



Exponential
ASSET
MANAGEMENT



ABOUT US





ABOUT THE FUND MANAGER

Exponential Asset Management is a Mauritius Licensed & Regulated Fund Management and Financial Services company that engages in Advisory-Based Financial Transactions on behalf of Individual and Corporate Investors.

We successfully manage investments and grow and preserve our clients' wealth by drawing on the expertise of our executive team.

The principles that form the cornerstones of our business are to provide our clients with personal service, focus on long-term success, and to build relationships based on trust. This results in meaningful and lasting partnerships with our clients.

Exponential is Privately owned and fully Independent.
We are proud of our independence and the ability it gives us to create successful partnerships and to do business in a way that best suits our clients

The wider Exponential group has affiliate offices in the United Kingdom, Dubai and Malaysia.

Creating and preserving wealth for future generations is a different journey for each client

EXPONENTIAL ASSET MANAGEMENT LIMITED (EAM) – MAURITIUS.
COMPANY NO.159270
REGULATED BY THE MAURITIUS FINANCIAL SERVICES COMMISSION
EXPONENTIAL ASSET MANAGEMENT limited holds,

A Category 1 Global Business Licence (GBC1) under Section 72 of the Financial Services Act 2007
And an Authorization to operate as a Closed-end Fund (SEC-3.2Cv) under Section 97 of the Securities Act 2005

CIS MANAGER LICENCE NO. C117022523

https://www.fscmauritius.org/en/being-supervised/register-of-licensees/register-of-licensees-details?licence_no=C117022523&key=&cat=GB&code=

EAM holds the Highest status of Asset Management in Mauritius
EAM are regulated by Mauritius Financial Services Commission as are all the
Exponential International Fund PCC Licence No. C117022549

COMPANY NO. 159103

https://www.fscmauritius.org/en/being-supervised/register-of-licensees/register-of-licensees-details?licence_no=C117022549&key=&cat=GB&code=

Independent Fund Administrators

Premier Financial Services, overseas all Transactions.

Funds Auditors BDO

<https://www.bdo.mu/en-gb/locations/bdo-mauritius>

The Custodian of the Fund SBM (State Bank of Mauritius)

<https://www.sbmgroup.mu/>

EAM are managers of the Exponential International Fund PCC fund and must comply with all regulatory requirements
The Initial Fund is the “GENESIS” Fund, which is a closed-end Private Equity Fund.
The Fund structure is a Mauritius Protected Cell Company - which offers investors a high level of risk management and protection. All Funds are treated as Separate Investment Entities, thus offering a High level of regulation and compliance



WHY MAURITIUS

THE ADVANTAGES OF MAURITIUS

Established legal, judicial and administrative framework based on the Anglo-Saxon tradition
Mauritius also ranks 1st out of 53 states for its quality of governance (2010 Ibrahim Index of Governance in Africa)
Recognition as a 'white-listed' jurisdiction by the OECD
Political stability guaranteed by parliamentary democracy and the Westminster model
Long term commitment and strong governmental support to the offshore sector
Excellent communications
Expansive network of Double Taxation Avoidance Treaties
No exchange controls

FEATURES AND ADVANTAGES OF MAURITIUS

MAURITIUS - FISCAL INCENTIVES

Offshore Trusts are exempt from tax
No capital gains
Dividends paid are tax exempt
No withholding tax on interest, royalties and dividends
Royalties paid to non-residents are tax exempt
No estate duty, inheritance, wealth or gift taxes
No exchange control requirements



MAURITIUS INTERNATIONAL FINANCIAL CENTRE – ADVANTAGES

Strong regulatory framework
Good corporate governance
A range of modern financial products and services Competitive operational cost
Extensive bilateral network allowing risk mitigation
Connectivity
Transparent legal regime
No exchange controls
Risk Mitigation possibilities through its growing number of Investment Promotion and Protection Agreements (IPPAs) with key emerging markets;
Attractiveness as a centre for capital raising and listings;
Ideal time zone (GMT+4) allowing trading on all global markets in a single day;
Modern and state-of-the-art infrastructure and connectivity;
Excellent pool of bilingual financial and legal professionals;
High quality, efficiency and cost-competitiveness as an International Financial Centre of choice;
Recognition as a 'white-listed' jurisdiction by the OECD; and
Adherence to international best practices and standards.

MAURITIUS LEGAL SYSTEM AND REGULATORY OVERVIEW

Mauritius is home to some of the most impactful and leading funds from around the world. Boasting over a thousand funds, a collective AUM in excess of USD 80 billion, and a sizeable number of them from development finance institutions and sovereign wealth funds, Mauritius is noted as the gold standard for fund management and administration.



Mauritius offshore fund clients to ensure the ongoing quality, efficiency and service level of our global fund services. As a global fund service provider, we are both proactive and reactive to support our offshore fund clients' evolving needs.

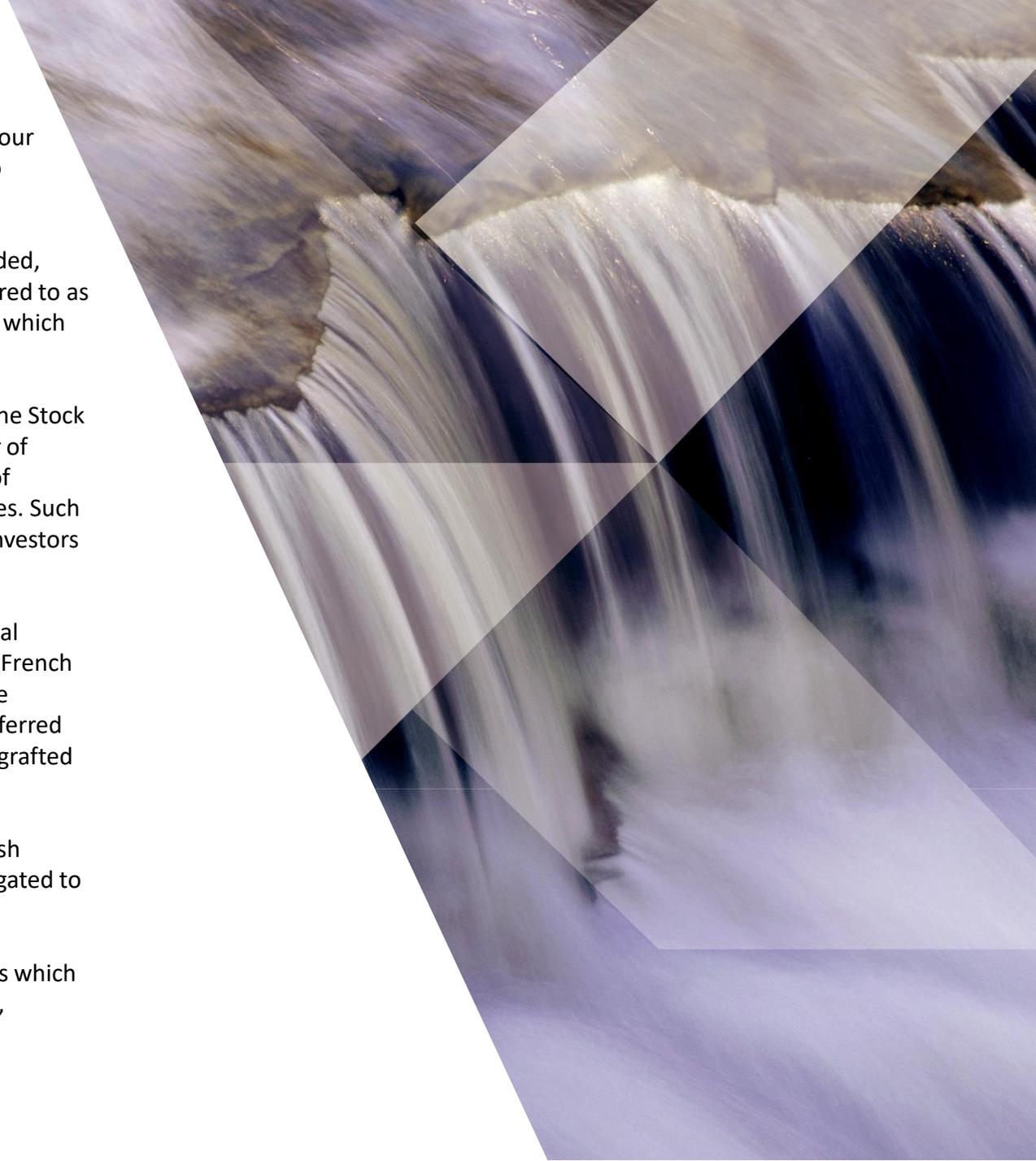
The Funds are structured as investment companies in Mauritius, and can either be open-ended, falling under the Collective Investment Schemes category, or closed-ended, commonly referred to as Private Equity funds. The Funds domiciled in the Mauritius IFC are eligible to all the benefits which accrue to Global Business Companies.

Global Funds domiciled in Mauritius may also take advantage of the flexible listing rules of the Stock Exchange of Mauritius to list on one of the leading platforms in Africa, member of a number of international bodies, including the World Federation of Exchanges, South Asian Federation of Exchanges, African Securities Exchanges Association and Committee of SADC Stock Exchanges. Such listings would attract investors' value, and demonstrate substance, notably to institutional investors and development finance institutions.

Mauritius has a hybrid legal system which draws inspiration from the French and English Legal system. Mauritius was under French rule until 1814 when it became British, but still kept its French laws and customs. Whilst the substantive laws, e.g. the Civil Code, the Criminal Code and the Commercial Code remained French, the English judges presiding in the Mauritian courts preferred English procedure, which was familiar to them. Therefore, historically, English law gradually grafted itself on French law to supplement the former.

In 1968, Mauritius became independent and the country became a Republic within the British Commonwealth in 1992. Parliament enacts the laws and in specific cases, the power is delegated to Ministers to make regulations.

Mauritius has stable and transparent regulatory framework based on international standards which caters for innovative sectors such as company, banking, finance, offshore, taxation, shipping, insurance and intellectual property.



REGULATORS

The financial services sector in Mauritius is regulated by two bodies who have adopted the best international practices– each with specific statutory objectives: -

FINANCIAL SERVICES COMMISSION

The Financial Services Commission, Mauritius (the 'FSC') is the integrated regulator for the non-bank financial services sector and global business. Established in 2001, the FSC is mandated under the Financial Services Act 2007 and has as enabling legislations the Securities Act 2005, the Insurance Act 2005 and the Private Pension Schemes Act 2012 to license, regulate, monitor and supervise the conduct of business activities in these sectors. The current regulatory framework has many strong elements, including reliance on solvency monitoring, prudent asset diversification, international accounting standards, and actuarial methods.

<http://www.fscmauritius.org/>

BANK OF MAURITIUS

The Bank of Mauritius (BOM), set up in 1966, well known to all, and which is responsible for the regulation of banking services. The Bank has been set up as the authority which is responsible for the formulation and execution of monetary policy consistent with stable price conditions. It also has responsibility for safeguarding the stability and strengthening of the financial system of Mauritius.

<https://www.bom.mu>



The background features a blurred waterfall with multiple streams of water cascading down. The image is overlaid with several semi-transparent geometric shapes: a large white circle on the right side, a white triangle on the left side, and a white trapezoidal shape at the top. The overall color palette is dominated by the blues and greys of the water, with the white geometric shapes providing a clean, modern aesthetic.

THE GENESIS FUND

ABOUT THE GENESIS FUND

The Exponential "Genesis" Fund is Mauritius Regulated Closed End, Private Equity Fund, Investing in a Wide Spectrum of Global Start Up, Early Stage & Growth Companies.

The Genesis Fund intends to achieve its objective by following a trading strategy based on (but not limited to)

- * Seed Financing and Mentoring of Global Start Up Companies,
- * Investment in Early Stage and Growth Companies,
- * additional Private Equity & Venture Capital Investments,
- * pre-IPO (Initial Public Offering) and IPO Investments.

The Exit strategy will be via a Private sale or Public Listing of these companies.

Targeted Returns

The Fund offers the opportunity to invest in a globally diversified portfolio of Start up Private Equity Company opportunities and related Investments.

The risk reward ratios of such an investment are extremely high.

Investor Profile – Warning

The Fund is best suited for Sophisticated and High Net Worth Individual and Institutional Investors who are willing to tolerate a high level of risk of their capital, with a view of substantially increasing the value of their investment. With a long-term Investment horizon of up to 10 years



Structure: Mauritius Regulated
Closed Ended Protected Cell Company

Pricing: Quarterly NAV (Net Asset Value)

Minimum Subscription: USD 10,000

Subsequent Subscriptions: USD 5,000

Dealing Codes: **SEDOL** BGHKHZ8
ISIN MU0614S00000

Domicile: Mauritius.

The Genesis Fund: is a cell of Exponential International Fund PCC ,which is a closed - ended investment company, constituted as a protected cell company under the laws of Mauritius

Regulatory Authority: Exponential International Fund PCC
Mauritius Financial Services
Commission Global Business Licence (Category 1)
C117022549 .
Company No. 159103

Custodian: SBM Bank (Mauritius)

Administrator: Premier Financial Services - Mauritius

Auditors: BDO & Co – Mauritius

Bankers: SBM Bank (Mauritius) Ltd

Investment Manager: Exponential Asset Management Limited – Mauritius

Regulatory Authority: Mauritius Financial Services Commission Global Business Licence (Category 1) C117022523
CIS Managers Licence C117022523
Company No. 159270

Placement Fee: Maximum 5%

Annual Management Fee: 2.75%

Performance Fee: 20% of the Benchmark of 9% per annum

Fund Horizon: Maximum 10 years

Fund Currency: USD (United States Dollars)



Investment Manager

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Exponential Asset Management Limited Company No. 159270
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Global Business Licence (Category 1) C117022523



DISCLAIMER

Potential investors who are in any doubt as to the risks involved in investment in the Cells are recommended to obtain independent financial and legal advice before making an investment. Investment in the Cells should be made only after consulting with independent, qualified sources of investment and tax advice. Each Cell is a speculative investment and is not intended to complete investment program. It is designed only for sophisticated investors who are able to bear the risk of an investment in the Cells, including the risk of capital loss. There can be no assurance that the Cells will achieve the targeted return.

Investors and prospective investors in the Company are not protected by any statutory compensation arrangements in Mauritius in the event of the fund's failure. The Mauritius Financial Services commission does not vouch for the financial soundness of the fund or for the correctness of any statements made or opinions expressed with regard to it