GemCap Investment Funds (Ireland) Plc ["The Fund"]
Reporting Period Ended 31 December 2025
Information reported to Shareholders for UK Reporting Fund Tax Purposes

HMRC Ref	Sub-Fund Name	Share Class Name	ISIN	Currency in which Excess Reportable Income is denominated	Excess of Reportable Income for the period over distributions per unit in respect of the period	Amount distributed per unit in respect of the reporting period							Remains a Reporting Fund at the date of this report
						Currency of distributions declared	Amount distributed per unit in respect of the period ended	Paid Date	Amount distributed per unit in respect of the period ended	Paid Date	Amount distributed per unit in respect of the period ended	Paid Date	
							24 June 2025		25 September 2025		31 December 2025		
G0059-0175	Calamos Growth And Income Fund	Class A - USD Class	IE000VKXOHZ8	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0177	Calamos Growth And Income Fund	Class I - USD Class	IE000FMXREJ1	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0176	Calamos Growth And Income Fund	Class N - USD Class	IE0003PI58W7	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0178	Calamos Growth And Income Fund	Class Z - USD Class	IE000IHGL986	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0121	Calamos Global Convertible Fund	Class Z - EUR Dist Class	IE00BKRVJF35	USD	0.0000	EUR	0.0152	4 July 2025	0.0221	7 October 2025	Nil	N/A	Yes
G0059-0099	Calamos Global Convertible Fund	Class A - EUR Class	IE00B28VTW35	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0097	Calamos Global Convertible Fund	Class A - USD Class	IE00B28VTV28	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0103	Calamos Global Convertible Fund	Class I - EUR Class	IE00B296W404	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0104	Calamos Global Convertible Fund	Class I - GBP Class	IE00B66CN792	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0101	Calamos Global Convertible Fund	Class I - USD Class	IE00B296W289	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0106	Calamos Global Convertible Fund	Class Z - CHF Class	IE00BKRVJJ72	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0108	Calamos Global Convertible Fund	Class Z - EUR Class	IE00BKRVJD11	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0105	Calamos Global Convertible Fund	Class Z - GBP Class	IE00BKRVJH58	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0107	Calamos Global Convertible Fund	Class Z - USD Class	IE00BKRVJC04	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0098	Calamos Global Convertible Fund	Class A (Inc) - USD Class	IE00B296VQ55	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0102	Calamos Global Convertible Fund	Class I (Inc) - USD Class	IE00B296W172	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes
G0059-0115	Calamos Global Convertible Fund	Class Z - GBP Dist Class	IE00BKRVJG42	USD	0.0000	N/A	Nil	N/A	Nil	N/A	Nil	N/A	Yes

Notes and confirmations:

The 'Excess of Reportable Income for the period over distributions per unit in respect of the period' is deemed to arise on 30 June 2026 (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.