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If you have sold or otherwise transferred all of your Shares in Gabelli Value Plus+ Trust plc (the “Company”) you should pass this document (but not any Form of Proxy) as soon as possible to the purchaser or transferee or to the person through whom the sale or transfer was effected for transmission to the purchaser or transferee.

GABELLI VALUE PLUS+ TRUST PLC

(Incorporated in England and Wales with registered number 9361576)

(An investment company within the meaning of section 833 of the Companies Act 2006)

Notice of General Meeting

Notice of a general meeting of the Company to be held at the Company’s registered office 64 St. James’s Street, London, SW1A 1NF on 7 December 2020 at 4.00 p.m. is set out at the end of this document. Shareholders are encouraged to return the Form of Proxy accompanying this document for use at the General Meeting. This will ensure that your votes are registered. Given the risks posed by the spread of COVID 19 and in accordance with the provisions of the Company’s articles of association, the Corporate Insolvency and Governance Act 2020 and Government guidance, the Directors will impose entry restrictions on attendance at the General Meeting in order to ensure the health, wellbeing and safety of the Company’s shareholders and officers as well as compliance with the venue’s security requirements. To be valid, the Form of Proxy must be completed, signed and returned in accordance with the instructions printed thereon to be received by the Registrars, Computershare Investor Services PLC as soon as possible and, in any event, by no later than 4.00 p.m. on 3 December 2020.

THIS DOCUMENT SHOULD BE READ AS A WHOLE. NEVERTHELESS, YOUR ATTENTION IS DRAWN TO THE LETTER FROM THE CHAIRMAN WHICH CONTAINS A RECOMMENDATION FROM THE BOARD THAT YOU VOTE AGAINST THE REQUISITIONED RESOLUTIONS TO BE PROPOSED AT THE GENERAL MEETING.

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EXPECTED TIMETABLE

Date of this document 11 November 2020

Latest time and date for receipt of Forms of Proxy or transmission of CREST Proxy Instructions for the General Meeting 4.00 p.m. on 3 December 2020

General Meeting 4.00 p.m. on 7 December 2020

Notes

- 1 References to times in this document are to London time.
- 2 The dates set out in the expected timetable may be adjusted by the Company, in which event details of the new dates will be notified to Shareholders by an announcement made by the Company through a Regulatory Information Service.

PART 1

LETTER FROM THE CHAIRMAN

GABELLI VALUE PLUS+ TRUST PLC

(Incorporated in England and Wales with registered number 9361576)

(An investment company within the meaning of section 833 of the Companies Act 2006)

Directors:

Peter Dicks (Chairman)
Richard Fitzalan Howard
Christopher Mills

Registered Office:

64 St. James's Street
London
England
SW1A 1NF

11 November 2020

Dear Shareholder

Introduction

On the 22 October 2020, the Company received a notice requisitioning a general meeting of the Company from Associated Capital Group Inc. ("**ACG**"). Under section 303 of the Companies Act, ACG as a holder of Shares representing at least 5 per cent. of the paid up capital of the Company (which carries the right of voting at a general meeting) is entitled to require the Company to call a general meeting to propose resolutions. The resolutions proposed by ACG (the "**Requisitioned Resolutions**") are set out in the Notice of General Meeting at the end of this document.

The purpose of this document is to convene the General Meeting to propose the Requisitioned Resolutions in accordance with the requirements imposed by section 304 of the Companies Act and to explain why **the Board recommends you vote AGAINST the Requisitioned Resolutions at the General Meeting.**

Background and reasons for rejecting the Requisitioned Resolutions

At the annual general meeting held by the Company on 30 July 2020 (the "**AGM**") an ordinary resolution was put to shareholders in connection with the continuation of the Company (the "**Continuation Resolution**"). The Continuation Resolution required over 50 per cent. of all votes cast to be in favour of continuation for it to be passed. The number of shares in issue and eligible to vote at the meeting was 98,282,193 Shares and the total number of votes cast (i.e. for, against and withheld) on the Continuation Resolution was 91,612,481 Shares, representing a 93.2 per cent. turn-out. The result was that approximately 65.6 per cent. of total votes cast (excluding those withheld) were against continuation. The Board considers that this represents both an exceptionally high level of Shareholder votes cast with a clear majority of Shareholders against the continuation of the Company, particularly when the number of Shares held by ACG that were voted in favour of continuation are taken into account.

As a result of the vote, following the AGM, in accordance with the terms of the investment management agreement, the Company served 24 months' protective notice on Gabelli Funds, the Company's discretionary investment manager.

As noted in the announcement published by the Company on 6 October 2020, and following that date, the Board has consulted widely with Shareholders. The resultant feedback continues to indicate that a clear majority of all Shareholders (by percentage of the Company's issued share capital) and the overwhelming majority of Shareholders other than ACG support discontinuation of the Company and the return of their (and their underlying investors') capital as soon as practicable, ideally by way of a members' voluntary liquidation of the Company.

Aside from ACG's support for the continuation of the Company with its current investment manager, the result of the Continuation Resolution demonstrates that there is hardly any other Shareholder

support for this course of action. Therefore, the Board considers that the Requisitioned Resolutions put forward by ACG as a whole do not form the basis of an acceptable way forward for a significant majority of Shareholders in the Company. The letter from ACG, dated 22 October 2020, containing the Requisitioned Resolutions also noted that: "If the proposals set out above are approved by shareholders and implemented by the Board of the Company, we agree that if the majority of shareholders vote against continuation of the Company at the annual general meeting of the Company to be held no earlier than July 2022 we will not vote against the subsequent liquidation of the Company". The Board has been informed that a clear majority of Shareholders do not wish the Company to continue in existence for that length of time,

Turning to the individual resolutions within the Requisitioned Resolutions.

In terms of resolution 1 ("That the Directors re-introduce an active buy-back programme with the aim of acquiring 10 per cent. of the Company's issued share capital."), the Board already has the ability to repurchase up to approximately 15 per cent. of the Company's total issued share capital pursuant to the authority passed at the AGM. It will continue to evaluate the appropriateness of the Company repurchasing its Shares pursuant to this authority. But, in view of the expressed desire of the majority of Shareholders for a liquidation of the Company, the Board believes it wholly inappropriate to commit to a repurchase of up to 10 per cent. of the Company's issued share capital.

The Board is fully aware of the arguments for and against the proposal embodied in resolution 2 ("That, conditional on the passing of resolution 1 above, the Directors implement a distribution programme targeting distributions equivalent to 6 per cent. of the Company's net asset value per annum paid semi-annually."). Effectively this is a dividend paid almost entirely from capital, which, amongst other things, would have negative tax implications for some Shareholders and is not considered an appropriate policy for the Company. The Board believes that a majority of Shareholders would not be in favour and that any potential benefits to the Company's discount to net asset value may be transient. Long-term performance is the key objective for Shareholders and such a policy reduces that objective, and, alongside resolution 1, it could result in a material reduction in the size of the Company over the medium-term.

In relation to resolution 3 ("That, conditional on the passing of resolutions 1 and 2 above, the Directors enter into negotiations with Gabelli Funds, LLC, the Company's investment manager, to reduce the fee paid under the investment management agreement to 50 bps per annum (calculated on the basis of the Company's net asset value)."). Given that protective notice has been served on Gabelli Funds the Board does not feel it appropriate to recommend Shareholders vote in favour. However, the Board would welcome Gabelli Funds reducing its fee terms for the remainder of its 24 month notice period.

Following careful consideration of Shareholders' views, the current size and operational costs of the Company and Takeover Code considerations, the Board continues to believe that it would be in the best interests of the Company and Shareholders as a whole to put forward further proposals for the members' voluntary liquidation of the Company. A circular to convene a general meeting to put forward proposals for the members' voluntary liquidation of the Company will be published shortly. This is the most straightforward and cost effective means to effect the clear expressed desire of the majority of Shareholders' for a discontinuation of the Company, *inter alia* from a tax perspective. It does, of course, require a special resolution to be passed and ACG may again decide to block it. The Board (again) requests that ACG take full account of the wishes of the clear majority of Shareholders, since a members' voluntary liquidation represents the most effective means of effecting discontinuation for Shareholders as a whole. However, as noted in its announcement on 6 October 2020, if the Board puts forward the above as a resolution to a general meeting and should the special resolution not pass at that general meeting, the Board at the same general meeting intends, subject to obtaining any necessary regulatory and Shareholder approvals, to propose a separate ordinary resolution to effect a substantial capital return to Shareholders likely by way of a tender offer.

As stated in the Company's announcement on 15 September 2020, the Board, following extensive Shareholder consultation, was due to put forward proposals for the members' voluntary liquidation of the Company. However, ACG announced on 15 September 2020 that it would not support the special resolution needed to effect proposals for a members' voluntary liquidation and associated return of capital to Shareholders. As ACG holds more than 25 per cent. of the voting rights of the

Company, and the proposals would require the approval of not less than 75 per cent. of the votes cast by Shareholders at a general meeting pursuant to a special resolution, the Board therefore announced that it was not putting the proposals forward to Shareholders at that time.

As previously announced, the Board has consulted with ACG, both before and after the AGM, and, the Board believes that the Requisitioned Resolutions put forward by ACG will be unacceptable to the majority of Shareholders, as they involve the continuation of the Company and the retention of Gabelli Funds as investment manager. However, the Board continues to encourage ACG to discuss with the Board what it would like to do with its shareholding should the Company discontinue. Given ACG's public statements in support of the Company's existing investment strategy, the Board would be happy to discuss with it options that the Company could offer as part of a members' voluntary liquidation of the Company, such as potentially distributing to ACG its *pro rata* share of the Company's assets in specie, or, offering the option of a rollover vehicle with a similar strategy and manager to the Company for those Shareholders not requiring a cash exit.

The Board is surprised that, given ACG's relationship with Gabelli Funds, and its stated support for the investment strategy currently followed by the Company, it cannot discuss with Gabelli Funds a way to continue its exposure to that strategy using another means and not through holding Shares in the Company.

The ultimate parent company of Gabelli Funds is GAMCO Investors, Inc. ("**GAMCO**"), of which Mr. Mario J. Gabelli, is the Chairman and Chief Executive Officer. Mr Gabelli is one of the senior portfolio managers responsible for the discretionary management of the Company and is also the executive chairman of ACG, a US publicly traded company whose Class A common stock is admitted to trading on the New York Stock Exchange. ACG was admitted to trading on 30 November 2015 following the spin-out of the business from GAMCO. The Board understands, pursuant to an announcement made on 7 May 2020, that Mr Mario J. Gabelli is interested in 27.8 per cent. of the voting rights of the Company (being 27,326,000 Shares), 0.4 per cent. directly and 27.4 per cent. indirectly through ACG, the Company's largest shareholder.

It is worth noting that in the original prospectus issued by the Company in connection with its initial public offering in 2015 (the "**IPO**"), GAMCO Investors, Inc. undertook to the Company that it, or one of its affiliated entities, would subscribe, pursuant to the relevant subscription agreement, for such number of Shares as would equal 10 per cent. of the total number of shares allotted in the IPO. However, since the Company fell short of raising the minimum gross proceeds required to proceed with the IPO of £100 million, the ACG shareholding as a per cent. of total issued share capital became materially larger.

General Meeting

The Requisitioned Resolutions will be put to Shareholders at the General Meeting in accordance with the requirements of section 304 of the Companies Act. A notice convening the General Meeting which is to be held at the Company's registered office 64 St. James's Street, London, SW1A 1NF on 7 December 2020 at 4.00 p.m. is set out at the end of this document.

The Board has been advised that, as the Requisitioned Resolutions are seeking to direct the Board in the exercise of its powers of management in relation to the Company, pursuant to Article 108 of the Articles of Association, the Requisitioned Resolutions need to be proposed as special resolutions.

In order to be passed, each of the Requisitioned Resolutions will, therefore, require the approval of Shareholders representing at least 75 per cent. of the votes cast at the General Meeting.

It should be noted that resolution 2 to be proposed at the General Meeting is conditional on the passing of resolution 1 at the General Meeting. In the event that resolution 1 is not passed at the General Meeting, resolution 2 will not become unconditional and will consequently not be presented to the General Meeting.

In addition, it should be noted that resolution 3 to be proposed at the General Meeting is conditional on the passing of both resolutions 1 and 2 at the General Meeting. In the event that either resolution 1 or 2 is not passed at the General Meeting, resolution 3 will not become unconditional and will consequently not be presented to the General Meeting.

The Articles of Association provide that at the General Meeting each Shareholder present in person or by proxy or who (being a corporation) is present by a representative shall, on a show of hands, have one vote and on a poll, shall have one vote for each Share of which he/she is a holder.

The quorum for the General Meeting shall be two persons entitled to attend and to vote, each being a Shareholder or a proxy of a Shareholder or a duly authorised representative of a corporation which is a Shareholder.

Given the risks posed by the spread of COVID 19 and in accordance with the provisions of the Company's articles of association, the Corporate Insolvency and Governance Act 2020 and Government guidance, the Directors will impose entry restrictions on attendance at the General Meeting in order to ensure the health, wellbeing and safety of the Company's shareholders and officers as well as compliance with the venue's security requirements. It should be noted that, in the light of these current circumstances, it is anticipated that only the Directors, advisers and representatives of Gabelli Funds will be present in person to ensure that the quorum requirement under the Company's articles of association is met. However, **Shareholders may and are strongly encouraged to participate in the business of the General Meeting by exercising their votes in advance of the General Meeting by completing and returning the Form of Proxy.**

You are requested to complete and return the accompanying Form of Proxy in accordance with the instructions printed thereon so as to be received by the Registrars as soon as possible but in any event by no later than 4.00 p.m. on 3 December 2020. The completion and return of the Form of Proxy will ensure your vote is registered despite you being precluded from attending the General Meeting and voting in person.

Recommendation

For the reasons outlined above, the Board does not consider that the package of measures represented by the Requisitioned Resolutions represents a solution to the clearly expressed wishes of the significant majority of Shareholders to see the Company make a substantial return of capital. The proposals put forward by the Requisitioned Resolutions would also see the Company continue with its current investment strategy under the management of Gabelli Funds, something which has been roundly rejected by the substantial majority of Shareholders.

Accordingly, for these reasons, the Board unanimously recommends that Shareholders vote AGAINST the Requisitioned Resolutions to be proposed at the General Meeting. As mentioned, above, the Board will be shortly presenting to Shareholders its own proposals for the future of the Company.

Yours faithfully,

Peter Dicks
Chairman

DEFINITIONS

Unless the context otherwise requires, the following words and expressions have the following meanings in this document:

ACG	Associated Capital Group, Inc.
Articles of Association	the articles of association of the Company;
Board	the board of Directors of the Company or any duly constituted committee thereof
Business Day	any day other than a Saturday, Sunday or public holiday in England and Wales
Companies Act	the Companies Act 2006, as amended
Company	Gabelli Value Plus+ Trust plc, a company incorporated in England and Wales with registered number 9361576
CREST	the facilities and procedures for the time being of the relevant system of which Euroclear has been approved as operator pursuant to the CREST Regulations
CREST Manual	the compendium of documents entitled CREST Manual issued by Euroclear from time to time and comprising the CREST Reference Manual, the CREST Central Counterparty Service Manual, the CREST International Manual, CREST Rules, CCSS Operations Manual and the CREST Glossary of Terms
CREST Proxy Instruction	allowing holders of Shares in uncertificated form (that is, in CREST) to appoint a proxy by completing and transmitting a CREST Proxy Instruction
CREST Regulations	the Uncertificated Securities Regulations 2001 (SI 2001 No. 3755)
CREST Sponsor	a CREST participant admitted to CREST as a CREST sponsor, being a sponsoring system participant (as defined in the CREST Regulations)
Directors	the directors of the Company
Euroclear	Euroclear UK & Ireland Limited, the operator of CREST
FCA	the Financial Conduct Authority of the United Kingdom including any replacement or substitute thereof, and any regulatory body or person succeeding, in whole or in part, to the functions thereof
Form of Proxy	the form of proxy for use by Shareholders at the General Meeting, which accompanies this document
Gabelli Funds	Gabelli Funds, LLC
General Meeting	the general meeting of the Company, notice of which is set out at the end of this document, at which resolutions will be proposed in relation to the Proposals
Net Asset Value or NAV	the net asset value of the Company which shall be the total value of all of the assets of the Company less its liabilities as determined by the Board and calculated in accordance with the Company's accounting policies (for the avoidance of doubt, this includes accumulated revenue reserves and current period revenue and is after the deduction of any borrowings at their fair value)
Net Asset Value per Share or NAV per Share	the Net Asset Value divided by the number of Shares then in issue (excluding treasury shares)
Register	the register of Shareholders

Regulatory Information Service or RIS	any of the regulatory information services set out in Appendix 3 of the listing rules of the FCA
Requisitioned Resolutions	together resolutions 1, 2 and 3 to be proposed at the General Meeting
Shareholders	holders of Shares
Shares	ordinary shares of 1 penny each in the capital of the Company
United Kingdom or UK	the United Kingdom of Great Britain and Northern Ireland

NOTICE OF GENERAL MEETING

GABELLI VALUE PLUS+ TRUST PLC

(Incorporated in England and Wales with registered number 9361576)

(An investment company within the meaning of section 833 of the Companies Act 2006)

Notice is hereby given that a general meeting of Gabelli Value Plus+ Trust plc (the “**Company**”) will be held at Company’s registered office 64 St. James’s Street, London, SW1A 1NF on 7 December 2020 at 4.00 p.m. to consider and, if thought fit, pass the following resolutions which will be proposed as special resolutions.

SPECIAL RESOLUTIONS

- 1 **THAT** the Directors re-introduce an active buy-back programme with the aim of acquiring 10 per cent. of the Company’s issued share capital.
- 2 **THAT**, conditional on the passing of resolution 1 above, the Directors implement a distribution programme targeting distributions equivalent to 6 per cent. of the Company’s net asset value per annum paid semi-annually.
- 3 **THAT**, conditional on the passing of resolutions 1 and 2 above, the Directors enter into negotiations with Gabelli Funds, LLC, the Company’s investment manager, to reduce the fee paid under the investment management agreement to 50 bps per annum (calculated on the basis of the Company’s net asset value).

By order of the Board:

Maitland Administration Services Limited
Hamilton Centre
Rodney Way
Chelmsford
Essex
CM1 3BY

Registered Office:

64 St. James’s Street
London
England
SW1A 1NF

Dated: 11 November 2020

Notes:

- 1 Given the risks posed by the spread of COVID 19 and in accordance with the Company's articles of association, the Corporate Insolvency and Governance Act 2020 and Government guidance, the Company is not expecting shareholders to attend the General Meeting and will impose entry restrictions on attendance at the General Meeting in order to ensure the health, wellbeing and safety of the Company's Shareholders and officers as well as compliance with the venue's security requirements. Shareholders are therefore strongly encouraged to register their votes in advance by submitting proxy forms to the Company's Registrar in accordance with the procedure set out in these notes.
- 2 A member is entitled to appoint a proxy or proxies to exercise all or any of their rights to attend, speak and vote on their behalf. A proxy need not be a member of the Company. A member may appoint more than one proxy provided each proxy is appointed to exercise rights attached to different shares. A member may not appoint more than one proxy to exercise rights attached to any one share.
- 3 A form of proxy for use by Shareholders is enclosed with this document. To be valid, the form of proxy should be lodged, together with any power of attorney or other authority (if any) under which it is signed or a notarially certified copy of such power or authority at the address stated thereon, so as to be received by post or (during normal business hours only) by hand at the Registrars of the Company at Computershare Investor Services PLC, The Pavilions, Bridgwater Road, Bristol BS99 6ZY no later than 48 hours (excluding non-working days) before the time of the meeting or any adjourned meeting.
- 4 In accordance with Regulation 41 of the Uncertificated Securities Regulations 2001, to have the right to attend and vote at the Meeting a member must first have his or her name entered in the Company's register of members by close of business on 3 December 2020 (excluding non-working days) prior to the commencement of the of the General Meeting (or, in the event that the General Meeting is adjourned, 48 hours (excluding nonworking days) before the time of the adjourned General Meeting). Changes to entries on that register after that time shall be disregarded in determining the rights of any member to attend and vote at the General Meeting referred to above.
- 5 CREST members who wish to appoint a proxy or proxies through the CREST electronic proxy appointment service may do so by using the procedures described in the CREST Manual and by logging on to the website www.euroclear.com. CREST personal members or other CREST sponsored members, and those CREST members who have appointed a voting service provider(s), should refer to their CREST Sponsor or voting service provider(s), who will be able to take the appropriate action on their behalf.
- 6 In order for a proxy appointment or instruction made using the CREST service to be valid, the appropriate CREST message (a "**CREST Proxy Instruction**") must be properly authenticated in accordance with Euroclear UK & Ireland Limited's specifications, and must contain the information required for such instruction, as described in the CREST Manual. The message, regardless of whether it constitutes the appointment of a proxy or is an amendment to the instruction given to a previously appointed proxy must, in order to be valid, be transmitted so as to be received by the Company's Registrar (ID 3RA50) no later than 4.00 p.m. on 3 December 2020 (or in the event the meeting is adjourned no later than 48 hours (excluding non-working days) before the time of the adjourned meeting). For this purpose, the time of receipt will be taken to be the time (as determined by the timestamp applied to the message by the CREST Application Host) from which the Company's Registrar is able to retrieve the message by enquiry to CREST in the manner prescribed by CREST. After this time any change of instructions to proxies appointed through CREST should be communicated to the appointee through other means.
- 7 CREST members and, where applicable, their CREST Sponsors, or voting service providers should note that Euroclear UK & Ireland Limited does not make available special procedures in CREST for any particular message. Normal system timings and limitations will, therefore, apply in relation to the input of CREST Proxy Instructions. It is the responsibility of the CREST member concerned to take (or, if the CREST member is a CREST personal member, or sponsored member, or has appointed a voting service provider(s), to procure that his CREST Sponsor or voting service provider(s) take(s)) such action as shall be necessary to ensure that

a message is transmitted by means of the CREST system by any particular time. In this connection, CREST members and, where applicable, their CREST Sponsors or voting system provider(s) are referred, in particular, to those sections of the CREST Manual concerning practical limitations of the CREST system and timings.

- 8 The Company may treat as invalid a CREST Proxy instruction in the circumstances set out in Regulation 35(5)(a) of the Uncertificated Securities Regulations 2001.
- 9 The right to appoint a proxy does not apply to persons whose shares are held on their behalf by another person and who have been nominated to receive communications from the Company in accordance with Section 146 of the Companies Act 2006 ("**Nominated Persons**"). Nominated Persons may have a right under an agreement with the member who holds the shares on their behalf to be appointed (or to have someone else appointed) as a proxy. Alternatively, if nominated persons do not have such a right, or do not wish to exercise it, they may have a right under such an agreement to give instructions to the person holding the shares as to the exercise of voting rights. The statement of the rights of members in relation to the appointment of proxies in notes 2, 3 and 5 above does not apply to Nominated Persons. The rights described in these notes can only be exercised by members of the Company.
- 10 As at close of business on 10 November 2020 (being the latest practicable date prior to publication of this document), the Company's issued share capital comprised 100,101,001 ordinary shares of 1 penny each of which 1,818,808 ordinary shares were held in treasury. Each ordinary share carries the right to one vote at a general meeting of the Company and therefore the total number of voting rights in the Company as at close of business on 10 November 2020 was 98,282,193.
- 11 Any person holding 3 per cent. or more of the total voting rights in the Company who appoints a person other than the Chairman as his/her proxy will need to ensure that both he/she and such third party complies with their respective disclosure obligations under the Disclosure Guidance and Transparency Rules.
- 12 Any corporation which is a shareholder can appoint one or more corporate representatives who may exercise on its behalf all of its powers as a shareholder provided that they do not do so in relation to the same shares.
- 13 Any member attending the meeting has the right to ask questions in accordance with section 319A of the Act. However, given the risks posed by the spread of COVID 19 and in accordance the provisions in the Company's articles of association and Government guidance, Shareholders are strongly encouraged to submit any questions they have in advance of the General Meeting. You may submit any questions you have been planning to raise at the General Meeting by email to cosec@maitlandgroup.com.
- 14 You may not use any electronic address (within the meaning of section 333(4) of the Companies Act 2006) provided in this notice (or in any related documents including the proxy form) to communicate with the Company for any purposes other than those expressly stated.
- 15 A copy of this notice, and other information required by section 311A of the Companies Act 2006, can be found at www.gabelli.co.uk/the-gabelli-value-plus-trust/.