

RNS Number: 1258F  
17 April 2014

## **Edge Performance VCT plc (the "Company")**

### **Postponement of Dividend**

On 4 November 2013, the Company announced that an interim dividend of 3.5p per H Share would be paid on 2 May 2014 to all holders of H Shares who are on the Company's register of members as at 22 April 2014 (the "**Dividend**").

On 27 March 2014, the Government published the Finance Bill 2014. The Finance Bill contains proposed changes to VCT rules which apply to VCT shares issued on or after 6 April 2014. The Company's professional advisers are of the opinion that those provisions of the Finance Bill are ambiguous, and could be interpreted as preventing the Company from paying the Dividend, in whole or in part, in respect of H Shares issued on or after 6 April 2014.

The directors of the Company (the "**Directors**") have been advised that amendments to the relevant provisions in the Finance Bill are to be introduced, in order to remove this ambiguity; however, those amendments have not yet been published, and will in any event be subject to the usual process of Parliamentary review and debate.

On advice, and in the interest of all of the Company's shareholders, therefore, the Directors have decided to postpone the record date and the payment date for the Dividend until such time as the Directors believe that there is certainty whether the Dividend can be paid in respect of H Shares issued in the 2014/15 tax year, without contravening the new rules. Revised record and payment dates for the Dividend will be announced by the Company as soon as practicable thereafter.

For further information, please contact:

Edge Investment Management Limited, Investment Manager: 020 7317 1300  
The City Partnership (UK) Limited, Company Secretary: 0131 243 7210