

UK Reporting Fund Status

2021 Report to Participants

The Funds set out in this document 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 2022, 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 currency it is appropriate to use the foreign exchange rate ruling as at 30 June 2022, 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 2021.

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 Pan European Fund	GBP I	IE00B840GQ97	O0001-0009	EUR	0.8126	30-Jun-22	Yes	0	N/A
		GBP R	IE00B15JZT25	O0001-0008	EUR	0.1345	30-Jun-22	Yes	0	N/A
	Odey Allegra International Fund	GBP A D	IE00B4XHY031	O0001-0001	EUR	3.2437	30-Jun-22	Yes	0	N/A
		GBP D	IE00B1TQX731	O0001-0007	EUR	5.2584	30-Jun-22	Yes	0	N/A
	Odey Opportunity Fund	EUR I	IE00B5M50M93	O0001-0028	EUR	0.4461	30-Jun-22	Yes	0	N/A
		EUR R P	IE00BSVYMR70	O0001-0031	EUR	0	30-Jun-22	Yes	0	N/A
		EUR R	IE00B5WMD653	O0001-0030	EUR	0	30-Jun-22	Yes	0	N/A
		GBP F	IE00BYZBFH76	O0001-0026	EUR	0.5971	30-Jun-22	Yes	0	N/A
		GBP IH	IE00BYVLF04	O0001-0027	EUR	0.0698	30-Jun-22	Yes	0	N/A
		GBP I	IE00B5VYSD43	O0001-0004	EUR	0.5793	30-Jun-22	Yes	0	N/A
		GBP I P	IE00BLORFW42	O0001-0014	EUR	0.5936	30-Jun-22	Yes	0	N/A
		GBP M W	IE00BNB77N28	O0001-0015	EUR	0	30-Jun-22	No	0	N/A
		GBP R P	IE00BSVYMS87	O0001-0024	EUR	0	30-Jun-22	Yes	0	N/A
		GBP R	IE00B5WHMV88	O0001-0003	EUR	0	30-Jun-22	Yes	0	N/A
		GBP W M	IE00BWG0T442	O0001-0025	EUR	0	30-Jun-22	No	0	N/A
		USD I	IE00B5KPN668	O0001-0032	EUR	0.4169	30-Jun-22	Yes	0	N/A
		USD R P	IE00BSVYMT94	O0001-0035	EUR	0	30-Jun-22	Yes	0	N/A
		USD R	IE00B57GBX52	O0001-0034	EUR	0	30-Jun-22	Yes	0	N/A
	Brook Developed Markets Fund	GBP I	IE00BB0RGW18	O0001-0010	USD	2.3612	30-Jun-22	Yes	0	N/A
		GBP LI	IE000TPMQTH2	O0001-0038	USD	0	30-Jun-22	Yes	0	N/A
		GBP M	IE00BB0RGY32	O0001-0012	USD	2.7737	30-Jun-22	Yes	0	N/A
		GBP R	IE00BB0RGX25	O0001-0011	USD	0.6026	30-Jun-22	Yes	0	N/A
	Brook European Focus Fund	A EUR	IE00BWZMLD48	O0001-0020	EUR	0.6364	30-Jun-22	Yes	0	N/A
		A EUR Acc	IE00BWZMLC31	O0001-0021	EUR	0.393	30-Jun-22	Yes	0	N/A
		B EUR	IE00BWZMLF61	O0001-0023	EUR	0.6116	30-Jun-22	Yes	0	N/A
		A GBP	IE00BWZMLK15	O0001-0022	EUR	0.9166	30-Jun-22	Yes	0	N/A
		GBP I	IE00BWZMLL22	O0001-0017	EUR	5.0054	30-Jun-22	Yes	0	N/A
		GBP M	IE00BWZMLM39	O0001-0019	EUR	5.5619	30-Jun-22	Yes	0	N/A
		GBP R	IE00BWZMLN46	O0001-0018	EUR	4.4239	30-Jun-22	Yes	0	N/A

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Odey Investments plc	Odey Odyssey Fund	EUR R	IE00B8S79T03	O0067-0021	USD	0	30-Jun-22	No	0	N/A
		GBP I	IE00B4WL8048	O0067-0019	USD	0	30-Jun-22	No	0	N/A
		GBP M	IE00B6SX1W19	O0067-0018	USD	0	30-Jun-22	No	0	N/A
		GBP R	IE00B4LJCS53	O0067-0017	USD	0	30-Jun-22	No	0	N/A
		USD R	IE00B9691M26	O0067-0020	USD	0	30-Jun-22	No	0	N/A
	Odey Swan Fund	EUR I R	IE00B6YRXK91	O0067-0013	EUR	0	30-Jun-22	Yes	0	N/A
		EUR M	IE00B995FS16	O0067-0009	EUR	0	30-Jun-22	No	0	N/A
		GBP I	IE00B87KFG99	O0067-0012	EUR	0	30-Jun-22	Yes	0	N/A
		GBP M	IE00B970BZ77	O0067-0010	EUR	0	30-Jun-22	Yes	0	N/A
		GBP R	IE00B7W59X71	O0067-0011	EUR	0	30-Jun-22	Yes	0	N/A
		USD M	IE00BD6T1317	O0067-0040	EUR	0	30-Jun-22	Yes	0	N/A
	Brook European Focus Absolute Return Fund	GBP I	IE00BZ1J0228	O0067-0038	EUR	3.408	30-Jun-22	Yes	0	N/A
		GBP M	IE00BZ1J0111	O0067-0039	EUR	0.5286	30-Jun-22	Yes	0	N/A
		USD M	IE00BDG26K20	O0067-0041	EUR	0.4451	30-Jun-22	Yes	0	N/A
	Brook Absolute Return (IRL) Fund	GBP I	IE00BF7JHD63	O0067-0043	GBP	4.1289	30-Jun-22	Yes	0	N/A
		GBP R	IE00BF7JHF87	O0067-0044	GBP	1.5615	30-Jun-22	Yes	0	N/A
		USD I	IE00BF7JHJ26	O0067-0070	GBP	2.9592	30-Jun-22	Yes	0	N/A
	Odey Special Situations Fund	CHF I	IE00BMCZLC50	O0067-0048	USD	0	30-Jun-22	Yes	0	N/A
		CHF R	IE00BMCZLD67	O0067-0049	USD	4.279	30-Jun-22	Yes	0	N/A
		EUR I	IE00BK6GVD10	O0067-0050	USD	6.0559	30-Jun-22	Yes	0	N/A
		EUR R	IE00BK6GVF34	O0067-0051	USD	5.0429	30-Jun-22	Yes	0	N/A
		GBP I	IE00BK6GV757	O0067-0045	USD	12.1101	30-Jun-22	Yes	0	N/A
		GBP M	IE00BK6GV971	O0067-0047	USD	0	30-Jun-22	Yes	0	N/A
		GBP R	IE00BK6GV864	O0067-0046	USD	5.9101	30-Jun-22	Yes	0	N/A
		USD I	IE00BK6GVB95	O0067-0052	USD	6.9275	30-Jun-22	Yes	0	N/A
		USD R	IE00BK6GVC03	O0067-0053	USD	4.1374	30-Jun-22	Yes	0	N/A
	Brook Global Emerging Markets Fund	CHF I	IE00BMXMH04	O0067-0067	USD	0	30-Jun-22	Yes	0	N/A
		CHF S	IE00BMXMVJ28	O0067-0066	USD	0	30-Jun-22	Yes	0	N/A
		EUR I	IE00BMXMYD65	O0067-0063	USD	0	30-Jun-22	Yes	0	N/A
		EUR LI	IE00BMXMYF89	O0067-0064	USD	0	30-Jun-22	Yes	0	N/A
		EUR S	IE00BMXMYC58	O0067-0062	USD	0	30-Jun-22	Yes	0	N/A
		GBP I	IE00BMXMY814	O0067-0059	USD	0	30-Jun-22	Yes	0	N/A
GBP LI		IE00BMXMY921	O0067-0060	USD	0	30-Jun-22	Yes	0	N/A	
GBP S		IE00BMXMY707	O0067-0058	USD	0	30-Jun-22	Yes	0	N/A	
USD I		IE00BMXMY475	O0067-0055	USD	0	30-Jun-22	Yes	0	N/A	
USD LI		IE00BMXMY582	O0067-0056	USD	0	30-Jun-22	Yes	0	N/A	
USD R		IE00BMXMY699	O0067-0057	USD	0	30-Jun-22	Yes	0	N/A	
USD S		IE00BMXMY368	O0067-0054	USD	0	30-Jun-22	Yes	0	N/A	

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Odey Irish Feeder ICAV	Brook Absolute Return Focus Feeder Fund	GBP A	IE00BD2MF988	O0088-0003	GBP	2.507	30-Jun-22	Yes	0	N/A
		GBP C Series Dec-20	IE00BD2MFH66 - 1220	O0088-0005	GBP	2.2108	30-Jun-22	Yes	0	N/A
		GBP C Series Oct-16	IE00BD2MFH66 - 1016	O0088-0005	GBP	2.4823	30-Jun-22	Yes	0	N/A
		GBP C Series Nov-16	IE00BD2MFH66 - 1116	O0088-0005	GBP	3.705	30-Jun-22	Yes	0	N/A
		GBP C Series Feb-17	IE00BD2MFH66 - 0217	O0088-0005	GBP	3.7974	30-Jun-22	Yes	0	N/A
		GBP C Series Nov-17	IE00BD2MFH66 - 1117	O0088-0005	GBP	3.3701	30-Jun-22	Yes	0	N/A
		GBP C Series Dec-17	IE00BD2MFH66 - 1217	O0088-0005	GBP	3.3656	30-Jun-22	Yes	0	N/A
		GBP C Series Jan-18	IE00BD2MFH66 - 0118	O0088-0005	GBP	3.569	30-Jun-22	Yes	0	N/A
		GBP C Series Oct-18	IE00BD2MFH66 - 1018	O0088-0005	GBP	3.2809	30-Jun-22	Yes	0	N/A
		GBP I	IE00BYQ96119	O0088-0001	GBP	2.9838	30-Jun-22	Yes	0	N/A
		GBP M	IE00BYQ96333	O0088-0002	GBP	3.259	30-Jun-22	Yes	0	N/A
		Odey Concentrated Natural Resources Feeder Fund	GBP I	IE00BGHFGW35	O0088-0007	USD	3.4723	30-Jun-22	Yes	0
GBP M	IE00BGHFGX42		O0088-0006	USD	4.2528	30-Jun-22	Yes	0	N/A	
USD M	IE00BJ1H0794		O0088-0008	USD	3.2303	30-Jun-22	Yes	0	N/A	
OEI Mac Inc.	OEI Mac Inc.	GBP B	KYG6738C1362	O0003-0002	USD	0	30-Jun-22	Yes	0	N/A
		GBP B M	KYG6738C1446	O0003-0001	USD	0	30-Jun-22	Yes	0	N/A
		USD M	KYG6738C1511	O0003-0003	USD	0	30-Jun-22	Yes	0	N/A
Odey European Inc	Odey European Inc	EUR M	KYG6708H1801	O0002-0003	EUR	0	30-Jun-22	Yes	0	N/A
		GBP B	KYG6708H1728	O0002-0002	EUR	0	30-Jun-22	Yes	0	N/A
		GBP A M	KYG6708H1561	O0002-0001	EUR	0	30-Jun-22	Yes	0	N/A

Fund name change: As at 8-Feb-21 the following Funds were renamed - the individual Portfolio Manager and investment strategy of the Fund remain unchanged: Odey Allegra Developed Markets Fund has been renamed Brook Developed Markets Fund, Odey European Focus Fund has been renamed Brook European Focus Fund, Odey Absolute Return (IRL) Fund has been renamed Brook Absolute Return (IRL) Fund, Odey European Focus Absolute Return Fund has been renamed Brook European Focus Absolute Return Fund, Odey Absolute Return Focus Feeder Sub-Fund has been renamed Brook Absolute Return Focus Feeder Sub-Fund.

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.

Last updated: 1-Jul-22.