

## Apportionment of Capital Gains Tax Base Cost – B shares issued July 2007

**Note: The apportionment factors information given below relates to the B shares issued in July 2007. Similar information relating to the B shares issued in July 2006 is also available on 3i's investor relations website, [www.3igroup.com](http://www.3igroup.com), in a separate note.**

### UK Taxation - Apportionment of Capital Gains Tax Base Cost

Part 7 (United Kingdom Taxation in relation to the Proposals) of 3i Group plc's circular to Shareholders dated 14 June 2007 contained the following paragraph:

"Upon a subsequent disposal of all or part of the Shareholder's holding of Ordinary Shares or (as the case may be) New B Shares, the Shareholder's aggregate CGT base cost in its existing holding of Ordinary Shares (adjusted, where appropriate, to take account of, amongst other things, the issue of the Existing B Shares and the share capital consolidation effected in connection with 3i's 2006 return of cash) will have to be apportioned between the Ordinary Shares and the New B Shares, so as to ascertain that part of the base cost which is attributable to the Ordinary Shares and that part of the base cost which is attributable to the New B Shares. That apportionment will be made by reference to the respective market values of the Ordinary Shares and the New B Shares on the first day after the date of issue of the New B Shares on which market values or prices are quoted or published for the Ordinary Shares and the New B Shares."

We have been advised by FT Interactive Data (Interactive Data (Europe) Limited) that the apportionment factors it will be publishing within its Capital Gains Tax Service are as follows:

<b>Class</b>	<b>Factor</b>
Ordinary shares	0.85542
New B shares	0.14458

These factors may be applied to allocate the base cost of the old ordinary shares between the new ordinary shares and the New B shares, but the above factors are made available without any warranty and on the basis that neither 3i Group plc nor Interactive Data (Europe) Limited accepts any liability arising from any reliance placed upon them. Nothing herein is intended to constitute legal, tax or other professional advice.

The manuals produced by HM Revenue and Customs ("HMRC") indicate that they will accept the apportionment factors produced by Interactive Data (Europe) Limited (formerly Extel) for the purposes of Shareholders' capital gains computations. However, it cannot be guaranteed that HMRC will accept the above factors or apportionments based on such factors and so Shareholders should consider whether they need to seek appropriate professional advice.

The information provided by Interactive Data (Europe) Limited is intended as a general guide only and does not constitute tax or other advice to any Shareholder. Neither 3i Group plc nor Interactive Data (Europe) Limited accepts any obligation to update or correct any such information.

2 August 2007