

## **Northern Trust UCITS FGR Fund – Northern Trust Pacific 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.

	Total Class C EUR	Per Unit Class C EUR	Total Class D EUR	Per Unit Class D EUR	Total Class E EUR	Per Unit Class E EUR	Total Class F EUR	Per Unit Class F EUR
ISIN	NL0013216542		NL0013216559		NL0013216567		NL0013216575	
HMRC Reference	N0082-0009		N0082-0004		N0082-0018		N0082-0019	
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<b>A.1 Reportable income per unit under transparent reporting - UK Corporate investors</b>								
Dividend income	59,420	0.0850	3,156	32.9334	9,177,965	0.3544	1,702,200	30.4233
Interest income	22	0.0000	0	0.0000	1,147	0.0000	248	0.0044
Overseas tax - Withholding tax	19,071	0.0273	(280)	(2.9219)	(810,404)	(0.0313)	(197,813)	(3.5355)
Overseas tax - Dutch tax remittance	(187)	(0.0003)	(427)	(4.4558)	(813,135)	(0.0314)	(446,503)	(7.9803)
Profits, gains, losses from derivatives	(293)	(0.0004)	(3)	(0.0312)	(9,229)	(0.0004)	14,575	0.2605
Management expenses and other expenses	(7,359)	(0.0105)	(136)	(1.4192)	(348,526)	(0.0135)	(77,575)	(1.3865)
Transaction and set up costs	(908)	(0.0013)	(15)	(0.1565)	(43,976)	(0.0017)	(9,088)	(0.1624)
Other income in respect of investments in offshore funds	0	0.0000	0	0.0000	0	0.0000	0	0.0000
Expense rebate	972	0.0014	17	0.1774	47,920	0.0019	11,365	0.2031
<b>A.2 Reportable income per unit under transparent reporting - UK individual investors</b>								
Dividend income	59,420	0.0850	3,156	32.9334	9,177,965	0.3544	1,702,200	30.4233
Interest income	22	0.0000	0	0.0000	1,147	0.0000	248	0.0044
Overseas tax - Withholding tax	19,071	0.0273	(280)	(2.9219)	(810,404)	(0.0313)	(197,813)	(3.5355)
Overseas tax - Dutch tax remittance	(187)	(0.0003)	(427)	(4.4558)	(813,135)	(0.0314)	(446,503)	(7.9803)
Management expenses and other expenses	(7,359)	(0.0105)	(136)	(1.4192)	(348,526)	(0.0135)	(77,575)	(1.3865)
Transaction and set up costs	(908)	(0.0013)	(15)	(0.1565)	(43,976)	(0.0017)	(9,088)	(0.1624)
Other income in respect of investments in offshore funds	0	0.0000	0	0.0000	0	0.0000	0	0.0000
Expense rebate	972	0.0014	17	0.1774	47,920	0.0019	11,365	0.2031
<b>A.3 Reportable income per unit under transparent reporting - UK fund investors</b>								
Dividend income	59,420	0.0850	3,156	32.9334	9,177,965	0.3544	1,702,200	30.4233
Interest income	22	0.0000	0	0.0000	1,147	0.0000	248	0.0044
Overseas tax - Withholding tax	19,071	0.0273	(280)	(2.9219)	(810,404)	(0.0313)	(197,813)	(3.5355)
Overseas tax - Dutch tax remittance	(187)	(0.0003)	(427)	(4.4558)	(813,135)	(0.0314)	(446,503)	(7.9803)
Management expenses and other expenses	(7,359)	(0.0105)	(136)	(1.4192)	(348,526)	(0.0135)	(77,575)	(1.3865)
Transaction and set up costs	(908)	(0.0013)	(15)	(0.1565)	(43,976)	(0.0017)	(9,088)	(0.1624)
Other income in respect of investments in offshore funds	0	0.0000	0	0.0000	0	0.0000	0	0.0000
Expense rebate	972	0.0014	17	0.1774	47,920	0.0019	11,365	0.2031

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.