

# Alternative Investment Market portfolio service

The Alternative Investment Market (AIM) enables investors to buy shares in new and growing companies.

To encourage investment into young businesses, some AIM investments are associated with tax benefits; they can be left to beneficiaries without being subject to inheritance tax (IHT). This aspect can be useful as part of inheritance and estate planning. This is an introduction to our AIM service. Please visit our website and download our full AIM brochure [here](#).



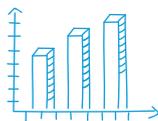
Launched in 1995 primarily as a marketplace for smaller companies to secure funding for growth. Part of the London Stock Exchange.



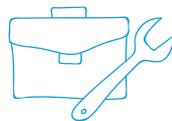
As new companies grow, their need for capital injection can exceed available finance.



AIM allows companies to attract shareholders and gives management teams access to experienced professional advisers and consultants.



Approximately one fifth of AIM companies are international and over 40 different sectors are represented in the market.



An effective way to invest in a portfolio of growing and ambitious companies. Designed for UK-resident tax payers.



The number of holdings is relatively small, typically 20-25. Clients are likely to have the same set of holdings, although there may be some differences to take account of liquidity



The portfolio is managed to maximise relief from inheritance tax, and other tax considerations such as capital gains tax will be disregarded



The portfolio will be rebalanced quarterly to mitigate the risk of it being overweight in any particular holding



Dealing into and out of the portfolio is at our discretion and likely to be restricted to one day per month

## Risk warning

Thesis Asset Management Limited is authorised and regulated by the Financial Conduct Authority (reference number 114354). Investors should be aware that investment in companies listed on AIM carries a higher risk than equities on the main market of the London Stock Exchange. Inheritance Tax treatment depends on the individual circumstances of each client and may be subject to change in future. The value of investments and the income from them can fall as well as rise and investors may not receive back the full amount they invest. Past performance is not a guide to future performance. TAM1711\_12

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