GemCap Investment Funds (Ireland) plc Third Avenue
Real Estate Value Fund Accounting period ended 31
December 2022
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 31 December 2022	Paid Date
Third Avenue Real Estate Value Fund	Class A1 – (USD Retail Acc) Class	IE00B57HGY48	USD	0.1371	N/A	Nil	N/A
Third Avenue Real Estate Value Fund	Class A4 – (USD Institutional Acc) Class	IE00B6WFK718	USD	0.1864	N/A	Nil	N/A
Third Avenue Real Estate Value Fund	Class A5 – (EUR Institutional Acc) Class	IE00B6WFK825	USD	0.0893	N/A	Nil	N/A

Notes and confirmations

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 2023 (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: 7th Floor, Block A, One Park Place, Upper Hatch Street, Dublin 2, Ireland. Tax Number: 9768443A
Directors: Siobhan Moloney (Chair), Stuart Alexander (British), Conor Hoey, Orla Quigley, Sinead Sheehan, Kevin O'Neill.