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- Close dates for subscriptions:
**Last Friday in October, January,
April and July**
- Minimum investment £10,000
- Investing in UK companies developing and producing premium commercial content for film, television, virtual reality and digital media



Strategy for the Calculus Creative Content EIS Fund

- A minimum of 5 creative content companies in each portfolio
- Targeting 12-15 months deployment from respective close date
- Target 2x monies invested through a growth focused strategy
- Capitalising on the unprecedented global demand for high-end original creative content



Why Calculus?

Calculus Capital, the manager of the Fund, is a multi-award winning EIS Fund Manager with unparalleled experience of investing in and working with growth-orientated UK EIS companies. The Fund in association with the British Film Institute looks to generate attractive returns for investors by sourcing investment opportunities in UK content companies which demonstrate the potential for long-term growth.

Recent Investment Examples



Raindog Films is a UK-based independent production company.

Raindog was co-founded by Oscar-winning actor Colin Firth and former Chairman and CEO of Sony Music UK and Chairman of the Brit Awards, Ged Doherty.

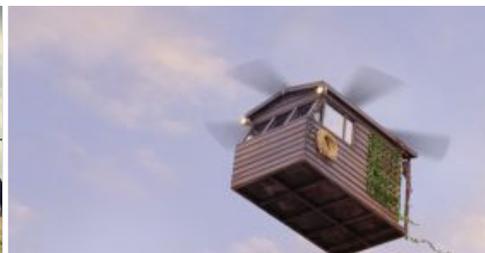
Raindog Films has produced an award-winning slate of premium filmed entertainment and has established itself as a leading producer of important films. The company's planned expansion into high end small screen content, will build on their platform of award-winning productions.



MAZE THEORY

Maze Theory is a digital entertainment studio focused on the creation and development of immersive entertainment.

Maze Theory has established its reputation in this growing market with the launch of its first VR game – Doctor Who 'The Edge of Time'. The company is currently developing its next VR game, Peaky Blinders – The King's Ransom, which is due for release in late 2021.



Wonderhood Studios is an independent TV production company and advertising agency.

Founded by former Channel 4 CEO, David Abraham and senior partners from the advertising and television sectors. Wonderhood's TV production studio has had a number of broadcast commissions for BBC1, BBC2, BBC3, Channel 4. The advertising studio has won a number of competitive pitches, including Starling Bank, Mizkan, Three.

Wonderhood is uniquely positioned to combine its skills to develop, produce and distribute high quality long-form content.



Offer costs

Investor Fees

Initial fee: 2%
Non-advised Investor Set-up Fee: 2% (loyalty discount of 1% for existing Calculus Investors)
Performance Fee: 20% (hurdle of £1.20)

Investee Company Fees

Transaction Fee: 2%
Annual Management Fee: 2% (drops to 1% in year five)
Annual Custodian Fee: 0.15%



Contact us:

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Tax treatment of EIS

The tax benefits of EIS under current legislation are:

- 1 Income tax relief at 30%
- 2 Tax-free capital gains on the investment in the Fund
- 3 Full capital gains tax deferral of tax due on other capital gains for life of investment
- 4 Loss relief which can be taken as a deduction against income or as a capital loss (giving a total tax relief up to 61.5% when combined with initial income tax relief)
- 5 Full inheritance tax relief

EIS investments must be held for 3 years to achieve all five tax reliefs.

Risks of Investing in EIS

- The value of shares and income from them may go down as well as up, and you may not get back the amount originally invested
- An investment in smaller and unquoted companies carries a higher risk than many other forms of investment
- The Fund's investments are likely to be illiquid and difficult to realise
- Prospective investors should regard an investment in the Fund as a long term investment; realisation of the original investment will be piecemeal and, in practice, may extend beyond 5 years
- Accordingly you should not invest in an EIS unless you can afford to lose some or all of your capital
- Tax reliefs are dependent upon an investor's individual circumstances and are subject to change

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