

May 2024

CGWM AIM IHT Portfolio Service

For intermediaries only



cg / Canaccord
Genuity
Wealth Management

Five great reasons to take AIM

1 Tax efficient investing

2 Well established market



AIM celebrated its 25th anniversary in 2020



Today there just over 700 companies trading on AIM



Combined market capitalisation of approximately £77bn



More than 200 companies have moved from the Official List to AIM, including a number of long established organisations such as James Halstead and Nichols

3 Plenty of investment opportunities

Plenty of investment opportunities

AIM has become attractive to a wide range of companies at different stages in their development from new startups to more established businesses, such as Young's & Co, which celebrated its 190th anniversary in 2021.

4



A number of AIM companies are leaders in their field, such as Craneware Plc a claims & financial management system for the healthcare sector



Many others have developed franchises that are expected to grow revenue, profits and assets at compound rates exceeding the domestic economy

5

Bigger than you think

There are almost 200 AIM companies now capitalised north of £100m. They include Jet2 which is ranked in the top 200 listed companies by market capitalisation.



Please note this is not a recommendation to invest in any of the companies mentioned above. Names of companies are included for illustrative purposes only.

What is Business Relief ?

(formally Business Property Relief)

1

Business Property Relief (BPR) was introduced in the UK in the 1976 Finance Act in order to allow a family-owned business to be transferred free of inheritance tax to their beneficiaries to prevent them from being broken up or sold.

2

If shares are held in a qualifying business for two years and held on death, they can receive 100% relief from IHT.

3

BPR was updated in the 1984 Inheritance Tax Act to incorporate all investments in unquoted companies.

4

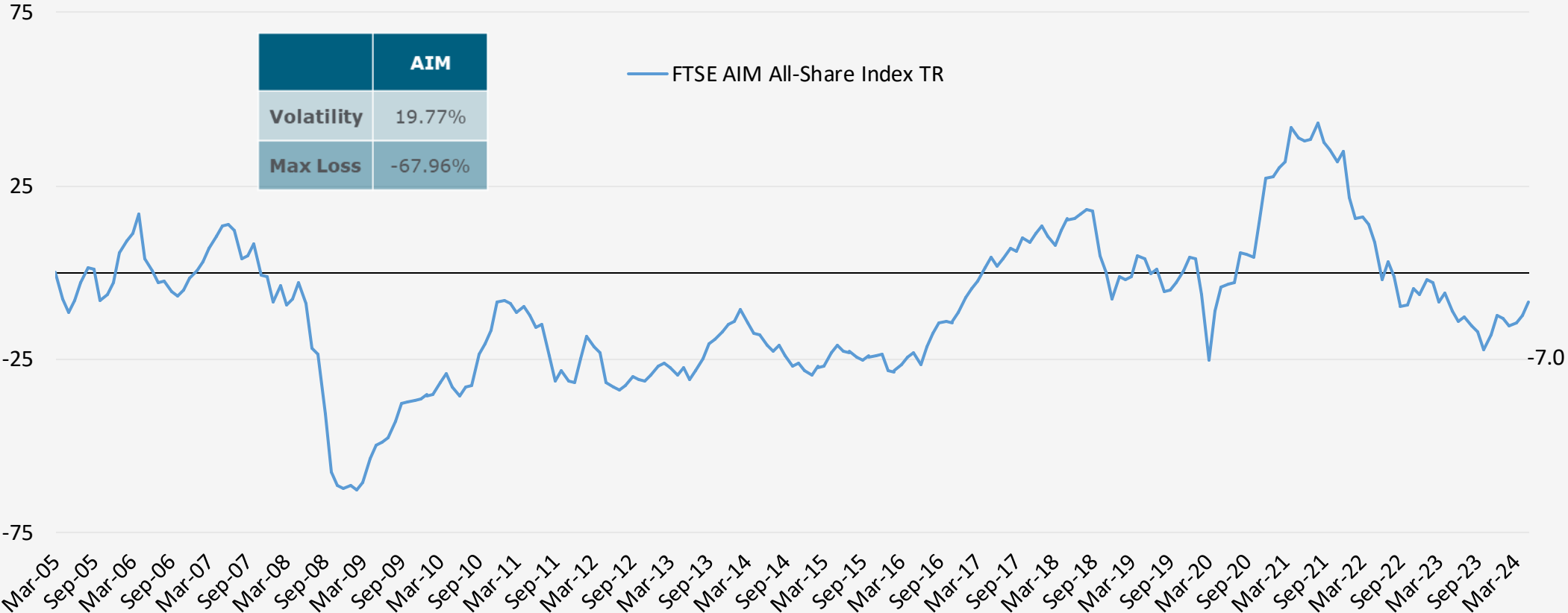
When the **A**lternative **I**nvestment **M**arket was established in 1995 it was classified as unquoted for tax purposes and therefore investments in qualifying companies can receive 100% IHT relief if held for two years.

5

You can dispose of an investment and reinvest into another qualifying company at any time and receive Business Asset Replacement Relief. The two year clock does not restart.

FTSE AIM All-Share Index and volatility

1 April 2005* to 24 May 2024

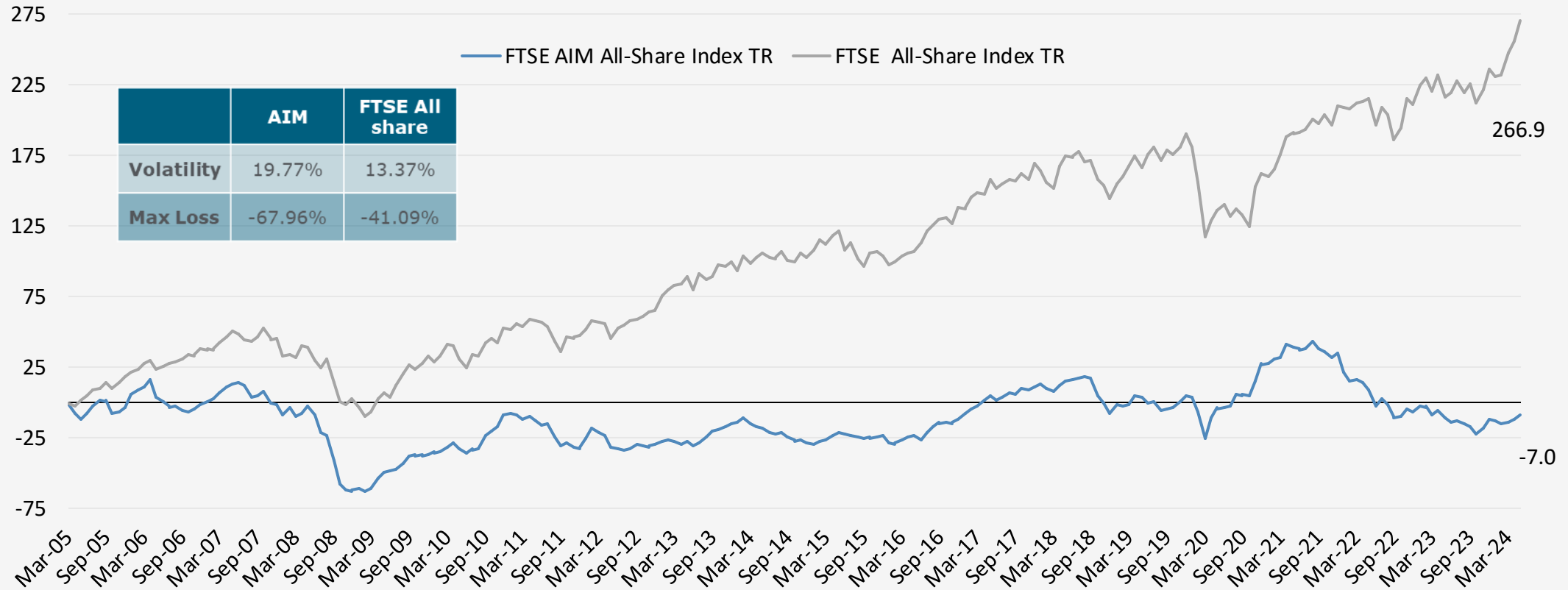


Past performance is not necessarily a guide to future performance. The value of investments and the income from them can go down as well as up and investors may not get back the amount originally invested. Performance is shown gross of fees. Annual management fee and transaction charges apply.

Source: Bloomberg.

AIM vs FTSE ALL Share

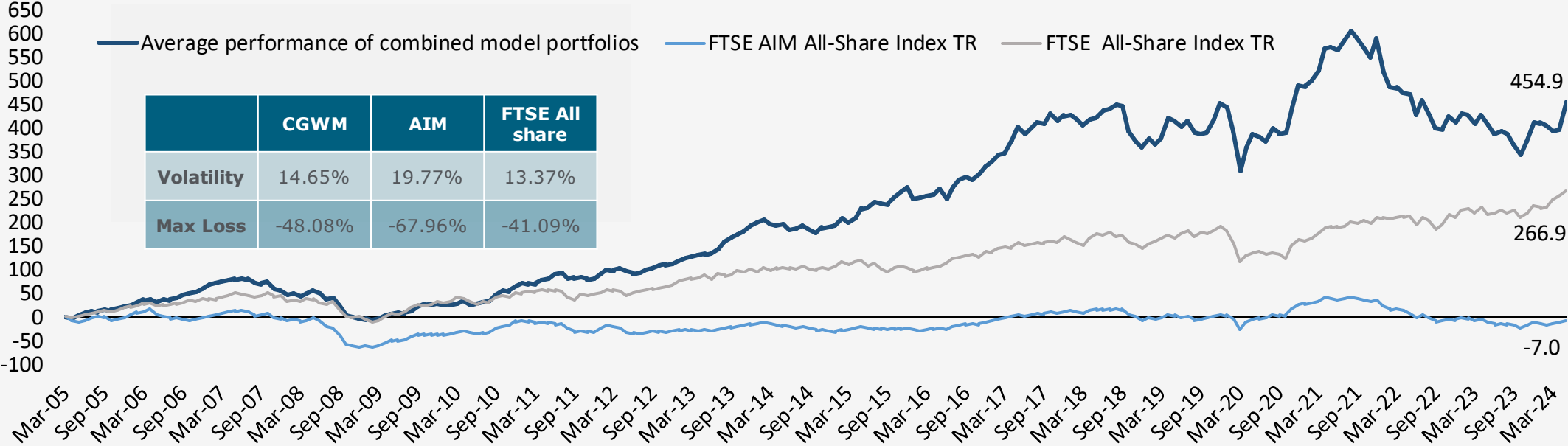
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IHT Portfolio Service performance

1 April 2005* to 24 May 2024



* The historic performance of the CGWM IHT portfolio service is derived from a combination of three legacy track records. Between April 2005 and April 2006 the illustrated performance entirely reflects the outcome of Adam & Company’s ‘ALPS’ IHT service from its launch. CGWM launched its equivalent service in April 2006, after which point the illustrated performance track record is taken as 50% of the historic Adam & Company service and 50% of the historic CGWM service. Punter Southall Wealth launched their IHT service in November 2013. After this date the illustrated performance of the CGWM service comprises 1/3 Adam & Company, 1/3 CGWM and 1/3 Punter Southall Wealth. CGWM acquired Adam & Co as at 1 October 2021 and acquired Punter Southall Wealth as at 1 June 2022. The three services, which all have a strong overlap in their historic philosophies and processes, have adopted a common philosophy and process and service offering from 1 October 2022, after which point the illustrated performance track record reflects the outcome of that single offering. There are some minor differences in the performance calculation methodologies between the three historic services, but we are comfortable that the combined track record provides a clear, fair and not misleading indication of the typical client experience that would have been experienced over the long term.

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