

OSMOSIS UCITS CCF

(An open-ended umbrella common contractual fund with segregated liability between sub-funds authorised and regulated by the Central Bank of Ireland pursuant to the European Communities Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (S.I. No. 352 of 2011), as amended.

ADDITIONAL INFORMATION FOR INVESTORS IN THE UNITED KINGDOM

Date: 6 January 2026

This document (the "Country Supplement") forms part of and should be read in conjunction with the prospectus for Osmosis UCITS CCF (the "Fund") dated 21 December 2020, together with any supplement or addendum thereto (collectively the "Prospectus"). This Country Supplement is for distribution in the United Kingdom ("UK") only.

Words and expressions defined in the Prospectus shall, unless the context otherwise requires, have the same meaning when used herein. **Investors should also read the relevant key investor information document ("KIID") for the relevant Sub-Fund.**

The Directors of the Manager have taken reasonable care to determine that the Prospectus, as supplemented by this Country Supplement, does not contain any untrue or misleading statement and that omission of any matter required to be included in it is appropriate. **The information provided is not intended to be, and should not be construed as, investment, legal or tax advice. If you are in any doubt, you should seek your own professional advice before making any investment decision.**

The Prospectus, as supplemented by this Country Supplement, is valid as at the date indicated above.

Sub-Funds available in the UK

The Fund is an umbrella fund with segregated liability between sub-funds (the "**Sub-Funds**"). Each Sub-Fund may issue different classes of Units. This Country Supplement is issued with respect to the offering of the following Classes of Units in the following Sub-Funds to persons in the UK:

Product Reference Number (PRN)	Sub-Fund	Class of Unit
941735	Osmosis Developed Core Equity Fossil Fuel Transition (CCF) Fund	A USD A EUR A GBP B USD B EUR B GBP C USD C EUR C GBP D CHF Hedged D EUR Hedged D GBP Hedged D SEK Hedged D NOK Hedged D DKK Hedged

The assets of a Sub-Fund belong exclusively to that Sub-Fund and shall not be used to discharge directly or indirectly the liabilities of, or claims against, any other person or body, or any other Sub-Fund, and shall not be available for any such purpose.

Potential investors should note that an investment in a Sub-Fund is subject to risks inherent in investing in Units and other securities. The risks associated with investing in a Sub-Fund are set out in the Prospectus under "Risk Factors".

Regulatory status of the Fund

The Fund is domiciled in Ireland and is authorised as a UCITS scheme under the UCITS Regulations by the Central Bank of Ireland with effect from 21 December 2020. For UK purposes, the Fund and the Sub-Fund are each a scheme and have applied for recognition under section 271A of the Financial Services and Markets Act 2000 (as amended) but are not UK authorised funds. Accordingly, Units in each Sub-Fund may be marketed to the general public in the UK.

Sustainability disclosure

Information regarding sustainability matters is provided or referenced in the Supplement for the Sub-Fund in the section "Sustainable Finance Disclosures" and in Annex I to the Supplement.

The Fund is based overseas, and none of the Fund or any of the Sub-Funds are subject to UK sustainable investment labelling and disclosure requirements. Information regarding the UK sustainable investment regime is available on the website of the Financial Conduct Authority ("FCA") in the UK at:

<https://www.fca.org.uk/consumers/sustainable-investment-labels-greenwashing>

Investor complaints and protections

Prospective UK investors should be aware that if they invest in the Fund they will not be able to

refer a complaint against its Manager or its Depositary to the UK's Financial Ombudsman Service. Any claims for losses relating to the Manager or the Depositary will not be covered by the Financial Services Compensation Scheme, in the event that either person should become unable to meet its liabilities to investors.

A UK investor will be able to make a complaint to the Manager but may not have a right to access any independent redress mechanisms in Ireland. The Facilities Agent (as further described below) will provide details on request of how to make a complaint in relation to the Fund, Manager or the Depositary, and what rights if any are available to persons in the UK under an alternative dispute resolution scheme or a compensation scheme. Information on how the Manager will deal with complaints and how Unitholders may exercise their rights arising from their investment in the Fund is available from the Facilities Agent.

Facilities for UK Investors

The Fund has appointed Osmosis Investment Management UK Limited (the "**Facilities Agent**") to provide facilities services to the Fund. The Facilities Agent is authorised and regulated by the **FCA** (firm reference number: 765056).

The Facilities Agent maintains the facilities required of a recognised scheme pursuant to the rules contained in the Collective Investment Schemes Sourcebook (COLL) published by the FCA as part of its Handbook of Rules and Guidance ("**FCA Handbook**"). Persons in the UK may contact the Facilities Agent:

- to obtain the relevant fund documentation (see "Publication of Information" below);
- to submit subscription, redemption and exchange requests (see "Subscription and Redemption" below);
- to obtain information about how any payment due to the Unitholders will be made;
- to provide information to enable the Manager to maintain a record of each Unitholder; and
- to submit a complaint and obtain information about arrangements for the resolution of the complaint.

The facilities are provided at the following office of the Facilities Agent on each business day in the UK during normal business hours: 4th Floor, 36-38 Botolph Lane, London, EC3R 8DE, United Kingdom.

The address of the Facilities Agent may also be used by UK persons for receiving any notice or other documents required or authorised to be served on the Fund.

Communicating with us

You may contact us by contacting the Facilities Agent at 4th Floor, 36-38 Botolph Lane, London, EC3R 8DE, United Kingdom.

Details on how notices will be served on registered Unitholders are set out in the Prospectus.

Buying and selling Units

Arrangements for dealing in Units directly

Details on how to subscribe, repurchase, redeem or exchange Units are set out in the Prospectus in the section "The Units".

Alternatively, a person in the UK may submit subscription, redemption or exchange requests to the Facilities Agent who will then send them to the Administrator for processing. Submitting requests to the Facilities Agent (and not directly to the Administrator) may result in delays in the processing of requests. Requests shall only be deemed to be received upon receipt by the Administrator and not upon receipt by the Facilities Agent.

Characteristics of Units

Calculation of price of Units

Units are priced on a single pricing basis in accordance with the Prospectus. This means a single price is calculated at which Units are to be bought and sold. For further information on valuation and pricing, see the Prospectus under the section "The Units".

Publication of information

Price of Units

The Net Asset Value per Unit for each Dealing Day is available online at www.prescient.ie. In addition, the latest Unit price for a Unit Class of a Sub-Fund can be obtained from the Facilities Agent.

Documents

The following documents of the Fund may be inspected (free of charge) at the office of the Facilities Agent, and copies may be obtained by Unitholders free of charge by contacting the Facilities Agent:

- the Deed;
- the Prospectus, including any Supplement and/or Annex/Addendum thereto;
- the Key Investor Information Document(s) for a Sub-Fund;
- the latest published annual report and semi-annual report; and
- any notices to Unitholders.

United Kingdom taxation

UK Taxation

The taxation of income and capital gains of a Fund, its Sub-Funds and Unitholders is each subject, *inter alia*, to the fiscal law and practice of Ireland, any jurisdiction in which any Sub-Fund makes investments and of the jurisdictions in which Unitholders are resident or otherwise subject to tax.

The following general summary of the anticipated tax treatment in the UK does not constitute legal or tax advice and applies only to UK resident and (in the case of individuals) domiciled Unitholders holding Units as an investment and as the absolute beneficial owners thereof. It may not apply to specific types of investors special tax rules apply in the UK to insurance companies, pension schemes, investment trusts, authorised unit trusts and open-ended investment companies and offshore ss investing in other funds.

Prospective investors should consult their own professional advisers on the implications of making an investment in, holding, exchanging or disposing of Units and the receipt of distributions (whether or not on redemption) with respect to such Units under the laws of the countries in which they are liable to taxation.

This summary is based on the taxation law in force and published practice understood to be applicable at the date of this document but prospective investors should be aware that the relevant fiscal rules and practice or their interpretation may change (possibly with retrospective effect). The following tax summary is not a guarantee to any investor of the tax results of investing in Units in a Sub-Fund.

The Fund and the Sub-Funds

Provided the Fund and its Sub-Funds do not trade in the UK (whether or not through a permanent establishment, branch or agency situated therein through the activities of the Investment Manager or otherwise), taking account of the applicable investment objectives and investment policy for those Sub-Funds, the Fund should not be subject to UK income tax or corporation tax other than UK income tax on UK source income (if applicable).

Dividends and other income as well as capital gains received by a Sub-Fund may be subject to withholding or similar taxes imposed by **the country in which such dividends, other income or capital gains originate**.

Unitholders

Application of the UK Offshore Fund Rules

The Fund is an umbrella fund for the purposes of Part 8 (Offshore Funds) of The Taxation (International and Other Provisions) Act 2010 ("**TIOPA 2010**"), together with related UK tax provisions, referred to as the "UK Offshore Fund Rules" in this UK Supplement. This is on the basis that the Fund provides arrangements for separate pooling of the subscription proceeds from the Unitholders in a Sub-Fund within the Fund and the profits or income out of which payments are made to the Unitholders in a Sub-Fund within the Fund.

Each Sub-Fund within the Fund may consist of different Classes of Units. The UK Offshore Fund Rules therefore apply in relation to each separate Class of Units as if each such Class of Units formed a separate offshore fund for UK tax purposes.

The application of the UK Offshore Fund Rules to a Class of Units within a Sub-Fund will depend on: (i) whether that Class of Units is categorised as a "reporting fund" for the purposes of the UK Offshore Fund Rules ("**UK Reporting Fund**"); and (ii) whether that Class of Units is categorised as a "UK Bond Fund" (as defined below). The categorisation for the purposes of the UK Offshore Fund Rules of that Class of Units that are available in the UK, and the effect of that categorisation, is described below.

Reporting Sub-Funds under UK Offshore Fund Rules

At the date of this UK Supplement, none of the Classes of Units of the Sub-Fund are UK Reporting Funds.

Taxation of Capital Gains - UK individuals

- **For a Class of Unit that is not a UK Reporting Fund:** In relation to any Class of Unit relating to a Sub-Fund in respect of which UK Reporting Fund status has not been obtained (or is not maintained), any gain arising on a disposal of Units of that Sub-Fund will normally be taxed at applicable income tax rates for UK taxation purposes (and subject to any applicable income tax allowance or relief and not those applicable to capital gains).

Taxation of Capital Gains - UK Corporates

- **For a Class of Unit that is not a UK Reporting Fund:** In relation to Class of Unit relating to a Sub-Fund in respect of which UK Reporting Fund status has not been obtained or is not maintained, any gain arising on a disposal of Units of that Sub-Fund will normally constitute income for Unitholders within the charge to corporation tax.

Taxation of Income - UK Individuals

- **Non-UK Reporting Funds** Individual Unitholders resident in the UK investing in a Class of Units in a Sub-Fund that is a non-UK Reporting Fund will be taxed on income received (including the amount of any distribution automatically reinvested by the Sub-Fund by or on behalf of that Unitholder in additional Units in that Sub-Fund).
- **For Class of Unit in a Sub-Fund that is not a UK Bond Fund (and a non-UK Reporting Fund)**: If the Class of Unit in a Sub-Fund that is not a UK Bond Fund (see above), income that is liable to tax in the UK will be tax at the rate of tax and subject to relief and allowances (depending on personal circumstances) applicable to that individual's receipt of dividends.

Taxation of Income - UK Corporates

- **For a Class of Unit in a Sub-Fund that is not a UK Bond Fund and a non-UK Reporting Fund**: Unitholders within the charge to corporation tax must in respect of a Class of Units that is not a Bond Fund (see above), report the full amount of income distributions (including the amount of any income distribution automatically reinvested by the Sub-Fund by or on behalf of that Unitholder in additional Units in that Sub-Fund) but will generally be exempt from corporation tax on income distributions relating to that Class of Units in a subject to certain conditions and anti-avoidance provisions.

UK Anti-Avoidance

The attention of Unitholder resident in the UK is drawn to the following legislation relating to the avoidance of UK tax:

- Unitholders that are individuals resident in the UK may be subject to Chapter 2 of Part 13 of the Income Tax Act 2007 in appropriate circumstances. These provisions are aimed at preventing the avoidance of income tax by individuals through transactions resulting in the transfer of assets to persons (including companies) resident or domiciled outside (and not deemed domiciled in) the UK and may render them liable to taxation in respect of undistributed income and profits of the Trust on an annual basis. These provisions also apply to individuals resident in the UK but domiciled outside (and not deemed domiciled in) the UK, unless they are claiming assessment to UK income tax on the remittance basis of taxation.
- Unitholders that are UK resident companies may be subject to Part 9A (Controlled Foreign Companies) of TIOPA 2010 in appropriate circumstances. Part 9A of TIOPA 2010 contains provisions that subject certain UK resident companies to corporation tax on profits of companies that are not resident in the UK, in which they have an interest. These provisions apply to UK resident companies that are deemed to be interested (whether directly or indirectly) in at least 25 per cent of the profits of a non-resident company that is controlled by residents of the UK (whether alone or together with any UK or non-UK associated enterprises) and is resident in a low tax jurisdiction. Part 9A of TIOPA 2010 is not directed towards the taxation of capital gains, nor offshore collective investment schemes.
- Unitholders resident in the UK (whether individuals or companies) may be subject to Chapter 3 of Part 1 (Attribution of gains of non-UK resident close companies) of the Taxation of Chargeable Gains Act 1992 ("TCGA 1992"), which may require capital gains (including those to which the UK Offshore Funds Rules apply) made by certain non-UK companies to be attributable to UK resident shareholders in that company in appropriate circumstances. It is anticipated that the Unitholding in the Sub-Fund will be such as to ensure that the Sub-Fund would not be treated as a close company if resident in the UK, and so Unitholders resident in the UK would not be subject to Chapter 3 of Part 1 of TCGA 1992. If, however, the Sub-Fund becomes a close company resident in the UK and certain other conditions primarily relating to tax avoidance are

met, gains accruing to it may be required to be apportioned to certain UK resident Unitholders under Chapter 3 of Part 1 of TCGA 1992, who may thereby become subject to capital gains or corporation tax on the chargeable gains apportioned to them.

Other Information

Physical property

The Sub-Fund shall not invest in immovable property or tangible movable property.