

Fund OSTRUM SRI CASH
Sub-fund OSTRUM SRI CASH
Period start date 01/04/2024
Period end date 31/03/2025

As you may be aware, UK residents who are within the charge to UK Income Tax and participants of the above fund, are required to report their share of taxable income to HMRC when completing their tax return.

For UK tax purposes, it should be regarded as transparent for income purposes (see IFM12252). Broadly, this means that for tax purposes a UK resident investor should be regarded as having received a share of the underlying income, rather than looking at the distributions received from the Fund. As a result, the Bond Fund rules do not apply.

To this end, we enclose a detailed breakdown of the income and gains earned by the fund during the period for each applicant unit class of interest. The report below represents "sufficient information" for the purposes of both the UK reporting fund regime and the UK tax transparency regime.

Please note that the information is prepared on an income tax basis, provided to all participants and does not take into account the specific circumstances and tax profile of each participant. If any participants are in doubt, they should consult their own professional advisors with regard to this information.

| Average number of units in issue during the period | | 386,645.48 | |
|---|--------------|----------------|-----------|
| Unit class | I unit | | |
| HMRC reference | O0174-0001 | | |
| ISIN | FR0010529743 | | |
| Sub-fund currency | EUR | Total | Per Unit |
| | | EUR | EUR |
| Bonds | | | |
| Interest income | A + B | 132,716,740.37 | 343.2518 |
| Withholding tax | | - | - |
| Profit on gains/losses arising on bonds held (realised) | | - | - |
| Profit on gains/losses arising on bonds held (unrealised) | | - | - |
| Equities | | | |
| Dividend income | | - | - |
| Withholding tax | | - | - |
| Profit on gains/losses arising on equities held (realised) | | - | - |
| Profit on gains/losses arising on equities held (unrealised) | | - | - |
| Derivatives | | | |
| Income on derivatives | C + D | 4,005,352.33 | 10.3592 |
| Expenses on derivatives | F | (2,951,859.31) | (7.6345) |
| Expenses on futures commission and fees | | - | - |
| Profit on gains/losses arising on derivatives held (realised) | | - | - |
| Profit on gains/losses arising on derivatives held (unrealised) | | - | - |
| Other income | | | |
| Other income | E | 7,215,703.06 | 18.6623 |
| Profit arising on miscellaneous gains/losses (realised) | | - | - |
| Profit arising on miscellaneous gains/losses (unrealised) | | - | - |
| Income from investments in offshore funds | | | |
| Mark-to-market adjustment from non-reporting funds (Reg 89E) | | 2,523,752.79 | 6.5273 |
| Expenses | | | |
| Management expenses | H | (6,508,980.48) | (16.8345) |
| External transaction fees and transfer fees | J | (143,387.95) | (0.3709) |
| Other financial expenses | G | (15,829.74) | (0.0409) |

Notes:

Note 1: The accounting line entries are on an accruals basis; no information was available to produce them on a receipts basis.

Note 2: In accordance with Regulation 92D, the Fund remains a Reporting Fund as at the date the report was issued.

Note 3: During the period, the Fund did hold investments in underlying funds, as such adjustments were required under regulation 89C to 89E.

Note 4: No withholding tax has been suffered by this sub-fund during the period under review.

Note 5: The per unit amounts reported below are allocated based on the weighted average number of units outstanding during the reporting period

Note 6: As this is a transparent fund, equalisation is not taken into account.