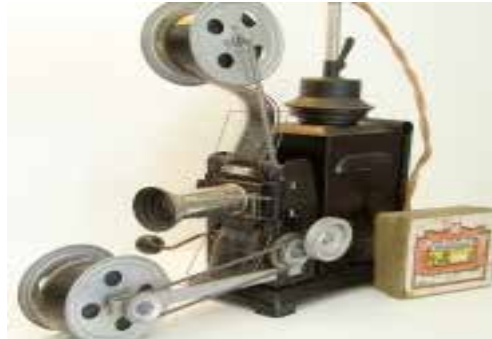




INTRODUCING YOU TO SECTION 481 FILM RELIEF SCHEME



DO YOU KNOW THAT YOU CAN ACCESS UP TO €3,250 IN TAX BACK PER YEAR BY AVAILING OF A SECTION 481 FILM RELIEF SCHEME?

We are pleased to inform you that we currently have a film investment opportunity for interested investors relating to 'Penny Dreadful' a tv drama series produced by PD Film Productions. The simple example below outlines how the scheme operates and the finance options available.

HOW SECTION 481 OPERATES

Currently, tax relief for S.481 investments in qualifying films is available on 100% of an investment up to €50,000 in a tax year. The relief operates by reducing taxable income at the higher rate by the amount of the investment made.

HOW IS IT FINANCED?

- The investment may be financed by either;
 - A Loan (65.5%) and personal equity (34.5%) or
 - A 100% Loan
- If 100% finance is required, investors can take a second equity loan
- The 'main loan' will be repaid by the production company on completion after a minimum of 12 months (see below)
- The 'equity loan' would be repaid at the investor's discretion

EXAMPLE: BASED ON €50,000 INVESTMENT

FINANCED BY:	AIB
BANK LOAN ('MAIN LOAN')	€32,750
INVESTOR EQUITY/BANK LOAN	€17,250
	€50,000
RETURN ON INVESTMENT:	
INVESTOR EQUITY/BANK LOAN	(€17,250)
INCOME TAX REFUND (€50,000 @ 41%)	€20,500
NET GAIN	€3,250

It is critical that an investor has sufficient income at 41% to shelter the tax allowance on this investment.



INTRODUCING YOU TO SECTION 481 FILM RELIEF SCHEME CONTINUED

RISK

In all section 481 film investments, the return to investors is dependent upon the successful completion, delivery and acceptance of the series by the parties who commissioned the series. If completion, delivery and acceptance of the series does not take place, then the investor may lose some or the whole amount of the investment.

Most investors borrow the €32,750 (or lower if not investing the maximum €50,000). The funds to repay this borrowing are placed in a special purpose account before the investor funds are released. Therefore the repayment of this loan is solely subject to the completion, delivery and acceptance risk. There is no payment risk following completion, delivery and acceptance. In addition, the investor is not dependent in any way upon the commercial success of the film to generate a return.

Note: Please refer to Risk Factors as set out on page 6 of the Information Memorandum.

CLAIMING OF TAX RELIEF

Investors can claim their tax refund as follows:

PAYE worker: The Form Film 3 can be forwarded to the relevant tax district and the film relief can be included in the 2013 tax credit certificate.

Self-employed: Relief for investment in films can be claimed when completing your income tax return for the 2013 tax year.

INVESTMENT PROCESS

The investment process is very straight forward and operates as follows:

1. You sign and return all the documentation in the investor pack
2. You receive a Film 3 Form confirming the investment in the scheme
3. You claim back the tax refund direct from Revenue
4. The result is a net benefit / return on your investment of up to €3,250

If you are interested please email us at info@quintas.ie or call us on 021 4641400 to register your interest and also confirm the investment slot you would like to apply for. We will then forward an Investor Memorandum to you in due course.

Places are limited and will be filled on a first come first served basis.