

## Imara Funds

### Reporting Fund Status as at 31 October 2018

Certain funds within Imara's Fund range have elected to be 'Reporting Funds' for UK tax purposes. If you invest in a share class in an Imara fund which has 'Reporting Fund' status, you will need to review the yearly information posted here and include the relevant details on your UK tax return.

Please bookmark this page to review the latest Reporting Fund status information and a list of which Imara funds which currently have "Reporting Fund" status.

If you would like more information, please contact the Investor Services Team:

#### How to use the Reportable Income information posted on this page.

UK taxable investors who hold shares in a fund as at the last day of the fund's accounting period are required to look up the reportable income on this website and include it in their UK tax return.

The date this income is deemed to have been received by the investor is called the "fund distribution date" and is always six months after the fund's accounting year end. Thus, if the fund year end is 30 April 2018, investors holding shares at those dates should refer to this website for their reportable income information. This reportable income is deemed to be received on 31 October 2018 i.e. six months after the year end, and should be included in the investor's tax return for 2018/2019

| Name of Fund  | HMRC reference number | SEDOL number |              |              | Reporting period            | Deemed distribution date | Actual distributions for the reporting period | Reportable income per Participating Redeemable Share US\$ |
|---|-----------------------|--------------|--------------|--------------|-----------------------------|--------------------------|---|---|
| Imara African Opportunities Fund Limited  | 10054                 | B1GCVZ8      | G47189108    | VGG471891082 | 1 May 2017 to 30 April 2018 | 31 October 2018          | NIL   | NIL   |
| Imara Africa Series SPC Limited<br>Imara African Resources Fund Segregated Portfolio* | 10055-0001            | G47263135    | VGG472631354 |              | 1 May 2017 to 30 April 2018 | 31 October 2018          | NIL   | NIL   |
| Imara Africa Series SPC Limited<br>Imara East Africa Fund Segregated Portfolio*       | 10055-0003            | G47263127    | VGG472631271 |              | 1 May 2017 to 30 April 2018 | 31 October 2018          | NIL   | NIL   |
| Imara Africa Series SPC Limited<br>Imara Nigeria Fund Segregated Portfolio *          | 10055-0002            | G47263119    | VGG472631198 |              | 1 May 2017 to 30 April 2018 | 31 October 2018          | NIL   | NIL   |
| Imara Africa Series SPC Limited<br>Imara Zimbabwe Fund Segregated Portfolio           | 10055-0004            | G47263101    | VGG472631016 |              | 1 May 2017 to 30 April 2018 | 31 October 2018          | NIL   | 0.1309  |

All the above are reporting funds as at the date of this report.

*\*These funds are now closed*