

GemCap Investment Funds (Ireland) plc
Accounting period ended 31 December 2019
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 January 2019	Paid Date	Amount distributed per unit in respect of the period ended 30 April 2019	Paid Date	Amount distributed per unit in respect of the period ended 6 August 2019	Paid Date	Amount distributed per unit in respect of the period ended 31 October 2019	Paid Date
AHFM Defined Returns Fund	Class B (Hedged) - USD Class	IE00BFM0NT28	GBP	0.0000	N/A	0.0000	N/A	0.0000	N/A	0.0000	N/A	0.0000	N/A
AHFM Defined Returns Fund	Class B (Hedged) - EUR Class	IE00BG0TNY30	GBP	0.0000	N/A	0.0000	N/A	0.0000	N/A	0.0000	N/A	0.0000	N/A
AHFM Defined Returns Fund	Class B - GBP Class	IE00BFLR2202	GBP	0.0000	N/A	0.0000	N/A	0.0000	N/A	0.0000	N/A	0.0000	N/A
AHFM Defined Returns Fund	Class I - GBP Class	IE00BF2ZW348	GBP	0.0000	GBP	0.0103	13/2/2019	0.0106	16/5/2019	0.0106	15/8/2019	0.0109	13/11/2019
AHFM Total Return Fund	Class A - GBP Class	IE00BDZQTC81	GBP	0.0230	N/A	0.0000	N/A	0.0000	N/A	0.0000	N/A	0.0000	N/A
AHFM US Enhanced Equity Fund	Class A - USD Class	IE00BVXVS028	USD	0.0000	N/A	0.0000	N/A	0.0000	N/A	0.0000	N/A	0.0000	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 2020 (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.