

GemCap Investment Funds (Ireland) Plc
Accounting period ended 31 December 2021
Information reported to Shareholders for UK Reporting Fund Tax Purposes

Sub Fund Name	Share Class Name	ISIN	Currency in which Excess Reportable Income is denominated	Excess of Reportable Income for period over distribution per unit in respect of the period	Currency of distributions declared	Amount distributed per unit in respect of the period ended 6 April 2021	Paid Date	Amount distributed per unit in respect of the period ended 30 September 2021	Paid Date	Amount distributed per unit in respect of the period ended 31 December 2021	Paid Date
London & Capital Global Conservative Fixed Income Fund	Class I - GBP Class	IE00BDV0B287	USD	2.3856	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Conservative Fixed Income Fund	Class X - GBP Class	IE00BDV0B170	USD	0.5412	GBP	0.5992 ⁽¹⁾	14/04/2021	0.9410	08/10/2021	0.4747 ⁽¹⁶⁾	14/04/2022
London & Capital Global Conservative Fixed Income Fund	Class X - USD Class	IE00BDV0B394	USD	0.4504	USD	1.2709 ⁽²⁾	14/04/2021	0.8915	08/10/2021	0.4732 ⁽¹⁷⁾	14/04/2022
London & Capital Global Growth Fixed Income Fund	Class X - EUR Class	IE00BYJR3N36	USD	0.0000	EUR	0.9823 ⁽³⁾	14/04/2021	1.9580	08/10/2021	0.9049 ⁽¹⁸⁾	14/04/2022
London & Capital Global Growth Fixed Income Fund	Class I - GBP Class	IE00BDV09P76	USD	3.7720	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Growth Fixed Income Fund	Class X - GBP Class	IE00BDV09N52	USD	0.0000	GBP	1.0829 ⁽⁴⁾	14/04/2021	1.9540	08/10/2021	0.9444 ⁽¹⁹⁾	14/04/2022
London & Capital Global Growth Fixed Income Fund	Class X - USD Class	IE00BDV09Q83	USD	0.0000	USD	1.2132 ⁽⁵⁾	14/04/2021	2.3024	08/10/2021	1.0362 ⁽²⁰⁾	14/04/2022
London & Capital Global Star Equity Fund	Class X - EUR Class	IE00BYJR3L12	USD	0.0000	EUR	0.3639 ⁽⁶⁾	14/04/2021	1.4847	08/10/2021	0.5135 ⁽²¹⁾	14/04/2022
London & Capital Global Star Equity Fund	Class I - GBP Class	IE00BDV09T15	USD	1.2042	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Star Equity Fund	Class I - USD Class	IE00BDV09W44	USD	1.0097	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Star Equity Fund	Class X - GBP Class	IE00BDV09S08	USD	0.6622	GBP	0.4185 ⁽⁷⁾	14/04/2021	1.2176	08/10/2021	0.4769 ⁽²²⁾	14/04/2022
London & Capital Global Star Equity Fund	Class X - USD Class	IE00BDV09V37	USD	0.2367	USD	0.5019 ⁽⁸⁾	14/04/2021	1.5332	08/10/2021	0.5343 ⁽²³⁾	14/04/2022
London & Capital Global Balanced Fixed Income Fund	Class X - EUR Class	IE00BYJR3K05	USD	0.0000	EUR	0.7893 ⁽⁹⁾	14/04/2021	1.5018	08/10/2021	0.7304 ⁽²⁴⁾	14/04/2022
London & Capital Global Balanced Fixed Income Fund	Class I - GBP Class	IE00BDV0B626	USD	2.5820	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Balanced Fixed Income Fund	Class I - EUR Class	IE00BLB3R703	USD	1.6892	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Balanced Fixed Income Fund	Class X - GBP Class	IE00BDV0B519	USD	0.0000	GBP	0.8400 ⁽¹⁰⁾	14/04/2021	1.5912	08/10/2021	0.7463 ⁽²⁵⁾	14/04/2022
London & Capital Global Balanced Fixed Income Fund	Class X - USD Class	IE00BDV0B733	USD	0.0000	USD	1.0636 ⁽¹¹⁾	14/04/2021	1.6858	08/10/2021	0.9726 ⁽²⁶⁾	14/04/2022
London & Capital Global Balanced Fund	Class A - GBP Class	IE00BJMHH119	GBP	0.8292	GBP	0.4279 ⁽¹²⁾	14/04/2021	0.6023	08/10/2021	0.3625 ⁽²⁷⁾	14/04/2022
London & Capital Global Balanced Fund	Class A - USD Class	IE00BJMHH333	GBP	0.4246	USD	0.1605 ⁽¹³⁾	14/04/2021	1.0663	08/10/2021	0.3426 ⁽²⁸⁾	14/04/2022
London & Capital Global Balanced Fund	Class B - GBP Class	IE00BJMHH440	GBP	0.8438	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Balanced Fund	Class B - USD Class	IE00BJMHH663	GBP	0.6545	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Balanced Fund	Class B - EUR Class	IE00BJMHH556	GBP	0.0895	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Growth Fund	Class A - GBP Class	IE00BJKGGP76	GBP	0.4193	GBP	0.2589 ⁽¹⁴⁾	14/04/2021	0.6159	08/10/2021	0.2687 ⁽²⁹⁾	14/04/2022
London & Capital Global Growth Fund	Class A - USD Class	IE00BJKGGR90	GBP	0.2333	USD	0.2215 ⁽¹⁵⁾	14/04/2021	0.8474	08/10/2021	0.2746 ⁽³⁰⁾	14/04/2022
London & Capital Global Growth Fund	Class A - EUR Class	IE00BJKGS033	GBP	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Growth Fund	Class B - GBP Class	IE00BDZQZS244	GBP	0.2576	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Growth Fund	Class B - EUR Class	IE00BDZQY080	GBP	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A
London & Capital Global Growth Fund	Class B - USD Class	IE00BDZQY177	GBP	0.1909	N/A	Nil	N/A	Nil	N/A	Nil	N/A

Notes and confirmations

- Part of a distribution paid on 14 April 2021 of GBP 1.1357 per share.
- Part of a distribution paid on 14 April 2021 of USD 4.3844 per share.
- Part of a distribution paid on 14 April 2021 of EUR 1.6454 per share.
- Part of a distribution paid on 14 April 2021 of GBP 1.8402 per share.
- Part of a distribution paid on 14 April 2021 of USD 2.2172 per share.
- Part of a distribution paid on 14 April 2021 of EUR 0.6658 per share.
- Part of a distribution paid on 14 April 2021 of GBP 0.7854 per share.
- Part of a distribution paid on 14 April 2021 of USD 1.1024 per share.
- Part of a distribution paid on 14 April 2021 of EUR 1.4042 per share.
- Part of a distribution paid on 14 April 2021 of GBP 1.3638 per share.
- Part of a distribution paid on 14 April 2021 of USD 2.2785 per share.
- Part of a distribution paid on 14 April 2021 of GBP 0.8178 per share.
- Part of a distribution paid on 14 April 2021 of USD 0.2779 per share.
- Part of a distribution paid on 14 April 2021 of GBP 0.5115 per share.
- Part of a distribution paid on 14 April 2021 of USD 0.3480 per share.
- Part of a distribution paid on 14 April 2022 of GBP 0.8359 per share.
- Part of a distribution paid on 14 April 2022 of USD 0.8412 per share.
- Part of a distribution paid on 14 April 2022 of EUR 1.6852 per share.
- Part of a distribution paid on 14 April 2022 of GBP 1.7941 per share.
- Part of a distribution paid on 14 April 2022 of USD 1.9406 per share.
- Part of a distribution paid on 14 April 2022 of EUR 0.9414 per share.
- Part of a distribution paid on 14 April 2022 of GBP 0.9432 per share.
- Part of a distribution paid on 14 April 2022 of USD 1.0471 per share.
- Part of a distribution paid on 14 April 2022 of EUR 1.3335 per share.
- Part of a distribution paid on 14 April 2022 of GBP 1.4098 per share.
- Part of a distribution paid on 14 April 2022 of USD 1.7439 per share.
- Part of a distribution paid on 14 April 2022 of GBP 0.7241 per share.
- Part of a distribution paid on 14 April 2022 of USD 0.7197 per share.
- Part of a distribution paid on 14 April 2022 of GBP 0.5406 per share.
- Part of a distribution paid on 14 April 2022 of USD 0.5582 per share.

Each share class listed above remains a reporting fund under The Offshore funds (Tax) Regulations 2009 at the date that this report was made available to participants. The "Excess reportable income for the period over distributions per unit in respect of the period" is deemed to arise on 30 June 2022 (being the fund distribution date). The Fund declares that it has complied with its obligations specified in Reg 53 and Reg 58. This document does not constitute tax, accounting or legal advice. Please consult your tax advisor if you have any queries in relation to the above.

GemCap Investment Funds (Ireland) Plc is an open-ended, variable capital umbrella investment company with limited liability and segregated liability between sub-funds incorporated under the Companies Act 2014 which is regulated by the Central Bank of Ireland. Registered in Ireland under Companies Registration Office Number: 485081.
Registered Office: 1 WML, 1 Windmill Lane, Dublin 2, D02 F206, Ireland. Tax Number: 9768443A
Directors: Siobhan Moloney (Chairman), Stuart Alexander (British), Conor Hoey, Orla Quigley, Sinead Sheehan, Kevin O'Neill.