

The German Investment Tax Act (GITA)

Generation IM Fund plc is a variable capital investment corporation with a number of share classes required for German Tax Reporting under the GITA regulations - paragraph 5 requirements. In order to meet the tax transparency requirements and the reporting obligations under the German Tax Reporting regime the Fund is required to prepare a computation of its annual deemed distribution income (DDI) including capital income and if applicable capital gains generated over the financial year. The annual DDI data is certified by the Funds German Tax advisor and published electronically to the Federal Gazette within four months following the fiscal year.

The following information has been requested by the German private investors in the Fund that are subject to flat taxation upon redemption. These figures are not audited and do not require certification from a German Tax advisor. The interim profit represents the portion of the Fund's unit value that is derived from the interest income, and are published on each valuation date (please refer to the latest Fund prospectus for the definition of valuation date). The below prices are provided by the Fund's Administrator. Intra-Quarter NAV Prices are non-dealing NAVs and are provided to current investors for information purposes only.

German Tax Reporting Data - Interim Profit

The following share classes are in scope for the Interim Profit publication:

Umbrella Fund	Sub Fund Name	ISIN	Share Class Code	Currency
		Fondsname		Währung
Generation IM Fund plc	Generation IM Global Equity Fund	IE00BWXCV77	K7	EUR
Generation IM Fund plc	Generation IM Global Equity Fund	IE00BD3J4Z70	K9	EUR
Generation IM Fund plc	Generation IM Global Equity Fund	IE00BY2XF59	C25	EUR

The below is the Interim Profit data relevant to the share classes above and each quarterly valuation data is highlighted bold.

Fund	Handelstag	Fondsname	Währung	Wechselkurs (Exc rate)	K7				K9				C25						
					ISIN	NAV Price (EUR) At Valuation Date	Gibt es Ausschüttungen Ja/Nein	ZWISCHENGEWINN	Accumulated DDI	ISIN	NAV Price (EUR) At Valuation Date	Gibt es Ausschüttungen Ja/Nein	ZWISCHENGEWINN	Accumulated DDI	ISIN	NAV Price (EUR) At Valuation Date	Gibt es Ausschüttungen Ja/Nein	ZWISCHENGEWINN	Accumulated DDI
1722135-03	31/01/2018	GENERATION IM GLOBAL EQUITY FUND	EUR	0.8027292	IE00BWXCV77	371.865	Nein	0	3.5396 EUR	IE00BD3J4Z70	375.964	Nein	0	3.5750 EUR	IE00BY2XF59	356.566	Nein	0	3.3914 EUR
1722135-03	28/02/2018	GENERATION IM GLOBAL EQUITY FUND	EUR	0.8199073	IE00BWXCV77	365.171	Nein	0	3.5396 EUR	IE00BD3J4Z70	369.031	Nein	0	3.5750 EUR	IE00BY2XF59	349.53	Nein	0	3.3914 EUR
<b>1722135-03</b>	<b>31/03/2018</b>	<b>GENERATION IM GLOBAL EQUITY FUND</b>	<b>EUR</b>	<b>0.8131072</b>	<b>IE00BWXCV77</b>	<b>357.583</b>	<b>Nein</b>	<b>0</b>	<b>3.5396 EUR</b>	<b>IE00BD3J4Z70</b>	<b>361.243</b>	<b>Nein</b>	<b>0</b>	<b>3.5750 EUR</b>	<b>IE00BY2XF59</b>	<b>341.890</b>	<b>Nein</b>	<b>0</b>	<b>3.3914 EUR</b>

Pursant to Section 9, sentence 2 of the German Investment Tax Act, there has been no equalisation procedure for tax purposes applied to the Interim Profits calculations above.

IMPORTANT NOTE

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The above data is relevant for German tax law and to those investors that are subject to German Taxation. It does not purport to be a complete analysis of all tax considerations relating to the holding of Shares. Shareholders and potential investors are advised to consult their professional advisors concerning possible taxation or other consequences of purchasing, holding, selling, exchanging or otherwise disposing of Shares under the laws of their country of incorporation, establishment, citizenship, residence, ordinary residence or domicile.

Generation cannot provide tax advice and you are strongly encouraged to seek professional guidance in respect of your German Tax returns.

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CONTACTS

Client Service

Te: +44 207 534 4700  
 Email:  
 client.service@generationim.com

GENERATION INVESTMENT MANAGEMENT U.S. LLP  
 555 Mission Street  
 Suite 3400  
 San Francisco, CA 94105

Michelle Huang  
 Tel: +1 212 584 3653  
 michelle.huang@generationim.com

GENERATION INVESTMENT MANAGEMENT LLP  
 20 Air Street  
 London W1B 5AN  
 United Kingdom

Esther Gilmore  
 Tel: +44 207 534 4727  
 esther.gilmore@generationim.com