

Connect ETFs ICAV**UK Reporting Funds Regime: Annual Report to Relevant Participants**

This report is relevant if you were an investor in a reporting share class of the above-named fund on 31 December 2025.

The share classes of the sub-fund set out below have been approved as having 'UK Reporting Fund status' by HM Revenue & Customs under the provisions of The Offshore Funds (Tax) Regulations 2009 (the 'Regulations'). This report constitutes the Report to Shareholders for the purposes of the Regulations in respect of the accounts period ended 31 December 2025. You should be aware that there may be a requirement for you to pay tax on 'excess reported income' as though you had actually received a distribution from the fund.

If excess reported income has arisen, it is deemed to have arisen on the 'fund distribution date', being the date six months following the end of the reporting period, i.e 30 June 2026.

In order to compute the quantum of excess reported income relating to your shareholding, this can be calculated by reference to the number of shares held by you as at 31 December 2025.

Excess reported income figures quoted below are in the currency of the sub-fund.

All share classes below remain reporting funds at the date this report was made available to investors.

Should you have any queries with regards to the content of this report, please contact your tax advisor.

Connect ETFs ICAV				
Name of fund:	Connect ETFs ICAV			
Name of sub-fund	CO Eurizon SLJ EM Bond Strategic Income UCITS ETF			
Reporting Period:	Year ended 31 December 2025			
Sub-fund Currency:	USD			
Share Class:	Class A USD Distributing	Class A1 USD Accumulating	Class A GBP Hedged Distributing	Class A1 GBP Hedged Accumulating
ISIN	IE000Y36NRJ2	IE000AM06QU6	IE000U8A7X11	IE000356FN00
Amount distributed per unit of interest in respect of the reporting period share class currency (USD & GBP):	1.4645	0.0000	1.4204	0.0000
	1.4430		1.4400	
	1.4213		1.4284	
	1.3956		1.3884	
Date of distributions to participants:	10 June 2025	N/A	10 June 2025	N/A
	08 September 2025		08 September 2025	
	08 December 2025		08 December 2025	
	09 March 2026		09 March 2026	
Excess reported income per unit of interest over the amount actually distributed to participants in the reporting period in sub-fund currency (USD):	0.0000	5.4521	0.0000	7.3069
Fund distribution date:	30 June 2026	30 June 2026	30 June 2026	30 June 2026
Does the fund remain a Reporting Fund at the date of issue of this advice?	Yes	Yes	Yes	Yes