



# Scheme of arrangement

## Questions and Answers

### **What changes will impact investors?**

The Existing Funds and the Lux Funds are very similar and will be managed in the same way. There are, however, some changes resulting from the transfers. Full details of the differences can be found in Section 2 and Appendix 1 of the Shareholder Circular. Investors will also see that some documents and correspondence may be in a slightly different format (e.g. tax vouchers, contract notes, statements).

### **Where can investors find out more about the Lux Funds?**

The new Prospectus, general terms and conditions and relevant Key Investor Information Documents (KIIDs) are available on our website [columbiathreadneedle.co.uk](http://columbiathreadneedle.co.uk).

### **If an investor wants to remain in the Existing Fund, can they switch their investment into another share class not impacted by the transfers?**

Yes. Investors can switch free of charge into another share class that will remain in the Existing Fund. This can be done by calling 0800 953 0134\* or writing to Columbia Threadneedle Investments, PO Box 10033, Chelmsford, Essex CM99 2AL, United Kingdom.

### **What happens on the transfer date?**

On the day of the transfer, investors' shares in the Existing Fund(s) will be exchanged, free of charge, for shares in the equivalent share class of the Lux Fund(s). The value of investments will remain the same although the number of shares held and the value of each share may be different.

### **What are the tax implications of moving from a UK-based fund to a Luxembourg-based fund?**

There may be tax implications depending on individual circumstances. We are unable to provide tax advice and we therefore suggest that investors seek professional advice about any potential tax implications.

### **How will investors know the transfers have taken place?**

Once the transfers are complete, investors will be sent a contract note confirming the value, share price and number of shares they held in the Existing Fund(s). The key dates are set out in the table overleaf. Shortly after, investors will receive another contract note with details of the value, share price and number of shares they hold in the Lux Fund(s). Both notes will contain a reference to the transfer of customer assets.

### **What will happen to the income accrued on the Existing Fund(s) prior to the transfers?**

Any income available for allocation to income shares from the end of the previous accounting period to the Effective Date will be transferred to the distribution account of the Existing Fund and will be distributed to holders of income shares within three months. In the case of accumulation shares, income allocated will be accumulated and reflected in the value of those shares before the transfer is implemented.

### **How will the transactions appear on statements?**

Following the transfers, investors will see a transaction on their Existing Fund statement called a 'Repurchase'. This relates to their holdings coming out of the Existing Fund(s). They will then see a transaction called 'Purchase' on their Lux Fund statement. This relates to the assets coming into their Lux Fund holding.

\*Calls may be recorded.

### Will investors be able to deal as usual?

Dealing will be suspended on the following dates in order to enable the transfer of services. Normal dealing will resume on the Monday following each transfer.

Fund	Suspend dealing in Existing Shares	First day of dealing in New Shares	Dispatch confirmation of number of New Shares
American Extended Alpha Fund	1:00pm Luxembourg time (12 noon UK time) on 24 January 2019	28 January 2019	By 29 January 2019
Asia Fund	1:00pm Luxembourg time (12 noon UK time) on 24 January 2019	28 January 2019	By 29 January 2019
Global Extended Alpha Fund	1:00pm Luxembourg time (12 noon UK time) on 24 January 2019	28 January 2019	By 29 January 2019
Global Select Fund	1:00pm Luxembourg time (12 noon UK time) on 24 January 2019	28 January 2019	By 29 January 2019
UK Absolute Alpha Fund	1:00pm Luxembourg time (12 noon UK time) on 24 January 2019	28 January 2019	By 29 January 2019

The dates are subject to change at the discretion of the ACD, with the agreement of Citibank UK. See appendices 2 and 4 of the Shareholder Circular for further details.

### Where can investors find their Client Reference Number for the Lux Fund(s)?

To obtain this, please liaise with your relevant Sales representative or email [Brexit@columbiathreadneedle.com](mailto:Brexit@columbiathreadneedle.com) quoting your existing account number and agent code. This information will be used to map your old details with your new details for the SICAV.

### How do investors declare their eligibility to pay a reduced subscription tax as an institutional investor?

Please contact your relevant Sales representative if you believe that you qualify as an institutional investor according to Luxembourg rules and would like to move your investment into an institutional share class, with a reduced subscription tax. You will need to complete the appropriate declaration, so you can instruct us to transfer your investment into an institutional share class. Further information is available at [columbiathreadneedle.com/brexit](http://columbiathreadneedle.com/brexit).

### How will investors be able to contact Columbia Threadneedle Investments following the transfers?

Once the transfers have taken place, the contact point for the Lux Funds will be International Financial Data Services (Luxembourg) S.A. ("IFDS") rather than DST Financial Services Europe Limited ("DST")<sup>1</sup>. This means that investors will need to use a different correspondence address to buy or sell shares in the Lux Funds or to obtain information about their investments. The new contact details are:

#### Columbia Threadneedle Investments

International Financial Data Services  
47, Avenue J. F. Kennedy  
L-1855 Luxembourg  
Luxembourg

Tel: +352 464 010 7190 (calls may be recorded)  
Email: [columbiathreadneedleenquiries@statestreet.com](mailto:columbiathreadneedleenquiries@statestreet.com)

There are no changes to the contact details for our OEIC range.

<sup>1</sup>DST and IFDS are in the same group of companies and act as our third-party administrators.

## Which electronic dealing services will be available following the transfers?

Dealing Interface	Comment
Euroclear	Please quote your account ID and ISIN
Clearstream	Account 10016
Vestima+	Please quote your account ID and ISIN
Fundsettle	Please quote your account ID and ISIN
Calastone	Please quote your account ID and ISIN
SWIFT	Please quote your account ID and ISIN

### Will the dealing cut-off time change?

Yes. The Dealing Cut-Off Time for the SICAV is 3:00pm Luxembourg time (2:00pm UK time) on each Business Day.

### Will the Valuation point change?

Yes. The Valuation Point for the Lux Funds is Global Close.

### Will the bank details change?

Yes. The new bank details for settlement of deals are set out below.

Please note that all deals placed prior to the cut-off period for the transfer will be settled using the current bank details. However, any deals placed after this point should be settled using the new bank account details stated below.

#### United Kingdom

Domestic receipts	<b>Currency</b>	<b>Account name</b>	<b>Account number</b>	<b>Sort Code</b>
	GBP	THREADNEEDLE (LUX)	20567014	301635
International receipts	<b>Currency</b>	<b>Account name</b>	<b>IBAN</b>	<b>SWIFT code</b>
	GBP	THREADNEEDLE (LUX)	GB79 BOFA 1650 5020 5670 14	BOFAGB22

### Will the settlement timescales change?

Yes. The SICAV will settle all trades T+3.

### What are the ISIN codes for the Existing Funds and Lux Funds?

If you have not yet received a list of the old/new funds and their ISINs, then please email [Brexit@columbiathreadneedle.com](mailto:Brexit@columbiathreadneedle.com) and a spreadsheet will be sent to you.

### Will investors have access to an online reporting tool?

Yes. IFDS Luxembourg provides an online service to access statements, contract notes, tax vouchers and more.

This system is known as iFAST web. For a guide on gaining access and how to use the tool and please contact your Sales representative or email [Brexit@columbiathreadneedle.com](mailto:Brexit@columbiathreadneedle.com).

To find out more visit [columbiathreadneedle.com/changes](https://columbiathreadneedle.com/changes)