

## TABULA ICAV

### AN UMBRELLA FUND

an Irish collective asset-management vehicle with registered number C174472 and established as an umbrella fund with segregated liability between sub-funds pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended) (the “ICAV”).

### UK ADDENDUM

For

**Tabula European IG Performance Credit UCITS ETF (EUR)**  
**Tabula European iTraxx Crossover Credit Short UCITS ETF (EUR)**  
**Tabula iTraxx IG Bond UCITS ETF (EUR)**  
**Tabula Global IG Credit Curve Steepener UCITS ETF (EUR)**  
**Tabula US Enhanced Inflation UCITS ETF (USD)**  
**Tabula EUR IG Bond Paris-aligned Climate UCITS ETF (EUR)**  
**Tabula Haitong Asia ex-Japan High Yield Corp USD Bond ESG UCITS ETF**  
**Tabula Liquid Credit Income UCITS Fund (EUR)**  
**Tabula EUR HY Bond Paris-Aligned Climate UCITS ETF**  
**Tabula USD HY Bond Paris-Aligned Climate UCITS ETF**  
**Tabula GBP IG Bond Paris-Aligned Climate UCITS ETF**  
**Tabula Euro Enhanced Inflation UCITS ETF (EUR)**  
**Tabula Balanced Credit UCITS Fund**  
**Tabula GCC Sovereign USD Bonds UCITS ETF (USD)**  
**Tabula FTSE Indian Government Bond Short Duration UCITS ETF**  
**Tabula Global High Yield Credit UCITS Fund**  
**Tabula Global High Yield Fallen Angels Paris-aligned Climate UCITS ETF (USD)**  
**Tabula EUR Ultrashort IG Bond Paris-Aligned Climate UCITS ETF (EUR)**  
**Janus Henderson Tabula Pan European High Conviction Equity UCITS ETF (EUR)**  
**Janus Henderson Tabula Japan High Conviction Equity UCITS ETF**

**Additional Information for investors in the United Kingdom dated 18 September 2024.**

**This Addendum is for investors in the United Kingdom (“UK”) who have invested, or are intending to invest, in Tabula European IG Performance Credit UCITS ETF (EUR), Tabula European iTraxx Crossover Credit Short UCITS ETF (EUR), Tabula iTraxx IG Bond UCITS ETF (EUR), Tabula Global IG Credit Curve Steepener UCITS ETF (EUR), Tabula US Enhanced Inflation UCITS ETF (USD), Tabula EUR IG Bond Paris-aligned Climate UCITS ETF (EUR), Tabula Haitong Asia ex-Japan High Yield Corp USD Bond ESG UCITS ETF, Tabula Liquid Credit Income UCITS Fund (EUR), Tabula EUR HY Bond Paris-Aligned Climate UCITS ETF, Tabula GBP IG Bond Paris-Aligned Climate UCITS ETF, Tabula USD HY Bond Paris-Aligned Climate UCITS ETF, Tabula Euro Enhanced Inflation UCITS ETF (EUR), Tabula GCC Sovereign USD Bonds UCITS ETF (USD), Tabula FTSE Indian Government Bond Short Duration UCITS ETF, Tabula Global High Yield Credit UCITS Fund, Tabula Global High Yield Fallen Angels Paris-aligned Climate UCITS ETF (USD), Tabula EUR Ultrashort IG Bond Paris-Aligned Climate UCITS ETF (EUR), Janus Henderson Tabula Pan European High Conviction Equity UCITS ETF (EUR) and Janus Henderson Tabula Japan High Conviction Equity UCITS ETF (each a “Fund”). This Addendum forms part of and should be read in conjunction with the prospectus of the ICAV dated 17 October 2023 as amended or supplemented from time to time and the supplement for the Fund (the “Prospectus”).**

*Unless otherwise defined herein, terms used in this Addendum shall have the meanings attributed to them in the Prospectus.*

### **Important**

The ICAV is a recognised collective investment scheme within the meaning of Section 264 of the UK Financial Services and Markets Act 2000 (the “FSMA”) and Shares in the Fund may be promoted to the UK public by persons authorised to carry on investment business in the UK and will not be subject to restrictions contained in Section 238 of FSMA.

The ICAV does not carry on regulated activities in the UK and does not require the conduct of its business to be regulated under the FSMA. Therefore, Shareholders generally will not benefit from the protections provided by the UK regulatory system, such as access to the Financial Ombudsman Service. Subject to eligibility, Shareholders may in some circumstances benefit from rights under the Financial Services Compensation Scheme. If you are in any doubt about your eligibility you may wish to obtain independent professional advice.

### **UK Facilities Agent**

The ICAV has appointed Tabula Investment Management Limited as its facilities agent (the “Facilities Agent”) to maintain the facilities required of a recognised collective investment scheme pursuant to the rules contained in that part of the FCA’s Handbook of Rules and Guidance governing recognised collective investment schemes.

The facilities are located at the offices of the Facilities Agent at 55 Strand, London WC2N 5LR, United Kingdom. At these facilities any person may:

1. inspect (free of charge) a copy (in English) of:
  - a. the Instrument of Incorporation of the ICAV;
  - b. the latest version of the Prospectus;
  - c. the latest version of the Key Investor Information Documents;
  - d. the latest annual and half-yearly reports most recently prepared and published by the ICAV (once available);
2. obtain a copy of any of the above documents (free of charge);
3. obtain information (in English) about the prices of Shares in the Fund; and
4. make a complaint about the operation of the ICAV, which the Facilities Agent will transmit to the ICAV.

Subject to the terms of the Prospectus, any Shareholder may redeem or arrange for the redemption of Shares in the Fund and obtain payment at the offices of the Facilities Agent.

### **United Kingdom Taxation**

The following paragraphs, which are intended as a general guide only and do not constitute tax advice, are based on current United Kingdom tax legislation and what is understood to be the current practice of the United Kingdom HM Revenue & Customs as at the date of this Prospectus. They summarise certain limited aspects of the United Kingdom tax treatment of the ICAV and Shareholders and relate only to the position of Shareholders who are the absolute beneficial owners of their Shares, who hold their Shares as an investment (as opposed to securities to be realised in the course of a trade) and (except insofar as express reference is made to the treatment of non-United Kingdom residents or non-United Kingdom domiciliaries) who are resident and, if an individual, domiciled in, and only in, the United Kingdom for taxation purposes. They do not apply to certain classes of Shareholders, such as dealers in securities, insurance companies, collective investment schemes and Shareholders who

have, or are deemed to have, acquired their Shares by reason of, or in connection with, an office or employment. If you are in any doubt as to your taxation position or if you are subject to tax in any jurisdiction other than the United Kingdom, you should consult an appropriate professional adviser immediately.

#### *The ICAV*

The Directors intend that the affairs of the ICAV should be managed and conducted so that it does not become resident in the United Kingdom for United Kingdom taxation purposes. Accordingly, and provided that the ICAV and the Fund are not trading in the United Kingdom through a fixed place of business or agent situated therein that constitutes a “permanent establishment” for United Kingdom taxation purposes and that all its trading transactions (if any) in the United Kingdom are carried out through a broker or investment manager acting as an agent of independent status in the ordinary course of its business, the ICAV will not be subject to United Kingdom corporation tax or income tax on its profits. The Directors and the Investment Manager each intend that the respective affairs of the ICAV and the Investment Manager are conducted so that these requirements are met, insofar as this is within their respective control. However, it cannot be guaranteed that the necessary conditions will at all times be satisfied.

Certain interest and other amounts received by the Fund which have a United Kingdom source may be subject to withholding or other taxes in the United Kingdom.

#### *Shareholders*

Subject to their personal circumstances, Shareholders resident in the United Kingdom for taxation purposes will be liable to United Kingdom income tax or corporation tax in respect of dividends or other distributions of an income nature made by the ICAV, whether or not such dividends or distributions are reinvested, together with their share of income retained by a Reporting Fund (as to which see below). The nature of the charge to tax and any entitlement to a tax credit in respect of such dividends or distributions will depend on a number of factors which may include the composition of the relevant assets of the ICAV and the extent of a Shareholder’s interest in the Fund.

The Offshore Funds (Tax) Regulations 2009 (the “Offshore Funds Regulations”) set out the regime for the taxation of investments in offshore funds (as defined in the United Kingdom Taxation (International and Other Provisions) Act 2010 (“TIOPA 2010”)) which operates by reference to whether a fund opts into a reporting regime (“Reporting Funds”) or not (“Non-Reporting Funds”). If an investor who is resident in the United Kingdom for taxation purposes holds an interest in an offshore fund that does not have Reporting Fund status throughout the period during which the investor holds that interest, any gain accruing to the investor upon the sale, redemption or other disposal of that interest (including a deemed disposal on death) will be taxed at the time of such sale, redemption or other disposal as income (“Offshore Income Gains”) and not as a capital gain. Investors in Reporting Funds are subject to tax on the share of the Reporting Funds’ income attributable to their holding in the fund, whether or not distributed, and any gains on disposal of their holding would be taxed as capital gains. Investors in Non-Reporting Funds would not be subject to tax on income retained by the Non- Reporting Fund.

The Shares will constitute interests in an offshore fund. Certification as a Reporting Fund under the Offshore Funds (Tax) Regulations 2009 for the purposes of taxation in the UK has been sought from the HM Revenue & Customs for the following Share Classes in the Fund: Management Shares and Investor Shares. The effect of obtaining and maintaining such Reporting Fund status for a particular Class of Shares throughout a Shareholder’s relevant period of ownership would be that any gains on disposal of such Shares would be taxed as capital gains. However, there can be no guarantee that Reporting Fund status will be maintained for any Class of Shares in relation to which Reporting Fund status has been obtained. Were such status subsequently to be withdrawn, any gains arising to Shareholders resident in the United Kingdom on a sale, redemption or other disposal of such Shares

(including a deemed disposal on death) would be taxed as Offshore Income Gains rather than capital gains. It is not intended to apply to the United Kingdom HM Revenue and Customs in respect of any other Class in the Fund for recognition as a Reporting Fund.

Persons within the charge to United Kingdom corporation tax should note that the regime for the taxation of most corporate debt contained in the United Kingdom Corporation Tax Act 2009 (the “Loan Relationships Regime”) provides that, if at any time in an accounting period of such a person, that person holds an interest in an offshore fund within the meaning of the relevant provisions of the Offshore Fund Regulations and TIOPA 2010, and there is a time in that period when that fund fails to satisfy the “Qualifying Investments” test, the interest held by such a person will be treated for that accounting period as if it were rights under a creditor relationship for the purposes of the Loan Relationships Regime. An offshore fund fails to satisfy the Qualifying Investments test at any time when more than 60 per cent of its assets by market value (excluding cash awaiting investment) comprises Qualifying Investments. Qualifying Investments include government and corporate debt securities, cash on deposit, certain derivative contracts and holdings in other collective investment schemes which at any time in the accounting period of the person holding the interest in the offshore fund do not themselves satisfy the Qualifying Investments test. The Shares will constitute such interests in an offshore fund and on the basis of the investment policies of the Fund, the Fund could fail to satisfy the Qualifying Investments test. In that eventuality, the Shares will be treated for corporation tax purposes as within the Loan Relationships Regime with the result that all returns on such Shares in respect of such a person’s accounting period (including gains, profits and losses) will be taxed or relieved as an income receipt or expense on a fair value accounting basis. Accordingly, such a person who acquires such Shares in the ICAV may, depending on its own circumstances, incur a charge to corporation tax on an unrealised increase in the value of its holding of such Shares (and, likewise, obtain relief against corporation tax for an unrealised reduction in the value of its holding of Shares).

Individuals resident in the United Kingdom for taxation purposes should note that Chapter 2 of Part 13 of the United Kingdom Income Tax Act 2007 contains anti-avoidance provisions dealing with the transfer of assets to overseas persons that may in certain circumstances render such individuals liable to taxation in respect of undistributed income profits of the ICAV.

Persons resident in the United Kingdom for taxation purposes should note the provisions of section 13 of the United Kingdom Taxation of Chargeable Gains Act 1992 (“Section 13”). Section 13 could be material to any such person who has an interest in the ICAV as a “participator” for United Kingdom taxation purposes (which term includes a shareholder) at a time when any gain accrues to the ICAV (such as on a disposal of any of its investments) which constitutes a chargeable gain or an Offshore Income Gain if, at the same time, the ICAV is itself controlled in such a manner and by a sufficiently small number of persons as to render the ICAV a body corporate that would, were it to have been resident in the United Kingdom for taxation purposes, be a “close” company for those purposes. The provisions of Section 13 would result in any such person who is a Shareholder being treated for the purposes of United Kingdom taxation as if a part of any chargeable gain or Offshore Income Gain accruing to the ICAV had accrued to that person directly, that part being equal to the proportion of the gain that corresponds to that person’s proportionate interest in the ICAV. No liability under Section 13 could be incurred by such a person, however, in respect of a chargeable gain or an Offshore Income Gain accruing to the ICAV if the aggregate proportion of that gain that could be attributed under Section 13 both to that person and to any persons connected with him for United Kingdom taxation purposes does not exceed one quarter of the gain. In addition, Section 13 does not apply where the asset giving rise to the gain was neither disposed of nor acquired or held as part of a scheme or arrangements having a tax avoidance main purpose. In the case of Shareholders who are individuals domiciled outside the United Kingdom, Section 13 applies subject to the remittance basis in particular circumstances.

Companies resident in the United Kingdom for taxation purposes should note the “controlled foreign companies” legislation contained in Part 9A of TIOPA 2010 (the “CFC Rules”). The CFC Rules could in particular be material to any company that has (either alone or together with persons connected or

associated with it for United Kingdom taxation purposes) an interest in 25 per cent or more of the “chargeable profits” of the ICAV if the ICAV is controlled (as “control” is defined in section 371RA of TIOPA 2010) by persons (whether companies, individuals or others) who are resident in the United Kingdom for taxation purposes or is controlled by two persons taken together, one of whom is resident in the United Kingdom for tax purposes and has at least 40 per cent of the interests, rights and powers by which those persons control the ICAV, and the other of whom has at least 40 per cent and not more than 55 per cent of such interests, rights and powers. The effect of the CFC Rules could be to render such companies liable to United Kingdom corporation tax by reference to their proportionate interest in the chargeable profits of the ICAV. The chargeable profits of the ICAV do not include any capital gains.

Transfers of Shares will not be liable to United Kingdom stamp duty unless the instrument of transfer is executed within the United Kingdom when the transfer will be liable to United Kingdom ad valorem stamp duty at the rate of 0.5 per cent of the consideration paid and rounded up to the nearest £5. No United Kingdom stamp duty reserve tax is payable on transfers of Shares or agreements to transfer Shares. It should be noted that the levels and bases of, and reliefs from, taxation can change.

### **Fees and Expenses**

Information relating to the fees and expenses payable by investors in the Fund is set out in the section of the Prospectus headed “Fees and Expenses”. The attention of investors and/or prospective investors is drawn to the information relating to fees and expenses set out therein.