

## **CQS Funds (Ireland) p.l.c.**

An umbrella fund with segregated liability between funds

A company incorporated with limited liability as an open-ended umbrella investment company with variable capital under the laws of Ireland with registered number 484553

## **ADDITIONAL INFORMATION FOR INVESTORS IN LUXEMBOURG**

**Information contained herein is selective, containing specific information in relation to the CQS Funds (Ireland) p.l.c (the "Company"). This document forms part of and should be read in conjunction with the Prospectus for the Company dated 18 December 2019 (the "Prospectus"). This document is for distribution in Luxembourg only.**

Words and expressions defined in the Prospectus shall, unless the context otherwise requires, have the same meaning when used herein.

Dated: 1 November 2021

## **Sub-funds of the Company**

The following sub-funds of Company have been registered for marketing in Luxembourg:

CQS Global Sustainable Convertible Fund

## **Luxembourg Paying Agent**

In accordance with the requirements of Luxembourg law, Société Générale Luxembourg (formerly Société Générale Bank & Trust), with its registered office at 11, Avenue Emile Reuter, L-2420, Luxembourg and its operational center at 28-32 Place de la gare, L-1616 Luxembourg was appointed as paying agent (the “**Paying Agent**”) of the Company in Luxembourg.

The paying agent has been appointed at normal commercial rates.

## **Documents and Information**

Copies of the Prospectus, the key investor information documents and Supplement, the latest annual and interim report and accounts, the Articles, the Net Asset Value, the issue and redemption prices and the UCITS Regulations, may be obtained from the Administrator or the Company at the addresses specified in the Prospectus or the Luxembourg Paying Agent at the above address during usual business hours on business days.

## **Subscription and redemption of Shares**

Investors can lodge applications for subscription and/or redemption and/or exchange of Shares according to the application/redemption procedures set out in the Prospectus.

The Dealing Deadline and the Valuation Point are described in the Supplement to the Prospectus for the relevant sub-funds of the Company.

Investors can subscribe for their Shares for cash or, at the discretion of the Directors, for transfer in specie of assets on the relevant Dealing Day as further specified in the Prospectus, except during any period in which the calculation of the Net Asset Value is suspended.

Investors can redeem their Shares for cash or, at the discretion of the Directors, in specie on the relevant Dealing Day as further specified in the Prospectus, except during any period in which the calculation of the Net Asset Value is suspended.

## **Taxation in Luxembourg**

Investors in the Shares should be aware that they may suffer income tax, withholding tax, capital gains tax, wealth tax, stamp taxes or any other kind of tax on distributions or deemed distributions of the Company, capital gains within the Company or a sub-fund of the Company whether realised or unrealised, income received or accrued or deemed received within a sub-fund of the Company etc., subject to the laws and practices of the country where the Shares are purchased, sold, held or redeemed and subject to the country of tax residence or nationality of the Shareholder.

Investors who are in any doubt as to their tax position should consult their own independent tax advisors.

## **Dividends**

Dividends payable to Shareholders will be paid by electronic transfer to the bank account designated by the Shareholder in which case the dividend will be paid at the expense of the payee and will be paid within four months of the date the Directors declared the dividend. Dates of dividend distributions are as set out, if applicable, in the relevant Supplement.