

Fund name: Probus Opportunities SA, SICAV-FIS - Mekong Fund - Class A

Computation of reportable income
for the fund business year ending:

31/12/2018

USD / GBP FX Rate:

0.78125

USD / GBP FX Date:

31/12/2018

Share Class Name: ISIN:	Share Class A	Share Class A
	LU1131273259	LU1131273259
Share Class Currency	Currency Conversion to	
USD	GBP	
<i>(Decrease)/Increase in net assets attributable to holders of redeemable participating shares from operations</i>	(12,431,129)	(9,711,806)
<i>Dividend Expense</i>	0	0
Total comprehensive income for the period	(12,431,129)	(9,711,806)
Adjustments		
<i>Deduct net realised and unrealised gain / Add net loss on financial assets and financial liabilities at fair value through the profit or loss</i>	12,164,680	9,503,643
<i>Add costs relating to the set up/merger of the fund</i>	33,770	26,383
<i>Add non-deductible capital gains taxes</i>	297,359	232,312
<i>Add expenses relating to the acquisition and/or disposal of investments</i>		
<i>Adjustment to compensate for exclusion of 'effective interest method' from fund's resident state GAAP</i>		
<i>Adjustment in respect of income received from wholly owned subsidiaries</i>		
<i>Adjustment in respect of income received from other funds</i>		
<i>Adjustment in respect of income from derivatives which are not used for hedging purposes</i>		
<i>Equalisation related to adjustments</i>	(1,823)	(1,424)
Reportable income/(loss) for the period (equalised)	62,858	49,108
Reportable income for the period (equalised)	62,858	49,108

Probus Opportunities SA, SICAV-FIS - Mekong Fund - Class A

Share Class Name: ISIN: <i>Reportable income</i> Outstanding units as of Fund Business Year end:	Share Class A	Share Class A
	LU1131273259	LU1131273259
	Share Class Currency	Currency Conversion to
	USD	GBP
	62,858.47	49,108.11
	396,905.562	396,905.562

Information concerning fund distribution

<i>Is the Fund a Bond Fund ? *</i>	<i>No</i>				
	Ex-Date	Pay-Date	FX-rate as of Pay-Date (Share Class Currency to GBP)		
Amount actually distributed to participants per unit of interest in the fund in respect of the reporting period (treated as foreign dividends for UK reporting purposes)	-	-	-	0.0000	0.0000
Excess of the amount of the reported income per unit of interest in the fund for the reporting period over the amount actually distributed to participants per unit of interest in the fund in respect of the reporting period (treated as foreign dividends for UK reporting purposes)				0.1584	0.1237
Equalisation per new unit (average basis), contained in reportable income				0.0000	0.0000
Distribution date for undistributed reported income :				30/06/2019	

Statement confirming that the fund remains a reporting fund at the date at which the report is made available.

At the date of this report being made available to UK investors, the fund remains a reporting fund for UK taxation purposes.

* A fund marked with 'Yes' in the column 'Is the Fund a Bond Fund ?' is a fund which holds more than 60% by market value of its investments in "qualifying investments" (as defined in section 494 of Corporation Tax Act 2009 ("CTA 2009"), broadly being investments which yield a return directly or indirectly in the form of interest). For such funds, distributions received by individual UK Shareholders from the Company will be taxed as interest income. This will be treated as savings income for UK resident individuals and will be subject to UK income tax. Distributions received by corporate UK Shareholders will instead be subject to tax under the loan relationship rules (contained in Chapters 5 and 6 of the CTA 2009), on a fair value accounting basis, and will be subject to UK corporation tax.