

# COMPUTATION OF REPORTABLE INCOME FOR THE YEAR ENDED 31 DECEMBER 2023



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## JYSKE INVEST EMERGING MARKET BONDS (EUR) CL

DK0016261910

Offshore Fund Reporting

Reportable period ended 31 December 2023

Computation of reportable income	EUR	EUR
Net increase/(decrease) in Net Assets Resulting from Operations		1,254,639
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(629,982)	
Effective interest	204,610	
Deemed income from offshore fund investments	0	
		(425,372)
Reportable income for the year ended 31 December 2023		829,267
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		-
Shares in issue at 31 December 2023		Number
Ordinary shares		58,212
Reported income per unit of interest in the fund		EUR 14.2456
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

*It has been agreed with HMRC that the effective interest calculation will be computed on a straight line basis, based on the difference between the purchase price of the debt instrument and the redemption price, spread over the term of the bond.*

*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST HIGH YIELD CORPORATE BONDS CL

DK0016262728

Offshore Fund Reporting

Reportable period ended 31 December 2023



<b>Computation of reportable income</b>	<b>EUR</b>	<b>EUR</b>
Net increase / (decrease) in Net Assets Resulting from Operations		4,845,822
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(2,799,755)	
Effective interest	288,327	
Deemed income from offshore fund investments	0	
		(2,511,428)
Reportable income for the year ended 31 December 2023		2,334,394
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		227,769
Reported income per unit of interest in the fund		EUR 10.2490
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST GLOBAL EQUITIES CL

DK0016259930

Offshore Fund Reporting

Reportable period ended 31 December 2023



<b>Computation of reportable income</b>	<b>USD</b>	<b>USD</b>
Net increase / (decrease) in Net Assets Resulting from Operations		11,273,419
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(11,435,086)	
Effective interest	0	
Deemed income from offshore fund investments	0	
		(11,435,086)
Reportable income for the year ended 31 December 2023		(161,667)
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		26,924
Reported income per unit of interest in the fund		NIL
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST EQUITIES LOW VOLATILITY CL

DK0060512358

Offshore Fund Reporting

Reportable period ended 31 December 2023



Computation of reportable income	USD	USD
Net increase / (decrease) in Net Assets Resulting from Operations		3,841,265
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(3,855,982)	
Effective interest	0	
Deemed income from offshore fund investments	0	
		(3,855,982)
Reportable income for the year ended 31 December 2023		(14,717)
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		80,852
Reported income per unit of interest in the fund		NIL
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### Effective interest

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There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.

### Deemed income from offshore fund investments

Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.

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## JYSKE INVEST STABLE STRATEGY EUR

DK0016262058

Offshore Fund Reporting

Reportable period ended 31 December 2023



<b>Computation of reportable income</b>	<b>EUR</b>	<b>EUR</b>
Net increase / (decrease) in Net Assets Resulting from Operations		5,478,475
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(4,310,854)	
Effective interest	117,805	
Deemed income from offshore fund investments	235,769	
		<u>(3,957,280)</u>
Reportable income for the year ended 31 December 2023		<u>1,521,195</u>
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		368,167
Reported income per unit of interest in the fund		<u>EUR 4.1318</u>
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST STABLE STRATEGY USD

DK0060729259

Offshore Fund Reporting

Reportable period ended 31 December 2023



Computation of reportable income	USD	USD
Net increase / (decrease) in Net Assets Resulting from Operations		421,675
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(318,495)	
Effective interest	11,361	
Deemed income from offshore fund investments	22,738	
		(284,395)
Reportable income for the year ended 31 December 2023		137,279
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		51,206
Reported income per unit of interest in the fund		USD 2.6809
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### Effective interest

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### Deemed income from offshore fund investments

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST STABLE STRATEGY GBP

DK0060729333

Offshore Fund Reporting

Reportable period ended 31 December 2023



<b>Computation of reportable income</b>	<b>GBP</b>	<b>GBP</b>
Net increase / (decrease) in Net Assets Resulting from Operations		641,882
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(551,808)	
Effective interest	9,268	
Deemed income from offshore fund investments	18,547	
		(523,993)
Reportable income for the year ended 31 December 2023		117,889
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		45,834
Reported income per unit of interest in the fund		GBP 2.5721
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST BALANCED STRATEGY EUR

DK0016262132

Offshore Fund Reporting

Reportable period ended 31 December 2023



<b>Computation of reportable income</b>	<b>EUR</b>	<b>EUR</b>
Net increase / (decrease) in Net Assets Resulting from Operations		4,525,451
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(4,196,937)	
Effective interest	81,000	
Deemed income from offshore fund investments	224,011	
		<u>(3,891,926)</u>
Reportable income for the year ended 31 December 2023		<u>633,525</u>
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		265,681
Reported income per unit of interest in the fund		<u>EUR 2.3845</u>
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST BALANCED STRATEGY USD

DK0060656197

Offshore Fund Reporting

Reportable period ended 31 December 2023



<b>Computation of reportable income</b>	<b>USD</b>	<b>USD</b>
Net increase / (decrease) in Net Assets Resulting from Operations		627,367
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(576,225)	
Effective interest	12,867	
Deemed income from offshore fund investments	35,584	
		(527,774)
Reportable income for the year ended 31 December 2023		99,593
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		51,270
Reported income per unit of interest in the fund		USD 1.9425
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST BALANCED STRATEGY (GBP) CL

DK0060238194

Offshore Fund Reporting

Reportable period ended 31 December 2023



<b>Computation of reportable income</b>	<b>GBP</b>	<b>GBP</b>
Net increase / (decrease) in Net Assets Resulting from Operations		1,488,883
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(1,410,342)	
Effective interest	22,926	
Deemed income from offshore fund investments	65,388	
		<u>(1,322,028)</u>
Reportable income for the year ended 31 December 2023		<u>166,855</u>
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		79,654
Reported income per unit of interest in the fund		<u>GBP 2.0947</u>
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST DYNAMIC STRATEGY CL

DK0060004794

Offshore Fund Reporting

Reportable period ended 31 December 2023



<b>Computation of reportable income</b>	<b>EUR</b>	<b>EUR</b>
Net increase / (decrease) in Net Assets Resulting from Operations		1,199,409
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(1,183,978)	
Effective interest	13,193	
Deemed income from offshore fund investments	52,952	
		(1,117,833)
Reportable income for the year ended 31 December 2023		81,576
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		48,723
Reported income per unit of interest in the fund		EUR 1.6743
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

*Where the JI sub-funds hold shares in other offshore funds (e.g. other JI sub-funds), the attributable distributions or reportable income of those offshore funds will need to be included in the JI sub-funds reportable income calculation.*

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## JYSKE INVEST GROWTH STRATEGY CL

DK0016262215

Offshore Fund Reporting

Reportable period ended 31 December 2023



<b>Computation of reportable income</b>	<b>EUR</b>	<b>EUR</b>
Net increase/(decrease) in Net Assets Resulting from Operations		710,294
Adjustments:		
Total capital gains and losses on equities, bonds, derivatives and currencies	(723,518)	
Effective interest	2,438	
Deemed income from offshore fund investments	25,454	
		(695,626)
Reportable income for the year ended 31 December 2023		14,668
The above information was taken from the audited financial statements for Investeringsforeningen Jyske Invest International for the year ended 31 December 2023.		
Distributions		-
None made during year		
Shares in issue at 31 December 2023		Number
Ordinary shares		32,761
Reported income per unit of interest in the fund		EUR 0.4477
Equalisation arrangements		
The fund did not operate equalisation arrangements or make any income adjustments during the reporting period to 31 December 2023.		

### **Effective interest**

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*There will be a full annual adjustment in the period the instrument is acquired and no adjustment in the period in which the instrument is sold.*

### **Deemed income from offshore fund investments**

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