

**REPORT TO UK PARTICIPANTS UNDER OFFSHORE FUNDS (TAX) REGULATIONS
FOR REPORTING YEAR ENDED 31 DECEMBER 2025**

Name of Funds:	ISIN	Reporting Fund period	Distribution date:	Actual Distribution per unit:	Reported Income per unit:	Excess of Reported Income:
EPIC UCITS - Next Generation Global Bond Fund UI QAEUR *	LU1483929516	01/01/25 to 10/12/25	N/A	Nil	Nil	Nil
EPIC UCITS - Next Generation Global Bond Fund UI QAUSD *	LU1483929433	01/01/25 to 10/12/25	N/A	Nil	Nil	Nil
EPIC UCITS - Next Generation Global Bond Fund UI QDGBP *	LU1483929359	01/01/25 to 10/12/25	N/A	Nil	GBP 0.9171	GBP 0.9171
EPIC UCITS - Next Generation Global Bond Fund UI QDUSD *	LU1483929193	01/01/25 to 10/12/25	N/A	Nil	USD 0.0242	USD 0.0242
FPM Funds Stockpicker Germany All Cap (C)	LU0124167924	01/01/25 to 31/12/25	18/05/26	EUR 3.3000	EUR 3.2265	Nil
FPM Funds Stockpicker Germany All Cap (I)	LU0850380873	01/01/25 to 31/12/25	18/05/26	EUR 191.3000	EUR 191.2577	Nil
UI I - Montrusco Bolton Gl. Equity Fund EUR PI D	LU2722881351	01/01/25 to 31/12/25	N/A	Nil	Nil	Nil
UI I - Montrusco Bolton Gl. Equity Fund EUR SI A	LU2722880973	01/01/25 to 31/12/25	N/A	Nil	EUR 0.1714	EUR 0.1714
UI I - Montrusco Bolton Gl. Equity Fund USD SI A	LU2722880460	01/01/25 to 31/12/25	N/A	Nil	USD 13.4270	USD 13.4270
UI I - Montrusco Bolton Gl. Equity Fund USD SI D	LU2722880544	01/01/25 to 31/12/25	N/A	Nil	USD 0.1427	USD 0.1427
UI I - Montrusco Bolton US Equity Fund USD IX A	LU2606335201	01/01/25 to 31/12/25	N/A	Nil	Nil	Nil

UI I - ValuFocus – ECU	LU2079399270	01/01/25 to 31/12/25	N/A	Nil	USD 0.2705	USD 0.2705
UI I - ValuFocus – H 1CU	LU2206987005	01/01/25 to 31/12/25	N/A	Nil	Nil	Nil
Fearnley Asset Management ICAV - Fearnley Credit Fund B NOK	IE00004QBCE5	19/05/25 to 31/12/25	N/A	Nil	NOK 48.1590	NOK 48.1590
Fearnley Asset Management ICAV - Fearnley Energy Alpha Fund A USD S1 **	IE00008I0RZ5	N/A	N/A	Nil	Nil	Nil
Fearnley Asset Management ICAV - Fearnley Energy Alpha Fund A NOK S1 **	IE000XYVWP42	N/A	N/A	Nil	Nil	Nil
Fearnley Asset Management ICAV - Fearnley Energy Alpha Fund S USD S2	IE000YU1MUF4	08/07/25 to 31/12/25	N/A	Nil	USD 0.0184	USD 0.0184
Fearnley Asset Management ICAV - Fearnley Energy Alpha Fund S NOK S2	IE000H4RCV28	08/07/25 to 31/12/25	N/A	Nil	NOK 15.5865	NOK 15.5865
Universal Investment Ireland UCITS Platform ICAV - Van Berkomp Small Cap Equity Fund SEED GBP	IE0001T6H9E7	24/09/25 to 31/12/25	N/A	Nil	Nil	Nil

* The following share classes were liquidated / ceased to exist during the year.

** The following share classes are yet to launch as of June 30, 2026

Universal Investment confirms that the funds listed above remain Reporting Funds as of June 30, 2026, except for those liquidated during the reporting year ended 31 December 2025.

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