

# Generation IM Fund plc

For the financial year ending 31st December 2016

## 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 profits 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	IE00B314270	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	31/01/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.92417170	IE00BWXCV77	253.670	Nein	-	2.0894 EUR	IE00B314270	253.486	Nein	-	0.000 EUR	IE00BY2XF59	247.484	Nein	-	3.0655 EUR
1722135-03	29/02/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.92034420	IE00BWXCV77	255.351	Nein	-	2.0894 EUR	IE00B314270	255.125	Nein	-	0.000 EUR	IE00BY2XF59	248.946	Nein	-	3.0655 EUR
1722135-03	31/03/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.87753940	IE00BWXCV77	257.221	Nein	-	2.0894 EUR	IE00B314270	257.372	Nein	-	0.000 EUR	IE00BY2XF59	251.241	Nein	-	3.0655 EUR
1722135-03	29/04/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.87309560	IE00BWXCV77	259.852	Nein	-	2.0894 EUR	IE00B314270	257.243	Nein	-	0.000 EUR	IE00BY2XF59	251.108	Nein	-	3.0655 EUR
1722135-03	31/05/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.89827080	IE00BWXCV77	273.377	Nein	-	2.0894 EUR	IE00B314270	270.724	Nein	-	0.000 EUR	IE00BY2XF59	264.150	Nein	-	3.0655 EUR
1722135-03	30/06/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.90013050	IE00BWXCV77	270.451	Nein	-	2.0894 EUR	IE00B314270	267.730	Nein	-	0.000 EUR	IE00BY2XF59	261.129	Nein	-	3.0655 EUR
1722135-03	29/07/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.89425440	IE00BWXCV77	284.486	Nein	-	2.0894 EUR	IE00B314270	282.016	Nein	-	0.000 EUR	IE00BY2XF59	274.876	Nein	-	3.0655 EUR
1722135-03	31/08/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.89786760	IE00BWXCV77	289.893	Nein	-	2.0894 EUR	IE00B314270	287.416	Nein	-	0.000 EUR	IE00BY2XF59	280.010	Nein	-	3.0655 EUR
1722135-03	30/09/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.88983800	IE00BWXCV77	287.640	Nein	-	2.0894 EUR	IE00B314270	285.217	Nein	-	0.000 EUR	IE00BY2XF59	277.807	Nein	-	3.0655 EUR
1722135-03	28/10/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.91499680	IE00BWXCV77	290.447	Nein	-	2.0894 EUR	IE00B314270	291.279	Nein	-	0.000 EUR	IE00BY2XF59	280.231	Nein	-	3.0655 EUR
1722135-03	30/11/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.94268486	IE00BWXCV77	299.548	Nein	-	2.0894 EUR	IE00B314270	300.500	Nein	-	0.000 EUR	IE00BY2XF59	289.077	Nein	-	3.0655 EUR
1722135-03	31/12/2016	GENERATION IM GLOBAL EQUITY FUND	EUR	0.94809188	IE00BWXCV77	303.012	Nein	-	2.0894 EUR	IE00B314270	304.129	Nein	-	0.000 EUR	IE00BY2XF59	292.602	Nein	-	3.0655 EUR

Pursuant 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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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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