relief on and the investee company maintaining its SEIS qualifying status.

The Benefits to Investors

The Fund offers investors the opportunity to invest in start-up and early stage businesses with high growth potential. Investors also benefit from the most generous tax reliefs that are available today, which means that the level of capital at risk is reduced.

The stringent investment process means:

- Only companies with a robust business plan, and an experienced manager/management team will be accepted.
- To ensure Shariah Compliance a Shariah Adviser (IFAAS UK Limited) has reviewed the Information Memorandum and will review all other ancillary agreements in connection with the Fund. The Shariah Adviser will also audit any investee company before it receives any investment to confirm the company is Shariah compliant. Investee Companies will then be subject to an annual Shariah audit to ensure the Investee Companies remain compliant.
- Preference will be given to companies with partial commitment from an angel investor/investors.

Seed Mentors Limited will also provide guidance and support to the companies that are invested in, through its mentoring business.

The Benefits to New Companies

With bank lending still limited, SEIS funds are an attractive form of alternative funding. With the Portillion Capital Shariah Compliant SEIS Fund, not only do companies receive equity funding for development and growth, but they will have the help and support of mentors from a wide range of different disciplines. Our aim is to give each business every chance of success and mitigate investment risks as far as possible.

Seed Mentors

Seed Mentors know that there are two key ingredients in turning small and start-up companies into successful investments:

- Choosing the right companies to invest in, with high quality management. That is why only companies that are run by managers who have at least 5 years' successful experience in their chosen business sector are selected to proceed to due diligence.
- The right guidance and support when and where it is needed.

Seed Mentors has been established as a dedicated mentoring company. It will provide or obtain advice as it is needed for legal issues, taxation, marketing, accounting, PR, IT and financial management. Seed Mentors will be providing up to 20 hours p.a. of advice where it is needed for each company. By providing this service, Seed Mentors can help Investee Companies to both avoid mistakes, and take advantage of business opportunities.



The Distributor – Portillion Capital Limited ('Portillion Capital')

Portillion Capital is an Independent Financial Advisers Firm authorised and regulated by the FCA with firm reference number 597038 and is dedicated to the provision of Shariah compliant financial solutions and advice. It is committed to pioneering authentic, new and innovative Shariah compliant financial solutions which enhance the quality and range of Shariah compliant investments and other financial products available in the market. As well as advising individual clients on areas of personal financial planning such as investments & savings, pensions, Islamic Wills and Inheritance planning; it also helps businesses set up Shariah compliant pension schemes for their employees and raise Shariah compliant finance for their businesses.

IMPORTANT NOTICE

This summary constitutes a financial promotion pursuant to section 21 of Financial Services and Markets Act 2000 ("FSMA"). Its contents have been approved for the purpose of section 21 of FSMA by Portillion Capital Limited (the "Authorised Person"), which is authorised and regulated by the Financial Conduct Authority (FRN 597038) in the United Kingdom and whose registered office is at 1 Brook Court, Blakeney Road, Beckenham, Kent BR3 1HG.

This summary is not an offer to invest in the Portillion Capital Shariah Compliant SEIS Fund ("the Fund"). Investment in the Fund can only be made on the basis of the full Information Memorandum and the risk factors contained therein. If you are in any doubt about the content of this summary and/or any action you should take, you are strongly recommended to seek advice immediately from an independent financial adviser authorised under FSMA who specialises in investments of this type.

No information in this document should be construed as providing financial, investment, Shariah or other professional advice. Investments in early stage and small to medium sized enterprises and in Seed Enterprise Investment Schemes, are high risk and investors should not invest unless they can afford total loss or if they are likely to require the capital in the near term since such investments can be difficult to realise and any tax reliefs obtained may become forfeit. The tax treatment referred to in this document depends on the individual circumstances of each investor and may be subject to change in future.

FUND DETAILS


Fund Name:	The Portillion Capital Shariah Compliant SEIS Fund
Fund structure:	Discretionary portfolio management service
Fund Manager:	Sapphire Capital Partners LLP
Initial target minimum and maximum fund size:	£250,000 up to £1.5 million
Focus:	Qualifying Shariah Compliant companies who are eligible for investment under Seed Enterprise Investment Legislation
Initial close date:	15 December 2014 unless fully subscribed or extended by the Fund Manager

For a copy of the Information Memorandum and if you require any further information concerning the Fund please contact Portillion Capital Limited:

Tel: 020 7038 8020 or 07723 308193

Email: SEIS@portillioncapital.co.uk

Visit: www.portillioncapital.co.uk



SEED ENTERPRISE INVESTMENT SCHEME – A UNIQUE OPPORTUNITY

The introduction of the Seed Enterprise Investment Scheme (SEIS) in 2012 was part of the Government's initiative to support small and start-up businesses. We believe that the very significant tax benefits offered by SEIS combined with the selection of the right companies to invest in make this a special opportunity for investors.