

Westbeck Energy Opportunity Fund

Report to Participants

01/01/2020 - 31/12/2020

Information to be made available to investors under Offshore Funds (Tax) Regulations 2009 Reg 92

The purpose of this report is to provide investors with a UK tax filing requirement the information they need to complete their tax returns. Specifically, it provides the excess reportable income (ERI) and distributions per share and the dates upon which they arise.

As at the release date of the report the fund remains a reporting fund under the terms of the Offshore Funds (Tax) Regulations 2009.

Release Date: 27/10/2021

ERI deemed distribution: 30/06/2021

Actual distribution date N\A

Reporting Share Class	ERI per unit \$	Distribution per unit \$
Class A Shares	0.0000	0.0000
Class A1 Shares	0.0000	0.0000
Class A2 Shares	0.0000	0.0000

To determine the ERI relating to an investment for a particular reporting period, taxpayers are required to multiply the ERI per unit by the number of shares held at the end of the reporting period.

Investors are advised to seek tax advice from a suitably qualified professional if they are unsure of their UK reporting requirements.

More information can be found at:

<https://www.gov.uk/hmrc-internal-manuals/investment-funds/ifm13310>

<https://www.gov.uk/hmrc-internal-manuals/investment-funds/ifm13370>