



Dear Investor,

The Decentral team has been very busy, both with new projects and in capital raising. We currently have six assets in construction, with a few more about to commence. You can read more about some of these on our [new website](#).

In addition, we are gearing up for a fantastic final fundraise, with significant interest already being generated. In this mail, we cover a few of the basics of investing in a Section 12J fund.

We are also pleased to note that our customers have all weathered the COVID storm and continue to purchase low-cost energy from the systems that they are hosting on their rooftops. Get a glimpse of one of these below.

### A FULLY TAX-DEDUCTIBLE INVESTMENT

An investment in Decentral Energy Capital's Section 12J clean energy fund is 100% tax-deductible.

#### How does this work?

A Section 12J investment is a SARS-approved tax incentive for individuals and corporates.

Any investment is fully (100%) deductible from your taxable income, up to an annual limit of R2.5 million for individuals or trusts and R5 million for corporates.

If you are in the top tax bracket, this means that you will obtain an upfront tax refund of 45% of your total investment amount in the tax year of investment. After holding the investment for a minimum period of 5 years, this tax benefit becomes permanent.

A Section 12J investment is a highly efficient way of reducing your tax exposure, since it can be offset against all types of taxable income, including capital gains tax.

Following SARS's decision not to extend the Section 12J sunset clause, this is your last opportunity to invest in Decentral Energy Capital. The window will close on **30 June 2021**.

[INVESTOR BROCHURE](#)

### FEATURED PROJECT



#### GRANITI TECNICA Johannesburg, Gauteng Industrial sector

- 479 kWp installed capacity
- 766 400 kWh clean energy generated per year
- 20-year Power Purchase Agreement signed
- 23,900 tons of CO<sub>2</sub> saved over the system lifetime (30 years)
- ~20% cost reduction to the customer

[WATCH THE VIDEO](#)

Please reach out to [info@decentral.co.za](mailto:info@decentral.co.za) if you have any questions or would like to secure a spot for our final investment window.

We look forward to a long and prosperous future together,

**Luel Culwick and Christian Bode**

Fund Managers

**DECENTRAL**  
ENERGY

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Authorised Financial Services Provider –  
46526 – Registration Number:  
2015/298230/06 - SARS Registration  
Number - VCC – 0031