

UK REPORTING FUND STATUS

Report to participants

This report was made available on 20 June 2019.

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 2019, 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 2019, 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 2018.

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	Reporting Period	Currency	Excess of Reported Income per Unit	Fund Distribution Date	Distribution Date	Distribution per Unit
Odey Investment Funds Plc	Odey Allegra Developed Markets Fund	GBP R Class	IE00BBORGX25	01/01/2018 - 31/12/2018	USD	2.9167	30/06/2019	N/A	N/A
		GBP I Class	IE00BBORGW18	01/01/2018 - 31/12/2018	USD	5.3167	30/06/2019	N/A	N/A
		GBP M Class	IE00BBORGY32	01/01/2018 - 31/12/2018	USD	6.7041	30/06/2019	N/A	N/A
	Odey Allegra International Fund	GBP Class D	IE00B1TQX731	01/01/2018 - 31/12/2018	EUR	4.2221	30/06/2019	N/A	N/A
		Sterling Class A D	IE00B4XHY031	01/01/2018 - 31/12/2018	EUR	2.4652	30/06/2019	N/A	N/A
	Odey European Focus Fund	A Euro Class	IE00B5WZMLD48	01/01/2018 - 31/12/2018	EUR	0.1801	30/06/2019	N/A	N/A
		A Euro Acc Class	IE00B5WZMLC31	01/01/2018 - 31/12/2018	EUR	0.1177	30/06/2019	N/A	N/A
		A GBP Class	IE00B5WZMLK15	01/01/2018 - 31/12/2018	EUR	0.2947	30/06/2019	N/A	N/A
		B Euro Class	IE00B5WZMLF61	01/01/2018 - 31/12/2018	EUR	0.1084	30/06/2019	N/A	N/A
		GBP M Class	IE00B5WZMLM39	01/01/2018 - 31/12/2018	EUR	1.9033	30/06/2019	N/A	N/A
		GBP R Class	IE00B5WZMLN46	01/01/2018 - 31/12/2018	EUR	1.1364	30/06/2019	N/A	N/A
		GBP I Class	IE00B5WZMLL22	01/01/2018 - 31/12/2018	EUR	1.7997	30/06/2019	N/A	N/A
		Odey Opportunity Fund	GBP R	IE00B5WHMV88	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A
	GBP I R		IE00B5VYSD43	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
	GBP M W		IE00BNB77N28	01/01/2018 - 31/12/2018	EUR	0.0744	30/06/2019	N/A	N/A
	GBP R P		IE00BSVYMS87	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
	GBP W M		IE00BWGOT442	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
	GBP I P		IE00BLORFW42	01/01/2018 - 31/12/2018	EUR	0.0748	30/06/2019	N/A	N/A
	GBP I H		IE00BYVLF04	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
GBP F	IE00BYZBFH76		01/01/2018 - 31/12/2018	EUR	0.0766	30/06/2019	N/A	N/A	
Odey Pan European Fund	GBP Class R	IE00B15JZT25	01/01/2018 - 31/12/2018	EUR	1.9967	30/06/2019	N/A	N/A	
	GBP I Class	IE00B840GQ97	01/01/2018 - 31/12/2018	EUR	15.2588	30/06/2019	N/A	N/A	
Odey Investments Plc	Odey Absolute Return (IRL) Fund	GBP I	IE00BF7JHD63	01/01/2018 - 31/12/2018	GBP	0.0051	30/06/2019	N/A	N/A
		GBP R	IE00BF7JHF87	01/01/2018 - 31/12/2018	GBP	0.0000	30/06/2019	N/A	N/A
	Odey Odyssey Fund	GBP I Class	IE00B4WL8048	01/01/2018 - 31/12/2018	USD	0.2624	30/06/2019	N/A	N/A
		GBP M Class	IE00B6SX1W19	01/01/2018 - 31/12/2018	USD	0.2415	30/06/2019	N/A	N/A
		GBP R Class	IE00B4LJCS53	01/01/2018 - 31/12/2018	USD	0.0811	30/06/2019	N/A	N/A
		EUR R Class	IE00B8S79T03	01/01/2018 - 31/12/2018	USD	0.0000	30/06/2019	N/A	N/A
		USD R Class	IE00B9691M26	01/01/2018 - 31/12/2018	USD	0.0000	30/06/2019	N/A	N/A
	Odey European Focus Absolute Return Fund	GBP I Class	IE00BZ1J0228	01/01/2018 - 31/12/2018	EUR	0.2054	30/06/2019	N/A	N/A
		GBP M Class	IE00BZ1J0111	01/01/2018 - 31/12/2018	EUR	0.5393	30/06/2019	N/A	N/A
		USD M Class	IE00BDG26K20	01/01/2018 - 31/12/2018	EUR	0.5409	30/06/2019	N/A	N/A
	Odey Swan Fund	GBP I Shares	IE00B87KFG99	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
		GBP M Shares	IE00B970BZ77	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
		GBP R Shares	IE00B7W59X71	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
		EUR IR Shares	IE00B6YRXX91	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
		USD IR Shares	IE00B9LHGC62	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
		EUR M Class	IE00B995FS16	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
USD M Class		IE00BD6T1317	01/01/2018 - 31/12/2018	EUR	0.0089	30/06/2019	N/A	N/A	

Fund Umbrella	Fund Name	Share Class	ISIN	Reporting Period	Currency	Excess of Reported Income per Unit	Fund Distribution Date	Distribution Date	Distribution per Unit
Odey European	Odey European	EUR Management Class Shares	KYG6708H1801	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
		GBP Class A Management Class Shares	KYG6708H1561	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
		GBP Class B Shares	KYG6708H1728	01/01/2018 - 31/12/2018	EUR	0.0000	30/06/2019	N/A	N/A
OEI Mac Inc	OEI Mac Inc	GBP Class B Shares	KYG6738C1362	01/01/2018 - 31/12/2018	USD	0.0660	30/06/2019	N/A	N/A
		GBP Class B Management Class Shares	KYG6738C1446	01/01/2018 - 31/12/2018	USD	0.0000	30/06/2019	N/A	N/A
		USD Management	KYG6738C1511	01/01/2018 - 31/12/2018	USD	0.0000	30/06/2019	N/A	N/A
Odey Irish Feeder ICAV	Odey Absolute Return Focus Feeder Fund	GBP A Class Shares	IE00BD2MF988	01/01/2018 - 31/12/2018	GBP	1.1349	30/06/2019	N/A	N/A
		GBP C Class Shares - October 2016	IE00BD2MFH66	01/01/2018 - 31/12/2018	GBP	1.4771	30/06/2019	N/A	N/A
		GBP C Class Shares - November 2016	IE00BD2MFH66	01/01/2018 - 31/12/2018	GBP	1.5900	30/06/2019	N/A	N/A
		GBP C Class Shares - February 2017	IE00BD2MFH66	01/01/2018 - 31/12/2018	GBP	1.6700	30/06/2019	N/A	N/A
		GBP C Class Shares - November 2017	IE00BD2MFH66	01/01/2018 - 31/12/2018	GBP	1.4940	30/06/2019	N/A	N/A
		GBP C Class Shares - December 2017	IE00BD2MFH66	01/01/2018 - 31/12/2018	GBP	1.5391	30/06/2019	N/A	N/A
		GBP C Class Shares - January 2018	IE00BD2MFH66	01/01/2018 - 31/12/2018	GBP	1.6572	30/06/2019	N/A	N/A
		GBP C Class Shares - October 2018	IE00BD2MFH66	01/01/2018 - 31/12/2018	GBP	0.0000	30/06/2019	N/A	N/A
		GBP I Class Shares	IE00BYQ96119	01/01/2018 - 31/12/2018	GBP	2.1637	30/06/2019	N/A	N/A
GBP M Class Shares	IE00BYQ96333	01/01/2018 - 31/12/2018	GBP	0.9003	30/06/2019	N/A	N/A		