



**creating
value across
generations**

primus balance trust



PRIMUS BALANCE TRUST IS AN ANGLO-SAXON TYPE ASSET PROTECTION UNIT TRUST MANAGED BY PRIMUS TRUST CORP. UNDER THE LAW OF HUNGARY AND THE PROTECTIVE SHELTER OF EU LAW.





**beyond
reasonable
doubt**

The Hungarian trust is an excellent asset protection vehicle, as none of the creditors of the settlor, trustee and beneficiary may have access to the trust assets. Hungary does NOT recognize US civil court judgments.

The creditor of the settlor MUST take legal action in Hungary against the settlor and the trustee, and MUST prove that the transfer of the trust asset was a fraudulent one.

The burden of proof lays on the creditor and the fraudulent transfer must be proven beyond reasonable doubt.

PRIMUS TRUST CORP. has set up its own investment desk, where professional economists develop own risk management strategies to support strategic investment decisions.

Risk category:

Seeks higher yields than a risk-free yield and accepts losses and possible drawdowns in order to achieve higher profit. At the same time manages total risk exposure through continuous risk management, which includes investment limits, position size management and position stop loss orders, to limit the downside (possible losses) of the investments.

Investment concept:

Total return. Both long and short positions are allowed.

Benchmark Index:

Bloomberg Barclays Global-Aggregate Total Return Index (LEGATRUU Index).

FX exposure:

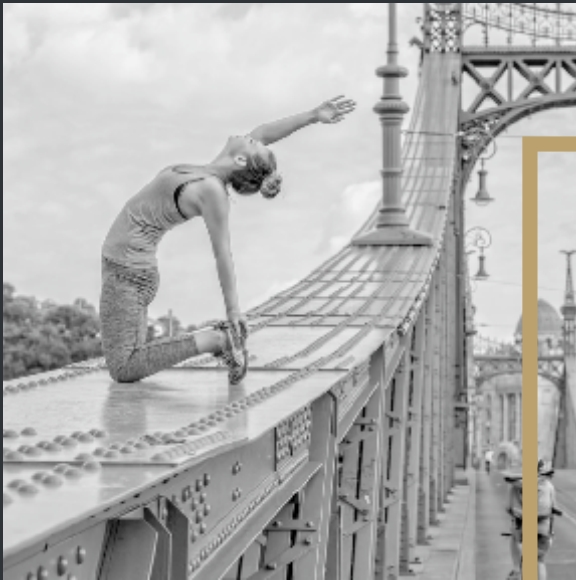
Open FX position risk is allowed in the pre-determined currencies and FX pairs.

Maximum portfolio exposure:

Leverage is allowed, but the absolute value of all risk adjusted net positions cannot exceed 200 % of total net book value of the trust's assets.

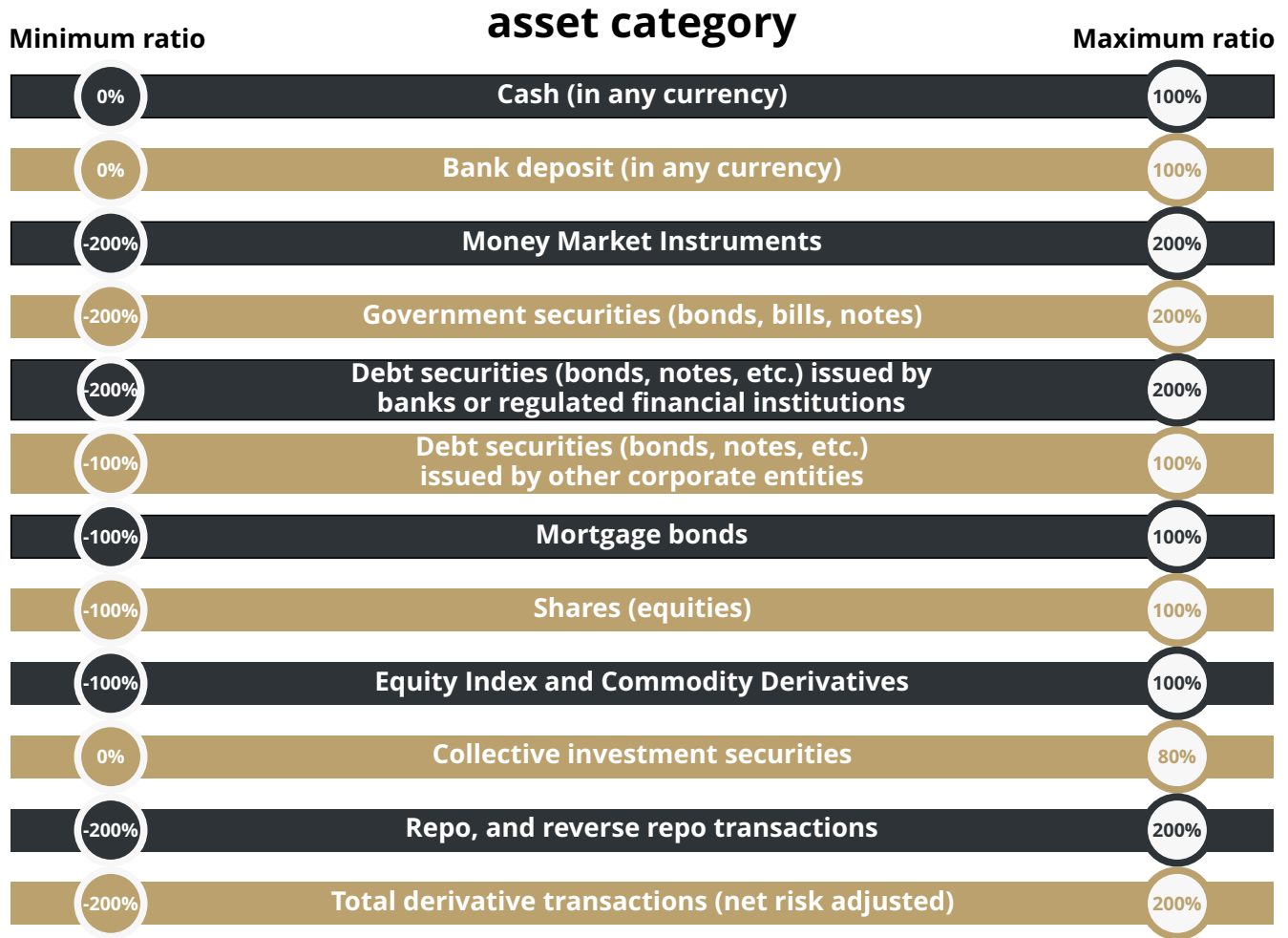
Maximum risk (stop loss value) on one single position:

0,85 % of total net asset value.



applicable investment instruments

- Fixed Income and floating rate debt securities (government bonds, treasury bills, notes, discount bills, MBS, corporate bonds, structured bonds, promissory notes).
- Money market instruments (loan and deposit deals).
- Interest rate and bond market derivatives.
- Foreign Exchange market instruments and their derivatives (FX, FX forward, FX Swap, FX CFD, FX options).
- Collective investment schemes (Investment fund units, ETFs).
- Individual shares and their derivatives.
- Equity index derivatives and options.
- Commodity futures and derivatives.



**Primus Trust Corp.,
as a responsible
trustee, provides
comfort to its
customers in the
form of a financial
guaranty of
EUR 5 million.**

**Our indemnity
insurance has
been issued by
the UK based
Lloyds Syndicate.**

highlights of primus balance trust

- No dual ownership concept
- Strict fiduciary duties
- The trustee is subject to a duty of confidence
- Licensed trustee
- The trustee is a NON-US person
- The corporate protector is a NON-US person
- Tax neutral treatment
- Tax compliance
- Tax free asset transfer
- Segregated bank and security accounts for the trust in the EU
- No publicly available information about the settlors and beneficiaries
- Monthly financial reports to the costumers

	US domestic Trust	Hungarian Trust	Cook Islands Trust	Nevis Trust
Dual ownership	✓	✗	✓	✓
EU law protection	✗	✓	✗	✗
Access to Investment Protection & Double Taxation Treaties	✗	✓	✗	✗
Recognition of US civil judgments	✓	✗	✗	✗
Economic substance	✓	✓	✗	✗
Local banking	✓	✓	✗	✗
In house investment desk	✗	✓	✗	✗
Indemnity insurance	✓	✓	✗	✗
Publicly accessible records	✗	✗	✗	✗
Look through US tax approach	✓	✓	✓	✓
Burden of proof - beyond reasonable doubt	✗	✓	✓	✓

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