

## **Northern Trust UCITS FGR Fund - Northern Trust Emerging Markets Custom ESG Equity Index UCITS FGR Fund**

Report of income for UK tax purposes

Dear Investor,

The classes of units listed below are registered with HM Revenue & Customs in the UK as "reporting funds". As such, the funds are required to make reports of income to the investors. This report comprises the report of income required to be sent to participants under Regulation 90 of the Offshore Funds (Tax) Regulations 2009 for the period ended 31 December 2022.

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.

The amounts reported are treated as arising throughout the year and should be shown as such in your tax return.

If you held your units for less than the full period, you should pro rate these figures accordingly based on your actual holding period.

As the tax basis for different investors varies, the report is split into those amounts which should be considered by individual investors and those amounts which should be considered by corporate investors.

**Northern Trust Emerging Markets Custom ESG Equity Index UCITS FGR Fund**  
**Reporting period: 1 January 2022 - 31 December 2022**

	Total Class E EUR	Per Unit Class E EUR	Total Class F EUR	Per Unit Class F EUR
ISIN	NL0013089147		NL0013475437	
HMRC Reference	N0082-0016		N0082-0020	
	EUR	EUR	EUR	EUR
<b>A.1 Reportable income per unit under transparent reporting - UK Corporate investors</b>				
Dividend income	33,962,992	0.2994	1,572,146	30.4289
Interest income	636,430	0.0056	25,708	0.4976
Overseas tax - Withholding tax	(4,075,334)	(0.0359)	(167,086)	(3.2340)
Overseas tax - Dutch tax remittance	(1,507,030)	(0.0133)	(160,244)	(3.1015)
Capital Gains Tax	(291,417)	(0.0026)	(12,607)	(0.2440)
Profits, gains, losses from derivatives	(3,191,236)	(0.0281)	(130,269)	(2.5214)
Management expenses and other expenses	(2,558,891)	(0.0226)	(104,207)	(2.0169)
Transaction and set up costs	(742,464)	(0.0065)	(30,301)	(0.5865)
Other income in respect of investments in offshore funds	0	0.0000	0	0.0000
Expense rebate	85,947	0.0008	3,551	0.0687
<b>A.2 Reportable income per unit under transparent reporting - UK individual investors</b>				
Dividend income	33,962,992	0.2994	1,572,146	30.4289
Interest income	636,430	0.0056	25,708	0.4976
Overseas tax - Withholding tax	(4,075,334)	(0.0359)	(167,086)	(3.2340)
Overseas tax - Dutch tax remittance	(1,507,030)	(0.0133)	(160,244)	(3.1015)
Capital Gains Tax	(291,417)	(0.0026)	(12,607)	(0.2440)
Management expenses and other expenses	(2,558,891)	(0.0226)	(104,207)	(2.0169)
Transaction and set up costs	(742,464)	(0.0065)	(30,301)	(0.5865)
Other income in respect of investments in offshore funds	0	0.0000	0	0.0000
Expense rebate	85,947	0.0008	3,551	0.0687
<b>A.3 Reportable income per unit under transparent reporting - UK fund investors</b>				
Dividend income	33,962,992	0.2994	1,572,146	30.4289
Interest income	636,430	0.0056	25,708	0.4976
Overseas tax - Withholding tax	(4,075,334)	(0.0359)	(167,086)	(3.2340)
Overseas tax - Dutch tax remittance	(1,507,030)	(0.0133)	(160,244)	(3.1015)
Capital Gains Tax	(291,417)	(0.0026)	(12,607)	(0.2440)
Management expenses and other expenses	(2,558,891)	(0.0226)	(104,207)	(2.0169)
Transaction and set up costs	(742,464)	(0.0065)	(30,301)	(0.5865)
Other income in respect of investments in offshore funds	0	0.0000	0	0.0000
Expense rebate	85,947	0.0008	3,551	0.0687

We confirm that the fund remained within the reporting fund regime at the date of this report  
For the purposes of UK taxation, the "fund distribution date" is 30 June 2023.