Equator ICAV

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

Equator ICAV ("The Fund")
Accounting year ended 30 November 2021

Information reported to Shareholders for UK Reporting Fund Tax Purposes

Information repor	ted to Shareholders for UK Reporting Fund To	x Purposes			T		Faualisation factors for th	e period ended 30 November 20	21 - distributing share classes	stributing share classes		Distributions made in respect of the 2021 reporting period				
ISIN	Sub Fund Name	Share Class Name			+		Equalisation factors for th	Period ended 30 November 20.	21 - distributing share classes		Distributions made in respect of the 2021 reporting period					
				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 2021 - accumulating share classes	1 -	1 -	Equalisation factor per unit in respect of the period ended 17 August 2021	1 -	Currency of distributions paid	Amount distributed per unit in respect of the period ended 15 February 2021 - payment date	unit in respect of the	Amount distributed per unit in respect of the period ended 17 August 2021 - payment date	Amount distributed per unit in respect of the period ended 17 November 2021 - payment date	
												26 February 2021	28 May 2021	31 August 2021	30 November 2021	
JE00D0V67E74	Country Mariti Asset III/ Defending Found	CDD Class A. Assumulation	Note 2	CDD	0.0122	0.0074	N1/A	N1/A	N1/A	NI/A	N1/0	N/A	N1/A	N/A	21/2	
IE00B8K67571 IE00B7W44C82	Coutts Multi Asset UK Defensive Fund Coutts Multi Asset UK Defensive Fund	GBP Class A - Accumulating GBP Class A - Distributing	Note 3	GBP GBP	0.0132 0.0000	0.0071 N/A	N/A N/A	N/A 0.0035	N/A N/A	N/A 0.0025	N/A GBP	N/A N/A	N/A 0.0058	N/A N/A	N/A 0.0052	
IE00B8BRDY03	Coutts Multi Asset UK Defensive Fund	GBP Class B - Distributing	Note 3	GBP	0.0003	N/A	N/A	0.0000	N/A	0.0000	GBP	N/A	0.0042	N/A	0.0041	
IE00BN6J7N31	Coutts Multi Asset UK Defensive Fund	GBP Class D - Distributing	Note 3	GBP	0.0000	N/A	N/A	N/A	N/A	0.0000	GBP	N/A	N/A	N/A	0.0054	
IE00B8K9T727	Coutts Multi Asset UK Balanced Fund	GBP Class A - Accumulating	Note 2	GBP	0.0165	0.0092	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B87MKL51	Courts Multi Asset UK Balanced Fund	GBP Class A - Distributing	Note 2	GBP	0.0000	N/A	N/A	0.0039	N/A	0.0044	GBP	N/A	0.0068	N/A	0.0078	
IE00B8KFJK30 IE00B7N8JM45	Coutts Multi Asset UK Balanced Fund Coutts Multi Asset UK Balanced Fund	GBP Class B - Accumulating GBP Class B - Distributing	Note 2	GBP GBP	0.0133 0.00003	0.0000 N/A	N/A N/A	N/A 0.0000	N/A N/A	N/A 0.0000	N/A GBP	N/A N/A	N/A 0.0050	N/A N/A	N/A 0.0064	
IE00BN2BT154	Coutts Multi Asset UK Balanced Fund	GBP Class D - Distributing	Note 2	GBP	0.0000	N/A	N/A	0.0000	N/A	0.0071	GBP	N/A N/A	0.0063	N/A	0.0072	
ILOODINZD 1154	Courts White Asset On Bulancea Fund	GDI Class D Distributing		<u> </u>	0.0000	N/A	TYN	0.0000	14/71	0.0071	GBI	14/71	0.0003	14/71	0.0072	
IE00B8KG1J97	Coutts Multi Asset UK Growth Fund	GBP Class A - Accumulating	Note 2	GBP	0.0199	0.0110	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B4XVSX66	Coutts Multi Asset UK Growth Fund	GBP Class A - Distributing	Note 2	GBP	0.0000	N/A	N/A	0.0041	N/A	0.0059	GBP	N/A	0.0081	N/A	0.0102	
IE00B7HKW498	Coutts Multi Asset UK Growth Fund	GBP Class B - Accumulating	Note 2	GBP	0.0158	0.0029	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B830BF48	Coutts Multi Asset UK Growth Fund	GBP Class B - Distributing	Note 2	GBP	0.0001	N/A	N/A	0.0000	N/A	0.0000	GBP	N/A	0.0058	N/A	0.0082	
IE00BN2BT261	Coutts Multi Asset UK Growth Fund	GBP Class D - Distributing	Note 2	GBP	0.0000	N/A	N/A	N/A	N/A	0.0028	GBP	N/A	N/A	N/A	0.0035	
IE00B8DZV487	Coutts Multi Asset UK Equity Growth Fund	GBP Class A - Accumulating	Note 2	GBP	0.0257	0.0126	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B6T9H428	Coutts Multi Asset UK Equity Growth Fund	ğ	Note 2	GBP	0.0000	N/A	N/A	0.0032	N/A	0.0055	GBP	N/A	0.0106	N/A	0.0137	
IE00B8F00J95	Coutts Multi Asset UK Equity Growth Fund	GBP Class B - Accumulating	Note 2	GBP	0.0066	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B8BR1L32	Coutts Multi Asset UK Equity Growth Fund	GBP Class B - Distributing	Note 2	GBP	0.0016	N/A	N/A	0.0000	N/A	0.0000	GBP	N/A	0.0079	N/A	0.0112	
IE00B833BW02	Coutts Multi Asset Global Defensive Fund	EUR Class A - Accumulating	Note 3	USD	0.0105	0.0010	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B7WJ7T17	Coutts Multi Asset Global Defensive Fund	EUR Class A - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0039	N/A	0.0039	EUR	N/A	0.0050	N/A	0.0053	
IE00B8863623 IE00B847NQ91	Coutts Multi Asset Global Defensive Fund Coutts Multi Asset Global Defensive Fund	GBP Class A - Accumulating	Note 3	USD USD	0.0000 0.0109	N/A 0.0063	N/A N/A	0.0000 N/A	N/A N/A	0.0000 N/A	EUR N/A	N/A N/A	0.0029 N/A	N/A N/A	0.0035 N/A	
IE00B84F0Q28	Coutts Multi Asset Global Defensive Fund	GBP Class A - Accumulating GBP Class A - Distributing	Note 3	USD	0.0000	0.0065 N/A	N/A	0.0032	N/A N/A	0.0047	GBP	N/A	0.0035	N/A N/A	0.0037	
IE00B88CQV62	Coutts Multi Asset Global Defensive Fund	GBP Class B - Accumulating	Note 3	USD	0.0083	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B8HSRY59	Coutts Multi Asset Global Defensive Fund	GBP Class B - Distributing	Note 3	USD	0.0000	N/A	N/A	0.0000	N/A	0.0000	GBP	N/A	0.0026	N/A	0.0031	
IE00B84BGB71	Coutts Multi Asset Global Defensive Fund	USD Class A - Accumulating	Note 3	USD	0.0131	0.0050	N/A	N/A	N/A	N/A	N/A	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	0.0052	N/A	0.0054	
IE00B88STH10	Coutts Multi Asset Global Defensive Fund	USD Class B - Accumulating	Note 3	USD	0.0096	0.0000	N/A	N/A	N/A	N/A	N/A	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	0.0045	N/A	0.0052	
IE00BN6J7R78	Coutts Multi Asset Global Defensive Fund	USD Class D - Distributing	Note 3	USD	0.0000	N/A	N/A	N/A	N/A	0.000001	USD	N/A	N/A	N/A	0.0056	
IE00B8HJ2K93	Coutts Multi Asset Global Balanced Fund	CHF Class B - Accumulating	Note 2	USD	0.0072	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B83TTJ12	Coutts Multi Asset Global Balanced Fund	EUR Class A - Accumulating	Note 2	USD	0.0096	0.0043	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B88VF164	Coutts Multi Asset Global Balanced Fund	EUR Class A - Distributing	Note 2	USD	0.0000	N/A	N/A	0.0037	N/A	0.0000	EUR	N/A	0.0043	N/A	0.0055	
IE00B8HHZ370	Coutts Multi Asset Global Balanced Fund	EUR Class B - Accumulating	Note 2	USD	0.0069	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B8HJPR77	Coutts Multi Asset Global Balanced Fund	EUR Class B - Distributing	Note 2	USD	0.0000	N/A	N/A	0.0000	N/A	0.0000	EUR	N/A	0.0024	N/A	0.0038	
IE00B88QH046 IE00B8H9QB89	Coutts Multi Asset Global Balanced Fund Coutts Multi Asset Global Balanced Fund	GBP Class A - Accumulating	Note 2	USD USD	0.0101 0.0000	0.0059 N/A	N/A N/A	N/A 0.0029	N/A	N/A 0.0025	N/A GBP	N/A N/A	N/A 0.0032	N/A N/A	N/A 0.0042	
IEOOB8BJYL03	Coutts Multi Asset Global Balanced Fund	GBP Class A - Distributing GBP Class B - Accumulating	Note 2	USD	0.0000	0.0008	N/A	0.0029 N/A	N/A N/A	0.0025 N/A	N/A	N/A N/A	0.0032 N/A	N/A N/A	0.0042 N/A	
IE00B8H9SR89	Coutts Multi Asset Global Balanced Fund	GBP Class B - Distributing	Note 2	USD	0.0000	N/A	N/A	0.0000	N/A	0.0003	GBP	N/A	0.0021	N/A	0.0033	
IE00B7N6GK59	Coutts Multi Asset Global Balanced Fund	USD Class A - Accumulating	Note 2	USD	0.0124	0.0060	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B887GQ67	Coutts Multi Asset Global Balanced Fund	USD Class A - Distributing	Note 2	USD	0.0000	N/A	N/A	0.0039	N/A	0.0044	USD	N/A	0.0057	N/A	0.0071	
IE00B6RYFN41	Coutts Multi Asset Global Balanced Fund	USD Class B - Accumulating	Note 2	USD	0.0085	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B7XG9J52	Coutts Multi Asset Global Balanced Fund	USD Class B - Distributing	Note 2	USD	0.0000	N/A	N/A	0.0000	N/A	0.0000	USD	N/A	0.0037	N/A	0.0055	
IE00B8HFN487	Coutts Multi Asset Global Growth Fund	EUR Class A - Accumulating	Note 2	USD	0.0090	0.0101	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B87D3972	Coutts Multi Asset Global Growth Fund	EUR Class A - Accumulating EUR Class A - Distributing	Note 2	USD	0.0090	0.0101 N/A	N/A	0.0029	N/A N/A	0.0000	EUR	N/A N/A	0.0037	N/A N/A	0.0062	
IE00B87B3572	Coutts Multi Asset Global Growth Fund	GBP Class A - Accumulating	Note 2	USD	0.0100	0.0068	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B7ZRMS60	Coutts Multi Asset Global Growth Fund	GBP Class A - Distributing	Note 2		0.0000	N/A	N/A	0.0029	N/A	0.0026	GBP	N/A	0.0031	N/A	0.0051	
IE00B7KS1X21	Coutts Multi Asset Global Growth Fund	GBP Class B - Accumulating	Note 2	USD	0.0054	0.0030	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B8HFJZ12	Coutts Multi Asset Global Growth Fund	USD Class A - Accumulating	Note 2	USD	0.0119	0.0083	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00B87DR516	Coutts Multi Asset Global Growth Fund	USD Class A - Distributing	Note 2	USD	0.0000	N/A	N/A	0.0030	N/A	0.0055	USD	N/A	0.0056	N/A	0.0087	
IE00B8HFM307	Coutts Multi Asset Global Growth Fund	USD Class B - Accumulating	Note 2	USD	0.0082	0.0000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

Equator ICAV

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

ISIN	Sub Fund Name					Equalisation factors for the period ended 30 November 2021 - distributing share classes						Distributions made in respect of the 2021 reporting period				
		Share Class Name		Currency in which Excess Reportable Income and Equalisation Factors are denominated	for period over distribution	Equalisation Factor for the period ended 30 November 2021 - accumulating share classes		· ·	Equalisation factor per unit in respect of the period ended 17 August 2021	Equalisation factor per unit in respect of the period ended 17 November 2021	Currency of distributions paid	unit in respect of the	Amount distributed per unit in respect of the y eriod ended 17 May 2021 - payment date	Amount distributed per unit in respect of the	Amount distributed per unit in respect of the period ended 17 November 2021 - payment date	
												26 February 2021	28 May 2021	31 August 2021	30 November 2021	
IE00BYYCC925	Personal Portfolio 1 Fund	GBP Class A - Accumulating	Note 3	GBP	0.0129	0.0066	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00BYYCCC58	Personal Portfolio 2 Fund	GBP Class A - Accumulating	Note 2	GBP	0.0160	0.0061	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00BYYCCF89	Personal Portfolio 3 Fund	GBP Class A - Accumulating	Note 2	GBP	0.0180	0.0060	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00BYYCCH04	Personal Portfolio 4 Fund	GBP Class A - Accumulating	Note 2	GBP	0.0215	0.0088	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00BYYCCK33	Personal Portfolio 5 Fund	GBP Class A - Accumulating	Note 2	GBP	0.0199	0.0065	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
IE00BD2M9L85	Equator UK Equity Fund	GBP Class B - Distributing	Note 2	95.	0.0013	N/A	N/A	0.0010	N/A	0.0071	GBP	N/A	0.0097	N/A	0.0220	
IE00BD2M9K78	Equator UK Equity Fund	GBP Class C - Distributing	Note 2	GBP	0.0013	N/A	N/A	0.0019	N/A	0.0087	GBP	N/A	0.0110	N/A	0.0240	
IE00BD2M9P24	Equator US Equity Fund	USD Class B - Distributing	Note 2	USD	0.0006	N/A	N/A	N/A	N/A	0.0029	USD	N/A	N/A	N/A	0.0101	
IE00BD2M9M92	. ,	USD Class C - Distributing	Note 2		0.0008	N/A	N/A	N/A	N/A	0.0041	USD	N/A	N/A	N/A	0.0148	
IE00BD2M9X08	Equator US Equity Fund	GBP (unhedged) Class B - Distributing	Note 2	USD	0.0008	N/A	N/A	N/A	N/A	0.0075	GBP	N/A	N/A	N/A	0.0093	
IE00BD2M9W90	Equator US Equity Fund	GBP (unhedged) Class C - Distributing	Note 2	USD	0.0010	N/A	N/A	N/A	N/A	0.0071	GBP	N/A	N/A	N/A	0.0137	
IE00BD2M9R48	Equator UK Sovereign Bond Fund	GBP Class B - Distributing	Note 3	GBP	0.0000	N/A	0.00003	0.0001	0.0001	0.00004	GBP	0.0001	0.0002	0.0001	0.0000	
IE00BD2M9Q31	Equator UK Sovereign Bond Fund	GBP Class C - Distributing	Note 3	GBP	0.0000	N/A	0.0011	0.0006	0.0007	0.0008	GBP	0.0015	0.0015	0.0015	0.0020	

Notes and confirmations

- The Directors of Equator ICAV confirm that all share classes listed above remain 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 2022 (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 2021 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 amounts in relation to all acquisitions by way of initial purchase in the same relevant 2021 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), Gerard O'Mahony, Brian McDermott, Pat McArdle and Georgina Perceval Maxwell (British)