

## Open for subscription



- Close dates for subscriptions:  
**Last Friday in October, January, April and July**
- Minimum investment £30,000
- Investing in entrepreneurial businesses with growth potential, across the fastest growing sectors in the UK.



## Calculus Capital

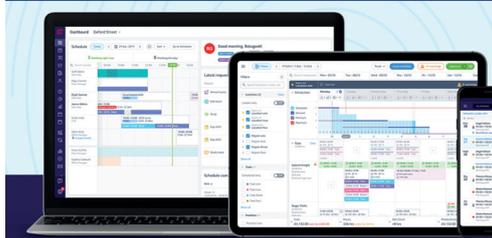
- Winner of 'Best EIS Fund Manager' at the Growth Investor Awards 2018 and 'Outstanding Contribution to EIS Investment Management' at EIS Association 25th anniversary awards in 2019
- 20+ years investing in growth focused companies
- Experienced investment team
- Diligent investment process
- 42 Exits achieved



## Strategy for the Calculus EIS

- A minimum of 5 companies with growth potential in each portfolio
- We invest in a range of sectors, with focus on high growth areas such as healthcare and technology
- 15–18 months investment time horizon from respective closing date
- Targeting companies with proven management teams and ability to meet target IRR of at least 20%
- Target exit per investee company 3–5 years

### Investment



**Rotageek uses cloud-based technology and automatic scheduling to help multi-site businesses manage and schedule staff.**

The tool uses machine learning to identify patterns which may otherwise go unnoticed and its apps make it easier for staff to swap and cover shifts and know when they are working.

Rotageek has established a strong position in the UK retail sector, working with High Street names such as Prêt à Manger, The Perfume Shop, Dune, Pets at Home and O2.

Rotageek has a strong management team and impressive technology, which delivers significant measurable returns for clients.

### Investment



**Wonderhood is introducing a new hybrid model as a TV programme maker and advertising agency.**

Since launching, the company has delivered on multiple advertising projects and won a number of broadcast commissions, with a healthy pipeline in both areas.

Wonderhood's advertising studio recently produced the award winning 'Off the Ground' advert for Starling Bank; it was also chosen to produce the latest campaign for UK mobile operator Three; and earlier this year the company were appointed by Branston owner, Mizkan, to run their creative account.

### Exit



**Synpromics is a market leader in control technologies for gene therapy.**

Synpromics' synthetic promoters are designed to better regulate gene activity and precisely control protein production therefore creating better targeted gene therapies. Its technology has wide applications, including potential for the treatment of conditions such as haemophilia, liver and heart disease.

Calculus Capital invested in Synpromics in August 2015 and made a highly profitable sale to AskBio, the American pioneer in gene therapeutics in August 2019.

# Calculus has been investing in companies in thriving areas of the UK economy for over 20 years, and our approach has remained consistent

John Glencross, CEO, Calculus Capital



## Tax treatment of EIS

The tax benefits of EIS under current legislation are:

- 1 Income tax relief at 30%
- 2 No capital gains tax on gains made by the fund
- 3 Full inheritance tax relief
- 4 Capital gains tax deferral relief

- 5 Loss relief up to 45% of net investment after income tax relief of 30%, representing total tax reliefs of 61.5% of the original investment. Losses of individual investments are not netted off against gains in the portfolio

EIS investments must be held for 3 years to achieve all 5 tax benefits



## Contact us:

Contact us to request more information:

- @ [info@calculuscapital.com](mailto:info@calculuscapital.com)
- 📞 020 7493 4940
- 🏠 [www.calculuscapital.com](http://www.calculuscapital.com)
- ✉ 104 Park Street, London W1K 6NF



## Fee summary

Transaction Fee: 2%

Annual Administration charge: 2%

Non-advised Investor Set-Up Fee: 2%  
(loyalty discount of 1% for existing Calculus EIS Investors)

Dealing Charge: 0.65%

Incentive Fee: 20%



## 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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