

Generation IM Fund plc

For the financial year ending 31st December 2015

generation

The German Investment Tax Act (GITA)

Generation IM Fund plc is a variable capital investment corporation with one share class 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).

German Tax Reporting Data - Interim Profit

The following share class is in scope for the Interim Profit publication:

Umbrella Fund	Sub Fund Name	Share Class Code	Currency
	Fondsname		Wahrung
Generation IM Fund plc	Generation IM Global Equity Fund	K7	EUR

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

Fund	Handelstag	ISIN	Fondsname	Wahrung	Wechselkurs (Exc rate)	ZWISCHENGEWINN Rate	Gibt es Ausschüttungen Ja/Nein
1722135-03	30/01/2015	IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR	0.88617130	-	Nein
1722135-03	27/02/2015	IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR	0.89154370	-	Nein
1722135-03	31/03/2015	IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR	0.93109870	-	Nein
1722135-03	30/04/2015	IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR	0.89241890	-	Nein
1722135-03	29/05/2015	IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR	0.91211750	-	Nein
1722135-03		IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR			
1722135-03		IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR			
1722135-03		IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR			
1722135-03		IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR			
1722135-03		IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR			
1722135-03		IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR			
1722135-03		IE00BWXCOV77	GENERATION IM GLOBAL EQUITY FUND	EUR			

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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