

Equator ICAV

One Dockland Central, Guild Street, International Financial Services Centre, Dublin 1
(an umbrella fund with segregated liability between sub-funds)

Equator ICAV ("The Fund")
Accounting year ended 30 November 2018
Information reported to Shareholders for UK Tax Purposes

ISIN	Sub Fund Name	Share Class Name		Currency in which Excess Reportable Income and Equalisation Factors are denominated	Excess of Reportable Income for period over distribution per unit in respect of the period	Equalisation Factor for the period ended 30 November 2018 - accumulating share classes	Equalisation factors for the period ended 30 November 2018 - distributing share classes				Distributions made in respect of the 2018 reporting period				
							Equalisation factor per unit in respect of the period ended 13 February 2018	Equalisation factor per unit in respect of the period ended 16 May 2018	Equalisation factor per unit in respect of the period ended 16 August 2018	Equalisation factor per unit in respect of the period ended 15 November 2018	Currency of distributions paid	Amount distributed per unit in respect of the period - payment date 28 February 2018	Amount distributed per unit in respect of the period - payment date 31 May 2018	Amount distributed per unit in respect of the period - payment date 31 August 2018	Amount distributed per unit in respect of the period - payment date 30 November 2018
IE00B8K67571	Coutts Multi Asset UK Defensive Fund	GBP Class A - Accumulating	Note 3	GBP	0.0316	0.0141	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B7W44C82	Coutts Multi Asset UK Defensive Fund	GBP Class A - Distributing	Note 3	GBP	0.0000	N/A	N/A	0.0052	N/A	0.0056	GBP	N/A	0.0136	N/A	0.0149
IE00B8K7Z561	Coutts Multi Asset UK Defensive Fund	GBP Class B - Accumulating	Note 3	GBP	0.0229	0.0231	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B8BRDY03	Coutts Multi Asset UK Defensive Fund	GBP Class B - Distributing	Note 3	GBP	0.0000	N/A	N/A	0.0048	N/A	0.0014	GBP	N/A	0.0102	N/A	0.0115
IE00BTJRN277	Coutts Multi Asset UK Defensive Fund	GBP Class C - Distributing	Note 3	GBP	0.0000	N/A	N/A	0.0013	N/A	0.0024	GBP	N/A	0.0136	N/A	0.0148
IE00B8K9T727	Coutts Multi Asset UK Balanced Fund	GBP Class A - Accumulating	Note 3	GBP	0.0262	0.0121	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B87MKL51	Coutts Multi Asset UK Balanced Fund	GBP Class A - Distributing	Note 3	GBP	0.0000	N/A	N/A	0.0051	N/A	0.0105	GBP	N/A	0.0112	N/A	0.0134
IE00B8KFJK30	Coutts Multi Asset UK Balanced Fund	GBP Class B - Accumulating	Note 3	GBP	0.0184	0.0094	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B7N8JM45	Coutts Multi Asset UK Balanced Fund	GBP Class B - Distributing	Note 3	GBP	0.0000	N/A	N/A	0.0041	N/A	0.0029	GBP	N/A	0.0077	N/A	0.0098
IE00BTJRN384	Coutts Multi Asset UK Balanced Fund	GBP Class C - Distributing	Note 3	GBP	0.0000	N/A	N/A	0.0043	N/A	0.0068	GBP	N/A	0.0111	N/A	0.0131
IE00B8KG1J97	Coutts Multi Asset UK Growth Fund	GBP Class A - Accumulating	Note 2	GBP	0.0280	0.0148	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B4XV5X66	Coutts Multi Asset UK Growth Fund	GBP Class A - Distributing	Note 2	GBP	0.0000	N/A	N/A	0.0078	N/A	0.0097	GBP	N/A	0.0114	N/A	0.0151
IE00B7HKW498	Coutts Multi Asset UK Growth Fund	GBP Class B - Accumulating	Note 2	GBP	0.0190	0.0082	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B830BF48	Coutts Multi Asset UK Growth Fund	GBP Class B - Distributing	Note 2	GBP	0.0000	N/A	N/A	0.0034	N/A	0.0013	GBP	N/A	0.0073	N/A	0.0106
IE00BTJRN491	Coutts Multi Asset UK Growth Fund	GBP Class C - Distributing	Note 2	GBP	0.0005	N/A	N/A	0.0060	N/A	0.0061	GBP	N/A	0.0109	N/A	0.0141
IE00B8DZV487	Coutts Multi Asset UK Equity Growth Fund	GBP Class A - Accumulating	Note 2	GBP	0.0203	0.0120	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B6T9H428	Coutts Multi Asset UK Equity Growth Fund	GBP Class A - Distributing	Note 2	GBP	0.0000	N/A	N/A	0.0063	N/A	0.0108	GBP	N/A	0.0083	N/A	0.0126
IE00B8F00J95	Coutts Multi Asset UK Equity Growth Fund	GBP Class B - Accumulating	Note 2	GBP	0.0105	0.0038	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B8BR1L32	Coutts Multi Asset UK Equity Growth Fund	GBP Class B - Distributing	Note 2	GBP	0.0000	N/A	N/A	0.0009	N/A	0.0030	GBP	N/A	0.0041	N/A	0.0079
IE00BTJRN509	Coutts Multi Asset UK Equity Growth Fund	GBP Class C - Distributing	Note 2	GBP	0.0001	N/A	N/A	0.0010	N/A	0.0051	GBP	N/A	0.0081	N/A	0.0118
IE00B833BW02	Coutts Multi Asset Global Defensive Fund	EUR Class A - Accumulating	Note 3	USD	0.0216	0.0155	N/A	N/A	N/A	N/A	EUR	N/A	N/A	N/A	N/A
IE00B83H7K25	Coutts Multi Asset Global Defensive Fund	EUR Class B - Accumulating	Note 3	USD	0.0162	0.0000	N/A	N/A	N/A	N/A	EUR	N/A	N/A	N/A	N/A
IE00B8863623	Coutts Multi Asset Global Defensive Fund	EUR Class B - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0000	N/A	0.0000	EUR	N/A	0.0069	N/A	0.0063
IE00BTJRN830	Coutts Multi Asset Global Defensive Fund	EUR Class C - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0000	N/A	0.0020	EUR	N/A	0.0108	N/A	0.0101
IE00B847NQ91	Coutts Multi Asset Global Defensive Fund	GBP Class A - Accumulating	Note 3	USD	0.0223	0.0142	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B84FQ28	Coutts Multi Asset Global Defensive Fund	GBP Class A - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0107	N/A	0.0043	GBP	N/A	0.0079	N/A	0.0074
IE00B88CQV62	Coutts Multi Asset Global Defensive Fund	GBP Class B - Accumulating	Note 3	USD	0.0162	0.0095	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B8HSRY59	Coutts Multi Asset Global Defensive Fund	GBP Class B - Distributing	Note 3	USD	0.00004	N/A	N/A	0.0000	N/A	0.0001	GBP	N/A	0.0060	N/A	0.0054
IE00BTJRN616	Coutts Multi Asset Global Defensive Fund	GBP Class C - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0018	N/A	0.0023	GBP	N/A	0.0083	N/A	0.0079
IE00B84BGB71	Coutts Multi Asset Global Defensive Fund	USD Class A - Accumulating	Note 3	USD	0.0253	0.0185	N/A	N/A	N/A	N/A	USD	N/A	N/A	N/A	N/A
IE00B843XM30	Coutts Multi Asset Global Defensive Fund	USD Class A - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0000	N/A	0.0000	USD	N/A	0.0123	N/A	0.0115
IE00B885TH10	Coutts Multi Asset Global Defensive Fund	USD Class B - Accumulating	Note 3	USD	0.0190	0.0137	N/A	N/A	N/A	N/A	USD	N/A	N/A	N/A	N/A
IE00B7D3X615	Coutts Multi Asset Global Defensive Fund	USD Class B - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0000	N/A	0.0000	USD	N/A	0.0094	N/A	0.0087
IE00BTJRN723	Coutts Multi Asset Global Defensive Fund	USD Class C - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0066	N/A	0.0000	USD	N/A	0.0127	N/A	0.0119
IE00B8H2K93	Coutts Multi Asset Global Balanced Fund	CHF Class B - Accumulating	Note 3	USD	0.0158	0.0000	N/A	N/A	N/A	N/A	CHF	N/A	N/A	N/A	N/A
IE00B8HJV466	Coutts Multi Asset Global Balanced Fund	CHF Class B - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0000	N/A	0.0000	CHF	N/A	0.0078	N/A	0.0079
IE00B83TTJ12	Coutts Multi Asset Global Balanced Fund	EUR Class A - Accumulating	Note 3	USD	0.0212	0.0171	N/A	N/A	N/A	N/A	EUR	N/A	N/A	N/A	N/A
IE00B88VF164	Coutts Multi Asset Global Balanced Fund	EUR Class A - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0058	N/A	0.0076	EUR	N/A	0.0105	N/A	0.0108
IE00B8HHZ370	Coutts Multi Asset Global Balanced Fund	EUR Class B - Accumulating	Note 3	USD	0.0159	0.0064	N/A	N/A	N/A	N/A	EUR	N/A	N/A	N/A	N/A
IE00B8HJPR77	Coutts Multi Asset Global Balanced Fund	EUR Class B - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0002	N/A	0.0000	EUR	N/A	0.0066	N/A	0.0067
IE00BTJRN723	Coutts Multi Asset Global Balanced Fund	EUR Class C - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0000	N/A	0.0080	EUR	N/A	0.0104	N/A	0.0105
IE00B88QH046	Coutts Multi Asset Global Balanced Fund	GBP Class A - Accumulating	Note 3	USD	0.0214	0.0132	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B8H9QB89	Coutts Multi Asset Global Balanced Fund	GBP Class A - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0043	N/A	0.0063	GBP	N/A	0.0080	N/A	0.0082
IE00B88JYL03	Coutts Multi Asset Global Balanced Fund	GBP Class B - Accumulating	Note 3	USD	0.0154	0.0120	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE00B8H9SR89	Coutts Multi Asset Global Balanced Fund	GBP Class B - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0003	N/A	0.0023	GBP	N/A	0.0056	N/A	0.0059
IE00BTJRN947	Coutts Multi Asset Global Balanced Fund	GBP Class C - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0068	N/A	0.0062	GBP	N/A	0.0080	N/A	0.0082
IE00B7N6GK59	Coutts Multi Asset Global Balanced Fund	USD Class A - Accumulating	Note 3	USD	0.0253	0.0121	N/A	N/A	N/A	N/A	USD	N/A	N/A	N/A	N/A
IE00B887GQ67	Coutts Multi Asset Global Balanced Fund	USD Class A - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0081	N/A	0.0000	USD	N/A	0.0127	N/A	0.0131
IE00B6RYFN41	Coutts Multi Asset Global Balanced Fund	USD Class B - Accumulating	Note 3	USD	0.0179	0.0033	N/A	N/A	N/A	N/A	USD	N/A	N/A	N/A	N/A
IE00B7XG9J52	Coutts Multi Asset Global Balanced Fund	USD Class B - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0089	N/A	0.0064	USD	N/A	0.0088	N/A	0.0093
IE00BTJRN63	Coutts Multi Asset Global Balanced Fund	USD Class C - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0061	N/A	0.0051	USD	N/A	0.0122	N/A	0.0125

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(an umbrella fund with segregated liability between sub-funds)

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IE0088HFN487	Coutts Multi Asset Global Growth Fund	EUR Class A - Accumulating	Note 2	USD	0.0194	0.0108	N/A	N/A	N/A	N/A	EUR	N/A	N/A	N/A	N/A
IE00887D3972	Coutts Multi Asset Global Growth Fund	EUR Class A - Distributing	Note 2	USD	0.0011	N/A	N/A	0.0000	N/A	0.0000	EUR	N/A	0.0077	N/A	0.0110
IE0088HFPL93	Coutts Multi Asset Global Growth Fund	EUR Class B - Accumulating	Note 2	USD	0.0170	0.0104	N/A	N/A	N/A	N/A	EUR	N/A	N/A	N/A	N/A
IE0087JRNG19	Coutts Multi Asset Global Growth Fund	EUR Class C - Distributing	Note 2	USD	0.0010	N/A	N/A	0.0000	N/A	0.0058	EUR	N/A	0.0080	N/A	0.0109
IE008749PG25	Coutts Multi Asset Global Growth Fund	GBP Class A - Accumulating	Note 2	USD	0.0196	0.0105	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE0087ZRMS60	Coutts Multi Asset Global Growth Fund	GBP Class A - Distributing	Note 2	USD	0.0000	N/A	N/A	0.0056	N/A	0.0094	GBP	N/A	0.0063	N/A	0.0090
IE0087KS1X21	Coutts Multi Asset Global Growth Fund	GBP Class B - Accumulating	Note 2	USD	0.0128	0.0056	N/A	N/A	N/A	N/A	GBP	N/A	N/A	N/A	N/A
IE0088BB6H60	Coutts Multi Asset Global Growth Fund	GBP Class B - Distributing	Note 2	USD	0.0008	N/A	N/A	0.0021	N/A	0.0000	GBP	N/A	0.0037	N/A	0.0062
IE0087JRND87	Coutts Multi Asset Global Growth Fund	GBP Class C - Distributing	Note 2	USD	0.0009	N/A	N/A	0.0051	N/A	0.0075	GBP	N/A	0.0061	N/A	0.0085
IE0088HFJZ12	Coutts Multi Asset Global Growth Fund	USD Class A - Accumulating	Note 2	USD	0.0223	0.0132	N/A	N/A	N/A	N/A	USD	N/A	N/A	N/A	N/A
IE00887DR516	Coutts Multi Asset Global Growth Fund	USD Class A - Distributing	Note 2	USD	0.0001	N/A	N/A	0.0037	N/A	0.0000	USD	N/A	0.0101	N/A	0.0144
IE0088HFM307	Coutts Multi Asset Global Growth Fund	USD Class B - Accumulating	Note 2	USD	0.0363	0.0048	N/A	N/A	N/A	N/A	USD	N/A	N/A	N/A	N/A
IE00841H1W66	Coutts Multi Asset Global Growth Fund	USD Class B - Distributing	Note 2	USD	0.0000	N/A	N/A	0.0000	N/A	N/A	USD	N/A	0.0055	N/A	N/A
IE0087JRNF02	Coutts Multi Asset Global Growth Fund	USD Class C - Distributing	Note 2	USD	0.0006	N/A	N/A	0.0049	N/A	0.0097	USD	N/A	0.0095	N/A	0.0130
IE00BYCC925	Personal Portfolio 1 Fund	GBP Class A - Accumulating	Note 3	GBP	0.0088	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IE00BYCC58	Personal Portfolio 2 Fund	GBP Class A - Accumulating	Note 3	GBP	0.0081	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IE00BYCCF89	Personal Portfolio 3 Fund	GBP Class A - Accumulating	Note 2	GBP	0.0089	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IE00BYCCH04	Personal Portfolio 4 Fund	GBP Class A - Accumulating	Note 2	GBP	0.0076	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IE00BYCCK33	Personal Portfolio 5 Fund	GBP Class A - Accumulating	Note 2	GBP	0.0105	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
IE008D2M9L85	Equator UK Equity Fund	GBP Class B - Distributing	Note 2	GBP	0.0000	N/A	N/A	0.0060	N/A	0.0091	GBP	N/A	0.0094	N/A	0.0210
IE008D2M9K78	Equator UK Equity Fund	GBP Class C - Distributing	Note 2	GBP	0.00004	N/A	N/A	0.0039	N/A	0.0091	GBP	N/A	0.0120	N/A	0.0237
IE008D2M9P24	Equator US Equity Fund	USD Class B - Distributing	Note 2	USD	0.0008	N/A	N/A	N/A	N/A	0.0047	USD	N/A	N/A	N/A	0.0064
IE008D2M9M92	Equator US Equity Fund	USD Class C - Distributing	Note 2	USD	0.0008	N/A	N/A	N/A	N/A	0.0118	USD	N/A	N/A	N/A	0.0123
IE008D2M9X08	Equator US Equity Fund	GBP (unhedged) Class B - Distributing	Note 2	USD	0.0012	N/A	N/A	N/A	N/A	0.0048	GBP	N/A	N/A	N/A	0.0062
IE008D2M9W90	Equator US Equity Fund	GBP (unhedged) Class C - Distributing	Note 2	USD	0.0000	N/A	N/A	N/A	N/A	0.0084	GBP	N/A	N/A	N/A	0.0120
IE008D2M9R48	Equator UK Sovereign Bond Index Fund	GBP Class B - Distributing	Note 3	GBP	0.0000	N/A	N/A	N/A	0.0002	0.0006	GBP	N/A	N/A	0.0010	0.0017
IE008D2M9Q31	Equator UK Sovereign Bond Index Fund	GBP Class C - Distributing	Note 3	GBP	0.0000	N/A	0.0003	0.0005	0.0011	0.0012	GBP	0.0010	0.0010	0.0022	0.0029

Notes and confirmations

- The Directors of Equator ICAV confirm that each share class listed above remains a reporting fund under The Offshore Funds (Tax) Regulations 2009 at the date of this report.
- The "Excess reportable income for the period over distributions per unit in respect of the period" is deemed to arise on 31 May 2019 (being the fund distribution date).
- The Fund declares that it has complied with its obligations specified in Reg 53 and Reg 58.
- This document does not constitute tax, accounting or legal advice. Please consult your tax advisor if you have any queries in relation to the above.

Note 1: The Fund operates full equalisation arrangements in the period ended 30 November 2018 and the 'average' equalisation factor for subscriptions in the relevant period for each relevant share class of the Fund is summarised in the above table. The Fund calculates the equalisation amount per unit of interest in the fund by dividing the sum of all the equalisation amounts in relation to all acquisitions by way of initial purchase in the relevant 2018 period by the total number of shares acquired by way of initial purchase in the same relevant 2018 period.

Note 2: We understand that the Fund is not a "bond fund" for the period for UK income tax purposes.

Note 3: We understand that the Fund is a "bond fund" for the period for UK income tax purposes.

Registered in Ireland as an Irish Collective Asset-management Vehicle with variable capital and regulated by the Central Bank of Ireland – C95023.
Registered Office: as above. Directors: Leslie Gent (Canadian), Keith McGough, Brian McDermott, Pat McArdle and Gayle Schumacher (British)