

GemCap Investment Funds (Ireland) Plc
Accounting period ended 31 December 2020
Information reported to Shareholders for UK Reporting Fund Tax
Purposes

Sub Fund Name	Share Class Name	ISIN	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 2020	Paid Date
London & Capital Global Defensive Equity Fund	Class X - EUR Class	IE00BYJR3J99	N/A	N/A	0.0000	N/A
London & Capital Global Defensive Equity Fund	Class I - GBP Class	IE00BDV09Y67	N/A	N/A	0.0000	N/A
London & Capital Global Defensive Equity Fund	Class X - GBP Class	IE00BDV09X50	N/A	GBP	0.1094 ⁽¹⁾	08/04/2020
London & Capital Global Defensive Equity Fund	Class X - USD Class	IE00BDV09Z74	N/A	USD	0.1195 ⁽²⁾	08/04/2020

Notes and confirmations

1. Part of a distribution paid on 8 April 2020 of GBP 0.5945 per share.
2. Part of a distribution paid on 8 April 2020 of USD 0.7623 per share.

Each share class listed above remained a reporting fund under The Offshore funds (Tax) Regulations 2009 until the termination of the sub-fund on 28 August 2020.

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.

Registered in Ireland as an open-ended variable capital umbrella investment company with limited liability and segregated liability between sub-funds.

Company Registration Number 485081. Registered Tax Number 9768443A

Registered Office: 1 WML, 1 Windmill Lane, Dublin 2, D02 F206, Ireland

Directors: Stuart Alexander (UK), Conor Hoey, Karen Nolan, Kevin O'Neill and Orla Quigley