Italian tax regulation regarding profits deriving from investment fund

Global Evolution Funds

Pursuant to the provisions of the Decree-law 138, issued by the Italian Government on 13/08/2011 (article 2, paragraphs 6, 7, 13 and 14), the Decree issued by the Italian Ministry of Economy and Finance on 13 December 2011, the Circular No.11/E issued by the Italian Tax Authorities on 28 March 2012 and the Decree-law 66, hereby we certify the percentages of Government Bonds directly or indirectly held by the following Funds, which will grant a reduced taxation rate in respect of income perceived by unit-holders in the period between 01/07/2026 and 31/12/2026. These percentages refer to the holdings in State Bonds issued by the Italian State (as well as bonds and similar securities treated as such) and to the holdings in bonds and assimilated securities issued by Countries which allow an adequate exchange of information with the Italian tax authorities, as listed in Ministerial Decree 4 September 1996 (and subsequent amendments). These Funds are established in EU/EEA Countries which allow an adequate exchange of information with the Italian tax authorities and subject to regulatory supervision in their relevant Country of establishment.

ISIN	SHARE NAME	SHARE CLASS	SHARE CLASS CURRENCY	FIRST REFERENCE FINANCIAL STATEMENT DATE	LATEST REFERENCE FINANCIAL STATEMENT DATE	% PRIVILEGED SECURITIES FIRST DATE	% PRIVILEGED SECURITIES SECOND DATE	ITALIAN REDUCED RATE PERCENTAGE (as %)	PERCENTAGE APPLICATION STARTING DATE	PERCENTAGE APPLICATION END DATE
LU3116716930	Global Evolution Funds - Emerging Markets Blended Debt	R	EUR	30/06/2025	31/12/2025	45.8%	42.6%	44.2%	01/07/2026	31/12/2026
LU0501220775	Global Evolution Funds - Emerging Markets Blended High Conviction	I	EUR	30/06/2025	31/12/2025	47.3%	49.1%	48.2%	01/07/2026	31/12/2026
LU0501220858	Global Evolution Funds - Emerging Markets Blended High Conviction	R	EUR	30/06/2025	31/12/2025	47.3%	49.1%	48.2%	01/07/2026	31/12/2026
LU3116716856	Global Evolution Funds - Emerging Markets Corporate Debt	R	EUR	30/06/2025	31/12/2025	0.0%	0.0%	0.0%	01/07/2026	31/12/2026
LU3102769448	Global Evolution Funds - Emerging Markets Fixed Maturity Fund [1]	I EUR	EUR	N/A	31/12/2025	N/A	29.1%	29.1%	01/07/2026	31/12/2026
LU3102769521	Global Evolution Funds - Emerging Markets Fixed Maturity Fund [1]	R EUR	EUR	N/A	31/12/2025	N/A	29.1%	29.1%	01/07/2026	31/12/2026
LU0616502026	Global Evolution Funds - Emerging Markets Hard Currency Debt	I	EUR	30/06/2025	31/12/2025	49.9%	54.6%	52.3%	01/07/2026	31/12/2026
LU3116717078	Global Evolution Funds - Emerging Markets Hard Currency Debt	R	EUR	30/06/2025	31/12/2025	49.9%	54.6%	52.3%	01/07/2026	31/12/2026
LU1405028983	Global Evolution Funds - Emerging Markets Local Debt	R	EUR	30/06/2025	31/12/2025	91.8%	89.5%	90.7%	01/07/2026	31/12/2026
LU1405031185	Global Evolution Funds - Emerging Markets Local Debt	I	EUR	30/06/2025	31/12/2025	91.8%	89.5%	90.7%	01/07/2026	31/12/2026
LU0501220262	Global Evolution Funds - Frontier Markets	I	EUR	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026
LU0501220429	Global Evolution Funds - Frontier Markets	R	EUR	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026
LU0697197597	Global Evolution Funds - Frontier Markets	E	EUR	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026
LU0735966888	Global Evolution Funds - Frontier Markets	R	USD	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026
LU0735966961	Global Evolution Funds - Frontier Markets	E	USD	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026
LU0875244427	Global Evolution Funds - Frontier Markets	R	CHF	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026
LU1034966249	Global Evolution Funds - Frontier Markets	I	USD	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026
LU1034966678	Global Evolution Funds - Frontier Markets	R (CL)	EUR	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026
LU1034966751	Global Evolution Funds - Frontier Markets	R (DD)	EUR	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026
LU1034967130	Global Evolution Funds - Frontier Markets	R (CL)	CHF	30/06/2025	31/12/2025	44.7%	50.5%	47.6%	01/07/2026	31/12/2026

[1] *The Fund has launched on August 25th, 2025*