



ATLANTIS CAPITAL

INVESTMENT GROUP

CORPORATE
TREASURY

WHAT IS THE CORPORATE TREASURY?

We offer you a possibility to create, with the participation of Asset Management Company "ATLANTIS CAPITAL" and your group of companies, a "Corporate treasury" using the features and advantages of the institutions of common investments (mutual and corporate investment funds). In the context of the proposed scheme, you will get an opportunity to combine a number of processes necessary for organization, planning and optimization of your corporate group of companies, such as: cash flow management, organization structuring process upon the implementation of investments in affiliated companies, the implementation of tax planning, and the ability to continuously monitor the current operating processes with the help of specially created venture funds of "one investor."

The process of investment with the use of the venture fund as a financial instrument has become globally accepted for the last twenty years. Continuing the world traditions and investment standards, Asset Management Company "ATLANTIS CAPITAL" proposes to consider the advantages of using a specialized product for the large Ukrainian enterprises – the service called a "Corporate treasury". The peculiarity of this financial decision is a non-standard approach to the creation and management of the venture fund assets - specifically, that an acceptance of all significant financial decisions is carried out by the enterprise - client/investor. The realization of such decisions is carried out within the Fund Supervisory Board, which consists of the company representatives - client/investor.

ADVANTAGES OF THE CORPORATE TREASURY

- **Tax advantages.** The current Ukrainian legislation determines that the transactions with the venture fund assets are not the subjects of taxation. That is to say, a venture fund is not a payer of the income tax.
- **Centralization** of all cash flows of the companies that participate in the scheme within one fund.
- Provision of the **rapid redistribution of funds** between your projects, without resorting to the complicated schemes of the increase of obligations, creation of the virtual debt and use of the intra-group agreements of financial assistance by virtue of the clear investment process structuring. Due to this, a process of cash flow management is greatly simplified and its efficiency increases.
- **Effective protection against the raider attacks** and hostile takeovers by the provision of the executed investments with a pledge in the form of the object of investment.
- **Transparent structure of ownership** and fund management - the possibility of consolidation and accounting of the gained profits (without tax consequences) at the level of international holdings.
- Lack of an "interim" project taxation caused by some features of current tax legislation that allows significant **saving of the client's working capital.**
- Implementation of the **own project crediting** at the expense of the fund assets without performing of the complicated procedures prescribed for the financial institutions. For the venture funds there are no restrictions as to the size of investment for one project, there are no requirements for the mandatory creation of reserves for the provision of credit operations, and no limits are stated for the value of such credits, there is no mandatory need to ensure such loans with a pledge.
- **Complete operational control** over the fund activity.
- The possibility to realize **an ultimate control of the financial discipline** upon subsidiary companies and affiliated organizations.

ADVANTAGES OF THE CORPORATE TREASURY

- The ability to sell a fund at any time with the accumulated balanced assets.
- An opportunity to implement **own innovative projects** with the involvement of funds from the foreign and national investors, avoiding the complicated legal procedures of the state registration of such investments.
- It is **the best way to invest**, as the investment of funds received from the non-residents through a venture fund, is carried out without an extremely complicated registration of the non-resident as a founder of such projects.
- The investment in own business using the venture fund is much **cheaper, easier and more manageable** as, for example, investments in the affiliated companies with the loans from non-residents is too expensive and unmanageable procedure (registration of the contracts in the National Bank of Ukraine, clear limits of the credit value, an inability of early termination of such obligations, a constant monitoring by the government authorities of the execution of such agreements, the losses when purchasing / selling currency under the reinvestment of interests and a loan principal), and deposition directly to the authorized capital of the company denies you an opportunity to gain profit from the investment until the project payback period (and therefore the implementation of all tax payments).
- In advanced planned strategy for the **investment repatriation**.
- Usage of the venture fund as the nominal holder of the securities' packages and other corporate rights - a pledge to ensure a **customer's anonymity**.
- **Reducing a cost for the personnel** involved in the financial management of the company / group of companies due to the full support of the fund activity (including Accounting) by a team of Asset Management Company "ATLANTIS CAPITAL".
- Acting by Asset Management Company "ATLANTIS CAPITAL", a client receives a **financial consultant** in the sphere of corporate governance, fund raising and financial management.

NORMATIVE REGULATION

Laws of Ukraine:

- Tax Code of Ukraine (№2755-VI of 12/02/2010).
- On the financial and credit mechanisms and property management in housing construction and real estate transactions (№ 978-IV of 06/19/2003).
- On Amendments to the Law of Ukraine "On Prevention and Counteraction to Legalization (laundering) of Proceeds, Received from Crime" (№2258-VI of 05/18/2010).
- On Joint Stock Companies (№514-VI of 09/17/2008).
- On Securities and Stock Market (№3480-IV of 02/23/2006).
- On Financial Services and State Regulation of the Financial Markets (№2664-III of 07/12/2001).
- On Common Investment Institutions (Unit and Corporate Investment Funds) (№2299-III of 03/15/2001).
- On Protection of Economic Competition (№2210-III of 11/01/2001).
- On the National Depository System and Peculiarities of the Electronic Circulation of Securities in Ukraine (№710/97-VR of 12/10/1997).
- On the State Regulation of Securities Market in Ukraine (№448/96-VR of 10/30/1996).
- On Investment Activity (№1560-XII of 09/18/1991).

Resolutions of the National Securities And Stock Market Commission (NSSMC):

- On Approval of the Regulation on Peculiarities of the Implementation of Asset Management Activity of the Institutional Investors (№1227 of 11/02/2006).
- On Approval of License Conditions of Professional Activity at the Stock Market (№341 of 05/26/2006).
- On Approval of the Regulation on the Order of Placement, Circulation and Redemption of Securities upon the Common Investment Institutions (№3 of 01/09/2003).
- On Approval of the Regulation on the Procedure for Reporting from the Asset Management Company on the Common Investment Institutions Activity (№216 of 09/01/2002).
- On Approval of the Procedure of Determining the Net Asset Value of the Common Investment Institutions (№201 of 06/02/2002).
- On Approval of the Regulation on Procedure of the Net Assets Valuation of Investment and Mutual Funds of the Investment Companies (№104 of 03/18/2002).
- On Approval of the Regulation on the Composition and Structure of Assets of the Common Investment Institution (№12 of 01/11/2002).
- On Approval of the Regulation on Registration of the Investment Certificates of Investment Fund (№8 from 01/15/1998).
- On approval of the Regulation on the issue of corporate bonds (№ 322 of 07/17/2003).

TEAM EXPERIENCE

CONFIDENTIAL

«Corporate Finance» | Closed-end Non Diversified Mutual Venture Investment Fund

Net asset value: UAH 49 441 762.55.

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«Corporate Investments» | Closed-end Non Diversified Mutual Venture Investment Fund

Net asset value: UAH 387 136 431.33.



"Dividend Bond Fund "NIKO" | Closed-end Non Diversified Corporate Investment Fund

Net asset value: UAH 951 683.29.



"Dividend Equity Fund "NIKO" | Closed-end Non Diversified Corporate Investment Fund

Net asset value: UAH 509 493.49.



"Dividend Real Estate Fund "NIKO" | Closed-end Non Diversified Corporate Investment Fund

Net asset value: UAH 992 072.78.



"Aroma" | Closed-end Non Diversified Mutual Venture Investment Fund

Net asset value: UAH 15 483 794.83.

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"Accumulation Fund" | Closed-end Non Diversified Corporate Investment Fund

Net asset value: UAH 828 560.51.

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"Rubin" | Closed-end Non Diversified Mutual Venture Investment Fund

Net asset value: UAH 62 509 653.94.

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