

	Sub-fund name	HMRC sub-fund reference	Currency of calculation	ISIN/SEDOL	Share class	Accounting period	Distribution ex date	Distribution pay date	Distribution per unit - A	Excess reportable income per unit - B	Equalisation per unit - C
1	Continental European Fund	H0058-0092	EUR	LU0135928298	B€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0329	-
2	Continental European Fund	H0058-0072	EUR	LU1125367018	G\$ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1679	0.0021
3	Continental European Fund	H0058-0073	EUR	LU1196326760	G€ Dist (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	0.1740	Nil	0.0459
4	Continental European Fund	H0058-0071	EUR	LU1125359346	G€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.2070	0.0914
5	Continental European Fund	H0058-0070	EUR	LU1125355518	G€ Dist	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	0.2000	Nil	0.0951
6	Continental European Fund	H0058-0091	EUR	LU1276832398	H\$ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1532	0.1184
7	Continental European Fund	H0058-0090	EUR	LU1276832471	H\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1445	0.0382
8	Continental European Fund	H0058-0064	EUR	LU0995139424	H€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.2077	0.1315
9	Continental European Fund	H0058-0069	EUR	LU1125349974	H€ Dist	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	0.1855	Nil	0.1133
10	Continental European Fund	H0058-0067	EUR	LU1086934103	I\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1373	0.1450
11	Continental European Fund	H0058-0026	EUR	LU0113993397	I€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1529	-
12	Continental European Fund	H0058-0015	EUR	LU0150924321	R\$ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1027	0.0678
13	Continental European Fund	H0058-0066	EUR	LU1041546547	R\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0834	0.0616
14	Continental European Fund	H0058-0017	EUR	LU0201071890	R€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0860	0.0382
15	Continental European Fund	H0058-0016	EUR	LU0210855028	R€ Dist	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	0.0774	Nil	0.0503
16	Emerging Markets Fund	H0058-0102	USD	LU1526027666	H\$ Acc	06/12/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1038	0.0629
17	Emerging Markets Fund	H0058-0101	USD	LU1526027823	H€ Acc	06/12/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1585	0.0426
18	Emerging Markets Fund	H0058-0103	USD	LU0995139697	H€ Acc	06/12/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1343	0.0397
19	Emerging Markets Fund	H0058-0106	USD	LU0330915165	I\$ Acc	29/06/2017 - 30/09/2017	29/02/2017	10/11/2017	-	0.0486	0.0012
20	Emerging Markets Fund	H0058-0061	USD	LU0113993983	I€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1355	-
21	Emerging Markets Fund	H0058-0012	USD	LU0201073169	R\$ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0662	0.0042
22	Emerging Markets Fund	H0058-0014	USD	LU0113993801	R€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0595	-
23	Global Equity Market Neutral Fund	H0058-0105	USD	LU1542613549	I\$ Acc	01/02/2017 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
24	Global Equity Market Neutral Fund	H0058-0104	USD	LU1542613465	R\$ Acc	01/02/2017 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
25	Global Growth Fund	H0058-0078	USD	LU1273675584	H€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0166	0.0185
26	Global Growth Fund	H0058-0076	USD	LU0330915322	I\$ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0090	0.0007
27	Global Growth Fund	H0058-0077	USD	LU0298310920	I€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
28	Global Growth Fund	H0058-0002	USD	LU0200076999	R\$ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
29	Global Growth Fund	H0058-0034	USD	LU0200077294	R€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
30	Global Growth Fund	H0058-0004	USD	LU0200076213	R€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
31	Latin American Fund	H0058-0048	USD	LU0200081056	B€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0166	0.0098
32	Latin American Fund	H0058-0065	USD	LU0995139770	H€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0705	0.0259
33	Latin American Fund	H0058-0046	USD	LU0200081486	I€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.2129	0.0302
34	Latin American Fund	H0058-0042	USD	LU0200081304	R\$ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0746	0.0231
35	Latin American Fund	H0058-0044	USD	LU0200080918	R€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1056	0.0390
36	Pan European Fund	H0058-0097	EUR	LU1293647423	H CHF Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0853	0.0663
37	Pan European Fund	H0058-0098	EUR	LU1321015403	H\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0864	0.0635
38	Pan European Fund	H0058-0095	EUR	LU1276832125	H€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0983	0.0633
39	Pan European Fund	H0058-0049	EUR	LU0953999082	I\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0986	0.0413
40	Pan European Fund	H0058-0063	EUR	LU0113993041	I€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.1768	-
41	Pan European Fund	H0058-0094	EUR	LU1276832042	R CHF Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0520	0.0432
42	Pan European Fund	H0058-0068	EUR	LU1041547941	R\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0566	0.0518
43	Pan European Fund	H0058-0040	EUR	LU0201075453	R€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0738	0.0342
44	Pan European Smaller Companies Fund	H0058-0099	EUR	LU0135928611	B€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0031	-
45	Pan European Smaller Companies Fund	H0058-0051	EUR	LU0995140356	H€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0895	0.0339
46	Pan European Smaller Companies Fund	H0058-0050	EUR	LU0113993553	I€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0773	-
47	Pan European Smaller Companies Fund	H0058-0085	EUR	LU1041547511	R\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0428	0.0509
48	Pan European Smaller Companies Fund	H0058-0038	EUR	LU0201078713	R€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0662	0.0301
49	Pan European Smaller Companies Fund	H0058-0037	EUR	LU0210856778	R€ Dist	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	0.0690	Nil	0.0477
50	UK Absolute Return Fund	H0058-0086	GBP	LU0995140430	B\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
51	UK Absolute Return Fund	H0058-0059	GBP	LU0966753138	G\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0007	0.0002
52	UK Absolute Return Fund	H0058-0057	GBP	LU0966752833	G€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
53	UK Absolute Return Fund	H0058-0058	GBP	LU0973214777	G€ Dist	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
54	UK Absolute Return Fund	H0058-0060	GBP	LU0966752916	G€ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	0.0022	0.0004
55	UK Absolute Return Fund	H0058-0089	GBP	LU1377839755	H CHF Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
56	UK Absolute Return Fund	H0058-0056	GBP	LU0995139341	H\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
57	UK Absolute Return Fund	H0058-0054	GBP	LU0995139184	H€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
58	UK Absolute Return Fund	H0058-0087	GBP	LU1432398888	H€ Dist	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
59	UK Absolute Return Fund	H0058-0055	GBP	LU0995139267	H€ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
60	UK Absolute Return Fund	H0058-0075	GBP	LU1214468123	I CHF Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
61	UK Absolute Return Fund	H0058-0027	GBP	LU0580143203	I\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
62	UK Absolute Return Fund	H0058-0052	GBP	LU0953998605	I€ Acc	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
63	UK Absolute Return Fund	H0058-0100	GBP	LU1498519096	I€ Dist	04/11/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
64	UK Absolute Return Fund	H0058-0032	GBP	LU0490769915	I€ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2017	10/11/2017	-	Nil	-
65	UK Absolute Return Fund	H0058-0088	GBP	LU1377839839	R CHF Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2018	11/11/2017	-	Nil	-
66	UK Absolute Return Fund	H0058-0053	GBP	LU0953998514	R\$ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2019	12/11/2017	-	Nil	-
67	UK Absolute Return Fund	H0058-0031	GBP	LU0200083342	R€ Acc	01/10/2016 - 30/09/2017	29/02/2020	13/11/2017	-	Nil	-
68	UK Absolute Return Fund	H0058-0033	GBP	LU0490786174	R€ Acc (hedged)	01/10/2016 - 30/09/2017	29/02/2021	14/11/2017	-	Nil	-

There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

Confirmations:

- The excess income is deemed to arise on 31 March 2018
- The Fund operates full equalisation in accordance with regulation 50A(b) and regulation 53(1)(h).
- The Fund remains within the reporting fund regime as at the date of this report
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.

Investor guidance

New investors

If you are a new investor in a share class in the period to 30 September 2017 you should bring the following amounts into your tax return:
All distributions received in the period on the same day or after your joining date [A]
You must also bring the excess reportable income per unit in the period in as taxable income (note this is the case regardless of when you joined in the accounting period) [B]
You may deduct the equalisation against the distributions [A] and excess reportable income [B] until the equalisation is fully utilised [C]
The amounts imputed into your tax return may be reduced no lower than nil as a result of the adjustment from equalisation [C]
Please note - all the amounts in the table above are per unit and you should multiply by the number of units held on the distribution date [A] or 30 September 2017 for [B] and the number of units issued to you [C]

Please note that the amounts above are in respect of distributions from the fund for the year ended 30 September 2017.
You will therefore need to consider the tax fiscal year in which the distributions should be included in your tax return.
The distributions above fall into the 2017/18 fiscal year.
For the excess reportable income, the deemed distribution date will be 31 March 2018, therefore this will also fall into the 2017/18 fiscal year-end.
The information above is for guidance only. You should consult your tax adviser for detailed advice.

Existing investors

If you have not joined as a new investor in a share class in the period to 30 September 2017 you should bring in the following amounts into your tax return:
All distributions per unit in the period while you remain an existing investor- [A]
Excess reportable income per unit as taxable income - [B]
Please note - all the above amounts are per unit and you should multiply by the number of units held on the distribution date [A] or 30 September 2017 for [B]
No equalisation deductions are permitted if you are an existing investor in the period to 30 September 2017 and have not increased your shareholding.

Please note that the amounts above are in respect of distributions from the fund for the year ended 30 September 2017.
As an existing investor, distributions for the year ended 30 September 2017 will comprise of distributions to be reported in the fiscal year 2017/18
You will need to consider the periods when completing your tax return.
For the excess reportable income, the deemed distribution date will be 31 March 2018, therefore this will also fall into the 2017/18 fiscal year-end.
The information above is for guidance only. You should consult your tax adviser for detailed advice.