

Carmignac Securite French Mutual Fund

Unit class: AW EUR accumulation units

ISIN: FR0010149120

HMRC REF: C0144-0003

REPORT FOR UK
CORPORATE INVESTORS
THAT ACCOUNT ON A
FAIR VALUE BASIS

Reporting period of the fund:

From	To
01 January 2023	31 December 2023

Statement:

The above named fund is tax transparent for income tax purposes and does not remain a reporting fund at the date that this report is issued.

Tax Summary

column 1	2	3	4
Type of Income	Income/unit (EUR)	Withholding tax/unit (EUR)	Total/unit (EUR)
UK interest receivable	2.8369	0.0000	2.8369
Non UK interest receivable	60.9126	0.0000	60.9126
UK interest payable	(0.3803)	0.0000	(0.3803)
Non UK interest payable	(8.1652)	0.0000	(8.1652)
Income from non reporting funds	0.0000		0.0000
Fair value movement of loan relationships	56.9454		56.9454
Fair value movement of derivatives	(31.6613)		(31.6613)
Management expenses	(14.6359)		(14.6359)
Other expenses	(0.1061)		(0.1061)
Securities Lending / Transaction Fees	(0.7677)		(0.7677)

Please note that the relevance of each row depends on the specific tax status of the taxpayer. Tax advice should be sought to the extent there is any doubt.

Note - units that are held throughout the period

Investors should take the amounts listed in column 4 and multiply by the number of units held throughout the period to arrive at the total amount of income (split according to source and fiscal year).

Note - units bought and sold during the period

If you are an investor that has left or joined during the period you will need to take the numbers in column 4 and then carry out a further adjustment to time apportion the amount of income. Once you have multiplied the reportable income amount/unit by your holding, this amount will then need to be time apportioned for your specific holding period.

For example, if you bought 1,000 units at the start of June 2023 and hold them at the end of December 2023 you will need to time apportion your share of interest income, (for example). If this is assumed to be EUR 0.1100 per unit, your share is EUR 0.1100 * 1,000 = EUR 110. When time apportioned, this becomes EUR 110 x 7 months / 12 months = EUR 64.17.

For example, if you sold 500 units at the end of April 2023 that you held since the beginning of that period, you will need to time apportion your share of dividends. If this is assumed to be EUR 0.1500 per unit, your share is EUR 0.1500 x 500 = EUR 75. When time apportioned, this becomes EUR 75 x 4 months / 12 months = EUR 25.00.

Carmignac Securite French Mutual Fund

Unit class: AW EUR accumulation units

ISIN: FR0010149120

HMRC REF: C0144-0003

**REPORT FOR UK
AUTHORISED FUND
INVESTORS**

Reporting period of the fund:

From	To
01 January 2023	31 December 2023

Statement:

The above named fund is tax transparent for income tax purposes and does not remain a reporting fund at the date that this report is issued.

Tax Summary

column 1	2	3	4
Type of Income	Net income/Unit (EUR)	Withholding tax/unit (EUR)	Total/unit (EUR)
UK interest receivable	2.8369	0.0000	2.8369
Non UK interest receivable	60.9126	0.0000	60.9126
UK interest payable	(0.3803)	0.0000	(0.3803)
Non UK interest payable	(8.1652)	0.0000	(8.1652)
Income from non reporting funds	0.0000		0.0000
Fair value movement of loan relationships	56.9454		56.9454
Management expenses	(14.6359)		(14.6359)
Other expenses	(0.1061)		(0.1061)
Securities Lending / Transaction Fees	(0.7677)		(0.7677)

Please note that the relevance of each row depends on the specific tax status of the investor. Tax advice should be sought to the extent that there is any doubt.

Note - units that are held throughout the period

Investors should take the amounts listed in column 4 and multiply by the number of units held throughout the period to arrive at the total amount of income (split according to source and fiscal year).

Note - units bought and sold during the period

If you are an investor that has left or joined during the period you will need to take the numbers in column 4 and then carry out a further adjustment to time apportion the amount of income. Once you have multiplied the reportable income amount/unit by your holding, this amount will then need to be time apportioned for your specific holding period.

For example, if you bought 1,000 units at the start of June 2023 and hold them at the end of December 2023 you will need to time apportion your share of interest income, (for example). If this is assumed to be EUR 0.1100 per unit, your share is EUR 0.1100 * 1,000 = EUR 110. When time apportioned, this becomes EUR 110 x 7 months / 12 months = EUR 64.17.

For example, if you sold 500 units at the end of April 2023 that you held since the beginning of that period, you will need to time apportion your share of dividends. If this is assumed to be EUR 0.1500 per unit, your share is EUR 0.1500 x 500 = EUR 75. When time apportioned, this becomes EUR 75 x 4 months / 12 months = EUR 25.00.

Carmignac Securite French Mutual Fund

Unit class: AW EUR accumulation units

ISIN: FR0010149120

HMRC REF: C0144-0003

REPORT FOR UK INDIVIDUAL INVESTORS

Reporting period of the fund:

From	To
01 January 2023	31 December 2023

Statement:

The above named fund is tax transparent for income tax purposes and does not remain a reporting fund at the date that this report is issued.

Tax Summary

1	2	3	4	5	6
Type of Income	Net income/unit (EUR)	Withholding tax/unit (EUR)	Total/unit (EUR)	Relating to pre 6 th April (EUR)	Relating to 6 th April and after (EUR)
UK interest receivable	2.8369	0.0000	2.8369	0.7384	2.0985
Non UK interest receivable	60.9126	0.0000	60.9126	15.8540	45.0586
UK interest payable	(0.3803)	0.0000	(0.3803)	(0.0990)	(0.2813)
Non UK interest payable	(8.1652)	0.0000	(8.1652)	(2.1252)	(6.0400)
Income from non reporting funds	0.0000		0.0000	0.0000	0.0000
Management expenses	(14.6359)		(14.6359)	(3.8093)	(10.8265)
Other expenses	(0.1061)		(0.1061)	(0.0276)	(0.0785)
Securities Lending / Transaction Fees	(0.7677)		(0.7677)	(0.1998)	(0.5679)

Please note that the relevance of each row depends on the specific tax status of the individual. Tax advice should be sought to the extent that there is any doubt.

Note - units that are held throughout the period

Investors should take the amounts listed in column 5 and 6 and multiply by the number of units held throughout the period to arrive at the total amount of income (split according to source and fiscal year).

Note - units bought and sold during the period

If you are an investor that has left or joined during the period you will need to take the numbers in column 5 and/or 6 and then carry out a further adjustment to time apportion the amount of income. Once you have multiplied the reportable income amount/unit by your holding, this amount will then need to be time apportioned for your specific holding period.

For example, if you bought 1,000 units at the end of June 2023 and hold them at the end of December 2023 you will need to take the numbers in column 6 and time apportion your share of the income received. If we assume this to be EUR 0.8800 per unit, your share is EUR 0.8800 * 1000 = EUR 880. When time apportioned, this becomes EUR 880 * 184 days/270 days = EUR 599.70.

For example, if you sold 500 units at the end of July 2023 that you held since the beginning of that period, you will need to time apportion your share of dividends for both periods i.e. taking numbers from column 5 and 6. If dividend received are assumed to be EUR 0.2000 per unit, for the period up to 5th April, your share is EUR 0.2000 * 500 = EUR 100, no time apportionment is required as you were in the fund for the first 3 months of the period. If income is assumed to be EUR 0.8500 per unit, for the period post 6th April your share is EUR 0.8500 * 500 = EUR 425. When time apportioned, this becomes EUR 425 * 117 days/270 days = EUR 184.17. Therefore your total entitlement is EUR 284.17.