

Northern Trust International Fund  
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30 June 2025

Dear Shareholder,

**Re Overstone Fund plc**

**Notice for UK Tax Resident/ UK taxpaying & Reporting Fund investors**

The reporting share classes of Overstone Fund plc have been granted Reporting Fund Status by the United Kingdom HM Revenue & Customs (“HMRC”). HMRC rules require a report to be made available to investors for each reporting period. Overstone Fund plc’s report for the period 1 January 2024 to 31 December 2024 is set out overleaf.

**Action to be taken in respect of this Notice:**

**Non-UK tax resident/tax-paying investors:** If you are not a UK tax resident/tax-paying investor, or a Reporting Fund, then you may disregard this notice which is not relevant to you.

**UK tax resident/tax-paying investors:** If you are a UK tax resident/tax-paying investor, then you will need to declare the following amounts on your UK tax return:

- a) The total amount of distributions which you received during the year from your investment in Overstone Fund plc. This amount will need to be declared on your UK tax return for the year(s) in which the date(s) of distribution fall within; and
- b) Your share of the excess of Overstone Fund plc’s reportable income over the amounts actually distributed to you. This amount will need to be declared on your UK tax return for the year in which the Fund Distribution Date (see overleaf) falls within.

**Reporting Funds:** If you are a UK Reporting Fund, then you will need to use the figures declared in the report overleaf to produce your own computation of reportable income.

If you have any queries in relation to this matter, please contact your local financial or tax adviser.

UK Reporting Fund Status (UKRFS)

**All share classes included below remain reporting funds at 30 June 2025**

Account period 01 January 2024 to 31 December 2024

| UMBRELLA NAME      | FUND NAME   | ISIN         | DISTRIBUTION<br>PER UNIT | DISTRIBUTION<br>DATE | EXCESS OF<br>REPORTABLE<br>INCOME OVER<br>DISTRIBUTIONS |
|--------------------|---|--------------|--------------------------|----------------------|---|
| Overstone Fund Plc | Overstone Global Equity Fund Class A                | IE00B0LLH007 | \$3.1080                 | 02/01/2025           | Nil   |
| Overstone Fund Plc | Overstone Global Equity Fund Class B                | IE00B1VJLJ88 | \$4.7640                 | 02/01/2025           | Nil   |
| Overstone Fund Plc | Overstone Global Equity Fund Class C                | IE00B0LLH114 | \$2.2820                 | 02/01/2025           | Nil   |
| Overstone Fund Plc | Overstone Global Equity - Class C Hedged GBP        | IE00BZBVQX19 | £1.7760                  | 02/01/2025           | Nil   |
| Overstone Fund Plc | Overstone International All Cap Select Fund Class B | IE00B5PQGW18 | \$5.2880                 | 02/01/2025           | Nil   |
| Overstone Fund Plc | Overstone International All Cap Select Fund Class I | IE00B4N4ZJ09 | \$4.5810                 | 02/01/2025           | Nil   |
| Overstone Fund Plc | Overstone Emerging Markets Equity Fund Class A      | IE00B3DDVH01 | \$5.6650                 | 02/01/2025           | Nil   |
| Overstone Fund Plc | Overstone Emerging Markets Equity Fund Class B      | IE00B3F47K68 | \$8.2680                 | 02/01/2025           | Nil   |
| Overstone Fund Plc | Overstone Emerging Markets Equity Fund Class I      | IE00B4N0BT09 | \$4.0750                 | 02/01/2025           | Nil   |
| Overstone Fund Plc | Overstone Partners Fund A - Class B**               | IE00BDW01X81 | Nil                      | 02/01/2025           | Nil   |

\*\* Overstone Partners Fund A - Class B ceased to be a reporting fund on 31 December 2023