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Date 16 October 2026
Our Ref WMBC/CISC/OSF/L269

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 **01 July 2026**.

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

M ROBINSON
HM Revenue & Customs

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Text Relay service prefix number – 18001

Schedule of Accepted Offshore Reporting Funds

Share Class Reference & Name

L0269-0396 : IncomeShares Memory (DRAM) Options ETP
L0269-0397 : IncomeShares SpaceX (SPCX) Options ETP
L0269-0398 : CCF Peso Global Balanced ETP
L0269-0399 : Leverage Shares -5x Short S&P 500 ETP Securities
L0269-0400 : Leverage Shares 3x Long Futu ETP Securities
L0269-0401 : Leverage Shares -3x Short Artificial Intelligence (AI) ETP Securities
L0269-0402 : Leverage Shares -3x Short Taiwan ETP Securities
L0269-0403 : Leverage Shares -1x Advanced Micro Devices ETP Securities
L0269-0404 : Leverage Shares -3x Short Apple (AAPL) ETP Securities
L0269-0405 : Leverage Shares 3x Long Rheinmetall (RHM) ETP Securities
L0269-0406 : Leverage Shares 3x Disney ETP Securities