

INVESTOR REPORT

Dear Sir / Madam

Listed Index Fund TOPIX

In accordance with regulation 92D, the fund remains a reporting fund as at the date the report was issued

As you may be aware, UK resident participants of the fund who are within the charge to UK Income/Corporation Tax are required to report their share of taxable income from the fund to HMRC in the UK for the year ended 8 July 2025 when completing their own Income/Corporation Tax returns.

To this end, we enclose a detailed breakdown of the income and gains earned by the fund during the period for the share class in issue. This information is 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.

The enclosed report represents 'sufficient information' for the purposes of the UK reporting fund regime.

The per unit amounts reported are allocated based on the number of units in issue at the end of the reporting period.



Investor Report - Reportable income under transparent reporting for UK Corporate Investors

Fund Listed Index Fund TOPIX
Sub-fund Listed Index Fund TOPIX
Period start date 09/07/2024
Period end date 08/07/2025

As you may be aware, UK residents who are within the charge to UK Corporation 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 a corporation 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		3,913,627,057	
Unit class		Listed Index Fund TOPIX	
HMRC reference		L0188-0001	
ISIN		JP3039100007	
Sub-fund currency		JPY	
		Total	Per Unit
		JPY	JPY
<u>Equities</u>			
Dividends income (Note 2)	A	268,041,264,840	68.4892
<u>Interest</u>			
Interest income (Note 2)	B	1,367,730,165	0.3495
<u>Derivatives</u>			
Income on derivatives		-	-
Expenses on derivatives		-	-
Profit on gains/losses arising on derivatives held (realised and unrealised)	I	3,155,049,050	0.8062
<u>Other income</u>			
Other revenue	C	11,076,354,945	2.8302
<u>Expenses</u>			
Management expenses	E+F	7,009,245,187	1.7910
Interest expenses	D	1,233,730,079	0.3152
Other expenses	G	2,197,635,865	0.5615

Notes:

Note 1: In accordance with regulation 92D, the fund remains a reporting fund as at the date the report was issued.

Note 2: Dividend, interest and other income figures represent the accrued amounts as per the financial statements for the period.

Note 3: The above data excludes equalisation as this is a transparent fund and equalisation is not applicable for investors.

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

Fund Listed Index Fund TOPIX
Sub-fund Listed Index Fund TOPIX
Period start date 09/07/2024
Period end date 08/07/2025

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	3,913,627,057	
Unit class	Listed Index Fund TOPIX	
HMRC reference	L0188-0001	
ISIN	JP3039100007	
Sub-fund currency	JPY	
	Total	Per Unit
	JPY	JPY

Equities

Dividends income (Note 2)	A	268,041,264,840	68.4892
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Interest

Interest income (Note 2)	B	1,367,730,165	0.3495
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Other income

Other revenue	C	11,076,354,945	2.8302
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Income from investments in offshore funds

Income from offshore funds		-	
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Expenses

Management expenses	E+F	7,009,245,187	1.7910
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Interest expenses	D	1,233,730,079	0.3152
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Other expenses	G	2,197,635,865	0.5615
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