

H.M.R.C. Enterprise Investment Scheme (EIS)



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Enterprise Investment
Scheme Approved



vita
hydrokultur

Get In Early. Grow With Us

Under EIS

Investing at the seed stage offers the chance to back truly transformational ideas before they hit the mainstream. At Vita HydroKultur Group Ltd (VHK), we're doing just that - merging cutting-edge vertical farming with plant-derived biotechnology to produce high-purity, sustainable bioactive proteins and peptides. As global demand for ethical, eco-friendly beauty and wellness products soars, our technology positions us at the nexus of two massive growth markets: sustainable agriculture and premium skincare.



Yet early-stage ventures carry inherent uncertainty - will the technology scale? Can the team execute? That's where the UK's Enterprise Investment Scheme (EIS) comes in. Designed to encourage private capital into high-growth startups, EIS offers a suite of tax breaks that materially de-risk your investment. By leaning on these government incentives, sophisticated investors can unlock significant upside potential while mitigating much of the downside.



For Vita HydroKultur Group Ltd, EIS is more than a funding mechanism - it's a partnership with the government to accelerate sustainable innovation. Our recent HMRC Advance Assurance confirms that your investment will qualify for the full suite of EIS reliefs. That means you can deploy capital knowing you'll benefit from upfront income-tax deductions, tax-free gains on exit, deferral options for other gains, and loss relief if things don't go as planned.

In the following sections, we'll unpack exactly how EIS reliefs apply to a typical £10,000 investment in Vita HydroKultur Group Ltd, outline who's eligible, and guide you through the process of subscribing for shares and claiming your tax benefits. Let's explore how you can join us in cultivating a greener, more ethical future - backed by a powerful, government-supported investment structure.

Why EIS Makes Investing in Vita HydroKultur Group Ltd So Compelling

When you invest in VHK shares under EIS, you unlock

30% Income Tax Relief

Invest £10,000 and reclaim £3,000 against your Income Tax bill, immediately lowering your net outlay to £7,000.

0% Capital Gains Tax

Hold your shares for at least three years: when you exit successfully, all gains are tax free, maximising your upside.

Capital Gains Deferral

Reinvest gains from other assets into VHK to defer CGT on those earlier profits indefinitely - regardless of how long you hold VHK shares.

Loss Relief*

If Vita HydroKultur Group Ltd underperforms, you can offset your net loss (after Income Tax relief) against your taxable income at your marginal rate.

Inheritance Tax Relief

After two years of holding, EIS qualifying shares attract 100% Business Property Relief, removing them from your estate for IHT purposes.

Example (45% taxpayer)

- £10,000 investment > £3,000 Income Tax relief > £7,000 "at risk" capital
- Loss relief = $45\% \times £7,000 = £3,150$ > net loss = $£7,000 - £3,150 = £3,850$

Real World Example of a £10,000 EIS Investment with Vita HydroKultur Group Ltd

Income-Tax relief

30% of £10,000 = £3,000

Net outlay £7,000

Upside

If shares double to £20,000 in 3 years, your £10,000 gain is tax-free

£20,000 return on £7,000 outlay (186% uplift)

Downside

If the investment fails, loss relief at 45% on £7,000 recovers £3,150

Net loss £3,850 (38.5% of original)

Advance Assurance Secured

Vita HydroKultur Group Ltd has successfully obtained Advance Assurance from HM Revenue & Customs, meaning the UK tax authority has pre-approved our eligibility under the Enterprise Investment Scheme. This early confirmation gives you peace of mind that any qualifying subscription you make - subject to the normal holding period and scheme rules - will attract the full suite of EIS tax benefits, including 30% income-tax relief, capital-gains-tax exemption, deferral relief and loss relief.



We oversee the entire compliance journey on your behalf



Documentation & Application

We prepare and submit the EIS1 application to HMRC, providing detailed company and financial information.



Share Issuance & Compliance

After you subscribe for shares, we complete the SEIS/EIS compliance statement (EIS1) once funds are deployed and qualifying trades have begun.



Advance Assurance Letter

HMRC issues a letter confirming the company's EIS-qualifying status, which we share with you as evidence



Certificate Delivery

On HMRC approval, we distribute your personalized EIS3 compliance certificate - your key document for claiming relief via Self Assessment.

By managing each step - from initial application through to certificate issuance - Vita HydroKultur Group Ltd ensures you can claim your EIS benefits quickly, confidently, and without administrative burden

Who Can Invest

Under the Enterprise Investment Scheme (EIS), only certain types of investors qualify. You can invest in EIS qualifying shares if you meet all of the following criteria



UK Taxpayer

You must be resident (or ordinarily resident) in the UK and liable to UK Income Tax.



Independent Investor

You must not receive any preferential "value" from the company (e.g., salary, loans, assets) other than the new shares themselves.



Individual Investor

EIS reliefs are available only to individuals (not to companies or partnerships).



Investment Limits

You can invest up to £1 million per tax year (rising to £2 million if the company qualifies as knowledge-intensive) across all EIS shares.



Non-Employee / Non-Director

You cannot be an employee of the investee company (though non-executive directors are permitted).



Upfront Payment

Funds must be paid in full for the shares at the time of issue (no deferred or staged payments).



Shareholding Cap

You must not hold more than 30% of the company's share capital - before or after your investment.



Once you subscribe for qualifying shares under these rules - and provided the company maintains its EIS status - you'll be eligible for the suite of EIS tax reliefs (30% Income Tax relief, CGT deferral/exemption, loss relief, and IHT relief after two years). Always check you meet these criteria and take independent tax advice before proceeding.

Join Us At the Forefront of Sustainable Innovation

Your investment powers the expansion of our vertical farms, R&D in plant derived bio active proteins, and partnerships with tech leaders like IGS Scotland. Back the future of ethical beauty and climate smart agriculture - while benefiting from a powerful, government backed tax structure.



Ready to Explore?

Request our EIS Investor Pack or book a private briefing at
investor@vitahydrokultur.com

Vita HydroKultur Group Ltd

Cultivating the future of plant powered innovation.



Disclaimer

Investment opportunities in Vita HydroKultur Group Ltd under the Enterprise Investment Scheme (EIS) are available exclusively to investors who qualify as High Net Worth or Self Certified Sophisticated Investors (as defined by the Financial Services and Markets Act 2000 and associated regulations). By proceeding, you confirm that you meet the relevant eligibility criteria and understand the risks inherent in early stage investments. If you do not qualify, you must take no further action

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