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Date 10 August 2026
Our Ref WMBC/CISC/OSF/L0269

Dear Sir or Madam

**Acceptance of Application for Entry into the Reporting Fund Regime
Regulation 55 of The Offshore Funds (Tax) Regulations 2009**

Leverage Shares Public Limited Company

I hereby give notice under Regulation 55 of The Offshore Funds (Tax) Regulations 2009, on behalf of HM Revenue and Customs, confirming the acceptance of the fund(s) listed in the attached schedule into the Reporting Fund regime. This acceptance is effective from **1 July 2025**.

How to Contact Us

If you have any enquiries regarding Offshore Funds, please contact the team using the contact details provided above. Using incorrect details may result in delays or non-receipt of your enquiry.

Additionally, please ensure that all correspondence and reports include the appropriate HMRC share class reference numbers.

Yours faithfully

R Surungai
HM Revenue & Customs

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Text Relay service prefix number – 18001

Schedule of Accepted Offshore Reporting Funds

Share Class Reference & Name

L0269-0363 Leverage Shares 3x Long ARM ETP Securities	01/07/2025
L0269-0364 Leverage Shares 3x Long India ETP Securities	01/07/2025
L0269-0365 Leverage Shares -3x Short Exxon (XOM) ETP Securities	01/07/2025
L0269-0366 Leverage Shares 3x Long Exxon (XOM) ETP Securities	01/07/2025
L0269-0367 Leverage Shares 5x Long TIPS Inflation Protected US Bond ETP Securities	01/07/2025
L0269-0368 Leverage Shares -3x Short Alphabet (GOOG) ETP Securities	01/07/2025
L0269-0369 Leverage Shares -3x Short Alibaba (BABA) ETP Securities	01/07/2025
L0269-0370 Leverage Shares -3x Short Amazon (AMZN) ETP Securities	01/07/2025
L0269-0371 Leverage Shares -3x Short Microsoft (MSFT) ETP Securities	01/07/2025
L0269-0372 Leverage Shares 3x Long Japan ETP Securities	01/07/2025
L0269-0373 Leverage Shares -3x Short Silver ETP Securities	01/07/2025
L0269-0374 Leverage Shares -2x Short WTI Oil ETP Securities	01/07/2025
L0269-0375 Leverage Shares 2x Long WTI Oil ETP Securities	01/07/2025
L0269-0376 Leverage Shares -3x Short Gold ETP Securities	01/07/2025
L0269-0377 Leverage Shares 3x Long Gold ETP Securities	01/07/2025
L0269-0378 Leverage Shares -3x Short Semiconductors ETP Securities	01/07/2025
L0269-0379 Leverage Shares 3x Long Semiconductors ETP Securities	01/07/2025
L0269-0380 Leverage Shares 3x Long Gold Miners ETP Securities	01/07/2025
L0269-0381 LS 1x Coinbase Tracker ETP	01/07/2025
L0269-0382 Leverage Shares 3x Alibaba ETP Securities	01/07/2025
L0269-0383 Leverage Shares -1x Short JD.Com ETP Securities	01/07/2025
L0269-0384 Leverage Shares 3x BP ETP Securities	01/07/2025
L0269-0385 Leverage Shares 3x Boeing ETP Securities	01/07/2025
L0269-0386 Leverage Shares 2x Netflix ETP Securities	01/07/2025
L0269-0387 Leverage Shares 2x Goldman Sachs ETP Securities	01/07/2025
L0269-0388 Leverage Shares 2x Amazon ETP Securities	01/07/2025
L0269-0389 Leverage Shares 2x Alphabet ETP Securities	01/07/2025
L0269-0390 Leverage Shares -1x Tesla ETP Securities	01/07/2025
L0269-0391 Leverage Shares -1x Netflix ETP Securities	01/07/2025
L0269-0392 Leverage Shares -1x Microsoft ETP Securities	01/07/2025
L0269-0393 Leverage Shares -1x Apple ETP Securities	01/07/2025
L0269-0394 Leverage Shares -1x Alphabet ETP Securities	01/07/2025
L0269-0395 Leverage Shares -1x Advanced Micro Devices ETP Securities	01/07/2025