

# Theam Quant Dispersion US

Unit class: I USD Capitalisation

ISIN: FR0013292281

HMRC REF: T0166-0001

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 remains a reporting fund at the date that this report is issued.

## Tax Summary

column 1	2	3	4
Type of Income	Income/unit (USD)	Withholding tax/unit (USD)	Total/unit (USD)
Non UK interest receivable	4.0636	0.0000	4.0636
Non UK interest payable	(0.0345)		(0.0345)
Dividends - from non UK companies	0.2908	0.0000	0.2908
Income from non reporting funds	0.1601		0.1601
Fair value movement of loan relationships	44.5054		44.5054
Fair value movement of derivatives	(36.2426)		(36.2426)
Management expenses	(0.9135)		(0.9135)
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 thart 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 2022 you will need to time apportion your share of interest income, (for example). If this is assumed to be USD 0.1100 per unit, your share is USD 0.1100 \* 1,000 = USD 110. When time apportioned, this becomes USD 110 x 7 months / 12 months = USD 64.17.

For example, if you sold 500 units at the end of September 2023 that you held since the begining of that period, you will need to time apportion your share of dividends (for example). If this is assumed to be USD 0.1500 per unit, your share is USD 0.1500 x 500 = USD 75. When time apportioned, this becomes USD 75 x 9 months / 12 months = USD 56.25.

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REPORT FOR UK INDIVIDUAL  
INVESTORS

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From	To
01 January 2023	31 December 2023

Statement:

The above named fund is tax transparent for income tax purposes and remains a reporting fund at the date that this report is issued.

Tax Summary

column 1	2	3	4	5	6
Type of Income	Net income/unit (USD)	Withholding tax/unit (USD)	Total/unit (USD)	Relating to pre 6th April (USD)	Relating to 6th April and after (USD)
Non UK interest receivable	4.0636	0.0000	4.0636	1.0577	3.0060
Non UK interest payable	(0.0345)		(0.0345)	(0.0090)	(0.0256)
Dividends - from non UK companies	0.2908	0.0000	0.2908	0.0757	0.2151
Income from non reporting funds	0.1601		0.1601	0.0417	0.1184
Management expenses	(0.9135)		(0.9135)	(0.2378)	(0.6757)
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 January 2023 and hold them at the end of December 2023 you will need to time apportion the numbers in column 5 and 6. If interest is assumed to be USD 0.1100 per unit, for the period to 5th April, your share is  $USD\ 0.1100 \times 1000 = USD\ 110$ . When time apportioned, this becomes  $USD\ 110 \times 65\ days / 96\ days = USD\ 74.48$ . If interest received is assumed to be USD 0.050 per unit, for the period post 5th April, your share is  $USD\ 0.0500 \times 1000 = USD\ 50$ , no time apportionment is required as you were in the fund for the whole of that period. Therefore your total entitlement is USD 124.48.

For example, if you sold 500 units at the end of June 2023 that you held since the beginning of that period, you will need to time apportion the numbers in column 5 and 6. If interest received is assumed to be USD 0.2000 per unit, for the period up to 5th April, your share is  $USD\ 0.2000 \times 500 = USD\ 100$ , no time apportionment is required as you were in the fund since the beginning of that period,. If income is assumed to be USD 0.1500 per unit, for the period post 6th April your share is  $USD\ 0.1500 \times 500 = USD\ 75$ . When time apportioned, this becomes  $USD\ 75 \times 86\ days / 270\ days = USD\ 23.89$ . Therefore your total entitlement is USD 123.89.

# Theam Quant Dispersion US

Unit class: J USD Capitalisation

ISIN: FR0013292299

HMRC REF: T0166-0002

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 remains a reporting fund at the date that this report is issued.

## Tax Summary

column 1	2	3	4
Type of Income	Income/unit (USD)	Withholding tax/unit (USD)	Total/unit (USD)
Non UK interest receivable	4.3026	0.0000	4.3026
Non UK interest payable	(0.0576)		(0.0576)
Dividends - from non UK companies	0.3432	0.0000	0.3432
Income from non reporting funds	0.1618		0.1618
Fair value movement of loan relationships	52.2941		52.2941
Fair value movement of derivatives	(36.6900)		(36.6900)
Management expenses	(0.6179)		(0.6179)
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 thart 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 2022 you will need to time apportion your share of interest income, (for example). If this is assumed to be USD 0.1100 per unit, your share is USD 0.1100 \* 1,000 = USD 110. When time apportioned, this becomes USD 110 x 7 months / 12 months = USD 64.17.

For example, if you sold 500 units at the end of September 2023 that you held since the beginning of that period, you will need to time apportion your share of dividends (for example). If this is assumed to be USD 0.1500 per unit, your share is USD 0.1500 x 500 = USD 75. When time apportioned, this becomes USD 75 x 9 months / 12 months = USD 56.25.

Theam Quant Dispersion US

Unit class: J USD Capitalisation

ISIN: FR0013292299

HMRC REF: T0166-0002

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 remains a reporting fund at the date that this report is issued.

Tax Summary

column 1	2	3	4	5	6
Type of Income	Net income/unit (USD)	Withholding tax/unit (USD)	Total/unit (USD)	Relating to pre 6th April (USD)	Relating to 6th April and after (USD)
Non UK interest receivable	4.3026	0.0000	4.3026	1.1199	3.1827
Non UK interest payable	(0.0576)		(0.0576)	(0.0150)	(0.0426)
Dividends - from non UK companies	0.3432	0.0000	0.3432	0.0893	0.2539
Income from non reporting funds	0.1618		0.1618	0.0421	0.1197
Management expenses	(0.6179)		(0.6179)	(0.1608)	(0.4571)
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 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 end of January 2022 and hold them at the end of December 2022 you will need to time apportion the numbers in column 5 and 6. If interest is assumed to be USD 0.1100 per unit, for the period to 5th April, your share is  $USD\ 0.1100 \times 1000 = USD\ 110$ . When time apportioned, this becomes  $USD\ 110 \times 65\ days / 96\ days = USD\ 74.48$ . If interest received is assumed to be USD 0.050 per unit, for the period post 5th April, your share is  $USD\ 0.0500 \times 1000 = USD\ 50$ , no time apportionment is required as you were in the fund for the whole of that period. Therefore your total entitlement is USD 124.48.

For example, if you sold 500 units at the end of June 2021 that you held since the beginning of that period, you will need to time apportion the numbers in column 5 and 6. If interest received is assumed to be USD 0.2000 per unit, for the period up to 5th April, your share is  $USD\ 0.2000 \times 500 = USD\ 100$ , no time apportionment is required as you were in the fund since the beginning of that period,. If income is assumed to be USD 0.1500 per unit, for the period post 6th April your share is  $USD\ 0.1500 \times 500 = USD\ 75$ . When time apportioned, this becomes  $USD\ 75 \times 86\ days / 270\ days = USD\ 23.89$ . Therefore your total entitlement is USD 123.89.

# Theam Quant Dispersion US

Unit class: S USD Capitalisation

ISIN: FR0013331907

HMRC REF: T0166-0003

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 remains a reporting fund at the date that this report is issued.

## Tax Summary

column 1	2	3	4
Type of Income	Income/unit (USD)	Withholding tax/unit (USD)	Total/unit (USD)
Non UK interest receivable	4.5337	0.0000	4.5337
Non UK interest payable	(0.0702)		(0.0702)
Dividends - from non UK companies	0.3576	0.0000	0.3576
Income from non reporting funds	0.1638		0.1638
Fair value movement of loan relationships	21.8682		21.8682
Fair value movement of derivatives	(38.3295)		(38.3295)
Management expenses	(0.3129)		(0.3129)
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 thart 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 2022 you will need to time apportion your share of interest income, (for example). If this is assumed to be USD 0.1100 per unit, your share is USD 0.1100 \* 1,000 = USD 110. When time apportioned, this becomes USD 110 x 7 months / 12 months = USD 64.17.

For example, if you sold 500 units at the end of September 2023 that you held since the beginning of that period, you will need to time apportion your share of dividends (for example). If this is assumed to be USD 0.1500 per unit, your share is USD 0.1500 x 500 = USD 75. When time apportioned, this becomes USD 75 x 9 months / 12 months = USD 56.25.

Theam Quant Dispersion US

Unit class: S USD Capitalisation

ISIN: FR0013331907

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REPORT FOR UK INDIVIDUAL  
INVESTORS

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Tax Summary

column 1	2	3	4	5	6
Type of Income	Net income/unit (USD)	Withholding tax/unit (USD)	Total/unit (USD)	Relating to pre 6th April (USD)	Relating to 6th April and after (USD)
Non UK interest receivable	4.5337	0.0000	4.5337	1.1800	3.3537
Non UK interest payable	(0.0702)		(0.0702)	(0.0183)	(0.0519)
Dividends - from non UK companies	0.3576	0.0000	0.3576	0.0931	0.2645
Income from non reporting funds	0.1638		0.1638	0.0426	0.1211
Management expenses	(0.3129)		(0.3129)	(0.0814)	(0.2315)
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 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 end of January 2023 and hold them at the end of December 2023 you will need to time apportion the numbers in column 5 and 6. If interest is assumed to be USD 0.1100 per unit, for the period to 5th April, your share is  $USD\ 0.1100 \times 1000 = USD\ 110$ . When time apportioned, this becomes  $USD\ 110 \times 65\ days / 96\ days = USD\ 74.48$ . If interest received is assumed to be USD 0.050 per unit, for the period post 5th April, your share is  $USD\ 0.0500 \times 1000 = USD\ 50$ , no time apportionment is required as you were in the fund for the whole of that period. Therefore your total entitlement is USD 124.48.

For example, if you sold 500 units at the end of June 2023 that you held since the beginning of that period, you will need to time apportion the numbers in column 5 and 6. If interest received is assumed to be USD 0.2000 per unit, for the period up to 5th April, your share is  $USD\ 0.2000 \times 500 = USD\ 100$ , no time apportionment is required as you were in the fund since the beginning of that period,. If income is assumed to be USD 0.1500 per unit, for the period post 6th April your share is  $USD\ 0.1500 \times 500 = USD\ 75$ . When time apportioned, this becomes  $USD\ 75 \times 86\ days / 270\ days = USD\ 23.89$ . Therefore your total entitlement is USD 123.89.