

Liontrust Global Funds Plc

Reporting Period Ended 31 December 2021

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

100201

Liontrust GF European Strategic Equity Fund

ShareClass TB Code

Share Class name	8 Class A3 Euro Accumulating (Institutional) EUR EUR IE00BYXV8M50	2 Class A4 Euro Accumulating EUR EUR IE00BLG2W007 L0123-0064	4 Class B3 US Dollar Accumulating EUR USD IE00BLG2W114	6 Class C3 Sterling Accumulating (Institutional) (Hedged) EUR GBP IE00BLG2W221 L0123-0066	7 Class C4 Sterling Accumulating (Hedged) EUR GBP IE00BLG2W338 L0123-0067	9 Class CF Sterling Accumulating (Founder) EUR GBP IE00BYZ7LN30	Financial Statements
NAV allocation	14.50%	70.37%	1.72%	11.79%	1.63%	0.00%	100.00%
<b>Starting point for the calculation of Reportable Income</b>							
Change in net assets attributable to holders of redeemable participating shares							15,523,744
Distribution							-
<b>Total comprehensive income for the period (or accounts equivalent)</b>							<u>15,523,744</u>
<b>Adjustments</b>							
<b>Capital Items (Regulations 64)</b>							
Net fair value gain on financial assets and liabilities at fair value through profit or loss							<u>17,166,888</u>
<b>Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)</b>							<u>17,166,888</u>
<b>Adjusted Total Comprehensive Income</b>							<u>(1,643,144)</u>
<b>Adjusted Total Comprehensive Income on a Shareclass basis</b>	(275,951)	(1,106,153)	(33,945)	(215,728)	(10,267)	(1,101)	<u>(1,643,144)</u>
<b>Capital Items (Regulations 64 and 65)</b>							
Revenue gains/losses from Futures Instruments allocated to capital	(17,409)	(84,455)	(2,056)	(14,147)	(1,953)	-	
Income from other reporting funds (Regulation 68)	-	-	-	-	-	-	
Equalisation adjustment (Regulation 72)	(1,151)	25,108	(8)	(11,412)	(21,275)	0	
Expenses directly related to Performance fees	308,076	1,165,028	39,786	254,415	12,038	2,021	
<b>Reportable Income</b>	<b>14,909</b>	<b>(473)</b>	<b>3,768</b>	<b>13,128</b>	<b>(21,457)</b>	<b>1,420</b>	
Total Cash Distribution	-	-	-	-	-	-	
<b>Excess Reportable Income over Cash Distribution - SubFund Currency</b>	<b>14,909</b>	<b>-</b>	<b>3,768</b>	<b>13,128</b>	<b>-</b>	<b>1,420</b>	
FX Rate	1.0000	1.0000	1.1927	0.8595	0.8595	0.8595	
Excess Reportable Income - share class currency	14,909	-	4,494	11,284	-	1,221	
Shares in issue at end of reporting period	731,111	2,335,264	80,025	324,664	79,085	5,000,000	
<b>Excess Reportable Income per Unit over Cash Distribution per Unit - ShareClass Currency</b>	<b>0.0204</b>	<b>0.0000</b>	<b>0.0597</b>	<b>0.0348</b>	<b>0.0000</b>	<b>0.0002</b>	

## Liontrust Global Funds Plc

Reporting Period Ended 31 December 2021

## Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

100100

## Liontrust GF Special Situations Fund

ShareClass TB Code

Share Class name	5	6	7	8	1	2	3	4	Financial Statements
	Class A1 Euro Accumulating	Class A2 Euro Accumulating (Hedged)	Class A3 Euro Accumulating (Institutional)	Class A5 Euro Accumulating (Institutional) (Hedged)	Class C1 Sterling Accumulating	Class C3 Sterling Accumulating	Class C5 Sterling Distributing (Institutional)	Class C7 Sterling Accumulating (Institutional)	
Subfund currency	GBP	GBP	GBP	GBP	GBP	GBP	GBP	GBP	
Share Class Currency	EUR	EUR	EUR	EUR	GBP	GBP	GBP	GBP	
ISIN	IE00B87MS887	IE00B6L7K045	IE00B6LVHG89	IE00B8XHG657	IE00B76P4R28	IE00B9CCL0730	IE00B94KBK77	IE00B94KBL84	
HMRC Share Class Reference	L0123-0018	L0123-0019	L0123-0242	L0123-0243	L0123-0020	L0123-0021	L0123-0045	L0123-0046	
NAV allocation	4.94%	1.64%	5.86%	0.52%	5.08%	58.26%	13.22%	10.51%	100.00%
<b>Starting point for the calculation of Reportable Income</b>									
Change in net assets attributable to holders of redeemable participating share									46,259,021
Distribution									299,896
<b>Total comprehensive income for the period (or accounts equivalent)</b>									<u>46,558,917</u>
<b>Adjustments</b>									
<b>Capital Items (Regulations 64)</b>									
Net fair value gain on financial assets and liabilities at fair value through profit or loss									<u>43,731,761</u>
<b>Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)</b>									43,731,761
<b>Adjusted Total Comprehensive Income</b>									<u>2,827,156</u>
<b>Adjusted Total Comprehensive Income on a Shareclass basis</b>	5,420	(5,437)	179,272	15,303	5,763	1,823,051	444,615	359,168	<u>2,827,156</u>
<b>Capital Items (Regulations 64 and 65)</b>									
Revenue gains/losses from Futures instruments allocated to capita	-	-	-	-	-	-	-	-	
Income from other reporting funds (Regulation 68)	-	-	-	-	-	-	-	-	
Equalisation adjustment (Regulation 72)	(2,474)	7,277	(74,552)	(4,742)	(2,750)	(648,869)	121,037	118,033	
Expenses directly related to Performance fee:	-	-	-	-	-	-	-	-	
<b>Reportable Income</b>	2,946	1,840	104,720	10,561	3,013	1,174,182	565,652	477,201	
Total Cash Distribution	-	-	-	-	-	-	565,438	-	
<b>Excess Reportable Income over Cash Distribution - SubFund Currency</b>	<u>2,946</u>	<u>1,840</u>	<u>104,720</u>	<u>10,561</u>	<u>3,013</u>	<u>1,174,182</u>	<u>214</u>	<u>477,201</u>	
FX Rate	1.1635	1.1635	1.1635	1.1635	1.0000	1.0000	1.0000	1.0000	
Excess Reportable Income - share class currency	3,428	2,141	121,842	12,287	3,013	1,174,182	214	477,201	
Shares in issue at end of reporting period	798,238	456,685	1,069,249	165,434	650,808	4,856,914	2,463,930	1,916,379	
<b>Excess Reportable Income per Unit over Cash Distribution per Unit - ShareClass Currency</b>	<u>0.0043</u>	<u>0.0047</u>	<u>0.1140</u>	<u>0.0743</u>	<u>0.0046</u>	<u>0.2417</u>	<u>0.0001</u>	<u>0.2489</u>	

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Reporting Period Ended 31 December 2021

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Liontrust GF UK Growth Fund

ShareClass TB Code

	3	4	5	Financial Statements
Share Class name	Class C1 Sterling Accumulating	Class C3 Sterling Accumulating (Institutional)	Class C6 Sterling Distributing (Institutional)	
Subfund currency	GBP	GBP	GBP	
Share Class Currency	GBP	GBP	GBP	
ISIN	IE00BP4KB181	IE00BP4KB298	IE00BP4KB306	
HMRC Share Class Reference	L0123-0038	L0123-0039	L0123-0040	
NAV allocation	0.02%	18.12%	81.86%	100.00%
<b>Starting point for the calculation of Reportable Income</b>				
Change in net assets attributable to holders of redeemable participating shares				9,796,835
Distribution				752,535
<b>Total comprehensive income for the period (or accounts equivalent)</b>				<b>10,549,370</b>
<b>Adjustments</b>				
<b>Capital items (Regulations 64)</b>				
Net fair value gain on financial assets and liabilities at fair value through profit or loss				9,637,464
<b>Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)</b>				<b>9,637,464</b>
<b>Adjusted Total Comprehensive Income</b>				<b>911,906</b>
<b>Adjusted Total Comprehensive Income on a Shareclass basis</b>	<b>102</b>	<b>156,812</b>	<b>754,992</b>	<b>911,906</b>
<b>Capital items (Regulations 64 and 65)</b>				
Revenue gains/losses from Futures instruments allocated to capital	-	-	-	
Income from other reporting funds (Regulation 68)	-	-	-	
Equalisation adjustment (Regulation 72)	-	83,890	(74,531)	
Expenses directly related to Performance fees	-	-	-	
<b>Reportable Income</b>	<b>102</b>	<b>240,702</b>	<b>680,461</b>	
Total Cash Distribution	-	-	680,009	
<b>Excess Reportable Income over Cash Distribution - SubFund Currency</b>	<b>102</b>	<b>240,702</b>	<b>452</b>	
FX Rate	1.0000	1.0000	1.0000	
Excess Reportable Income - share class currency	102	240,702	452	
Shares in issue at end of reporting period	1,000	901,345	2,904,460	
<b>Excess Reportable Income per Unit over Cash Distribution per Unit - ShareClass Currency</b>	<b>0.1024</b>	<b>0.2670</b>	<b>0.0002</b>	









Liontrust Global Funds Plc

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Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income  
100203

Liontrust GF Sustainable Future Pan-European Growth Fund

ShareClass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

NAV allocation

	1	2	3	
	Class A1 Accumulating	Class A5 Accumulating	Class A5 Distributing	Financial Statements
	Euro	Euro	Euro	
	EUR	EUR	EUR	
	EUR	EUR	EUR	
	IE00BYWSV511	IE00BYWSV628	IE00BYWSV735	
	-	-	L0123-0201	
NAV allocation	10.52%	87.93%	1.54%	100.00%

Starting point for the calculation of Reportable Income

Change in net assets attributable to holders of redeemable participating shares

Distribution

Total comprehensive income for the period (or accounts equivalent)

51,760,873

21,415

51,782,288

Adjustments

Capital items (Regulations 64)

Net fair value gain on financial assets and liabilities at fair value through profit or loss

50,930,310

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

50,930,310

Adjusted Total Comprehensive Income

851,978

Adjusted Total Comprehensive Income on a Shareclass basis

(109,811)

944,349

17,440

851,978

Capital items (Regulations 64 and 65)

Revenue gains/losses from Futures instruments allocated to capital

-

-

-

Income from other reporting funds (Regulation 68)

-

-

-

Equalisation adjustment (Regulation 72)

726

(17,542)

(8,530)

Expenses directly related to Performance fees

-

-

-

Reportable Income

(109,085)

926,807

8,911

Total Cash Distribution

-

-

21,415

Excess Reportable Income over Cash Distribution - SubFund Currency

-

926,807

-

FX Rate

1.0000

1.0000

1.0000

Excess Reportable Income - share class currency

-

926,807

-

Shares in issue at end of reporting period

-

-

236,677

Excess Reportable Income per Unit over Cash Distribution per Unit - ShareClass  
Currency

0.0000

0.0000

0.0000





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Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

100206

Liontrust GF Sustainable Future Multi Asset Global Fund

ShareClass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

NAV allocation

Starting point for the calculation of Reportable Income

Change in net assets attributable to holders of redeemable participating shares

Distribution

Total comprehensive income for the period (or accounts equivalent)

Adjustments

Capital Items (Regulations 64)

Net fair value gain on financial assets and liabilities at fair value through profit or loss

Net capital gains/ losses (if accounts were prepared in accordance with IMA

SORP)

Adjusted Total Comprehensive Income

Adjusted Total Comprehensive Income on a Shareclass basis

Capital Items (Regulations 64 and 65)

Revenue gains/losses from Futures instruments allocated to capital

Income from other reporting funds (Regulation 68)

Equalisation adjustment (Regulation 72)

Expenses directly related to Performance fees

Reportable Income

Total Cash Distribution

Excess Reportable Income over Cash Distribution - SubFund Currency

FX Rate

Excess Reportable Income - share class currency

Shares in issue at end of reporting period

Excess Reportable Income per Unit over Cash Distribution per Unit - ShareClass

Currency

	1	4	5	2	6	3	7	Financial Statements
	Class A1 Accumulating	Class A5 Accumulating	Class A8 Accumulating	Class B8 Accumulating	Class C5 Accumulating	Class C8 Accumulating	Class D5 Accumulating	
	Euro	Euro	Euro	US Dollar	Sterling	Sterling	Swiss Franc	
	USD	USD	USD	USD	USD	USD	USD	
	EUR	EUR	EUR	USD	GBP	GBP	CHF	
	IE00BNGJKS90	IE00BMXDB518	IE00BMXDB625	IE00BMXDB955	IE00BMXDBC87	IE00BMXDBD94	IE00BMXDBG26	
		L0123-0245		L0123-0250	L0123-0247	L0123-0248		
NAV allocation	3.39%	9.21%	86.96%	0.21%	0.06%	0.18%	0.00%	100.00%
Starting point for the calculation of Reportable Income								
Change in net assets attributable to holders of redeemable participating shares								747,740
Distribution								-
Total comprehensive income for the period (or accounts equivalent)								747,740
Adjustments								
Capital Items (Regulations 64)								
Net fair value gain on financial assets and liabilities at fair value through profit or loss								738,347
Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)								738,347
Adjusted Total Comprehensive Income								9,393
Adjusted Total Comprehensive Income on a Shareclass basis	(2,226)	227	11,320	31	0	41	1	9,393
Capital Items (Regulations 64 and 65)								
Revenue gains/losses from Futures instruments allocated to capital		-		-	-	-		
Income from other reporting funds (Regulation 68)		-		-	-	-		
Equalisation adjustment (Regulation 72)	(33)	(1,017)	(63)	4	24	63		
Expenses directly related to Performance fees		-		-	-	-		
Reportable Income	(2,549)	(791)	10,738	35	24	104	1	
Total Cash Distribution		-		-	-	-		
Excess Reportable Income over Cash Distribution - SubFund Currency		-	10,738	35	24	104		
FX Rate	1.2455	0.8455	0.9455	1.0000	0.7267	0.7267	0.9141	
Excess Reportable Income - share class currency		-	0.006	35	18	76	1	
Shares in issue at end of reporting period	168,033	510,648	2,898,822	9,461	5,712	13,548	1,000	
Excess Reportable Income per Unit over Cash Distribution per Unit - ShareClass Currency	0.0000	0.0000	0.0038	0.0037	0.0031	0.0056	0.0007	