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The Offer



IAG is raising capital and facilitating a secondary share sale through a ("Unit") sale structure. A Unit consists of three shares. The total price of each unit is £1.54

Unit Breakdown:



Share Type	Price
1 newly issued share (eligible for EIS tax relief)	£0.75
1 secondary share (not EIS-eligible)	£0.75
1 secondary share (not EIS-eligible)	£0.04
Total unit price (3 x shares)	£1.54

Minimum Investment Scenario Example

Shareholding & Potential EIS Tax Relief Breakdown

Investment Amount	Number of Units	Total Number of Shares	EIS Eligible Shares	EIS Share Value	Potential EIS Tax Relief
£50,002.26	32,469	97,407	32,469	£24,351.75	£7,305.53

An investment of £50,002.26 is structured through the purchase of Units, each unit priced at £1.54.

With this investment, the investor will acquire 32,469 Units, which equates to:

- 32,469 newly issued EIS-eligible shares at £0.75
- 32,469 secondary shares at £0.75
- 32,469 secondary shares at £0.04

Total shares received: 97,407

EIS Tax Relief

- Only the newly issued shares (priced at £0.75 per share) qualify for EIS tax relief. The total value of the EIS-eligible investment is £24,351.75, and under the UK Enterprise Investment Scheme (EIS), the investor may be eligible to claim 30% income tax relief on that amount.
- This means the potential EIS tax relief available is £7,305.53, which effectively reduces the investor's net cost (after tax relief) to £42,696.73, assuming they qualify and successfully claim the full relief.

Disclaimer: There is a 12-month lock-in period, where shares can **NOT** be traded during those 12 months.

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- They have made two or more investments in an unlisted company in the last two years.

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Dated: April 2025