

### **General Information**

The Fund has obtained UK Reporting Fund status and this report is provided to investors in accordance with the Offshore Funds (Tax) Regulations 2009 to enable investors to meet their UK tax obligations.

The Fund is treated as a Transparent Reporting Fund and as such is treated as tax transparent for income tax purposes and opaque for capital gains tax purposes for UK investors. For tax purposes, the Fund's income and expenses are deemed to arise directly in the hands of UK investors when they arise to the Fund, but capital returns from the underlying investments held by the Fund are not taxed when they are realised and instead a taxable capital gain or loss arises when the units in the Fund are disposed of.

An investor who has held units throughout the entire period should take the income and/or expense per unit and multiply this figure by the number of units held at 30 November 2025 to calculate the income and expenses to be reported for UK income tax purposes for the relevant income tax period. An investor who bought/sold units part way through the period may be required to calculate their taxable income and expense figures for their period of ownership.

The excess amounts arise on the Fund distribution date, which is **31 May 2026**.

The Fund remains a reporting fund as at the date of this report.

Fund - State Street CCF World Climate Transition CTB Index Equity Fund  
Unit - Class I22 EUR Distributing  
ISIN - IE0009UHNJA6  
HMRC Share Class Ref No. S0397- 0003  
Does the fund remain a reporting fund at date of report to investors: Yes

Reporting period - 01/12/2024 to 30/11/2025  
Accounting period ended - 30/11/2025  
Shares in issue at the end of the reporting period: 9,404,940.00

**Reportable income per unit under transparent reporting - UK corporate investors**

	<b>Total Class Result (USD)</b>	<b>Per Unit (USD)</b>
<b>Income</b>		
Dividend income	1,225,645.98	0.1303
Interest income	391.08	0.0000
<b>Capital gains and losses</b>		
Net realised gains on investments and derivatives	2,009,907.20	0.2137
Net gains/(losses) on foreign exchange	2,056,277.45	0.2186
Net change in unrealised appreciation/(depreciation) on investments and derivatives	19,647,725.98	2.0891
<b>Income equalisation</b>		
Equalisation on subscriptions/redemptions	(7,692.34)	(0.0008)
<b>Expenses</b>		
Org/set-up fees	(420.64)	(0.0000)
Transaction charges	(63,364.80)	(0.0067)
Withholding tax expense	(105,368.20)	(0.0112)
Management fees and other expenses	(60,088.59)	(0.0064)

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**Reportable income per unit under transparent reporting - UK individual investors**

	<b>Total Class Result (USD)</b>	<b>Per Unit (USD)</b>
<b>Income</b>		
Dividend income	1,225,645.98	0.1303
Interest income	391.08	0.0000
<b>Income equalisation</b>		
Equalisation on subscriptions/redemptions	(7,692.34)	(0.0008)
<b>Expenses</b>		
Org/set-up fees	(420.64)	(0.0000)
Transaction charges	(63,364.80)	(0.0067)
Withholding tax expense	(105,368.20)	(0.0112)
Management fees and other expenses	(60,088.59)	(0.0064)