

Accounting period ended 30 June 2020
Information reported to shareholders for UK Tax Purposes

Sub Fund Name	ISIN	Currency in which Excess Reportable Income is denominated	Excess of Reportable Income for the period over distributions per unit in respect of the period	Currency of distributions paid	Amount distributed per unit in respect of the period	Payment date	Amount distributed per unit in respect of the period - payment date				
							26 Sep 2019	27 Dec 2019	27 Mar 2019	26 Jun 2020	30 Sep 2020
L&G Gold Mining UCITS ETF	IE00B3CNHG25	USD	0.0000	N/A	0.0000	N/A					
L&G Russell 2000 US Small Cap UCITS ETF	IE00B3CNHJ55	USD	0.5898	N/A	0.0000	N/A					
L&G Longer Dated All Commodities UCITS ETF - USD Accumulating ETF	IE00B4WPHX27	USD	0.1263	N/A	0.0000	N/A					
L&G FTSE 100® Leveraged (Daily 2x) UCITS ETF	IE00B4QNJJ23	GBP	12.1542	N/A	0.0000	N/A					
L&G FTSE 100® Super Short Strategy (Daily 2x) UCITS ETF	IE00B4QNK008	GBP	0.0000	N/A	0.0000	N/A					
L&G DAX® Daily 2x Long UCITS ETF	IE00B4QNHH68	EUR	11.6433	N/A	0.0000	N/A					
L&G DAX® Daily 2x Short UCITS ETF	IE00B4QNHZ41	EUR	0.0000	N/A	0.0000	N/A					
L&G E Fund MSCI China A UCITS ETF	IE00BHBFD83	USD	0.1193	N/A	0.0000	N/A					
L&G ROBO Global® Robotics and Automation UCITS ETF	IE00BMW3QX54	USD	0.0222	N/A	0.0000	N/A					
L&G Cyber Security UCITS ETF	IE00BYPLS672	USD	0.2518	N/A	0.0000	N/A					

Directors: Eimear Cowhey, Adrian Waters, Amy Ellison (UK), Feargal Dempsey, Howie Li (Canada), Patrizia Libotte and David Fagan

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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L&G Pharma Breakthrough UCITS ETF	IE00BF0H7608	USD	0.0166	N/A	0.0000	N/A					
L&G Ecommerce Logistics UCITS ETF	IE00BF0M6N54	USD	0.1234	N/A	0.0000	N/A					
L&G Battery Value-Chain UCITS ETF	IE00BF0M2Z96	USD	0.0745	N/A	0.0000	N/A					
L&G US Equity UCITS ETF - USD Accumulating ETF	IE00BFXR5Q31	USD	0.1829	N/A	0.0000	N/A					
L&G UK Equity UCITS ETF - GBP Accumulating ETF	IE00BFXR5R48	GBP	0.3670	N/A	0.0000	N/A					
L&G Global Equity UCITS ETF - USD Accumulating ETF	IE00BFXR5S54	USD	0.2078	N/A	0.0000	N/A					
L&G Japan Equity UCITS ETF - USD Accumulating ETF	IE00BFXR5T61	USD	0.2105	N/A	0.0000	N/A					
L&G Europe ex UK Equity UCITS ETF - EUR Accumulating ETF	IE00BFXR5V83	EUR	0.1979	N/A	0.0000	N/A					
L&G Asia Pacific ex Japan Equity UCITS ETF - USD Accumulating ETF	IE00BFXR5W90	USD	0.3538	N/A	0.0000	N/A					
L&G Artificial Intelligence UCITS ETF - USD Accumulating ETF	IE00BK5BCD43	USD	0.0000	N/A	0.0000	N/A					
L&G Clean Water UCITS ETF - USD Accumulating ETF	IE00BK5BC891	USD	0.1267	N/A	0.0000	N/A					
L&G Healthcare Breakthrough UCITS ETF - USD Accumulating ETF	IE00BK5BC677	USD	0.0000	N/A	0.0000	N/A					
L&G US Energy Infrastructure MLP UCITS ETF	IE00BHZKHS06	USD	0.0000	USD			0.0955	0.0935	0.0938	0.0569	0.0007 *
L&G Europe Equity (Responsible Exclusions) UCITS ETF - EUR Accumulating ETF	IE00BKLTRN76	EUR	0.1294	N/A	0.0000	N/A					

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L&G All Commodities UCITS ETF	IE00BF0BCP69	USD	0.0986	N/A	0.0000	N/A					
L&G US Equity (Responsible Exclusions) UCITS ETF - USD Accumulating ETF	IE00BKLWY790	USD	0.0868	N/A	0.0000	N/A					
L&G Longer Dated All Commodities ex-Agriculture and Livestock UCITS ETF	IE00BYQJ1388	USD	0.0974	N/A	0.0000	N/A					

Notes and confirmations

* Part of a distribution paid on 30 September 2020 of USD 0.1420 per share

Each share class listed above remains a reporting fund under The Offshore Funds (Tax) Regulations 2009 at the date that this report was made available to participants.

The "Excess of Reportable Income for the period over distributions per unit in respect of the period" is deemed to arise on 31 December 2020 (being the fund distribution date).

The Fund declares that it has complied with its obligations specified in Reg 53 and Reg 58.

This document does not constitute tax, accounting or legal advice. Please consult your tax advisor if you have any queries in relation to the above.