

The 2025 BVP EII Fund

Tax Relief Investment Opportunity

The Employment and Incentive Investment Scheme (EIS) offers qualifying investors up to 50% income tax relief on investments in SMEs. The 2025 BVP EIS Fund opens October and closes December 2025.

*Examples of previous BVP EII Fund investments..



spectrum.life*



NPRO*



eStation*



Johnson Hana.*

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EXPERIENCED INVESTMENT MANAGER

BVP Investments Ltd is Dublin-based and regulated by the Central Bank of Ireland. BVP has managed EIS funds since 2007 and to date, has invested in **70+** companies and raised over **€204m**.

INVESTMENT STRATEGY

The Fund invests in selected Qualifying Companies, offering both EIS tax relief and potential capital growth. BVP partners with ambitious Irish companies delivering financial returns alongside measurable social and environmental impact.

THE FUND

Approval for the BVP 2025 EII Fund ("the Fund") under the Employment and Investment Incentive ("EII") Scheme is expected to be received from the Revenue Commissioners ahead of the fund opening.

Under EIS, investors may deduct qualifying investments from taxable income, achieving approx. **35%*** tax relief before any capital growth.

REGULATORY STATUS

- BVP Investments Ltd approved under Section 10, Investment Intermediaries Act 1995.
- Fund Information Memorandum will require approval by Department of Business, Enterprise & Innovation.
- Fund approval expected from the Revenue Commissioners in accordance with Part 16, Taxes Consolidation Act 1997.

BVP is regulated by the Central Bank of Ireland and BVP's EII Fund has applied for approval by the Revenue Commissioners. Past performance is not a reliable guide to future performance. The value of your investment may go down as well as up. There is no guarantee that the Fund will meet its target objectives. All terms and conditions and a comprehensive list of risks attaching to this investment are set out in the Information Memorandum for the Fund, which investors should read and fully understand prior to making a decision to invest. BVP recommends that potential investors should seek professional tax advice.

KEY ATTRactions

- **Access to a diversified portfolio of innovative Irish SME's in growing market areas.**
- **Avail of up to 50% income tax relief.**
- **Access to our Members Portal with reports, updates & annual investor conference.**
- **Invest in companies that are driving sustainable change.**
- **One-off 3% commission, no annual charges.**
- **Target IRR: 15% (incl. tax relief).**

KEY RISKS

- **Medium-long term investment (4-7 years), no early exit.**
- **Investment performance depends on portfolio companies; capital at risk.**
- **No guarantee that the fund will meet objectives.**

A more detailed list of risks are set out in the Information Memorandum of the Fund and should be read carefully.

*Assumes 80% of investments are made in companies pursuant to section 496(5)(a)(ii) ("initial risk finance") and 20% of investments are made in companies pursuant to section 496(6) ("expansion risk finance") or section 496(7) ("follow on risk finance"). (as of finance bill 2023).

 **TAX RELIEF
APPROX
35%**

 **MINIMUM
INVESTMENT
€10,000**

 **MAXIMUM
INVESTMENT
€1 million**

 **INVESTMENT
CLOSES
31/12/2025**

 **TAX RELIEF MINIMUM
HOLDING PERIOD
ENDING 2030**

 **MEDIAN
INVESTMENT TERM
4-7 years**

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Focus Investment Sectors



Mobility



Health



Med-Tech



Climate



Robotics



Retail



Renewables

Illustrative Potential Return On Investment

Amount Invested in 2025	€20,000
+ Commission Fee (3%) – paid upfront	€600
Total Initial Outlay	€20,600
Tax Relief (35%*) [2026/ Early 2027]	€7,000
Gross Return on Investment after Year 5†	€30,000
- Exit Fee (2% of return)	€600
Net Return to Investor	€29,400
Total Return*(incl. tax relief & net return)*	€36,400
Net Gain (for CGT)	€9,400
Projected Investor IRR***	15%

Warning: this example is shown for the purpose of illustration only. The figures are not a reliable guide to the future performance of this investment. The actual return on an investment in the Fund depends on a number of factors including but not limited to the timing of tax relief, the growth of investments and income from investments. The value of the investments may fall as well as rise. Investors may lose some or all of the capital invested. The calculation is based on our understanding of the tax legislation. It is intended as a general guide only. Investors should seek competent tax advice.

* The "Total Return" represents the return to investors after all fees and expenses have been deducted.

** The fund aims to achieve a specific tax relief return of 35%, see appendix 1 for more information.

*** If the fund IRR exceeds 15% there will be a performance fee of 20% on amounts that exceed this hurdle

† After Minimum Holding Period.

Case Study - EII Investment in Action

Animal Diagnostic Company

University Spin-Out (Enterprise Ireland Innovation Program)

Developing patented, automated faecal parasite detection technology for animal and human markets.

Solving a Global Issue

Addresses antibiotic resistance caused by overexposure to prescription drugs.

Early Investment Impact

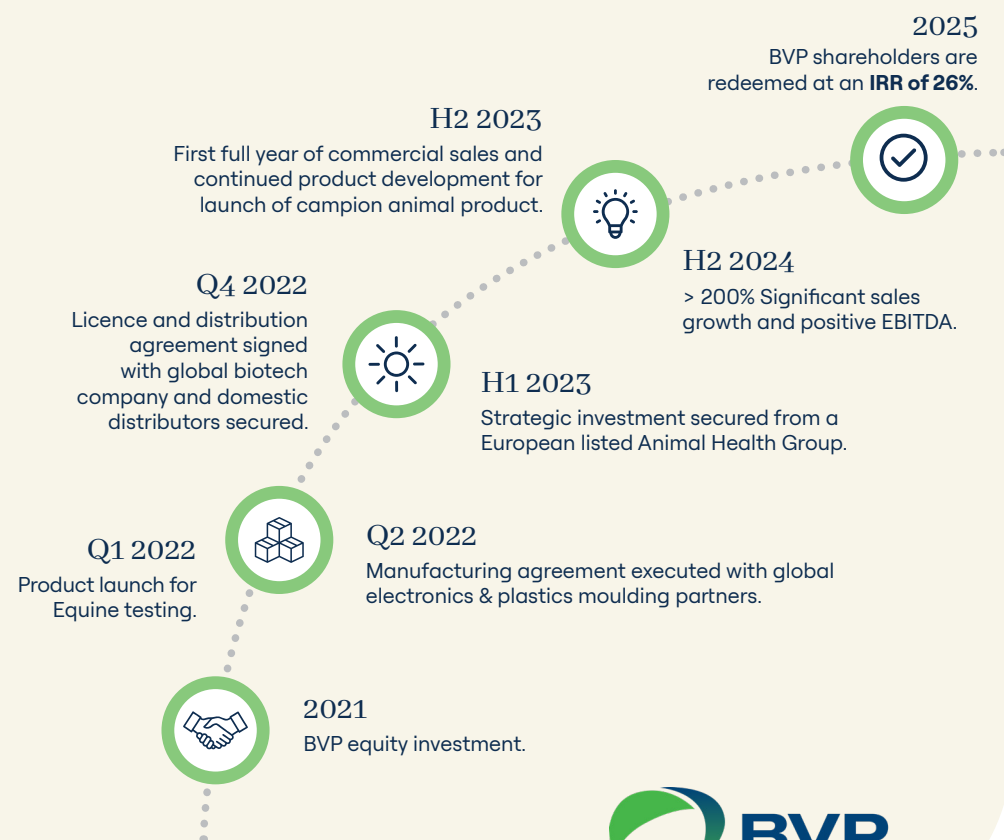
BVP's funding enabled key hires and product development for market entry.

Scalability & Market Readiness

Manufacturing, supply and commercial foundations secured, attracting strategic investors.

Clear Exit Strategy

Stakeholder alignment on growth and exit opportunities



Frequently asked Questions

Our Team

1 In what year can the investor claim relief?

Investors can claim tax relief for the year they invest in the Fund and can carry forward any unused relief. i.e. you invest in Dec 2025; the tax relief will apply to the year 2025. In order to claim the appropriate tax relief, tax certificates will be issued by BVP to investors ahead of the October tax deadline. Any remaining tax certs will be issued after that and can be claimed at any time.

2 Who is EIS suitable for?

An individual with a taxable income liability in the year the EIS investment is made.

Taxable income includes:

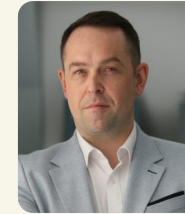
- PAYE earnings
- Rental income from property held personally
- Other investment income e.g. dividends
- Pension/ ARF income

3 Can an investor exit the investment during the four-year minimum holding period if they need liquidity?

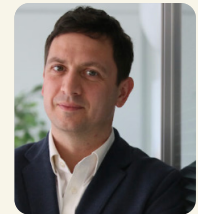
No, there is no early exit mechanism for investors. However, if an early exit is made by an investee company, this could result in a clawback of tax relief obtained for the % invested in that particular company.



Elliott Griffin
Managing Director



Stephen Burdock
Director



Andrew McGreal
Investment Director



Stephen Tully
Chief Financial Officer



Marie Nolan
Client Relations &
Communications Manager



Edmond Daly
Finance & Operations
Executive

Find out more:

Scan the QR code to find out more
about our EIS Tax Relief Fund.

