

## **ADDITIONAL INFORMATION FOR INVESTORS IN BELGIUM**

This Chapter contains additional information relevant for investors resident in Belgium. This Appendix dated 06 December 2024 forms part of the Prospectus dated 30 October 2024, to which it is attached, and should be read in conjunction therewith.

If you require any further information or if you are in any doubt regarding the contents of this chapter, please consult your professional adviser or the Facilities Agent of which the contact details are set out below.

### **1. Facilities Agent**

Facility in Belgium according to EU directive 2019/1160 article 92

Liontrust Europe S.A.  
18, Val Sainte Croix, L-1370  
Luxembourg

The aforementioned entity has assumed the function of the Facilities Agent for Belgium.

The Fund's Prospectus, Key Information Documents (KIDs) and Instrument of Incorporation, the annual and semi-annual reports as well as the NAV and the redemption prices of the shares are available at its office. During ordinary business hours, the documents listed may be inspected at the premises of the Facilities Agent. The documents are available in English except the KID that is available in French and Dutch.

### **2. Publications**

The legal documents of the Fund (Prospectus, KIDs, Instrument of Incorporation and annual and semi-annual reports) as well as prices for shares in the Fund will be published on the website: <http://www.fundinfo.com>. In addition, this data will also be published in such media as the Company deems appropriate from time to time.

### **3. Taxation in Belgium**

The information below is a summary of the tax regime applicable to natural persons resident in Belgium. The tax regime may differ depending on the individual circumstances of each investor and may fluctuate. Please consult your tax advisor. Other categories of investors are invited to inform themselves about the tax regime applicable to their situation.

Belgian natural persons who are Belgian residents for tax purposes, i.e., who are subject to the Belgian personal income tax and who hold the Shares as a private investment, are in Belgium subject to the following tax treatment with respect to the Shares. Other tax rules apply to Belgian resident individuals who do not hold the Shares as a private investment.

#### **3.1 Withholding – Taxation on capital gains**

Investors (natural persons) are subject to a Belgian withholding tax of 30% on the distribution of dividends (income Shares) and/or on the capital gains generated by the sale of Shares (income Shares and accumulation Shares) of any Fund investing (or permitted to invest) more than 10% in interest bearing assets (25% for Shares purchased prior to 1 January 2018), up to the percentage actually invested in such assets.

Any losses sustained upon redemption of the Shares will not be deductible.

Any withholding tax applicable will be calculated on the dividends/interest received after deduction of any non-Belgian withholding taxes and will be deducted before any income or proceeds from the sale of Shares are paid when distributed by a Belgian financial intermediary. The Belgian withholding tax constitutes the final income tax for Belgian resident individuals. This means that they do not have to declare the dividends/interest obtained on the Shares in their personal income tax return, provided withholding tax was levied on these payments. They may nevertheless elect to declare dividends/interest in respect of the Shares in their personal income tax return.

If dividends/interests are paid outside Belgium without the intervention of a Belgian financial intermediary, the dividends/interests received (after deduction of any non-Belgian withholding tax) must be declared in the personal income tax return.

Interest income which is declared in the annual personal income tax return will in principle be taxed at a flat rate of 30% (or at the progressive personal tax rate taking into account the taxpayer's other declared income, whichever is more beneficial). If the interest payment is declared, any withholding tax retained may be credited.

### 3.2 **Stock Exchange Transactions Tax**

The redemption and switching of capitalization Shares is subject to a tax on stock exchange transactions of 1,32% (with a maximum of 4.000 EUR).

### 3.3 **Subscription tax on securities account**

A new law dated 7 February 2018 (that entered into force on 10 March 2018) has introduced a subscription tax of 0,15% on securities accounts. Belgian resident individuals with one or more securities accounts which hold securities with an aggregated value of 500,000 EUR or more will now be charged a securities accounts subscription tax of 0,15%. It applies to all financial instruments which are held in a securities account located in Belgium. The tax will be withheld by the financial institution holding the securities account.