

Guggenheim Global Investments plc ("The Fund")
Accounting period ended 31 December 2019
Information reported to Shareholders for UK Reporting Fund Tax Purposes

Sub Fund Name	Share Class Name	ISIN	Currency in which Excess Reportable Income / Equalisation Factor is denominated	Excess of Reportable Income for the period over distributions per unit in respect of the period	Equalisation Factor for the period ended 31 December 2019	Currency of distributions declared	Amount distributed per unit in respect of the period ended 31 March 2019	Paid Date	Amount distributed per unit in respect of the period ended 30 June 2019	Paid Date	Amount distributed per unit in respect of the period ended 30 September 2019	Paid Date	Amount distributed per unit in respect of the period ended 31 December 2019	Paid Date
GFI Fund	Class W USD	IE00BFCB7L57	USD	2.2441	See Appendix I	N/A	0.0000	12-Apr-19	0.0000	15-Jul-19	0.0000	15-Oct-19	0.0000	15-Jan-20
GFI Fund	Class W GBP	IE00BFCB7Q03	USD	3.0407	See Appendix I	N/A	0.0000	12-Apr-19	0.0000	15-Jul-19	0.0000	15-Oct-19	0.0000	15-Jan-20
GFI Fund	Class W EUR	IE00BFCB7N71	USD	2.8155	See Appendix I	N/A	0.0000	12-Apr-19	0.0000	15-Jul-19	0.0000	15-Oct-19	0.0000	15-Jan-20
GFI Fund	Class Z USD	IE00BFCB7M64	USD	2.8806	See Appendix I	N/A	0.0000	12-Apr-19	0.0000	15-Jul-19	0.0000	15-Oct-19	0.0000	15-Jan-20
GFI Fund	Class Z GBP	IE00BFCB7R10	USD	3.9073	See Appendix I	N/A	0.0000	12-Apr-19	0.0000	15-Jul-19	0.0000	15-Oct-19	0.0000	15-Jan-20
GFI Fund	Class Z EUR	IE00BFCB7P95	USD	3.6164	See Appendix I	N/A	0.0000	12-Apr-19	0.0000	15-Jul-19	0.0000	15-Oct-19	0.0000	15-Jan-20
GFI Fund	Class I (US\$) Accumulating	IE00BG88GD21	USD	2.3227	See Appendix I	N/A	0.0000	12-Apr-19	0.0000	15-Jul-19	0.0000	15-Oct-19	0.0000	15-Jan-20
GFI Fund	Class W QDis US\$	IE00BD5BC886	USD	0.0020	See Appendix I	USD	0.4732	12-Apr-19	0.4929	15-Jul-19	0.4327	15-Oct-19	0.3930	15-Jan-20
GFI Fund	Class W QDis Stg£	IE00BD5BC893	USD	0.0022	See Appendix I	USD	0.6028	12-Apr-19	0.6184	15-Jul-19	0.5193	15-Oct-19	0.4892	15-Jan-20
GFI Fund	Class W QDis EUR	IE00BD5BCJ18	USD	0.0019	See Appendix I	USD	0.5192	12-Apr-19	0.5300	15-Jul-19	0.4583	15-Oct-19	0.4087	15-Jan-20
GFI Fund	Class Z QDis US\$	IE00BD5BCK23	USD	0.0018	See Appendix I	USD	0.5807	12-Apr-19	0.6053	15-Jul-19	0.5508	15-Oct-19	0.5082	15-Jan-20
GFI Fund	Class Z QDis Stg£	IE00BD5BCL30	USD	0.0000	See Appendix I	USD	0.7385	12-Apr-19	0.7578	15-Jul-19	0.6594	15-Oct-19	0.6311	15-Jan-20
GFI Fund	Class Z QDis EUR	IE00BD5BCM47	USD	0.0019	See Appendix I	USD	0.6340	12-Apr-19	0.6468	15-Jul-19	0.5804	15-Oct-19	0.5253	15-Jan-20
GFI Fund	Class I QDis (US\$) Distributing	IE00BG88GF45	USD	0.1323	See Appendix I	USD	0.6068	12-Apr-19	0.6104	15-Jul-19	0.5580	15-Oct-19	0.5136	15-Jan-20

Notes and confirmations

Each share class listed above remains a reporting fund under The Offshore Funds (Tax) Regulations 2009 at the date that this report was made available to participants.

The "Excess of Reportable Income for the period over distributions per unit in respect of the period" is deemed to arise on 30 June 2020 (being the fund distribution date).

The Fund declares that it has complied with its obligations specified in Reg 53 and Reg 58.

The Fund operates full equalisation arrangements in the period ended 31 December 2019 and the equalisation amount per unit of interest in this share class on each dealing day in the 2019 period is attached at Appendix I.

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.

Registered Office Address: 32 Molesworth Street, Dublin 2, Ireland

Registered Number: 494504

An open-ended umbrella investment company with variable capital and segregated liability between sub-funds incorporated under the Companies Act 2014 and regulated by the Central Bank of Ireland pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (as amended).

Directors: Eimear Cowhey, Adrian Duffy, Adrian Waters, Julio Quintero (Columbia) and Farhan Sharaff (US)

Appendix I
Guggenheim Global Investments plc
GFI Fund
Equalisation amounts per unit, given under Regulation 92(1)(f) of The Offshore Funds (Tax) Regulations

Please note that all amounts below are denominated in USD

Date	Class W USD	Class W GBP	Class W EUR	Class Z USD	Class Z GBP	Class Z EUR	I (US\$) Accumulating	Class W QDis US\$	Class W QDis Stg£	Class W QDis EUR	Class Z QDis US\$	Class Z QDis Stg£	Class Z QDis EUR	I QDis (US\$) Distributing
02/01/2019	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
03/01/2019	0.014700260	0.020010843	0.019075767	0.018125806	0.024680240	0.023549969	0.014400000	0.011898216	0.014900000	0.013100000	0.014359102	0.017911894	0.015900000	0.014400000
04/01/2019	0.022298462	0.030245211	0.028867181	0.027445276	0.037234546	0.035574195	0.022000000	0.018011696	0.022400000	0.019800000	0.021689471	0.026959702	0.024000000	0.022000000
07/01/2019	0.036238716	0.049016183	0.046886306	0.043257169	0.056036784	0.056530029	0.034800000	0.029228141	0.036200000	0.032100000	0.034127106	0.042304233	0.037700000	0.034800000
08/01/2019	0.052728669	0.071429440	0.068232013	0.064764329	0.087768604	0.083909928	0.051600000	0.042495940	0.052700000	0.046700000	0.051044247	0.063372838	0.056300000	0.052800000
09/01/2019	0.066555094	0.090291643	0.086210333	0.080454809	0.109179178	0.104336305	0.064000000	0.053620737	0.066600000	0.059000000	0.063385906	0.078803265	0.069000000	0.065600000
10/01/2019	0.072163315	0.097922021	0.093489548	0.087737413	0.119089046	0.113800613	0.069600000	0.058133008	0.072200000	0.064000000	0.069114073	0.085944639	0.076200000	0.071600000
11/01/2019	0.072471439	0.098341683	0.093892174	0.089596747	0.121621140	0.116231631	0.071600000	0.058380935	0.072600000	0.064300000	0.070576230	0.087767563	0.077900000	0.073600000
14/01/2019	0.077599980	0.105342133	0.100593275	0.096385923	0.130890287	0.125113447	0.077077268	0.062507352	0.077800000	0.068900000	0.075916578	0.094446048	0.083900000	0.079200000
15/01/2019	0.098679127	0.134214537	0.128027726	0.122583131	0.166781297	0.159250639	0.098212381	0.079467610	0.099200000	0.087600000	0.096522898	0.120310565	0.106700000	0.100800000
16/01/2019	0.103001426	0.140176693	0.133649928	0.128549341	0.175013287	0.167019812	0.103025764	0.082945313	0.103600000	0.091400000	0.101215901	0.126244611	0.111900000	0.105600000
17/01/2019	0.107659354	0.146548953	0.139688452	0.134858047	0.183646280	0.175207901	0.108115480	0.086693171	0.108300000	0.095500000	0.106178223	0.132464979	0.117400000	0.110800000
18/01/2019	0.113105178	0.154029017	0.146723695	0.141972414	0.193421489	0.184410017	0.113855153	0.091074925	0.113800000	0.100300000	0.111773690	0.139508526	0.123600000	0.116800000
22/01/2019	0.118441080	0.161384833	0.153605422	0.148973899	0.203050229	0.1934503725	0.119503725	0.093568108	0.119300000	0.105000000	0.117281016	0.146463791	0.129600000	0.122400000
23/01/2019	0.149489240	0.204175594	0.193598483	0.186904743	0.255364883	0.242367104	0.150104999	0.120349574	0.151000000	0.132600000	0.147116648	0.184139134	0.162200000	0.153600000
24/01/2019	0.155027144	0.211839858	0.200724860	0.194113419	0.265342600	0.253542600	0.161905893	0.124805420	0.156600000	0.137600000	0.152786055	0.191328229	0.156600000	0.159600000
25/01/2019	0.160771451	0.219851667	0.208130474	0.201531945	0.275691899	0.261229475	0.161905893	0.129427463	0.162500000	0.142700000	0.158620970	0.198786945	0.174900000	0.165600000
28/01/2019	0.177421760	0.243038214	0.229541443	0.220111918	0.301572331	0.285150830	0.176895681	0.142824412	0.179600000	0.157400000	0.173235680	0.217436120	0.190900000	0.180800000
29/01/2019	0.194808359	0.267484617	0.251984654	0.242526965	0.333093966	0.314119269	0.194979291	0.156813649	0.197700000	0.179000000	0.190866761	0.240146311	0.210200000	0.190200000
30/01/2019	0.202393517	0.278137778	0.261806425	0.251830606	0.346162592	0.326181635	0.202485354	0.162916643	0.205600000	0.179300000	0.198184889	0.249561568	0.218300000	0.206800000
31/01/2019	0.211499236	0.290914446	0.273575258	0.262691696	0.361406883	0.340236007	0.212477799	0.162943085	0.215000000	0.187400000	0.206728662	0.260546829	0.227000000	0.215600000
01/02/2019	0.218166318	0.300214784	0.282199174	0.271057650	0.373080004	0.351070658	0.217997194	0.175607427	0.221900000	0.193400000	0.213309346	0.268959955	0.235000000	0.222400000
04/02/2019	0.226186722	0.311475282	0.292616221	0.280810681	0.386774889	0.363753367	0.182060710	0.182060710	0.230200000	0.200500000	0.220981506	0.278828557	0.243500000	0.230400000
05/02/2019	0.243294488	0.335378643	0.314821087	0.302950706	0.417716118	0.392524604	0.195825502	0.247800000	0.247800000	0.215500000	0.238395663	0.301121193	0.262700000	0.248800000
06/02/2019	0.249227065	0.343660670	0.322493962	0.310564580	0.428347574	0.402384185	0.249870257	0.200598923	0.253900000	0.220800000	0.244384335	0.308782721	0.269300000	0.255200000
07/02/2019	0.263158172	0.362894747	0.340481361	0.326364732	0.450168398	0.422808772	0.211807845	0.262617357	0.268100000	0.231300000	0.256812176	0.324506630	0.282900000	0.268400000
08/02/2019	0.278587855	0.384236693	0.360347182	0.343700092	0.474151663	0.445154061	0.276602941	0.224222433	0.283800000	0.246700000	0.270448034	0.341786226	0.297800000	0.282800000
11/02/2019	0.284851740	0.392905365	0.368394223	0.351659183	0.485169096	0.455390442	0.283024127	0.229262475	0.290200000	0.252200000	0.276708473	0.349726919	0.304700000	0.289600000
12/02/2019	0.303719701	0.418954824	0.392568058	0.375618174	0.518256189	0.486122525	0.302353539	0.244443700	0.309300000	0.268800000	0.295554427	0.373565700	0.325100000	0.309600000
13/02/2019	0.309574560	0.426989224	0.400034135	0.383159252	0.528606393	0.495749834	0.308437437	0.249154654	0.315300000	0.274000000	0.301486297	0.381024416	0.331500000	0.316000000
14/02/2019	0.315665914	0.435359875	0.407817711	0.390941003	0.539041003	0.505704470	0.314715527	0.260558588	0.321500000	0.279400000	0.307607180	0.388731279	0.322400000	0.316000000
15/02/2019	0.321676046	0.443618443	0.415488542	0.398639034	0.549880221	0.515540987	0.320926035	0.258891631	0.327700000	0.284700000	0.313662448	0.396352244	0.344700000	0.328400000
19/02/2019	0.327811645	0.451980405	0.423308922	0.406467215	0.560551048	0.525530012	0.263828399	0.333900000	0.290100000	0.252100000	0.319820056	0.404040018	0.351400000	0.334800000
20/02/2019	0.352774461	0.486175480	0.455092249	0.438210650	0.604046919	0.565990590	0.352851138	0.283913562	0.359100000	0.311900000	0.344789831	0.435378078	0.378200000	0.361200000
21/02/2019	0.358891994	0.494675592	0.462929278	0.446021533	0.614901688	0.576007735	0.359152737	0.288835739	0.365400000	0.317300000	0.350934218	0.443199469	0.384900000	0.368000000
22/02/2019	0.365167189	0.503414642	0.470977486	0.453993420	0.626007916	0.586243755	0.36584210	0.293884787	0.371800000	0.322900000	0.357204451	0.451204585	0.391700000	0.374800000
25/02/2019	0.372051142	0.513002574	0.479803527	0.462587638	0.637981105	0.597274364	0.372517815	0.299423533	0.378900000	0.329000000	0.363963864	0.459830067	0.399100000	0.382000000
26/02/2019	0.391285516	0.539773191	0.504444997	0.486924722	0.671861846	0.628487143	0.392152278	0.314899420	0.398600000	0.346000000	0.383107048	0.484243880	0.419800000	0.402400000
27/02/2019	0.400111016	0.552065902	0.515758756	0.497507779	0.686605021	0.642068619	0.400690334	0.322000509	0.407700000	0.358000000	0.391431939	0.494868852	0.438000000	0.410800000
28/02/2019	0.406259253	0.560741525	0.523647484	0.505351818	0.697676758	0.652144668	0.407018646	0.326947458	0.414000000	0.359200000	0.397601789	0.502845335	0.435700000	0.417200000
01/03/2019	0.412078053	0.569013125	0.531129041	0.512855379	0.708346115	0.661804356	0.413072282	0.331629089	0.421000000	0.364300000	0.403504279	0.510533110	0.442200000	0.423200000
04/03/2019	0.419128016	0.579007686	0.540196055	0.521618955	0.720771269	0.673087014	0.420142440	0.337301651	0.427400000	0.370600000	0.410396883	0.519485477	0.449800000	0.430800000
05/03/2019	0.437100864	0.604374217	0.563308441	0.544650930	0.753283891	0.702738518	0.438723847	0.351762723	0.446200000	0.386500000	0.428514207	0.542916248	0.469500000	0.449600000
06/03/2019	0.443203096	0.612939494	0.571109543	0.552444540	0.764226002	0.712713190	0.445011500	0.356672412	0.452600000	0.391900000	0.434644394	0.550802062	0.476200000	0.456000000
07/03/2019	0.452378869	0.625759606	0.582822587	0.563385205	0.779515072	0.726694285	0.453838099	0.364055168	0.462100000	0.400000000	0.443250355	0.561820728	0.485600000	0.464800000
08/03/2019	0.458404991	0.634203242	0.590522286	0.571103190	0.790332509	0.736566959	0.460064744	0.368903653	0.468400000	0.405400000	0.44321782	0.569615874	0.471200000	0.452000000
11/03/2019	0.464619913	0.642888422	0.598400678	0.579017712	0.801394794	0.746611075	0.466449939	0.373904117	0.474900000	0.410900000	0.455547454	0.577587585	0.499000000	0.477600000
12/03/2019	0.480031556	0.664258171	0.617941821	0.599454511	0.829740942	0.772554088	0.482937768	0.386304331	0.490600000	0.424300000	0.471622362	0.598011964	0.516200000	0.494800000
13/03/2019	0.485981133	0.672559313	0.625479044	0.607097103	0.840407149	0.782246948	0.489103560	0.391091429	0.496800000	0.447634049	0.496869496	0.605694966	0.526600000	0.501200000
14/03/2019	0.491905082	0.680822225	0.633015954	0.61										

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Please note that all amounts below are denominated in USD

Date	Class W USD	Class W GBP	Class W EUR	Class Z USD	Class Z GBP	Class Z EUR	I (US\$) Accumulating	Class W QDis US\$	Class W QDis Stg£	Class W QDis EUR	Class Z QDis US\$	Class Z QDis Stg£	Class Z QDis EUR	I QDis (US\$) Distributing
08/05/2019	0.863523019	1.197995353	1.103409864	1.081154907	1.500389385	1.383119546	0.871558939	0.220649600	0.280300000	0.238000000	0.268373299	0.340922485	0.286400000	0.274000000
09/05/2019	0.868872764	1.205410252	1.110131585	1.088205283	1.510164052	1.391988265	0.877246994	0.224933432	0.285700000	0.242600000	0.273886991	0.347925470	0.292300000	0.279600000
10/05/2019	0.875697962	1.214832231	1.118717888	1.096766099	1.521985993	1.402769765	0.884153571	0.230398900	0.292600000	0.248500000	0.280581278	0.356395861	0.299500000	0.286400000
13/05/2019	0.882865834	1.224742512	1.127755133	1.105679667	1.534313468	1.414020501	0.891344773	0.236138791	0.299900000	0.254700000	0.287552229	0.365226541	0.306900000	0.293200000
14/05/2019	0.900165110	1.248685841	1.149591840	1.128110789	1.565363031	1.442364146	0.909441542	0.249991484	0.317400000	0.269600000	0.305092722	0.387473843	0.325600000	0.310800000
15/05/2019	0.895242092	1.241896525	1.143377507	1.124640417	1.560575766	1.437979081	0.906641743	0.246049250	0.312500000	0.265400000	0.302378477	0.384047511	0.322700000	0.308000000
16/05/2019	0.901057154	1.249871842	1.150696119	1.132171022	1.570905808	1.447466174	0.912717163	0.250705707	0.318300000	0.270400000	0.308267256	0.391446576	0.329000000	0.314000000
17/05/2019	0.906737188	1.257630812	1.157840092	1.139565719	1.581008221	1.456776324	0.918682967	0.255254022	0.323900000	0.275300000	0.314049777	0.398685777	0.335200000	0.320000000
20/05/2019	0.912585878	1.265572244	1.165176480	1.147132037	1.591281387	1.466275766	0.924787230	0.259937489	0.329800000	0.280300000	0.319966467	0.406046666	0.341500000	0.326000000
21/05/2019	0.958522602	1.327671805	1.222690954	1.198923482	1.661288317	1.531180797	0.966570941	0.296722335	0.375300000	0.319400000	0.360467616	0.456217625	0.384400000	0.366800000
22/05/2019	0.964389154	1.335603679	1.230039816	1.206509222	1.671541261	1.540692934	0.972690869	0.301420061	0.381200000	0.324500000	0.363639976	0.463566583	0.390700000	0.372800000
23/05/2019	0.969784459	1.342925609	1.236807381	1.213610905	1.681176355	1.549608181	0.978420290	0.305740443	0.386600000	0.329100000	0.371953820	0.470471741	0.396600000	0.378000000
24/05/2019	0.984274015	1.362394281	1.254935198	1.230033301	1.703239227	1.570171094	0.991669357	0.317343329	0.400900000	0.341400000	0.384796412	0.486281546	0.410200000	0.390800000
28/05/2019	0.990065298	1.370181054	1.262176158	1.237549166	1.713342764	1.579575656	0.997329000	0.321980808	0.406700000	0.346400000	0.390673929	0.493525520	0.416500000	0.396800000
29/05/2019	1.011412303	1.398930948	1.288994437	1.265742250	1.751309102	1.615022107	1.020478134	0.339074867	0.427900000	0.364800000	0.412720860	0.520733369	0.439900000	0.418800000
30/05/2019	1.016671555	1.406003514	1.295582061	1.272715112	1.760684699	1.623762774	1.026103635	0.343200000	0.432300000	0.369400000	0.418173832	0.527452417	0.445800000	0.424400000
31/05/2019	1.021999827	1.413143851	1.302236422	1.279761693	1.770126575	1.632569216	1.031788580	0.347553165	0.438400000	0.373900000	0.423684586	0.534221571	0.451600000	0.430000000
04/06/2019	1.027919655	1.421051397	1.309618341	1.287414616	1.780349189	1.642120081	1.037962740	0.352293666	0.444200000	0.378900000	0.429669340	0.541549055	0.457900000	0.436000000
05/06/2019	1.050035698	1.450623237	1.337235592	1.316449631	1.819460685	1.678406851	1.061387076	0.370003445	0.466000000	0.397800000	0.452373899	0.569365341	0.481900000	0.458400000
06/06/2019	1.054919319	1.457189255	1.343381629	1.323047801	1.828033750	1.686717830	1.066710532	0.373914150	0.470900000	0.401900000	0.457534048	0.575721713	0.487400000	0.463600000
07/06/2019	1.065679199	1.471717556	1.356956676	1.335667974	1.845071814	1.702651921	1.076892084	0.382530313	0.481700000	0.411200000	0.467403360	0.587931006	0.498000000	0.478000000
10/06/2019	1.071214104	1.479179374	1.363950335	1.342931754	1.854861932	1.711837643	1.082752286	0.386962552	0.487300000	0.416000000	0.473084029	0.594950693	0.504200000	0.479200000
11/06/2019	1.087655481	1.501419726	1.384825282	1.364561416	1.884118828	1.739320430	1.100202399	0.400128334	0.503500000	0.430200000	0.48998232	0.615919085	0.522500000	0.495600000
12/06/2019	1.093196883	1.508875462	1.391846073	1.371838082	1.893897713	1.748537503	1.106067090	0.404565695	0.509100000	0.435000000	0.496683308	0.622924456	0.520700000	0.501200000
13/06/2019	1.090643110	1.505432148	1.388610578	1.370803231	1.892511482	1.747235532	1.105238052	0.402520625	0.506500000	0.432800000	0.494878780	0.621931869	0.527900000	0.500400000
14/06/2019	1.096153553	1.512866162	1.395594881	1.378042349	1.902274639	1.756416951	1.111078334	0.406293184	0.512000000	0.437600000	0.500540352	0.628930082	0.536000000	0.506000000
17/06/2019	1.101645938	1.520252388	1.402524610	1.385265276	1.911986122	1.765536899	1.116905563	0.411331284	0.517600000	0.442300000	0.506188702	0.635890119	0.540100000	0.511600000
18/06/2019	1.118430964	1.542683022	1.423611307	1.407252010	1.941365465	1.793180742	1.134643799	0.424772292	0.534100000	0.456500000	0.523382508	0.659467994	0.558400000	0.528400000
19/06/2019	1.123653398	1.549633078	1.430172111	1.414199127	1.950610752	1.801915877	1.140248518	0.428954308	0.539300000	0.461000000	0.528815403	0.663572787	0.564300000	0.533600000
20/06/2019	1.130937189	1.559315716	1.439289815	1.423260083	1.962653215	1.813266634	1.147558610	0.434786878	0.546500000	0.467300000	0.535900938	0.672203041	0.571900000	0.540800000
21/06/2019	1.136263617	1.566446496	1.445974250	1.430316326	1.972099584	1.822128124	1.152511345	0.439520334	0.551900000	0.471900000	0.541419036	0.678969810	0.571800000	0.546400000
24/06/2019	1.141149478	1.573022940	1.452144305	1.436923096	1.980989888	1.830478636	1.158581499	0.442964546	0.556800000	0.476100000	0.546586041	0.685338112	0.583400000	0.551600000
25/06/2019	1.160905050	1.599597194	1.477157296	1.461958837	2.014666098	1.862202548	1.178779510	0.458784290	0.576100000	0.493000000	0.566164542	0.709467988	0.604400000	0.570800000
26/06/2019	1.166210292	1.606749695	1.483914447	1.468995439	2.024152909	1.871172165	1.184456407	0.463032576	0.581400000	0.497600000	0.571667461	0.716265775	0.610400000	0.576400000
27/06/2019	1.179582383	1.624774312	1.500936993	1.484303659	2.044783491	1.890675846	1.196806634	0.473740600	0.594700000	0.509200000	0.583638929	0.731049589	0.623400000	0.588400000
28/06/2019	1.185988967	1.633379557	1.509807913	1.492468139	2.055749772	1.901071507	1.203393464	0.478870695	0.601000000	0.514800000	0.590023744	0.738909157	0.630300000	0.594800000
01/07/2019	1.203546887	1.656956225	1.531401841	1.512066058	2.082062330	1.925998850	1.219204462	0.492930537	0.618400000	0.530000000	0.605349456	0.757763531	0.646800000	0.610400000
02/07/2019	1.227731543	1.689559537	1.562186923	1.541653519	2.121942881	1.963692003	1.243074703	0.512296796	0.642200000	0.550900000	0.628486394	0.786338572	0.671800000	0.633600000
03/07/2019	1.232406505	1.695824927	1.568104445	1.548042785	2.130504039	1.971786717	1.248229350	0.023091504	0.628500000	0.529091504	0.028103178	0.034673723	0.030300000	0.028000000
05/07/2019	1.237752358	1.702954838	1.574852640	1.555122909	2.139948161	1.980731620	1.253941381	0.027351438	0.033800000	0.029500000	0.033606586	0.041397543	0.036200000	0.033200000
08/07/2019	1.248908517	1.717894113	1.589008125	1.569836180	2.159520535	1.999296138	1.265811579	0.036298957	0.044800000	0.039000000	0.045043823	0.055387844	0.034800000	0.044800000
09/07/2019	1.265756266	1.740111006	1.610038968	1.591823681	2.188638133	2.026883411	1.283550442	0.049666766	0.060900000	0.053300000	0.062134798	0.076081021	0.066600000	0.061600000
10/07/2019	1.275247534	1.752687836	1.621929891	1.603151934	2.203646278	2.041087623	1.292689733	0.057230020	0.070200000	0.061400000	0.070940545	0.086773287	0.076000000	0.070400000
11/07/2019	1.280808543	1.760028012	1.628891576	1.610449611	2.213278002	2.050230861	1.298577255	0.061661355	0.075600000	0.066200000	0.076612889	0.093635005	0.082100000	0.076000000
12/07/2019	1.289648397	1.771721205	1.640000183	1.621109126	2.227378469	2.063638020	1.307177030	0.068705584	0.084200000	0.073700000	0.084898117	0.103679946	0.090900000	0.084400000
15/07/2019	1.298143095	1.782996474	1.650674288	1.631412214	2.241050934	2.076594752	1.315489280	0.092500000	0.092500000	0.089000000	0.092903660	0.113420595	0.094000000	0.094000000
16/07/2019	1.315077129	1.805513126	1.671950142	1.653558104	2.270495432	2.104441530	1.333355838	0.088968713	0.108900000	0.095300000	0.110121051	0.134396748	0.117700000	0.109600000
17/07/2019	1.319808925	1.811780253	1.677900619	1.660005465	2.279034122	2.112555398	1.338557350	0.092739445	0.113600000	0.099400000	0.115132831	0.140480264	0.123000000	0.114800000
18/07/2019	1.326039184	1.819968443	1.685706589	1.667987068	2.289562407	2.122566126	1.344997259	0.097704164	0.119600000	0.104700000	0.121337447	0.147954188	0.121200000	0.121200000
19/07/2019	1.325919633	1.819811178	1.685556860	1.66										

Appendix I
Guggenheim Global Investments plc
GFI Fund
Equalisation amounts per unit, given under Regulation 92(1)(f) of The Offshore Funds (Tax) Regulations

Please note that all amounts below are denominated in USD

Date	Class W USD	Class W GBP	Class W EUR	Class Z USD	Class Z GBP	Class Z EUR	I (US\$) Accumulating	Class W QDis US\$	Class W QDis Stg£	Class W QDis EUR	Class Z QDis US\$	Class Z QDis Stg£	Class Z QDis EUR	I QDis (US\$) Distributing
10/09/2019	1.632151760	2.216637733	2.065202053	2.069291614	2.809331643	2.620367837	1.668756704	0.341635690	0.410000000	0.362900000	0.433281151	0.518249610	0.458300000	0.438174902
11/09/2019	1.636590090	2.222421772	2.070657044	2.075468605	2.817381021	2.627963930	1.673740151	0.345172401	0.414200000	0.366700000	0.438082861	0.523983396	0.463300000	0.443068559
12/09/2019	1.641725994	2.229120725	2.076960255	2.082355893	2.826364322	2.636423187	1.679296615	0.349265033	0.419100000	0.371100000	0.443436920	0.530382609	0.469000000	0.448529447
13/09/2019	1.651613008	2.242005133	2.089042578	2.094116107	2.841691588	2.650805962	1.688784363	0.357143588	0.428500000	0.379400000	0.452578581	0.541300426	0.478500000	0.457850085
16/09/2019	1.656915049	2.248905664	2.095537976	2.101168089	2.850689940	2.659453051	1.694473710	0.361368649	0.433600000	0.383900000	0.458060444	0.547838300	0.484300000	0.463437311
17/09/2019	1.673425542	2.270614271	2.115864077	2.122919407	2.879473419	2.686251305	1.712022010	0.374525516	0.449200000	0.397600000	0.474968282	0.568212927	0.501800000	0.480675979
18/09/2019	1.678757202	2.277602557	2.122376616	2.129998244	2.888752983	2.694904573	1.717732984	0.378774092	0.454300000	0.402100000	0.480470711	0.574823027	0.507500000	0.486286409
19/09/2019	1.684201284	2.284774173	2.129057967	2.137194647	2.898234971	2.703744437	1.723538824	0.383112151	0.459600000	0.406700000	0.486064708	0.581577038	0.513400000	0.491989660
20/09/2019	1.689585811	2.291867592	2.135670755	2.144332903	2.907639653	2.712518190	1.729297792	0.387402977	0.464900000	0.411300000	0.491614145	0.588276019	0.519200000	0.497646501
23/09/2019	1.695187921	2.299250343	2.142546890	2.151695834	2.917344174	2.721563805	1.735237949	0.391867186	0.470400000	0.416000000	0.497337906	0.595188603	0.525200000	0.503483824
24/09/2019	1.711073528	2.320205643	2.161964519	2.172842452	2.945242073	2.747434635	1.752298350	0.404525826	0.485700000	0.429100000	0.513775659	0.615060720	0.542100000	0.520245502
25/09/2019	1.716226159	2.326961942	2.168253186	2.179749267	2.954299775	2.755870413	1.757870578	0.408631811	0.490600000	0.433400000	0.519144898	0.621512610	0.547700000	0.525719281
26/09/2019	1.722115987	2.334713961	2.175443054	2.187418085	2.964395514	2.765239174	1.764057546	0.413325204	0.496400000	0.438300000	0.525106148	0.628704325	0.553900000	0.531798967
27/09/2019	1.725248185	2.338805449	2.179252510	2.192250921	2.970707754	2.771112253	1.767956536	0.415821219	0.499400000	0.440900000	0.528862412	0.633200844	0.559300000	0.538277777
30/09/2019	1.730628111	2.345806768	2.185784267	2.199393725	2.980002511	2.779801132	1.773719127	0.420108259	0.504500000	0.445400000	0.534414787	0.639821625	0.563600000	0.541289774
01/10/2019	1.736639019	2.356390194	2.205035681	2.220526658	3.007446854	2.805490927	1.790768486	0.432739421	0.519300000	0.458300000	0.550841279	0.659370804	0.584040000	0.558041139
02/10/2019	1.752327649	2.373991899	2.212109717	2.228151088	3.017357597	2.814720667	1.796919653	0.437400096	0.524800000	0.463100000	0.556768252	0.666430375	0.586500000	0.564084728
03/10/2019	1.757697967	2.380914151	2.218613425	2.235286963	3.026556951	2.823370228	1.802676665	0.008922081	0.010600000	0.009200000	0.011444093	0.013576809	0.011800000	0.011672068
04/10/2019	1.763010367	2.387808599	2.225062594	2.242367004	3.035744463	2.831973448	1.808388618	0.013137600	0.015600000	0.013600000	0.016918121	0.020085901	0.013600000	0.017254138
07/10/2019	1.768869729	2.395472863	2.232200000	2.250013154	3.045746588	2.841294634	1.814557268	0.017787025	0.021200000	0.018500000	0.022829914	0.027172263	0.023700000	0.023279678
08/10/2019	1.784142240	2.415274310	2.250793303	2.270587204	3.072422345	2.866363469	1.831155795	0.029905630	0.031000000	0.030400000	0.038763676	0.0346070497	0.040000000	0.040250487
09/10/2019	1.788493846	2.420927149	2.256098181	2.276684101	3.080343253	2.873802623	1.836074586	0.033358629	0.039500000	0.034700000	0.043450435	0.051682276	0.044900000	0.044311059
10/10/2019	1.790764884	2.423852620	2.258857361	2.280647193	3.085448321	2.878620772	1.839271864	0.035160769	0.041700000	0.036600000	0.046514794	0.055298860	0.048100000	0.047433408
11/10/2019	1.795243026	2.429619280	2.264308716	2.286872732	3.093467760	2.886205125	1.844294432	0.038714029	0.040300000	0.040300000	0.051328256	0.060980151	0.053100000	0.052341237
15/10/2019	1.800014233	2.435796915	2.270134057	2.293394227	3.101913050	2.894173793	1.849555760	0.042499884	0.050600000	0.044200000	0.056369905	0.066963019	0.058300000	0.057482842
16/10/2019	1.818510255	2.460538731	2.292757571	2.318850053	3.135966343	2.925337915	1.870092747	0.058390857	0.070200000	0.060600000	0.078506446	0.094122973	0.081000000	0.080052638
17/10/2019	1.820028261	2.462584910	2.294614512	2.322024728	3.140240663	2.929224317	1.872653934	0.062108147	0.074800000	0.064500000	0.083485907	0.100282698	0.086200000	0.085129141
18/10/2019	1.824725538	2.468926760	2.300366614	2.328464604	3.148938920	2.937116987	1.877849453	0.065859019	0.079500000	0.068400000	0.088487892	0.106487858	0.091400000	0.090230797
21/10/2019	1.829452641	2.475326824	2.306187799	2.334934268	3.157697677	2.945090598	1.883068948	0.068400000	0.080000000	0.079500000	0.090320000	0.106487858	0.091400000	0.090230797
22/10/2019	1.843347287	2.494222913	2.323332948	2.354049993	3.183696900	2.968698171	1.898490860	0.076884406	0.093200000	0.080000000	0.103268111	0.124906933	0.106800000	0.105300508
23/10/2019	1.847787472	2.500300627	2.328816508	2.360222447	3.238816508	2.976326393	1.903470588	0.080407656	0.097700000	0.080370000	0.108040441	0.130893060	0.111800000	0.110165428
24/10/2019	1.852230544	2.506346194	2.334294354	2.366399618	3.200552625	2.983948436	1.908454140	0.083933274	0.102200000	0.087400000	0.112816199	0.136847690	0.116800000	0.115034787
25/10/2019	1.856214328	2.511755751	2.339197717	2.372106072	3.208302166	2.990978559	1.913057954	0.087094421	0.106200000	0.090700000	0.117228131	0.142337643	0.121400000	0.119534246
29/10/2019	1.860651208	2.517763957	2.344653228	2.378277525	3.216660543	2.998573416	1.918036876	0.090615105	0.110600000	0.094300000	0.121999972	0.148258965	0.126300000	0.124399166
30/10/2019	1.914333248	2.590388088	2.410572814	2.439844980	3.299959893	3.074237146	1.967707528	0.133211707	0.163300000	0.138700000	0.169600365	0.207270531	0.175600000	0.172937397
31/10/2019	1.938086627	2.622681215	2.439798207	2.465844307	3.335310176	3.106283004	1.988683004	0.152059500	0.186700000	0.158400000	0.189702324	0.232313465	0.196600000	0.193432725
01/11/2019	1.942638150	2.628855374	2.445402793	2.472133323	3.343841038	3.114002017	1.993756804	0.156671549	0.191200000	0.162100000	0.194564754	0.238357337	0.201600000	0.198390931
04/11/2019	1.947192122	2.635065156	2.451025039	2.478431782	3.352429768	3.121784706	1.998838197	0.159285078	0.195700000	0.165900000	0.199434528	0.244441938	0.206700000	0.203354984
05/11/2019	1.962345312	2.655740682	2.469754431	2.498850618	3.380291696	3.147045053	2.015311438	0.171309158	0.210800000	0.178600000	0.215221020	0.264180101	0.223200000	0.223493016
06/11/2019	1.964620868	2.658838188	2.472563476	2.502802919	3.385672024	3.151927911	2.018500028	0.173114739	0.213100000	0.180500000	0.218276565	0.267991824	0.226400000	0.222567571
07/11/2019	1.971669219	2.668393971	2.481200459	2.511651030	3.397668898	3.162778023	2.025638411	0.178707598	0.220000000	0.186300000	0.225117264	0.276490680	0.233500000	0.229543878
08/11/2019	1.976215036	2.674560311	2.486770763	2.517932855	3.406191270	3.170481364	2.030706373	0.182314714	0.224400000	0.190000000	0.229974797	0.282528217	0.238500000	0.234497574
12/11/2019	1.980750339	2.680685813	2.492310939	2.524197091	3.414653094	3.178140732	2.035760186	0.185913443	0.228800000	0.193700000	0.234817639	0.288522671	0.243500000	0.239436474
13/11/2019	1.986888298	2.702436125	2.511983086	2.547196112	3.445652597	3.206196058	2.054315065	0.198718757	0.244800000	0.207100000	0.252599049	0.310483932	0.261700000	0.257568954
14/11/2019	2.004962845	2.713356028	2.521817342	2.557096706	3.459043427	3.218263367	2.062302572	0.205125904	0.252700000	0.213800000	0.260253581	0.319970610	0.269500000	0.265375316
15/11/2019	2.009936421	2.720081917	2.527872787	2.563816109	3.468131515	3.226449541	2.069723585	0.209072429	0.257500000	0.217800000	0.265448986	0.326409104	0.276073759	0.270673759
18/11/2019	2.014550095	2.726328191	2.533483606	2.570169912	3.476735884	3.234183665	2.072849591	0.212733416	0.262000000	0.221500000	0.270361362	0.332504929	0.279800000	0.275683679
19/11/2019	2.027829630	2.744374530	2.549707816	2.588650308	3.501851456	3.256778316	2.087759016	0.223270803	0.275100000	0.232300000	0.284649462	0.350297315	0.294400000	0.290250327
20/11/2019	2.031393913	2.749241046	2.554073055	2.593926970	3.509056730	3.263246872	2.092016065	0.226099250	0.278600000	0.235300000	0.288728908	0.355401878	0.298600000	0.294410958
21/11/2019	2.043295341	2.765445389	2.568649133	2.										