

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

Fund umbrella	Fund name	Share	ISIN	HMRC reference	Currency	Excess of reported income per unit <sup>(1,3,4,6)</sup>	Fund distribution date	Reporting fund at time of report	Distribution per unit <sup>(2,6)</sup>	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	EUR M	KYG6708H1801	O0002-0003	EUR	9.6564	30 June 2021	Yes	0.0000	N/A
		GBP B	KYG6708H1728	O0002-0002	EUR	3.0638	30 June 2021	Yes	0.0000	N/A
		GBP A M	KYG6708H1561	O0002-0001	EUR	4.9580	30 June 2021	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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