State Street ICAV
(THE “COMPANY”)

COUNTRY SUPPLEMENT - ADDITIONAL INFORMATION FOR INVESTORS IN THE FEDERAL REPUBLIC OF GERMANY

Dated: 29 July 2026

This Country Supplement forms part of, and should be read in the context of, the Company’s latest Prospectus, as may be amended and supplemented from time to time.

1. Legal basis and distribution in Germany

This document is issued in accordance with Article 92 of the UCITS Directive (2009/65/EC), as amended by Directive (EU) 2019/1160 on the cross-border distribution of collective investment undertakings (the “CBDF Directive”), and relevant provisions of the German Capital Investment Code (*Kapitalanlagegesetzbuch* – KAGB). The shares of the Company have been notified for marketing in Germany to the Bundesanstalt für Finanzdienstleistungsaufsicht (“**BaFin**”).

2. List of sub-funds not registered for marketing in Germany

For the following sub-funds, no notification for marketing in the Federal Republic of Germany has been filed with the Federal Financial Supervisory Authority (BaFin), so that shares of these sub-funds may not be marketed to investors within the jurisdiction of the Investment Code:

1. State Street Emerging Markets ESG Screened Hard Currency Government Bond Index Fund
2. State Street Emerging Markets ESG Screened Local Currency Government Bond Index Fund
3. State Street Emerging Markets Hard Currency Government Bond Index Fund
4. State Street Emerging Markets Screened Index Equity Fund
5. State Street Global Alternative Beta Fund
6. State Street Multi-Factor Premia Emerging Markets Bond Fund
7. State Street Timewise 2025 Fund
8. State Street Timewise 2030 Fund
9. State Street Timewise 2035 Fund
10. State Street Timewise 2040 Fund
11. State Street Timewise 2045 Fund
12. State Street Timewise 2050 Fund
13. State Street Timewise 2055 Fund
14. State Street Timewise 2060 Fund
15. State Street Timewise 2065 Fund
16. State Street World Quality Equity Index Fund

3. Facilities for investors in Germany

In accordance with Article 92 of the UCITS Directive, as amended by the CBDF Directive, the Company has appointed the following entities to provide local investor facilities in Germany:

Administrator
State Street Fund Services (Ireland) Limited
78, Sir John Rogerson’s Quay
Dublin 2
Ireland

You can find more details about how to contact the Administrator in the "Contact Us" section of the website at: www.statestreet.com/im.

The Administrator will provide local investors with the functions and duties listed under Article 92(1)(a) of the UCITS Directive, as amended by the CBDF Directive:

- Process subscription, repurchase and redemption orders and make other payments to investors relating to the shares of the Company, in accordance with the conditions set out in the documents required pursuant to Chapter IX of the UCITS Directive, including the Prospectus and the Key Information Documents, when applicable.

Facilities Agent
PricewaterhouseCoopers Tax and Advisory, Société cooperative - Global Fund Distribution
2, rue Gerhard Mercator
L-2182 Luxembourg, Grand Duchy of Luxembourg
E-Mail: lu-pwc.gfd.facsvs@pwc.lu

The Facilities Agent will provide local investors with the functions and duties listed under Article 92(1)(b) to (f) of the UCITS Directive, as amended by the CBDF Directive:

- Provide investors with information on how orders can be made and how repurchase and redemption proceeds are paid;
- Facilitate the handling of information and access to procedures and arrangements referred to in Article 15 of the UCITS Directive relating to the investors' exercise of their rights arising from their investment in the UCITS in the Member State where the UCITS is marketed;
- Make the information and documents required pursuant to Chapter IX of the UCITS Directive available to investors under the conditions laid down in Article 94 of the UCITS Directive, for the purposes of inspection and obtaining copies thereof;
- Provide investors with information relevant to the tasks that the Facilities Agent performs in a durable medium;
- Act as a contact point for communicating with the competent authorities.

4. Access to legal and regulatory documents

The following documents are available free of charge from the Facilities Agent and at the registered office of the Company:

- The Prospectus and its Supplements;
- The latest Key Information Documents (PRIIPs KIDs);
- The Memorandum and Articles of Association;
- Annual and semi-annual financial reports.

Additionally, documents may be accessed online at www.statestreet.com/im.

5. Publication of prices and notices to shareholders

The net asset value (NAV) per share of each sub-fund is published daily on Bloomberg and the Company's website. Notices to shareholders will be made available in accordance with legal requirements. The NAV and notices to shareholders will be made available on www.statestreet.com/im.

6. Tax information for Germany

The below information under this Section 6 is merely a general overview of the taxation of investors who are resident for tax purposes in Germany, i.e. are subject to unlimited tax liability in Germany. This overview is not to be considered as an exhaustive or complete analysis of all relevant tax considerations relating to the investment in shares by the aforementioned German investors and it does not constitute legal or tax advice for such German investors. The comments are limited to certain aspects of the current German tax law and may not apply to all types of German investors. No warranty is given as to the accuracy of this information and it is not intended under any circumstances to be a replacement for detailed professional tax advice which an investor may seek. The information is based on an interpretation of the legislation and the view of the German fiscal authorities at the date of publication of the Prospectus. Since it cannot be excluded that between this date and the date of an investor's ultimate investment decision the legal situation or the view of the German fiscal authorities may have changed, it is for the investors to consider the tax consequences of making an investment and to seek professional advice if necessary. German investors and potential German investors are therefore urged to seek professional tax advice by a tax advisor on the specific tax effects of an investment; only such tax advisor is in a position to consider the individual circumstances and tax consequences of the relevant German investor.

Investment Fund tax regime

The current German Investment Tax Act ("**GInvTA**") distinguishes between "Investment Funds" as defined in section 1 paragraph 2 of the GInvTA and "Special-Investment Funds" as defined in section 26 of the GInvTA which are Investment Funds that have to fulfil certain additional requirements. All sub-funds of the Company ("**Funds**") should be treated as Investment Funds pursuant to the GInvTA and should not be subject to the Special-Investment Fund tax regime.

The following German tax aspects therefore relate exclusively to the rules applicable to Investment Funds as defined under the GInvTA. Investment Funds are generally subject to an opaque taxation, meaning that the taxation at fund level is separated from the taxation at investor level.

German taxation at fund level

As a general rule, German and non-German Investment Funds are subject to German corporate income tax with German dividend income and certain other German source income within the meaning of section 6 of the GInvTA. Capital gains from the disposal of shares in corporations are in principle not taxable in Germany at the level of Investment Funds (for capital gains from the disposal of shares in a German or non-German real estate rich corporation (i.e., a corporation whose share value derive to more than 50% from German real estate at any point in time during a 365 days period preceding the disposal) an exception applies if an Investment Fund had been the direct or indirect owner of at least 1% of the share capital at any point in time within the last five years preceding the disposal).

In the case of German dividend income, a final German tax is withheld at source.

The German withholding tax rate generally amounts to 26.375% (including a 5.5% solidarity surcharge). For Investment Funds that are in possession of a valid fund status certificate (*Statusbescheinigung*) and have provided this to the respective withholding agent, a 15.0% withholding tax rate (including a 5.5% solidarity surcharge) applies. Those Funds having exposure to German assets will apply for the fund status certificate.

For German source income that is not subject to German withholding tax at source, the German corporate income tax rate is 15.825% (including a 5.5% solidarity surcharge). The German tax is levied in the course of an annual tax assessment with a tax filing obligation on the Investment Fund.

An Investment Fund is generally exempt from German trade tax, unless and to the extent that it actively and entrepreneurially manages its assets through a German permanent establishment (subject to a de-minimis-limit).

German taxation at investor level

Under the GInvTA, German investors are taxable with the following income from an Investment Fund (so-called "**Investment Income**"):

- distributions, including dividends and repayments of contributed capital from an Investment Fund;
- the so-called lump-sum taxation amount (*Vorabpauschale*; see below for further details); and
- capital gains resulting from disposals/redemptions of the shares in an Investment Fund.

The lump-sum taxation amount is attributed to German investors as deemed taxable income on an annual basis on the first business day of the calendar year with respect to the preceding calendar year. The lump-sum taxation amount is calculated as follows: redemption price (or alternatively stock exchange price or market price) per Investment Fund share at the beginning of the calendar year multiplied by 70% of the so-called basic interest rate (*Basiszins*) as published by the German Federal Ministry of Finance. The lump sum taxation amount is reduced by the actual distributions of the respective calendar year. The lump sum taxation amount is further capped by the actual increase of the redemption price (or stock exchange price or market price, as applicable) of the Investment Fund share during the calendar year.

The Investment Income is as a rule subject to:

- German income tax at a flat tax rate of 25% (plus solidarity surcharge and church tax, if applicable) in the case of German investors holding Investment Fund shares as private assets ("**Private Investors**");
- German income tax at the personal progressive income tax rate (up to 45% plus solidarity surcharge and church tax, if applicable) and German trade tax at the respective local trade tax rate in the case of German investors holding Investment Fund shares as business assets ("**Business Investors**"); and
- German corporate income tax at a rate of 15% (plus solidarity surcharge) and German trade tax at the respective local trade tax rate in the case of German investors qualifying as corporate tax subjects ("**Corporate Investors**").

The investors of an Investment Fund may benefit from a partial tax exemption on any Investment Income from an Investment Fund (i.e., distributions, the lump-sum taxation amount and capital gains from a disposal / redemption of shares in an Investment Fund) if the respective Investment Fund qualifies as either an "Equity Fund" or a "Mixed Fund" pursuant to section 2 paragraph 6 and 7 of the GInvTA (see further below). The current partial tax exemption rates are set out in the following table:

	Private Investors	Business Investors	Corporate investors
Equity Fund	30%	60%	80%
Mixed Fund	15%	30%	40%

The (increased) partial tax exemptions for Business Investors and Corporate Investors do not apply (i) to life and health insurance companies if shares in an Investment Fund are attributable to their capital investments

(*Kapitalanlagen*), (ii) to credit or financial services institutions if shares in an Investment Fund are attributable to their trading assets (*Handelsbestand*) and (iii) to finance companies of which more than 50% is owned directly or indirectly by credit or financial services institutions if shares in an Investment Fund are at the time of the acquisition attributable to the short-term assets (*Umlaufvermögen*). In these cases, the partial tax exemption for Private Investors (i.e., 30% respectively 15%) applies.

For German trade tax purposes, only half of the aforementioned partial tax exemptions apply.

The categorisation of an Investment Fund as an Equity Fund or a Mixed Fund pursuant to the GInvTA depends on whether a Fund meets certain "Equity Participation" thresholds:

- Equity Funds are defined as Investment Funds, which according to their investment conditions continuously invest more than 50% of their net asset value (*Wert des Investmentfonds*) in Equity Participations within the meaning of section 2 paragraph 8 of the GInvTA (section 2 paragraph 6, paragraph 9b sentence 2 of the GInvTA). For purposes of the calculation of the more than 50% minimum threshold, the value of the Equity Participations has to be reduced by the loans raised by the Investment Fund proportionally to the percentage of the value of the Equity Participations in relation to all gross assets of the Investment Fund (section 2 paragraph 9b sentence 3 GInvTA).
- Mixed Funds are defined as Investment Funds, which according to their investment conditions continuously invest at least 25% of their net asset value (*Wert des Investmentfonds*) in Equity Participations within the meaning of section 2 paragraph 8 GInvTA (section 2 paragraph 7, paragraph 9b sentence 2 of the GInvTA). For purposes of the calculation of the at least 25% minimum threshold, the value of the Equity Participations has to be reduced by the loans raised by the Investment Fund proportionally to the percentage of the value of the Equity Participations in relation to all gross assets of the Investment Fund (section 2 paragraph 9b sentence 3 GInvTA).

As a general rule, Equity Participations within the meaning of section 2 paragraph 8 of the GInvTA are as follows:

a) shares in a corporation, which are admitted to official trading at an exchange or an organized market recognized by the BaFin;
b) shares in a corporation, which does not qualify as a real estate company for German purposes and which (i) either is resident in an EU member state or an EEA member state and which is subject to corporate income tax in that state and is not exempted from such tax or (ii) is resident in a third country and is subject to corporate income taxation at a rate of at least 15% and is not exempted from such tax;
c) fund units in an Equity Fund with 51% of the Equity Fund units' value or, if the investment conditions of the Equity Fund provide for a higher minimum Equity Participation-ratio, with the respective higher percentage of the Equity Fund units' value;
d) fund units in a Mixed Fund with 25% of the Mixed Fund units' value or, if the investment conditions of the Mixed Fund provide for a higher minimum Equity Participation-ratio, with the respective higher percentage of the Mixed Fund units' value.

Apart from the aforementioned cases, units in other Investment Funds do not qualify as Equity Participations. Further, the following participations do not qualify as Equity Participations pursuant to section 2 paragraph 8 sentence 5 of the GInvTA:

1. shares in partnerships, even if the partnerships are holding themselves shares in corporations,
2. shares in corporations, which pursuant to section 2 paragraph 9 sentence 6 of the GInvTA qualify as real estate,
3. shares in corporations which are exempt from income taxation, to the extent these corporations are distributing their profits, unless the distributions are subject to a taxation of at least 15% and the Investment Fund is not exempt from this taxation,
4. shares in corporations,
   a) whose income is directly or indirectly to more than 10% derived from shares in corporations, which do not fulfil the requirements of section 2 paragraph 8 sentence 1 no. 2 of the GInvTA, i.e. are not sufficiently taxed as described above under b) of the aforementioned definition of Equity Participations; or
   b) which are holding directly or indirectly shares in corporations that do not fulfil the requirements of section 2 paragraph 8 sentence 1 no. 2 of the GInvTA, i.e. are not sufficiently taxed as described above under b) of the aforementioned definition of Equity Participations, if the value of these participations amounts to more than 10% of the market value of the corporations.

Changes to the investment policy and restrictions of the respective Fund might lead to a re-categorisation for German partial tax exemption purposes. The legal and fiscal treatment of the Funds by the German tax authorities may change in a way that is unforeseeable and beyond the reasonable control of the Company.

The Company intends to make reasonable efforts to provide all information relevant for the taxation of the German resident investors under the GInvTA via a reporting to WM-Datenservice. This reporting includes the publication of the partial tax exemption status of the Funds, the NAV-frequent Equity Participation quota (*Kapitabeteiligungsquote*) of the Funds as well as other relevant investor tax information. The annual tax information is also available on our homepage: www.statestreet.com/im.

7. Partial tax exemption status of the Funds

1) Equity Funds

The following Funds of the Company adhere to the investment restrictions required to qualify as Equity Funds pursuant to section 2 paragraph 6 of the GInvTA and, thus, continuously invest more than 50% of their net asset value (*Wert des Investmentfonds*) in Equity Participations within the meaning of section 2 paragraph 8 of the GInvTA (section 2 paragraph 6, paragraph 9b sentence 2 of the GInvTA). For purposes of the calculation of the more than 50% minimum threshold, the value of the Equity Participations has to be reduced by the loans raised by the respective Fund proportionally to the percentage of the value of the Equity Participations in relation to all gross assets of the respective Fund (section 2 paragraph 9b sentence 3 GInvTA).

Nevertheless, the targeted investment in Equity Participations may be higher than the minimum of more than 50% as shown in the table below. The actual equity participation quota of the Funds is determined on each valuation day of the Funds and is published on WM Datenservice.

Fund	**Minimum Equity Participation quota**
State Street Global Equity Diversified Index Fund	90

In addition, where Funds are fund-of-funds (*Dach-Investmentfonds*), such Funds may take into account the actual equity participation quotas published by their target investment funds (*Ziel-Investmentfonds*) on each valuation day. For this purpose, only equity participation quotas of target investment funds that have at least one valuation per week must be taken into consideration for such purposes.

For the avoidance of doubt, the more than 50% minimum Equity Participation quota of the respective Fund forms part of the investment guidelines of the respective Fund and, thus, such minimum Equity Participation quota is legally binding upon the fund management of such Fund.

2) Mixed Funds

There is currently no Fund of the Company qualifying as Mixed Fund pursuant to section 2 paragraph 7 of the GInvTA.