

Northern Trust UCITS FGR Fund - Northern Trust North America Custom ESG Index 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.

	ISIN HMRC Reference	Total Class A EUR	Per Unit Class A EUR	Total Class C EUR	Per Unit Class C EUR	Total D EUR Dist	Per Unit D EUR Dist	Total Class E EUR	Per Unit Class E EUR
		NL0010948204 N0082-0002		NL0012061303 N0082-0023		NL0012125637 N0082-0024		NL00150003B7 N0082-0017	
		USD	USD	USD	USD	USD	USD	USD	USD
A.1 Reportable income per unit under transparent reporting - UK Corporate investors									
Dividend income		11,252,984	0.3420	2,705,890	0.3077	61,780	13.5617	15,227,007	0.2093
Interest income		52,833	0.0016	14,387	0.0016	424	0.0931	73,378	0.0010
Overseas tax - Withholding tax		(1,735,657)	(0.0528)	(350,176)	(0.0396)	(8,819)	(1.9359)	(2,301,026)	(0.0316)
Overseas tax - Dutch tax remittance		(179,883)	(0.0055)	(42,551)	(0.0048)	(957)	(0.2100)	(240,684)	(0.0033)
Profits, gains, losses from derivatives		(1,031,385)	(0.0313)	(243,974)	(0.0277)	(5,485)	(1.2041)	(1,380,000)	(0.0190)
Management expenses and other expenses		(1,049,977)	(0.0319)	(279,907)	(0.0318)	(6,218)	(1.3649)	(1,076,708)	(0.0148)
Transaction costs		(32,535)	(0.0010)	(7,696)	(0.0009)	(173)	(0.0380)	(43,532)	(0.0006)
Other income in respect of investments in offshore funds		0	0.0000	0	0.0000	0	0.0000	0	0.0000
Expense rebate		224,602	0.0068	36,345	0.0041	846	0.1857	160,429	0.0022
A.2 Reportable income per unit under transparent reporting - UK individual investors									
Dividend income		11,252,984	0.3420	2,705,890	0.3077	61,780	13.5617	15,227,007	0.2093
Interest income		52,833	0.0016	14,387	0.0016	424	0.0931	73,378	0.0010
Overseas tax - Withholding tax		(1,735,657)	(0.0528)	(350,176)	(0.0396)	(8,819)	(1.9359)	(2,301,026)	(0.0316)
Overseas tax - Dutch tax remittance		(179,883)	(0.0055)	(42,551)	(0.0048)	(957)	(0.2100)	(240,684)	(0.0033)
Management expenses and other expenses		(1,049,977)	(0.0319)	(279,907)	(0.0318)	(6,218)	(1.3649)	(1,076,708)	(0.0148)
Transaction costs		(32,535)	(0.0010)	(7,696)	(0.0009)	(173)	(0.0380)	(43,532)	(0.0006)
Other income in respect of investments in offshore funds		0	0.0000	0	0.0000	0	0.0000	0	0.0000
Expense rebate		224,602	0.0068	36,345	0.0041	846	0.1857	160,429	0.0022
A.3 Reportable income per unit under transparent reporting - UK fund investors									
Dividend income		11,252,984	0.3420	2,705,890	0.3077	61,780	13.5617	15,227,007	0.2093
Interest income		52,833	0.0016	14,387	0.0016	424	0.0931	73,378	0.0010
Overseas tax - Withholding tax		(1,735,657)	(0.0528)	(350,176)	(0.0396)	(8,819)	(1.9359)	(2,301,026)	(0.0316)
Overseas tax - Dutch tax remittance		(179,883)	(0.0055)	(42,551)	(0.0048)	(957)	(0.2100)	(240,684)	(0.0033)
Management expenses and other expenses		(1,049,977)	(0.0319)	(279,907)	(0.0318)	(6,218)	(1.3649)	(1,076,708)	(0.0148)
Transaction costs		(32,535)	(0.0010)	(7,696)	(0.0009)	(173)	(0.0380)	(43,532)	(0.0006)
Other income in respect of investments in offshore funds		0	0.0000	0	0.0000	0	0.0000	0	0.0000
Expense rebate		224,602	0.0068	36,345	0.0041	846	0.1857	160,429	0.0022

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.