

Summary of Investor Rights

iMGP
March 20, 2023



This document is aimed at providing investors with a summary of their rights in relation to their investment in the Fund iMGP, a *société d'investissement* à capital variable subject to the laws of the Grand-Duchy of Luxembourg.

This document does not intend to be exhaustive. For more information on your rights as an investor of the Fund, please refer to the Prospectus and/or the relevant “KID” (or “KIID” for UK investors) which are available on www.imgp.com.

In case there is any inconsistency between this document and the Prospectus of the Fund, the latter will prevail in all circumstances.

Unless otherwise stated in this document, all capitalised terms have the same meaning as ascribed to them in the latest Prospectus of iMGP.

The Fund draws investors’ attention to the fact that any investor may only fully exercise his/her investor’s rights directly vis-a-vis the Fund - in particular the right to take part in general meetings of shareholders - if the investor him-/herself is listed in his/her own name in the Fund’s shareholders’ register. In cases in which an investor invests in the Fund through an intermediary investing in the Fund in its own name but for the investor’s account, the investor may not necessarily be able to assert certain rights attached to the status of shareholder directly vis-a-vis the Fund. Investors are recommended to obtain advice about their rights.

In the event that an investor believes they have suffered loss as a result of the actions or inactions of the Fund or the Management Company, an investor may seek to take proceedings against such parties in the Luxembourg courts or, in certain circumstances, in the courts of another jurisdiction. Whether the judgement of a foreign court will be recognised and enforced against the Fund or the Management Company in Luxembourg will depend on the circumstances of the case and will be subject to the relevant national and international law that governs such matters in Luxembourg. At present, pending implementation of Directive (EU) 2020/1828 on representative actions for consumers, there are no recognised means, in Luxembourg or at European Union level, by which an investor who may have suffered a loss as result of the actions or inactions of the Fund or the Management Company may seek collective redress. This means that any action brought in a Luxembourg court relating to an infringement of Luxembourg or EU laws governing UCITS Funds and their management companies must currently be litigated on an individual basis.

Right to receive the KID (or KIID for UK investors) prior to subscription

In accordance with the applicable legal and regulatory provisions, the key information document or KID must be provided at no charge to investors before the first subscription or before any switching request for the Shares of a Class or Sub-fund. The up-to-date version of the KID/KIID is available free of charge from the Management Company, on www.imgp.com and/or on the local sites of www.morningstar.com.

Right to obtain documents and information related to the Fund and their investment

The Prospectus, articles of association and financial reports of the Fund are made available to the public free of charge at the Registered Office in Luxembourg.

To the extent investors have filled in and signed the appropriate form with the Transfer Agent and Registrar, they may, without incurring any extra-costs, ask the Transfer Agent and Registrar to electronically send the documents attesting to their transactions in the Fund (subscriptions, redemptions and/or switches) as well as documents attesting at a given date, to the value of their shareholding, to an email address provided to the Transfer Agent and Registrar.

In addition, investors may obtain from the Management Company information relating to, amongst others, the composition and the performance of any Sub-fund in which they are invested, provided that said investors enter into an appropriate agreement with the Management Company detailing the terms and conditions for the provision of such information and their confidentiality duties.

Similarly, the strategy developed for the exercise of the voting rights relating to the instruments held in the portfolios under management and the updated register of situations liable to generate a conflict of interest may be consulted by any shareholder and will be kept at his/her disposal at the registered office of the Management Company on all Banking days during the normal office opening hours.

Right to attend and vote at Meetings

Shareholders have an equal right to attend and vote to all meetings, whatever the Sub-fund and the Class to which they belong, provided that his/her name appear on the list of register. In cases in which an investor invests in the Fund through an intermediary investing in the Fund in its own name but for the investor's account, the investor may not necessarily be able to assert the rights mentioned above.

The annual general meeting of shareholders is held each year, on the third Thursday of the month of April at 3.00 p.m., or if this is a public holiday, on the next Banking day, at the Registered Office of the Fund or at any other location in Luxembourg which will be specified in the relevant convening notice.

Similarly, shareholders may be invited to also attend extraordinary meetings.

Right to receive dividends from your investment

It is not planned to pay out dividends but to fully capitalize the income produced by the investments of the Sub-funds described in the Prospectus, except for the class that contains the letter "D" in their name (for distribution) just after the relevant type of currency code. Dividends in respect of such Share Classes D are payable annually.

The Board of Directors may decide to distribute (and the manner of the distribution), or not to distribute, dividends corresponding to investment income, realized or unrealized capital gains and/or to the net assets relating to the Distributing Classes.

These dividend payments may be made at a frequency specified for each Sub-fund in the annex to the Prospectus, available free of charge on www.imgp.com. The payments will be declared as annual dividends by the annual general meeting of shareholders of the Fund.

No dividend will be paid if it results in the net assets of the Fund being reduced to below the statutory minimum fixed for the share capital of the Fund, which is currently EUR 1,250,000.-.

Dividends will be paid at the date determined by the Board of Directors. Dividends paid in cash form will be paid on the same terms as those applicable to the redemption of Shares. Dividends re-invested in new Shares will give rise to a confirmation of an entry in the share register in the same manner as for Share subscriptions.

Dividends approved for payment but not claimed for a period of five years from the date of approval for payment will no longer be able to be claimed and will revert to the Class and/or the Sub-fund concerned.

No interest will be paid on the dividends announced and held by the Fund for the account of the shareholders concerned until the date on which these dividends are forfeited.

Investors' attention is drawn to the fact that the dividends deducted from the capital or the net assets of the Sub-fund concerned may be taxed as income in certain jurisdictions.

Rights in relation to your Personal Data

In accordance with the Data Protection Law, the Fund, acting as data controller, hereby informs the investors that certain personal data provided to the Fund, or its delegates, may be collected, recorded, stored, adapted, transferred or otherwise processed for the purposes set out below.

Such personal data includes (i) for individual investors: the name, address (including postal and/or e-mail address), banking details, invested amount and holdings of each investor; (ii) for corporate investors: the name and address (including postal and/or e-mail address) of the investors' contact persons and signatories, and/or of the beneficial owners; and (iii) any personal data the processing of which is required in order to comply with regulatory requirements, including tax law and foreign laws (all the personal data mentioned above, collectively, the "Personal Data").

Personal Data supplied by shareholders is processed in order to enter into and execute the subscription of Shares in the Fund to comply with the legal obligations imposed on the Fund and for the legitimate interests of the Fund, which should never override the interests and fundamental rights and freedoms of shareholders.

In particular, the Personal Data supplied by shareholders is processed for the purpose of: (i) maintaining the register of shareholders; (ii) processing subscriptions, redemptions and conversions of Shares and payments of dividends to shareholders; (iii) maintaining controls in respect of late trading and market timing practices; (iv) complying with applicable anti-money laundering rules; (v) marketing and client-related services; (vi) distribution fee administration; and (vii) tax identification under the EU Savings Directive, the CRS and FATCA.

In accordance with the conditions laid down by the Data Protection Law, investors have the right to:

- request access to their Personal Data;
- request the correction of their Personal Data where it is inaccurate or incomplete;
- object to the processing of their Personal Data;

- request erasure of their Personal Data;
- request for restriction of the use of their Personal Data; and
- request for Personal Data portability.

Investors may exercise the above rights by writing to the Fund at its Registered Office according to the information provided in the below section entitled “*Right to file a complaint*”.

Right to redeem your Shares

Any shareholder is entitled, at any time and without limitation, unless otherwise specified, to have his/her Shares redeemed by the Fund. The Shares redeemed by the Fund will be cancelled.

Redemption applications must be sent in writing, by fax to the Fund care of the Transfer Agent and Registrar. The application must be irrevocable and must indicate the number, Sub-fund and Share Classes to be repurchased, and all the references needed to complete the settlement of the redemption.

The application must be accompanied by the certificates representing the Shares to be repurchased (if such certificates have been issued), by the name under which they are registered and by any documents attesting to a transfer.

Redemption applications will be processed, if they are accepted, on the basis of the Net asset value of the Transaction date calculated on the next Valuation date provided that the applications are received by the Fund or by the Transfer Agent and Registrar before the cut-off time of the Sub-fund concerned, as indicated in the annex for each Sub-fund in the section “Submission of orders”.

Applications notified after this time-limit will be deemed to have been received on the following Transaction date.

Consequently, redemptions are made at an unknown Net asset value for all the Sub-funds.

A redemption fee expressed as a maximum percentage of the Net asset value per Share of each Class of the Fund, subject to the maximum rates laid down hereafter, as applicable, will be levied in favour of the Management Company, which may retrocede all or part of this fee to the sub-distributors.

Payment of the Redemption price of the Shares will be made in the accounting currency of the relevant Sub-fund/Share Classes, within the time-limit specified for each Sub-fund in the annex in the “Submission of orders” section, provided however that all the documents attesting to the redemption have been received by the Transfer Agent and Registrar.

The Redemption price is, in principle, payable in the accounting currency of the chosen Sub-fund or Class, unless other provisions are made in the annex to the Prospectus for one or more Class(es) in a Sub-fund.

The Redemption price of the Shares of the Fund may be higher or lower than the purchase price paid by the shareholder at the time of subscription, depending on whether the Net asset value has appreciated or depreciated.

Right to file a complaint

If an investor has a complaint about the Fund or the conduct of iM Global Partner Asset Management S.A, the Management Company, he/she may contact us by post mail or by email to clientservices@imgp.com or eucompliance@imgp.com. The Management company will handle the request and provide to the investor with a response in due course. Further details about the Complaints Policy of the Management Company are available on www.imgp.com.

Disclaimer

This document is not intended for distribution to or use by individuals or legal entities that are citizens of or reside in a state, country or jurisdiction in which applicable laws and regulations prohibit its distribution, publication, issue or use. Users are solely responsible for verifying that they are legally authorized to consult the information herein. Only the most recent version of the Prospectus, the key information document (KID)/key investor information document (KIID), and the annual and, if any subsequent, half-yearly reports of iMGP (hereinafter referred to as the "legal documentation") should be considered as a basis for investment decisions. These documents are available in different languages including English on the website, www.imgp.com/iMGP, or from the iMGP offices at 5 allée Scheffer, L-2520 Luxembourg.

The information, opinions and assessments contained in the present document shall apply at the time of publication and may be revoked or changed without prior notice. iMGP has not taken any measures to adapt to each individual investor who remains responsible for his own independent decisions.

Moreover, investors are advised to consult their legal, financial or tax advisors before making any investment decisions.