

Reporting Fund status

BMO Investments (Lux) I Fund

Introduction

Investors should be aware that a new United Kingdom offshore funds regime was introduced on 1 December 2009, applicable to United Kingdom investors into "offshore funds". Under these rules, the relevant Classes of Shares cease to obtain "distributor status" retrospectively, but instead obtain "reporting fund status" using a once off approval mechanism. Once reporting fund status is obtained from HM Revenue & Customs ("HMRC") for the relevant Classes, it will remain in place permanently provided that the annual reporting requirements are satisfied.

The Board of BMO Investments (Lux) I Fund has applied for certain Classes of Shares of the fund to become reporting funds from the accounting period commencing 1st October 2010 onwards. The application has been approved by HMRC. The Board intends to comply with the annual reporting requirements and issue the annual investor report via this [website](#) each year and within 6 months of the year end. (The year end for BMO Investments (Lux) Fund is 30 September).

Further Background

Where reporting fund status is obtained for a Class of Shares, Shareholders who are resident in the United Kingdom for tax purposes (other than persons who are dealing in the Shares who are subject to different rules) may, unless otherwise exempt from tax, be liable to capital gains tax (or corporation tax on capital gains) in respect of any gain realised on disposal or redemption of the Shares. Where reporting fund status is not obtained, persons who are resident in the United Kingdom for tax purposes may be liable to income tax (or corporation tax on income) in respect of any gain arising from the disposal or redemption of Shares.

In broad terms, a "reporting fund" is an offshore fund that meets certain annual reporting requirements to HMRC and its Shareholders. The directors intend to manage the affairs of the fund so that these annual duties are met and will continue to be met on an ongoing basis for those Classes in the fund which have obtained UK reporting fund status. Such annual duties include calculating and reporting the income returns of the offshore fund for each reporting period (as defined for UK tax purposes) on a per-Share basis to all relevant Shareholders (as defined for these purposes). UK Shareholders which hold their interests at the end of the reporting period to which the reported income relates, will be subject to income tax or corporation tax on the higher of any cash distribution paid and the full reported amount. Any reported income in excess of distributions will be deemed to arise to UK Shareholders on the date six months after the financial year end.

HMRC maintains a list of those share classes which have been granted UK Reporting fund status. The list, which includes certain share classes of BMO Investments (Lux) I Fund and can be found on HMRC's website: <https://www.gov.uk/government/publications/offshore-funds-list-of-reporting-funds>

Investors should take their own tax advice and the above is a summary only, based on current law and practice. Further information on tax is contained in the Prospectus.

REPORT TO INVESTORS

BMO Investments (Lux) I Fund

PERIOD OF ACCOUNT: 01/10/2020 - 30/09/2021

	1	2	3	4	5	6	7	8	9	10	
	BMO European Growth & Income Fund	BMO European Growth & Income Fund	BMO European Smaller Companies Fund	BMO European Smaller Companies Fund	BMO European Smaller Companies Fund	BMO European Smaller Companies Fund	BMO European Smaller Companies Fund	BMO European Smaller Companies Fund	BMO Global Absolute Return Bond Fund	BMO Global Absolute Return Bond Fund	BMO Global Convertible Bond Fund
HMRC ref. no.	B0201-0008	B0201-0007	B0201-0034	B0201-0001	B0201-0032	B0201-0033	B0201-0025	B0201-0047	B0201-0050	B0201-0003	
Currency of calculation	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	
ISIN/SEDOL	LU0515381530	LU0515381027	LU1017786655	LU0207432559	LU0911032141	LU0976192475	LU0293750971	LU1369591828	LU1572609797	LU0157052563	
Share class	A EUR	A GBP	A Acc EUR	A EUR	I Acc EUR	R Acc EUR	I EUR	F Acc GBP Hedged	I Acc GBP Hedged	A EUR	
Reporting period	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	
Excess of reportable income per unit	Nil	Nil	0.1538	Nil	0.3077	0.3285	Nil	0.1969	0.1728	Nil	
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:	0.1015	0.1194		0.3644			0.3460			0.5827	

There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

Confirmations:

- The excess income is deemed to arise on 31 March 2022 (6 months after YE) (being the Fund distribution date)
- The Fund operates equalisation arrangements but not full equalisation.
- The Fund remains within the reporting fund regime as at the date of this report
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.

- The Fund consists of more than 60% of bonds or other economically similar interests and therefore is considered a Bond Fund under the Reporting Fund Regime/The Fund consists of less than 60% of bonds or other economically similar interest and therefore is not a Bond Fund under the Reporting Fund Regime.
- BMO Global Convertible Bond Fund
- BMO Global Absolute Return Bond Fund
- BMO Global Total Return Bond Fund

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BMO Investments (Lux) I Fund

PERIOD OF ACCOUNT: 01/10/2020 - 30/09/2021

	11	12	13	14	15	16	17	18	19	20
	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Convertible Bond Fund	BMO Global Smaller Companies Equity Fund
HMRC ref. no.	B0201-0002	B0201-0017	B0201-0004	B0201-0006	B0201-0021	B0201-0024	B0201-0023	B0201-0035	B0201-0036	B0201-0027
Currency of calculation	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	USD
ISIN/SEDOL	LU0293751276	LU0417633616	LU0420414590	LU0293751193	LU0252580377	LU0607225447	LU0607226171	LU0969484178	LU0969483956	LU0947186945
Share class	A EUR Hedged	A GBP	A USD	I EUR	I EUR Hedged	A Acc EUR Hedged	A Acc USD Hedged	P EUR Hedged	R EUR	A Acc EUR
Reporting period	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021
Excess of reportable income per unit	Nil	Nil	Nil	Nil	Nil	0.3618	0.3546	Nil	Nil	Nil
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:	0.5293	0.6861	0.3182	0.2336	0.3100			0.2192	0.2310	

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PERIOD OF ACCOUNT: 01/10/2020 - 30/09/2021

	21	22	23	24	25	26	27	28	29	30	
	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Smaller Companies Equity Fund	BMO Global Total Return Bond Fund	BMO Responsible Euro Corporate Bond Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund
HMRC ref. no.	B0201-0026	B0201-0038	B0201-0028	B0201-0029	B0201-0039	B0201-0040	B0201-0097	B0201-0005	B0201-0089	B0201-0072	
Currency of calculation	USD	USD	USD	USD	USD	EUR	EUR	USD	USD	USD	
ISIN/SEDOL	LU0947182795	LU0947182522	LU0947185202	LU0947183173	LU0947185970	LU1240816535	LU2296204360	LU0153359632	LU2060696270	LU1805264477	
Share class	A Acc USD	A USD	I Acc GBP	I USD	R ACC GBP	I Acc EUR	X GBP Hedged	A USD	A Acc CHF	I Acc USD	
Reporting period	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	12/02/2021 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	
Excess of reportable income per unit	Nil	Nil	0.0784	Nil	0.0698	0.1523	Nil	Nil	Nil	0.0530	
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:							0.0301				

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BMO Investments (Lux) I Fund

PERIOD OF ACCOUNT: 01/10/2020 - 30/09/2021

	31	32	33	34	35	36	37	38	39	40	
	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Emerging Markets Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund
HMRC ref. no.	B0201-0092	B0201-0091	B0201-0090	B0201-0093	B0201-0087	B0201-0049	B0201-0071	B0201-0022	B0201-0074	B0201-0056	
Currency of calculation	USD	USD	USD	USD	USD	USD	USD	EUR	EUR	EUR	
ISIN/SEDOL	LU2060696866	LU2060696437	LU2060696353	LU2060697674	LU1554262680	LU1526063463	LU1489174182	LU0234761939	LU1890813915	LU1856219446	
Share class	P Acc CHF	P Acc EUR	P Acc USD	R Acc CHF	R Acc EUR	R Acc GBP	R Acc USD	I EUR	A Acc EUR	A Acc USD	
Reporting period	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	
Excess of reportable income per unit	0.0720	0.0634	Nil	0.0723	0.0865	0.1037	0.0759	Nil	Nil	Nil	
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:								0.0284			

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BMO Investments (Lux) I Fund

PERIOD OF ACCOUNT: 01/10/2020 - 30/09/2021

	41	42	43	44	45	46	47	48	49	50
	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund
HMRC ref. no.	B0201-0016	B0201-0015	B0201-0057	B0201-0075	B0201-0051	B0201-0054	B0201-0053	B0201-0055	B0201-0073	B0201-0052
Currency of calculation	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
ISIN/SEDOL	LU0234759529	LU0382360757	LU0382361482	LU1982041532	LU1460792887	LU0969484764	LU1460793182	LU1824236027	LU0969484418	LU1460793000
Share class	A EUR	A USD	I Acc USD	I GBP	I USD	P Acc EUR	P Acc USD	P GBP	R Acc EUR	R Acc USD
Reporting period	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021
Excess of reportable income per unit	Nil	Nil	0.0121	Nil	Nil	0.0173	0.0151	Nil	0.0099	0.0079
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:				0.0117	0.0307			0.0150		

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BMO Investments (Lux) I Fund

PERIOD OF ACCOUNT: 01/10/2020 - 30/09/2021

	51	52	53	54	55	56	57	58	59	60
	BMO Responsible Global Equity Fund	BMO Responsible Global Equity Fund	BMO SDG Engagement Global Equity	BMO SDG Engagement Global Equity	BMO SDG Engagement Global Equity	BMO SDG Engagement Global Equity	BMO SDG Engagement Global Equity	BMO SDG Engagement Global Equity	BMO SDG Engagement Global Equity	BMO SDG Engagement Global Equity
HMRC ref. no.	B0201-0037	B0201-0088	B0201-0064	B0201-0063	B0201-0068	B0201-0070	B0201-0067	B0201-0069	B0201-0066	B0201-0065
Currency of calculation	EUR	EUR	USD	USD	USD	USD	USD	USD	USD	USD
ISIN/SEDOL	LU0969484335	LU0293755186	LU1946898456	LU1946898373	LU1917705953	LU1917706175	LU1917705870	LU1917706092	LU1946898613	LU1946898530
Share class	R EUR	X Inc EUR	XA Acc EUR	XA Acc USD	XP Acc CHF Portfolio Hedged	XP Acc EUR Portfolio Hedged	XP Acc USD Portfolio Hedged	XP Inc CHF Portfolio Hedged	XR Acc EUR	XR Acc USD
Reporting period	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021
Excess of reportable income per unit	Nil	Nil	Nil	Nil	0.1025	0.1124	0.0953	Nil	0.0908	0.0791
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:	0.0127	0.1111						0.1127		

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BMO Investments (Lux) I Fund

PERIOD OF ACCOUNT: 01/10/2020 - 30/09/2021

	61	62	63	64	65	66	67	68	69	70
	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund	BMO SDG Engagement Global Equity Fund
HMRC ref. no.	B0201-0100	B0201-0081	B0201-0096	B0201-0098	B0201-0084	B0201-0099	B0201-0095	B0201-0083	B0201-0085	B0201-0082
Currency of calculation	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
ISIN/SEDOL	LU1917706258	LU1917706928	LU2249742136	LU2332506513	LU1987908693	LU2332506604	LU2249741757	LU1989779266	LU2037038481	LU1982041292
Share class	A Acc EUR	I Acc USD	P Acc USD	R Acc CHF Hedged	R Acc GBP	R Acc GBP Hedged	R Acc USD	R GBP	XP Acc GBP Portfolio Hedged	XP CHF
Reporting period	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	30/10/2020 - 30/09/2021	27/04/2021 - 30/09/2021	01/10/2020 - 30/09/2021	27/04/2021 - 30/09/2021	30/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021
Excess of reportable income per unit	Nil	0.0482	0.0767	0.0058	0.0525	0.0145	0.0590	Nil	0.1318	Nil
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:								0.0265		0.1157

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BMO Investments (Lux) I Fund

PERIOD OF ACCOUNT: 01/10/2020 - 30/09/2021

	71	72	73	74
	BMO Sustainable Opportunities European Equity Fund	BMO Sustainable Opportunities European Equity Fund	BMO Sustainable Opportunities European Equity Fund	BMO US Smaller Companies Fund
HMRC ref. no.	B0201-0086	B0201-0009	B0201-0094	B0201-0014
Currency of calculation	EUR	EUR	EUR	USD
ISIN/SEDOL	LU2032054814	LU0153358667	LU1438421858	LU0153358154
Share class	A Acc EUR	A EUR	F Acc EUR	A USD
Reporting period	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021	01/10/2020 - 30/09/2021
Excess of reportable income per unit	0.0267	Nil	0.1629	Nil
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:		0.0442		

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