



# Cross-border mergers

## 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 by the same investment manager. There are, however, some changes resulting from the mergers. Full details of the differences between the Existing Funds and the Lux Funds 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). Investors will receive a new set of Terms of Conditions, which they should read carefully.

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

On the day of the merger, investors' units in the Existing Fund(s) will be exchanged, free of charge, for shares in the equivalent unit class of the Lux Fund(s). The value of the investments will remain the same although the number of units held and the value of each unit may be different. Investors will be sent a statement confirming the number of units following the merger.

### **What are the tax implications of moving from an OEIC to a SICAV?**

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 mergers have taken place?**

Once the merger is complete, investors will be sent a contract note confirming the value, unit price and number of units held. The key dates are set out in the table overleaf. Shortly after the relevant merger date, investors will receive another contract note with details of the value, unit price and number of units 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 OEIC prior to the merger?**

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 merger is implemented.

### Will I 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 merger.

Fund	Suspend dealing in Existing Shares	First day of dealing in New Shares	Dispatch confirmation of number of New Shares
European Corporate Bond Fund	1:00pm Luxembourg time (12 noon UK time) on 20th September 2018	24th September 2018	By 24th September 2018
European High Yield Bond Fund	1:00pm Luxembourg time (12 noon UK time) on 4th October 2018	8th October 2018	By 8th October 2018
Pan European Fund	1:00pm Luxembourg time (12 noon UK time) on 4th October 2018	8th October 2018	By 8th October 2018
Pan European Smaller Companies Fund	1:00pm Luxembourg time (12 noon UK time) on 4th October 2018	8th October 2018	By 8th October 2018
Pan European Equity Dividend Fund	1:00pm Luxembourg time (12 noon UK time) on 4th October 2018	8th October 2018	By 8th October 2018
Credit Opportunities Fund*	1:00pm Luxembourg time (12 noon UK time) on 18th October 2018	22nd October 2018	By 22nd October 2018

\*The full name of this fund is Threadneedle Credit Opportunities Fund.

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.

### How do investors obtain their new client reference and broker code?

It is likely that investors will receive a new broker code and client reference as a result of these changes. To obtain these, please liaise with your relevant Sales contact 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 contact 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.

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

The transfer agent for the Lux Funds will be International Financial Data Services (Luxembourg) S.A. ("IFDS") rather than DST Financial Services Europe Limited ("DST"). This means that, following the merger, 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 for the transfer agent are:

#### International Financial Data Services

47, avenue J. F. Kennedy,  
L-1855, Luxembourg  
Luxembourg

Tel: +352 46 40 10 7020 (calls may be recorded)  
Fax: +352 2452 9046  
Email: [columbiathreadneedleenquiries@statestreet.com](mailto:columbiathreadneedleenquiries@statestreet.com)

There are no changes to the contact details for our OEIC range. Please contact your usual client service representative with any queries.

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

Dealing Interface	Comment
<b>Euroclear</b>	Please quote your account ID and ISIN
<b>Clearstream</b>	Account 10016
<b>EMX</b>	Participant ID: 4JEP3 (Euroclear Bank S.A - Threadneedle Investment Services Ltd) Product Code: MUTUALFUND
<b>Vestima+</b>	Please quote your account ID and ISIN
<b>Fundsettle</b>	Please quote your account ID and ISIN
<b>Calastone</b>	Please quote your account ID and ISIN
<b>SWIFT</b>	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: All deals placed prior to the cut-off period for the merger 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

### Germany

Domestic receipts	<b>Currency</b>	<b>Account name</b>	<b>Account number</b>	<b>Bank code</b>
	EUR	THREADNEEDLE (LUX)	19465010	50010900
International receipts	<b>Currency</b>	<b>Account name</b>	<b>IBAN</b>	<b>SWIFT code</b>
	EUR	THREADNEEDLE (LUX)	DE88 5001 0900 0019 4650 10	BOFADEFX

### Switzerland

Domestic receipts	<b>Currency</b>	<b>Account name</b>	<b>Account number</b>	<b>Bank code</b>
	CHF	THREADNEEDLE (LUX)	30889012	891135
International receipts	<b>Currency</b>	<b>Account name</b>	<b>IBAN</b>	<b>SWIFT code</b>
	CHF	THREADNEEDLE (LUX)	CH61 0872 6000 0308 8901 2	BOFAGB3SSWI

### Singapore

Domestic receipts	<b>Currency</b>	<b>Account name</b>	<b>Account number</b>	<b>Bank code</b>
	SGD	THREADNEEDLE (LUX)	59085013	7065-212
International receipts	<b>Currency</b>	<b>Account name</b>	<b>IBAN</b>	<b>SWIFT code</b>
	SGD	THREADNEEDLE (LUX)	59085013	BOFASG2X

### New York

Domestic receipts	<b>Currency</b>	<b>Account name</b>	<b>Account number</b>	<b>Bank code</b>
	USD	THREADNEEDLE (LUX)	6550767818	ABA - 026009593 CHIPS - 959
International receipts	<b>Currency</b>	<b>Account name</b>	<b>IBAN</b>	<b>SWIFT code</b>
	USD	THREADNEEDLE (LUX)	6550767818	BOFAUS3N

**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 ISIN's, 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 how to use the tool and gaining access please contact your Sales contact or email [Brexit@columbiathreadneedle.com](mailto:Brexit@columbiathreadneedle.com).

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

