

**UK Reporting Fund Status Report to Participants**

**Optimal Global Investment Funds plc**

**Period ended 30 June 2020**

This report is relevant if you were an investor in a reporting share class of the above-named fund on 30 June 2020.

The share classes of the fund set out below have been approved as having 'UK Reporting Fund status' by HM Revenue & Customs under the provisions of The Offshore Funds (Tax) Regulations 2009 (the 'Regulations'). This report constitutes the Report to Shareholders for the purposes of the Regulations in respect of the accounts period ended 30 June 2020. You should be aware that there may be a requirement for you to pay tax on 'excess reported income' as though you had actually received a distribution from the fund.

If excess reported income has arisen, it is deemed to have arisen on the 'fund distribution date', being the date six months following the end of the reporting period, i.e 31 December 2020.

In order to compute the quantum of excess reported income relating to your shareholding, this can be calculated by reference to the number of shares held by you as at 30 June 2020.

Excess reported income figures quoted below are in the currency of the respective sub fund.

Should you have any queries with regards to the content of this report, please contact your tax advisor.

HMRC Reference	Sub fund	Share class	ISIN	Sub fund currency	Excess reported income per unit (sub fund currency)	Date of distributions	Distribution per unit (sub fund currency)	Does the share class remain a Reporting Fund at the date of issue of this advice?
00123-0002	Optimal Multi Asset Defensive Fund	A GBP	IE00BRJL4K01	GBP	0.0271	N/A	0.0000	Yes
00123-0003	Optimal Multi Asset Balanced Fund	A GBP	IE00BRJL4C27	GBP	0.0259	N/A	0.0000	Yes
00123-0001	Optimal Multi Asset Opportunities Fund	A GBP	IE00BRJL4X30	GBP	0.0007	N/A	0.0000	Yes
00123-0004	Optimal DFM Cautious GBP Fund	A GBP Acc	IE00BFWCY062	GBP	0.0000	N/A	0.0000	No
00123-0005	Optimal DFM Cautious USD Fund	A USD Acc	IE00BFWCW462	USD	0.0000	N/A	0.0000	No
00123-0006	Optimal DFM Moderate GBP Fund	A GBP Acc	IE00BFWCXT83	GBP	0.0000	N/A	0.0000	No
00123-0007	Optimal DFM Moderate USD Fund	A USD Acc	IE00BFNSQ741	USD	0.0000	N/A	0.0000	No