

CVC Credit Partners European Opportunities Limited (AMENDMENT - DATED 20 DECEMBER 2018)
UK Reporting Fund Status information in respect of the Annual Financial Report for the year ended 31 December 2017

AMENDMENT MADE TO REPORTABLE INCOME OF CVC CREDIT PARTNERS EUROPEAN OPPORTUNITIES LIMITED (THE “COMPANY”) FOR THE YEAR ENDED 31 DECEMBER 2017. THIS REPORT REPLACES UK REPORTING FUND STATUS INFORMATION ORIGINALLY MADE AVAILABLE ON THE COMPANY WEBSITE (WWW.CCPEOL.COM) ON 30 JUNE 2018.

The share classes of the Company are each registered with HM Revenue & Customs in the UK as a “reporting fund”. As such the Company is required to report to investors the excess of reported income per share of interest which exceeds the amount actually distributed in respect of the reporting year ended 31 December 2017.

If you are subject to UK taxation, depending on your circumstances, you may be required to pay UK tax on the share of income reported to you in this notice. For UK tax purposes, as well as any amounts actually distributed to you, you are treated as receiving additional income on the “Fund distribution date” equal to the “Excess of reported income” amount set out below multiplied by the number of shares you held in the Company as at 31 December 2017. You should therefore include this additional income in your tax return for the tax year which includes the Fund distribution date.

If you are uncertain about the amount of income you need to disclose in your UK tax return, you should seek appropriate professional advice.

If you are not subject to UK taxation, please ignore this report.

Reported figures are in the table below:

	Dates of distribution and amounts actually distributed to shareholders per share ¹	Excess of reported income per share over amount actually distributed per share	Fund distribution date
Euro Ordinary Share Class	26/05/2017 – €0.01250 01/09/2017 – €0.01375 15/12/2017 – €0.01375 16/03/2018 – €0.01375	€0.0346	30 June 2018
Sterling Ordinary Share Class	26/05/2017 – £0.01250 01/09/2017 – £0.01375 15/12/2017 – £0.01375 16/03/2018 – £0.01375	£0.0000	30 June 2018

¹ - Distribution paid on 16 March 2018 has been recognised as being distributed in the year ended 31 December 2017 for the purposes of computing excess of reported income per share. This methodology has been agreed with HMRC.

The Company remains a reporting fund as at the date of this report.

PLEASE NOTE THAT UK REPORTING FUND STATUS INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2016, 31 DECEMBER 2015, 31 DECEMBER 2014 AND 31 DECEMBER 2013 HAS BEEN AMENDED. PLEASE REFER TO THE COMPANY WEBSITE (WWW.CCPEOL.COM) FOR FURTHER INFORMATION.