

UK REPORTING FUND STATUS

Report to participants

This report was made available on 30 June 2021.

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 2021, 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 2021, 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 2020.

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

| Fund umbrella | Fund name | Share | 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 | Brook Developed Markets Fund | GBP I | IE00BB0RGW18 | O0001-0010 | USD | 4.5873 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP M | IE00BB0RGY32 | O0001-0012 | USD | 2.1221 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP R | IE00BB0RGX25 | O0001-0011 | USD | 3.6774 | 30 June 2021 | Yes | 0.0000 | N/A |
| Odey Allegra International Fund | GBP A D | GBP D | IE00B1TQX731 | O0001-0007 | EUR | 2.4529 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP A D | IE00B4XHY031 | O0001-0001 | EUR | 1.1439 | 30 June 2021 | Yes | 0.0000 | N/A |
| Brook European Focus Fund | EUR A | EUR A | IE00BWZMLD48 | O0001-0020 | EUR | 0.1793 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | EUR A Acc | IE00BWZMLC31 | O0001-0021 | EUR | 0.1848 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | EUR B | IE00BWZMLF61 | O0001-0023 | EUR | 0.1095 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP A | IE00BWZMLK15 | O0001-0022 | EUR | 0.2845 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP I | IE00BWZMLL22 | O0001-0017 | EUR | 2.7183 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP M | IE00BWZMLM39 | O0001-0019 | EUR | 1.7757 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP R | IE00BWZMLN46 | O0001-0018 | EUR | 7.0074 | 30 June 2021 | Yes | 0.0000 | N/A |
| Odey Opportunity Fund | EUR I | EUR I | IE00B5M50M93 | O0001-0028 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | EUR IP | IE00BLORFY65 | O0001-0029 | EUR | 0.0000 | 30 June 2021 | No | 0.0000 | N/A |
| | | EUR R | IE00B5WMD653 | O0001-0030 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | EUR RP | IE00BSVYMR70 | O0001-0031 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP F | IE00BYZBFH76 | O0001-0026 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP I | IE00B5VYSD43 | O0001-0004 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP IP | IE00BLORFW42 | O0001-0014 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP IH | IE00BYVLF04 | O0001-0027 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP MW | IE00BNB77N28 | O0001-0015 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP R | IE00B5WHMV88 | O0001-0003 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP RP | IE00BSVYMS87 | O0001-0024 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP WM | IE00BWGOT442 | O0001-0025 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | USD I | IE00B5KPN668 | O0001-0032 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | USD R | IE00B57GBX52 | O0001-0034 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | USD RP | IE00BSVYMT94 | O0001-0035 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| USD IP | IE00BLORFX58 | O0001-0033 | EUR | 0.0000 | 30 June 2021 | No | 0.0000 | N/A | | |
| Odey Pan European Fund | GBP I | GBP I | IE00B840GQ97 | O0001-0009 | EUR | 3.5215 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP R | IE00B15JZT25 | O0001-0008 | EUR | 5.0380 | 30 June 2021 | Yes | 0.0000 | 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.

| Fund umbrella | Fund name | Share | 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 | Brook Absolute Return (Irl) Fund | GBP I | IE00BF7JHD63 | O0067-0043 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP R | IE00BF7JHF87 | O0067-0044 | GBP | 0.0000 | 30 June 2021 | No | 0.0000 | N/A |
| | Brook European Focus Absolute Return Fund | GBP I | IE00BZ1J0228 | O0067-0038 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP M | IE00BZ1J0111 | O0067-0039 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | USD M | IE00BDG26K20 | O0067-0041 | EUR | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | Odey Odyssey Fund | EUR R | IE00B8S79T03 | O0067-0021 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP I | IE00B4WL8048 | O0067-0019 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP M | IE00B6SX1W19 | O0067-0018 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP R | IE00B4LJCS53 | O0067-0017 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | USD R | IE00B9691M26 | O0067-0020 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | Odey Special Situation Fund | CHF R | IE00BMCZLD67 | O0067-0049 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | EUR I | IE00BK6GVD10 | O0067-0050 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | EUR R | IE00BK6GVF34 | O0067-0051 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP I | IE00BK6GV757 | O0067-0045 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP M | IE00BK6GV971 | O0067-0047 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP R | IE00BK6GV864 | O0067-0046 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | USD I | IE00BK6GVB95 | O0067-0052 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | USD R | IE00BK6GVC03 | O0067-0053 | USD | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | Odey Swan Fund | EUR I R | IE00B6YRXK91 | O0067-0013 | EUR | 0.9442 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | EUR M | IE00B995FS16 | O0067-0009 | EUR | 2.3003 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP I | IE00B87KFG99 | O0067-0012 | EUR | 1.2981 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP M | IE00B970BZ77 | O0067-0010 | EUR | 1.2060 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP R | IE00B7W59X71 | O0067-0011 | EUR | 1.3831 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | USD I R | IE00B9LHGC62 | O0067-0014 | EUR | 0.0000 | 30 June 2021 | No | 0.0000 | N/A |
| | | USD M | IE00BD6T1317 | O0067-0040 | EUR | 1.0328 | 30 June 2021 | Yes | 0.0000 | N/A |

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| Odey Irish Feeder ICAV | Brook Absolute Return Focus Feeder Fund | GBP A Shares | IE00BD2MF988 | O0088-0003 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP C Series Dec-20 | IE00BD2MFH66 - 1220 | O0088-0005 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP C Series Oct-16 | IE00BD2MFH66 - 1016 | O0088-0005 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP C Series Nov-16 | IE00BD2MFH66 - 1116 | O0088-0005 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP C Series Feb-17 | IE00BD2MFH66 - 0217 | O0088-0005 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP C Series Nov-17 | IE00BD2MFH66 - 1117 | O0088-0005 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP C Series Dec-17 | IE00BD2MFH66 - 1217 | O0088-0005 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP C Series Jan-18 | IE00BD2MFH66 - 0118 | O0088-0005 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP C Series Oct-18 | IE00BD2MFH66 - 1018 | O0088-0005 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP I | IE00BYQ96119 | O0088-0001 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A |
| | GBP M | IE00BYQ96333 | O0088-0002 | GBP | 0.0000 | 30 June 2021 | Yes | 0.0000 | N/A | |
| | Odey Concentrated Natural Resources Feeder Fund | GBP I | IE00BGHFGW35 | O0088-0007 | USD | 4.4247 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP M | IE00BGHFGX42 | O0088-0006 | USD | 5.0279 | 30 June 2021 | Yes | 0.0000 | N/A |
| USD M | | IE00BJ1H0794 | O0088-0008 | USD | 6.7689 | 30 June 2021 | Yes | 0.0000 | N/A | |
| Odey European Inc | Odey European Inc | GBP I | IE00B840GQ97 | O0001-0009 | EUR | 3.5215 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP R | IE00B15JZT25 | O0001-0008 | EUR | 5.0380 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP A M | KYG6708H1561 | O0002-0001 | EUR | 1.5800 | 30 June 2020 | Yes | 0.0000 | N/A |
| OEI Mac Inc | OEI Mac Inc | GBP B | KYG6738C1362 | O0003-0002 | USD | 3.5116 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | GBP B M | KYG6738C1446 | O0003-0001 | USD | 2.4658 | 30 June 2021 | Yes | 0.0000 | N/A |
| | | USD M | KYG6738C1511 | O0003-0003 | USD | 1.0166 | 30 June 2021 | Yes | 0.0000 | N/A |

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