

UK REPORTING FUND STATUS

Report to participants

This report was made available on 26 June 2020.

The Funds set out below remain a reporting fund (using the definition provided in the Offshore Funds (Tax) Regulations 2009) at the date this report was made available to investors. Where excess reported income has arisen, it is deemed to have been distributed on the date six months following the end of the reporting period, being 30 June 2020, or, if relevant, on such earlier date as the excess reported income is recognised in the investor's accounts.

Actual distributions and excess reported income are deemed to be the equivalent of the receipt of a foreign dividend and should be treated as such in your UK income tax return.

Excess reported income is reported in the functional currency of the sub fund, to convert this into the share class currency it is appropriate to use the foreign exchange rate ruling as at 30 June 2020, being the deemed date of distribution.

In order to compute the quantum of excess reported income relating to your shareholding, this can be calculated by reference to the number of units held by you as at 31 December 2019.

Should you have any queries with regards to the content of this report, please contact your tax advisor.

Fund umbrella	Fund name	Share class	ISIN	HMRC reference	Currency	Excess of reported income per unit ^(1,3,4,6)	Fund distribution date	Reporting fund at time of report	Distribution per unit ^(2,6)	Distribution date
Odey Investment Funds plc	Odey Allegra Developed Markets Fund	GBP R	IE00BB0RGX25	O0001-0011	USD	2.5961	30 June 2020	Yes	0.0000	N/A
		GBP I	IE00BB0RGW18	O0001-0010	USD	4.1179	30 June 2020	Yes	0.0000	N/A
		GBP M	IE00BB0RGY32	O0001-0012	USD	3.5200	30 June 2020	Yes	0.0000	N/A
	Odey Allegra International Fund	GBP D	IE00B1TQX731	O0001-0007	EUR	11.9022	30 June 2020	Yes	0.0000	N/A
		GBP A D	IE00B4XHY031	O0001-0001	EUR	7.7487	30 June 2020	Yes	0.0000	N/A
	Odey European Focus Fund	A Euro	IE00BWZMLD48	O0001-0020	EUR	0.0872	30 June 2020	Yes	0.0000	N/A
		A Euro Acc	IE00BWZMLC31	O0001-0021	EUR	0.0251	30 June 2020	Yes	0.0000	N/A
		B Euro	IE00BWZMLF61	O0001-0023	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
		A GBP	IE00BWZMLK15	O0001-0022	EUR	0.0974	30 June 2020	Yes	0.0000	N/A
		GBP R	IE00BWZMLN46	O0001-0018	EUR	0.3020	30 June 2020	Yes	0.0000	N/A
		GBP I	IE00BWZMLL22	O0001-0017	EUR	1.0065	30 June 2020	Yes	0.0000	N/A
		GBP M	IE00BWZMLM39	O0001-0019	EUR	1.2367	30 June 2020	Yes	0.0000	N/A
		Odey Opportunity Fund	Euro I	IE00B5M50M93	O0001-0028	EUR	2.8096	30 June 2020	Yes	0.0000
	Euro R		IE00B5WMD653	O0001-0030	EUR	1.4251	30 June 2020	Yes	0.0000	N/A
	Euro I P		IE00BLORFY65	O0001-0029	EUR	0.8213	30 June 2020	Yes	0.0000	N/A
	Euro R P		IE00BSVYMR70	O0001-0031	EUR	1.3340	30 June 2020	Yes	0.0000	N/A
	USD R		IE00B57GBX52	O0001-0034	EUR	1.4247	30 June 2020	Yes	0.0000	N/A
	USD I		IE00B5KPN668	O0001-0032	EUR	2.6089	30 June 2020	Yes	0.0000	N/A
	USD I P		IE00BLORFX58	O0001-0033	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
	USD R P		IE00BSVYMT94	O0001-0035	EUR	1.2234	30 June 2020	Yes	0.0000	N/A
	GBP R		IE00B5WHMV88	O0001-0003	EUR	1.6779	30 June 2020	Yes	0.0000	N/A
	GBP R P		IE00BSVYMS87	O0001-0024	EUR	1.4420	30 June 2020	Yes	0.0000	N/A
	GBP I		IE00B5VYSD43	O0001-0004	EUR	3.6420	30 June 2020	Yes	0.0000	N/A
	GBP I P		IE00BLORFW42	O0001-0014	EUR	0.6578	30 June 2020	Yes	0.0000	N/A
	GBP M W		IE00BNB77N28	O0001-0015	EUR	2.1974	30 June 2020	Yes	0.0000	N/A
	GBP W M		IE00BWGOT442	O0001-0025	EUR	2.1179	30 June 2020	Yes	0.0000	N/A
	GBP IH		IE00BYVIFG04	O0001-0027	EUR	1.0974	30 June 2020	Yes	0.0000	N/A
	GBP F		IE00BYZBFH76	O0001-0026	EUR	1.4548	30 June 2020	Yes	0.0000	N/A
	Odey Pan European Fund		GBP I	IE00B840GQ97	O0001-0009	EUR	1.8253	30 June 2020	Yes	0.0000
		GBP R	IE00B15JZT25	O0001-0008	EUR	1.8832	30 June 2020	Yes	0.0000	N/A

Note: ¹All per-share figures to 4 decimal places of relevant currency; ²Distribution per share - as at time distribution made; ³Excess is over sum of amounts distributed for the fund's reporting period; ⁴Excess apportioned among shares at Reporting period end date; ⁵Date on which Reported Income / excess of Reported Income over distributions taxable in investor's hands, reporting period end date + 6 months; ⁶All per unit amounts are displayed in sub fund currency.

Fund umbrella	Fund name	Share class	ISIN	HMRC reference	Currency	Excess of reported income per unit ^(1,3,4,6)	Fund distribution date	Reporting fund at time of report	Distribution per unit ^(2,6)	Distribution date
Odey Investments plc	Odey Absolute Return (Irl) Fund	GBP I	IE00BF7JHD63	00067-0043	GBP	0.8149	30 June 2020	Yes	0.0000	N/A
		GBP R	IE00BF7JHF87	00067-0044	GBP	0.4895	30 June 2020	Yes	0.0000	N/A
	Odey European Focus Absolute Return Fund	GBP I	IE00BZ1J0228	00067-0038	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
		GBP M	IE00BZ1J0111	00067-0039	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
		USD M	IE00BDG26K20	00067-0041	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
	Odey Odyssey Fund	Euro R	IE00B8S79T03	00067-0021	USD	1.3292	30 June 2020	Yes	0.0000	N/A
		GBP I	IE00B4WL8048	00067-0019	USD	2.8764	30 June 2020	Yes	0.0000	N/A
		GBP M	IE00B6SX1W19	00067-0018	USD	3.2757	30 June 2020	Yes	0.0000	N/A
		GBP R	IE00B4LJCS53	00067-0017	USD	3.0882	30 June 2020	Yes	0.0000	N/A
		USD R	IE00B9691M26	00067-0020	USD	1.1746	30 June 2020	Yes	0.0000	N/A
	Odey Special Situation Fund	GBP M	IE00BK6GV971	00067-0047	USD	5.0572	30 June 2020	Yes	0.0000	N/A
	Odey Swan Fund	Euro I R	IE00B6YRXX91	00067-0013	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
		Euro M	IE00B995FS16	00067-0009	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
		GBP I	IE00B87KFG99	00067-0012	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
		GBP M	IE00B970BZ77	00067-0010	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
		GBP R	IE00B7W59X71	00067-0011	EUR	0.0000	30 June 2020	Yes	0.0000	N/A
USD I R		IE00B9LHGC62	00067-0014	EUR	0.0000	30 June 2020	Yes	0.0000	N/A	
USD M		IE00BD6T1317	00067-0040	EUR	0.0000	30 June 2020	Yes	0.0000	N/A	
Odey Irish Feeder ICAV	Odey Absolute Return Focus Feeder Sub-Fund	GBP A	IE00BD2MF988	00088-0003	GBP	0.5885	30 June 2020	Yes	0.0000	N/A
		GBP C Series Oct-16	IE00BD2MFH66	00088-0005	GBP	0.5003	30 June 2020	Yes	0.0000	N/A
		GBP C Series Nov-16	IE00BD2MFH66	00088-0005	GBP	0.5820	30 June 2020	Yes	0.0000	N/A
		GBP C Series Feb-17	IE00BD2MFH66	00088-0005	GBP	0.5656	30 June 2020	Yes	0.0000	N/A
		GBP C Series Nov-17	IE00BD2MFH66	00088-0005	GBP	0.5060	30 June 2020	Yes	0.0000	N/A
		GBP C Series Dec-17	IE00BD2MFH66	00088-0005	GBP	0.5213	30 June 2020	Yes	0.0000	N/A
		GBP C Series Jan-18	IE00BD2MFH66	00088-0005	GBP	0.5598	30 June 2020	Yes	0.0000	N/A
		GBP C Series Oct-18	IE00BD2MFH66	00088-0005	GBP	0.4860	30 June 2020	Yes	0.0000	N/A
	Odey Concentrated Natural Resources Feeder Sub-Fund	GBP I	IE00BYQ96119	00088-0001	GBP	0.4856	30 June 2020	Yes	0.0000	N/A
		GBP M	IE00BYQ96333	00088-0002	GBP	0.4623	30 June 2020	Yes	0.0000	N/A
Odey European Inc	Odey European Inc	Euro M	KYG6708H1801	00002-0003	EUR	3.3737	30 June 2020	Yes	0.0000	N/A
		GBP B Sterling	KYG6708H1728	00002-0002	EUR	0.8461	30 June 2020	Yes	0.0000	N/A
		A Sterling M	KYG6708H1561	00002-0001	EUR	1.5800	30 June 2020	Yes	0.0000	N/A
OEI Mac Inc	OEI Mac Inc	GBP B	KYG6738C1362	00003-0002	USD	4.9996	30 June 2020	Yes	0.0000	N/A
		GBP B M	KYG6738C1446	00003-0001	USD	5.1700	30 June 2020	Yes	0.0000	N/A
		USD M	KYG6738C1511	00003-0003	USD	1.3134	30 June 2020	Yes	0.0000	N/A

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