

Mitteilung an alle Anteilseigner der World Investment Opportunities Fonds:

Anbei finden Sie die Information der Fondsgesellschaft, folgender Fonds ist betroffen:

LU0419264733 WIOF India Performance Fund A Acc

Details können Sie der beigefügten Anlage entnehmen.



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L-2011 LUXEMBOURG

Ferdinand Burg
Joëlle Christen
Anne-Marie Vogel

Avocats à la Cour

BANQUE DE LUXEMBOURG
14, Boulevard Royal
L-2449 LUXEMBOURG
LUXEMBOURG

Luxembourg, 30 July 2021

Re : Judicial liquidation WORLD INVESTMENT OPPORTUNITIES FUNDS

Dear Sirs,

By judgement dated 12 November 2020, the undersigned has been appointed as judicial liquidator to the fund **WORLD INVESTMENT OPPORTUNITIES FUNDS**, having its registered office at L-2449 Luxembourg, 5, Boulevard Royal, register number B 68606 (hereinafter "the Fund").

Please note that we have set up a liquidation website www.wiofinliquidation.lu as well as a liquidation e-mail info@wiofinliquidation.lu.

We write to you in your capacity as registered shareholder of the fund and in the context of preparing the upcoming first distribution payment to be made by the liquidators to the eligible shareholders.

1)

We shall shortly proceed with the sale of the assets of the Fund, to the extent that the assets are liquid and can be sold.

Consultations sur rendez-vous
Téléphone : (+352) 26 26 98 - 1
Télécopie : (+352) 26 26 98 98
E-mail : avocats@etudebctv.lu

2)

The amounts received through the sale of the assets will be distributed as follows:

- Distribution payments will be made in the currency of the investment only.
- Distribution payments will be made to the registered shareholders and not to possible beneficial owners in *pro rata* to their investment held in the Fund i.e. in *pro rata* to the number of shares held by them in the Fund. Distribution payments are to be made to Luxembourg bank accounts only.
- for the determination of the *pro rata* amounts to be allocated to the shareholders, the liquidator shall identify the total number of shares issued by the Fund and reconcile the shareholders register received at the opening of the liquidation with the information, documentation and confirmation to be received from the shareholders.

The timeline for a first distribution will depend on the accuracy of the information provided to us by the shareholders as well as the time needed by the shareholders to provide such information.

For the sake of clarity, distribution payments will not be made on a NAV basis. Redemption requests filed by shareholders for their holdings are inadmissible since the withdrawal of the Fund from the official list of the funds registered in Luxembourg.

3)

In order to be eligible for distributions, shareholders will have to disclose themselves and the possible beneficial owners of their holdings and confirm their holdings of shares in the Fund by providing the requested information, documentation and confirmation to the Liquidator.

Furthermore, with regards to the Luxembourg legislation on the prevention of money laundering and terrorism financing (Law of 12 November 2004 on the fight against money laundering and the financing of terrorism) as amended, the Liquidator will ask the shareholders to provide the information and documentation consistent with said applicable law.

We attract your attention to the fact that the compliance with the aforementioned rules is a "*conditio sine qua non*" to be able to benefit from distributions in the Fund liquidation.

In case of non-compliance with the outlined requests, we shall in a first instance withhold those amounts in the liquidation account until the relevant shareholders have replied satisfactorily to our requests, before eventually transferring the amounts to the Luxembourg claims court.

4)

We ask you to provide us the following information and documentation:

- a) the total number of shares you hold in the Fund.
- b) A breakdown of your shareholding in the Fund in excel format on a "no-name" basis showing line by line the amount of shares held by each underlying investor (hereinafter

"the position") with the reference whether the investor is either a physical person or a legal entity, including but not limited to fund structures.

- c) Depending on whether you are located in Luxembourg, in a different country of the EU, or in a non-member country of the EU/EFTA, a confirmation:
 - (a) that for each underlying investor/position, the Luxembourg rules, and or the European Directive 2005/60/EC such as eventually transposed into national legislation by your country (hereinafter "the European Directive"), or equivalent rules existing in non EU /EFTA countries (hereinafter "equivalent rules")(hereinafter all together "the rules"), were applied by you and that all necessary diligences with regards to the "Know Your Customer" (KYC) identification and "Anti Money Laundering" (AML)/ Terrorism financing (TF) were made (hereinafter "the diligences"),
 - (b) when the rules were applied last by you;
 - (c) that during the latest diligences made, no violation of these rules was established;
 - (d) that the investor/physical person has legal capacity and that the diligences were made on proxy holders, if any, when the diligences were made and that no violation of the rules was established;
- d) In case the investor is a legal entity, including but not limited to fund structures, whether the entity is still operational or has been put into liquidation, bankruptcy or any other insolvency proceedings.
 - (a) In case the entity is still operational, a confirmation by its representatives that for each investor the rules have been applied and the diligences were made, when these rules were applied last by you, as well as a confirmation that during the latest application made, no violation of these rules was established;
 - (b) In case the entity has been put into liquidation, bankruptcy or any other insolvency proceedings, a confirmation by its representatives that for each investor the rules have been applied and the diligences were made, when these rules were applied last by you, as well as a confirmation that during the latest application made, no violation of these rules was established;
 - (c) In case the entity has been put into liquidation bankruptcy or any other insolvency proceedings and has transferred Fund shares to another physical person and/ or legal entity, the supporting documentation of such a transfer, the information on the transferee, a confirmation that the rules have been applied to the transferee and that the diligences were made as well as a confirmation that no violation of the rules was established;
- e) the details of the contact person(s) at your company for all upcoming communication (Name, first name, title, e-mail address).
- f) As payments will be made to Luxembourg bank accounts only, we kindly ask you to provide your bank details (Luxembourg bank, account holder, IBAN and BIC codes, account number).

Please also note that at the moment the liquidator will issue payment instructions to their bank for the benefit of eligible shareholders, the liquidator will reference - if needed - as part of its payment instructions the underlying positions per registered shareholder as provided by you as part of the AML / CFT diligences.

In case, the liquidator will reference the underlying positions that are not eligible to benefit from the distribution payment to be made to the registered shareholder and will ask the registered shareholder not to forward any funds of the distribution received to these positions.

For these positions, the liquidator will deduct and withhold funds of the distribution payment to be made to the registered shareholder until these positions are eligible to benefit from the distribution payments.

Please send the requested information as soon as possible by a duly signed letter to the undersigned with the supporting documentation showing proof of signature of the signatories.

The present letter is not an acknowledgment of your possible right to benefit from distributions in the Fund liquidation.

It may not be construed as a waiver of any rights, actions or legal means by Fund or its liquidators.

All rights, claims and actions are expressly reserved.

Yours sincerely,

Ferdinand BURG

