



7th April 2015

## **Inheritance Tax Notice**

Helios Underwriting Plc has been advised that its ordinary shares are eligible for Business Relief (formerly known as Business Property Relief) for Inheritance Tax purposes.

The exemption is applicable for shareholdings in unquoted trading companies. For these purposes, AIM listed shares are considered to be unquoted.

This is not intended to be tax advice. Individual investors should seek their own personal tax advice prior to making decisions to trade in Helios Underwriting Plc's share capital.