

GAMCO International SICAV
UK Reporting Fund Status
Reporting period: 1 Jan 2022 - 31 Dec 2022

ISIN	Fund Name	Share Class Name	Share Class Type	Bond Fund ?	Share Class Currency	UK reportable income for the year (A)	Number of shares outstanding as of 31/12/2022 (B)	Reportable income per share (C = A / B)	Cash distributions per share in relation to the reporting period (in share class currency - see notes) (D)	Excess reportable income per share (ERI) (Inflow date: 30/06/2023) (C - D)
LU1216601564	GAMCO All Cap Value	Class I EUR Acc (Hedged)	Accumulating	No	EUR	0	10,000	0.0000	0.0000	0.0000
LU1453359736	GAMCO All Cap Value	Class I GBP Dist (Hedged)	Distributing	No	GBP	0	7,685	0.0000	0.0000	0.0000
LU1216601648	GAMCO All Cap Value	Class I USD Acc	Accumulating	No	USD	0	10,000	0.0000	0.0000	0.0000
LU1453360155	GAMCO All Cap Value	Class R EUR Acc (Hedged)	Accumulating	No	EUR	0	907	0.0000	0.0000	0.0000
LU1453360312	GAMCO All Cap Value	Class R GBP Dist (Hedged)	Distributing	No	GBP	0	1,550	0.0000	0.0000	0.0000
LU1453359900	GAMCO All Cap Value	Class R USD Acc	Accumulating	No	USD	0	1,000	0.0000	0.0000	0.0000
LU0687944396	GAMCO Merger Arbitrage	Class I EUR Acc (Hedged)	Accumulating	No	EUR	11,688,812	28,093,856	0.4161	0.0000	0.4161
LU1453360668	GAMCO Merger Arbitrage	Class I GBP Dist	Distributing	No	GBP	3,406	7,685	0.4432	0.0000	0.4432
LU1453360585	GAMCO Merger Arbitrage	Class I GBP Dist (Hedged)	Distributing	No	GBP	15,399	38,758	0.3973	0.0000	0.3973
LU0687944552	GAMCO Merger Arbitrage	Class I USD Acc	Accumulating	No	USD	3,790,658	8,248,507	0.4596	0.0000	0.4596
LU1453361120	GAMCO Merger Arbitrage	Class R EUR Acc (Hedged)	Accumulating	No	EUR	1,177,098	3,324,362	0.3541	0.0000	0.3541
LU1453361476	GAMCO Merger Arbitrage	Class R GBP Dist (Hedged)	Distributing	No	GBP	6,687	17,328	0.3859	0.0000	0.3859
LU1453360825	GAMCO Merger Arbitrage	Class R USD Acc	Accumulating	No	USD	107,697	276,317	0.3898	0.0000	0.3898

Notes and Confirmations

This document is addressed to all those investors in the reporting sub-funds and share classes of GAMCO International SICAV (the "Fund") as at 31 December 2022.

The sub-funds / share classes listed above are registered with HM Revenue & Customs in the UK as "reporting funds". As such, the respective sub-fund / share class is required to make reports of income to the investors. There may be a requirement for you to pay tax as though you had actually received a dividend from the fund.

If you are not subject to UK taxation, you may ignore this notice. If you are subject to UK taxation (unless you are a non-domiciled individual paying tax on the remittance basis), you will be required to pay tax on the share of income reported to you in this notice. If you are uncertain you should seek advice from your tax advisor.

A fund marked with 'Yes' in the column '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.

The currency amounts contained in this report are expressed in the currency of the respective share class (as stated in column 'Share Class Currency').

The 'Excess reportable income per share' (ERI) is deemed to arise on 30 June 2023 (being the fund distribution date). The sub-funds / share classes operate equalisation arrangements.

The 'Excess reportable income per share' (ERI) is calculated based on the 'Reportable income per share' generated during the reporting period, less the cash distributions per share paid in respect of the reporting period.

The Fund declares that it has complied with its obligations specified in s53 and s58 of The Offshore Funds (Tax) Regulations 2009, as amended.

We confirm that the above sub-funds / share classes remain within the reporting fund regime as at the date of this report.

This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, accounting, legal or tax advice. Please consult your tax advisor for personal tax questions and concerns and to determine your relevant taxable amount, based on your specific circumstances.