

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

810024

C1

810024

C8

Fund
Sub-fund
Period start date
Period end date

CANDRIAM INDEX ARBITRAGE
CANDRIAM INDEX ARBITRAGE
01/10/2023
30/09/2024

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		88,666.73		301,702.99	
Unit class		Part CLASSIQUE		Part R	
HMRC reference		C0167-0001		C0167-0003	
ISIN		FR0010016477		FR0012088771	
Sub-fund currency		EUR		EUR	
		Total	Per Unit	Total	Per Unit
		EUR	EUR	EUR	EUR
INTEREST INCOME/EXPENSES					
Bank interest income/expense	A	467,137.20	5.2685	117,089.70	0.3881
Fair value movement on debt instruments	B	4,064,273.36	45.8376	1,017,768.56	3.3734
DIVIDEND INCOME					
Dividend income	C	61,216.42	0.6904	14,695.68	0.0487
ADDITIONAL ADJUSTMENT FROM INVESTMENT FUNDS IN ACCORDANCE WITH UK REPORTING RULES					
Mark-to-market adjustment from non-reporting funds (Reg 89E)	G	379,848.79	4.2840	95,226.14	0.3156
OTHER INCOME AND EXPENSES					
Management expenses	H	(328,145.67)	(3.7009)	(82,264.44)	(0.2727)
Other financial expenses	D	-	-	-	-
Other financial income		-	-	-	-

Notes:

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

2) 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.

3) During the period, the fund held investments in the non-reporting funds listed in the enclosed Appendix and adjustments have been made in accordance with regulation 89E.

4) Management expenses comprise of all costs expensed directly to the fund apart from transaction fees. It may also include out performance and transfer fees.