

**Legal & General UCITS ETF plc**

PERIOD OF ACCOUNT: 01/07/2020 - 30/06/2021  
Information reported to shareholders for UK tax purposes

Sub Fund	HMRC ref. no.	Currency of calculation	ISIN/SEDOL	Share class	Reporting Period		Excess of reportable income per unit	Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:				
					Reporting from	Reporting to		Distribution (ex-date 17/09/2020, pay date 30/09/2020)	Distribution (ex-date 17/12/2020, pay date 29/12/2020)	Distribution (ex-date 11/03/2021, pay date 25/03/2021)	Distribution (ex-date 10/06/2021, pay date 18/06/2021)	Distribution (ex-date 09/09/2021, pay date 17/09/2021)
L&G E Fund MSCI China A UCITS ETF	L0218-0009	USD	IE00BHFDF83	L&G E Fund MSCI China A UCITS ETF	01/07/2020	30/06/2021	0.1630					
L&G DAX® Daily 2x Long UCITS ETF	L0218-0006	EUR	IE00B4QNH68	L&G DAX® Daily 2x Long UCITS ETF	01/07/2020	30/06/2021	6.2463					
L&G DAX® Daily 2x Short UCITS ETF	L0218-0007	EUR	IE00B4QNH241	L&G DAX® Daily 2x Short UCITS ETF	01/07/2020	30/06/2021	0.0346					
L&G Longer Dated All Commodities UCITS ETF	L0218-0003	USD	IE00B4WPHX27	L&G Longer Dated All Commodities UCITS ETF	01/07/2020	30/06/2021	0.0000					
L&G FTSE 100® Leveraged (Daily 2x) UCITS ETF	L0218-0004	GBP	IE00B4QNJ23	L&G FTSE 100® Leveraged (Daily 2x) UCITS ETF	01/07/2020	30/06/2021	6.7023					
L&G FTSE 100® Super Short Strategy (Daily 2x) UCITS ETF	L0218-0005	GBP	IE00B4QNK008	L&G FTSE 100® Super Short Strategy (Daily 2x) UCITS ETF	01/07/2020	30/06/2021	0.1938					
L&G Russell 2000 US Small Cap Quality UCITS ETF	L0218-0002	USD	IE00B3CNHJ55	L&G Russell 2000 US Small Cap Quality UCITS ETF	01/07/2020	30/06/2021	0.6959					
L&G Gold Mining UCITS ETF	L0218-0001	USD	IE00B3CNHG25	L&G Gold Mining UCITS ETF	01/07/2020	30/06/2021	0.5170					
L&G US Energy Infrastructure MLP UCITS ETF	L0218-0008	USD	IE00BHZKHS06	L&G US Energy Infrastructure MLP UCITS ETF	01/07/2020	30/06/2021	0.0000	0.1413 *	0.0240	0.0798	0.0805	0.0262 **
L&G ROBO Global® Robotics and Automation UCITS ETF	L0218-0010	USD	IE00BMW3QX54	L&G ROBO Global® Robotics and Automation UCITS ETF	01/07/2020	30/06/2021	0.0000					
L&G Cyber Security UCITS ETF	L0218-0015	USD	IE00BYPLS672	L&G Cyber Security UCITS ETF	01/07/2020	30/06/2021	0.0000					
L&G All Commodities UCITS ETF	L0218-0023	USD	IE00BF0BCP69	L&G All Commodities UCITS ETF	01/07/2020	30/06/2021	0.0154					
L&G Longer Dated All Commodities ex-Agriculture and Livestock UCITS ETF	L0218-0024	USD	IE00BYQJ1388	L&G Longer Dated All Commodities ex-Agriculture and Livestock UCITS ETF	01/07/2020	30/06/2021	0.0000					
L&G Battery Value-Chain UCITS ETF	L0218-0027	USD	IE00BF0M2Z96	L&G Battery Value-Chain UCITS ETF	01/07/2020	30/06/2021	0.1277					
L&G Pharma Breakthrough UCITS ETF	L0218-0025	USD	IE00BF0H7608	L&G Pharma Breakthrough UCITS ETF	01/07/2020	30/06/2021	0.0255					
L&G Ecommerce Logistics UCITS ETF	L0218-0026	USD	IE00BF0M6N54	L&G Ecommerce Logistics UCITS ETF	01/07/2020	30/06/2021	0.1756					
L&G US Equity UCITS ETF	L0218-0028	USD	IE00BFXR5Q31	L&G US Equity UCITS ETF	01/07/2020	30/06/2021	0.1777					
L&G UK Equity UCITS ETF	L0218-0029	GBP	IE00BFXR5R48	L&G UK Equity UCITS ETF	01/07/2020	30/06/2021	0.3819					
L&G Japan Equity UCITS ETF	L0218-0031	USD	IE00BFXR5T61	L&G Japan Equity UCITS ETF	01/07/2020	30/06/2021	0.2245					
L&G Global Equity UCITS ETF	L0218-0030	USD	IE00BFXR5S54	L&G Global Equity UCITS ETF	01/07/2020	30/06/2021	0.2196					
L&G Europe ex UK Equity UCITS ETF	L0218-0032	EUR	IE00BFXR5V83	L&G Europe ex UK Equity UCITS ETF	01/07/2020	30/06/2021	0.2210					
L&G Asia Pacific ex Japan Equity UCITS ETF	L0218-0033	USD	IE00BFXR5W90	L&G Asia Pacific ex Japan Equity UCITS ETF	01/07/2020	30/06/2021	0.3687					
L&G Clean Water UCITS ETF	L0218-0040	USD	IE00BK5BC891	L&G Clean Water UCITS ETF	01/07/2020	30/06/2021	0.1853					
L&G Artificial Intelligence UCITS ETF	L0218-0038	USD	IE00BK5BCD43	L&G Artificial Intelligence UCITS ETF	01/07/2020	30/06/2021	0.0000					
L&G Healthcare Breakthrough UCITS ETF	L0218-0041	USD	IE00BK5BC677	L&G Healthcare Breakthrough UCITS ETF	01/07/2020	30/06/2021	0.0000					
L&G Europe Equity (Responsible Exclusions) UCITS ETF	L0218-0042	EUR	IE00BK5BC766	L&G Europe Equity (Responsible Exclusions) UCITS ETF	01/07/2020	30/06/2021	0.3062					
L&G US Equity (Responsible Exclusions) UCITS ETF	L0218-0043	USD	IE00BK5BC790	L&G US Equity (Responsible Exclusions) UCITS ETF	01/07/2020	30/06/2021	0.1318					
L&G Clean Energy UCITS ETF	L0218-0039	USD	IE00BK5BC880	L&G Clean Energy UCITS ETF	06/11/2020	30/06/2021	0.1127					
L&G ESG GBP Corporate Bond 0-5 Year UCITS ETF	L0218-0046	GBP	IE00BLRPQN90	L&G ESG GBP Corporate Bond 0-5 Year UCITS ETF	04/12/2020	30/06/2021	0.0337					
L&G ESG GBP Corporate Bond UCITS ETF	L0218-0047	GBP	IE00BLRPQM83	L&G ESG GBP Corporate Bond UCITS ETF	04/12/2020	30/06/2021	0.0865					
L&G ESG Emerging Markets Government Bond (USD) 0-5 Year UCITS ETF	L0218-0045	USD	IE00BLRPQP15	L&G ESG Emerging Markets Government Bond (USD) 0-5 Year UCITS ETF	04/12/2020	30/06/2021	0.1266					
L&G ESG China CNY Bond UCITS ETF	L0218-0048	USD	IE00BLRPQL76	L&G ESG China CNY Bond UCITS ETF	04/12/2020	30/06/2021	0.1593					
L&G UK Gilt 0-5 Year UCITS ETF	L0218-0044	GBP	IE00BLRPQK69	L&G UK Gilt 0-5 Year UCITS ETF	04/12/2020	30/06/2021	0.0000					
L&G ESG USD Corporate Bond UCITS ETF	L0218-0049	USD	IE00BLRPQD67	L&G ESG USD Corporate Bond UCITS ETF	15/01/2021	30/06/2021	0.1031					
L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF	L0218-0053	USD	IE00BLRPQF81	L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF- USD Distributing ETF	15/01/2021	30/06/2021	0.1314					
L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF	L0218-0062	USD	IE00BLCGR455	L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF- USD Accumulating ETF	31/05/2021	30/06/2021	0.0253					
L&G Hydrogen Economy UCITS ETF	L0218-0059	USD	IE00BMYDM794	L&G Hydrogen Economy UCITS ETF	02/02/2021	30/06/2021	0.0497					
L&G ESG Green Bond UCITS ETF	L0218-0054	EUR	IE00BMYDM588	L&G ESG Green Bond UCITS ETF	12/02/2021	30/06/2021	0.0108					
L&G Quality Equity Dividends ESG Exclusions UK UCITS ETF	L0218-0055	GBP	IE00BMYDM802	L&G Quality Equity Dividends ESG Exclusions UK UCITS ETF	13/04/2021	30/06/2021	0.0000				0.0884	0.0930 ***
L&G Quality Equity Dividends ESG Exclusions Europe ex-UK UCITS ETF	L0218-0056	EUR	IE00BMYDM919	L&G Quality Equity Dividends ESG Exclusions Europe ex-UK UCITS ETF	13/04/2021	30/06/2021	0.0321				0.1489	0.0209 ****
L&G Quality Equity Dividends ESG Exclusions Asia Pacific ex-Japan UCITS ETF	L0218-0057	USD	IE00BMYDMB35	L&G Quality Equity Dividends ESG Exclusions Asia Pacific ex-Japan UCITS ETF	13/04/2021	30/06/2021	0.0000				0.0571	0.0315 *****
L&G Digital Payments UCITS ETF	L0218-0060	USD	IE00BF921533	L&G Digital Payments UCITS ETF	26/05/2021	30/06/2021	0.0031					

\* Part of a distribution paid on 30 September 2020 of USD 0.1420 per share  
 \*\* Part of a distribution paid on 17 September 2021 of USD 0.0787 per share  
 \*\*\* Part of a distribution paid on 17 September 2021 of GBP 0.2790 per share  
 \*\*\*\* Part of a distribution paid on 17 September 2021 of EUR 0.0626 per share  
 \*\*\*\*\* Part of a distribution paid on 17 September 2021 of USD 0.0945 per share

There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

**Confirmations:**

- The excess income is deemed to arise on 31 December 2021 (being the Fund distribution date)
- The following share classes have elected to operate equalisation in accordance with regulation 50A(a) and regulation 53(1)(h).

L&G US Energy Infrastructure MLP UCITS ETF  
 L&G ESG USD Corporate Bond UCITS ETF - USD Distributing ETF  
 L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF - USD Distributing ETF  
 L&G ESG Green Bond UCITS ETF - EUR Distributing ETF  
 L&G Quality Equity Dividends ESG Exclusions UK UCITS ETF - GBP Distributing ETF  
 L&G Quality Equity Dividends ESG Exclusions Europe ex-UK UCITS ETF - EUR Distributing ETF  
 L&G Quality Equity Dividends ESG Exclusions Asia Pacific ex-Japan UCITS ETF - USD Distributing ETF

- For the remaining share classes, under regulation 53(1)(h)(j)(k), income adjustments are made in the reporting period on the basis of reportable income per the Amended Regulation 72A. The length of each computation period is 12 months.

- The Fund remains within the reporting fund regime as of the date of this report.
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.

An umbrella investment company with variable capital and segregated liability between its sub-funds authorised by the Central Bank of Ireland as a UCITS and incorporated with limited liability in Ireland with registration number 459936

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