

**Investor Report - Reportable income under transparent reporting for UK Individual Investors**

Fund OSTRUM EURO LIQUIDITY LVNAV  
Sub-fund OSTRUM EURO LIQUIDITY LVNAV  
Period start date 01/10/2024  
Period end date 30/09/2025

As you may be aware, UK residents who are within the charge to UK Income Tax and participants of the above fund, are required to report their share of taxable income to HMRC when completing their tax return

For UK tax purposes, it should be regarded as transparent for income purposes (see IFM12252). Broadly, this means that for tax purposes a UK resident investor should be regarded as having received a share of the underlying income, rather than looking at the distributions received from the Fund. As a result, the Bond Fund rules do not apply.

To this end, we enclose a detailed breakdown of the income and gains earned by the fund during the period for each applicant unit class of interest. The report below represents "sufficient information for the purposes of both the UK reporting fund regime and the UK tax transparency regime

Please note that the information is prepared on an income tax basis, provided to all participants and does not take into account the specific circumstances and tax profile of each participant. If any participants are in doubt, they should consult their own professional advisors with regard to this information

Average number of units in issue during the period		11,514.43	
Unit class		OSTRUM EURO	
HMRC reference		00182-0001	
ISIN		FR0010322438	
Sub-fund currency		EUR	Per Unit
		Total	EUR
		EUR	EUR
<b>Bonds</b>			
Income from bonds	A	727,906.66	63.2169
Income from debt securities	B	31,509,780.15	2,736.5468
Income from securities financing transactions	D	3,777,579.50	328.0735
<b>Derivatives</b>			
Income on derivatives	C	(441,395.64)	(38.3341)
Expenses on derivatives	G	197,317.57	17.1365
<b>Other income</b>			
Income from other eligible assets and liabilities	E	28,741.78	2.4962
Other financial income	F	3,332,444.04	289.4146
<b>Expenses</b>			
Management fees of the management company	J	(1,424,395.19)	(123.7052)
Other financial expenses	I	(18,853.83)	(1.6374)
Expenses on securities financing transactions	H	(3.64)	(0.0003)
External transaction fees and transfer fees	L	(110,346.36)	(9.5833)

**Notes:**

Note 1: In accordance with Regulation 92D, the Fund remains a Reporting Fund as at the date the report was issued.

Note 2: This Fund is constituted as a Fonds Commun de Placement (a FCP). For UK tax purposes it should be regarded as transparent for income purposes (see OFM7200). Broadly, this means that for tax purposes a UK resident investor should be regarded as having received a share of the underlying income, rather than looking at the distributions received from the Fund.

Note 3: As this is a transparent fund, equalisation is not taken into account. In addition, As a result, the Bond Fund rules do not apply for Income Tax and Corporation Tax purposes. The investor report provides details of the underlying income elements and the amounts per share and these should be taxed according to the specific circumstances and tax profile of each participant.

Note 4: The accounting line entries are on an accruals basis; no information was available to produce them on a receipts basis. However, the difference between the receipts and accruals amounts (if any) is essentially a timing difference.

Note 5: It was not possible to obtain a source split of dividend income and the associated withholding tax. Therefore, dividend income is net of withholding tax.

Note 6: This report does not take into account the specific circumstances and tax profile of each participant. If any participants are in doubt, they should consult their own professional advisors with regard to this information.