**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

**Introduction**

The UK's Offshore Fund Regulations prevent UK resident investors from benefiting from accumulating income within certain non-UK tax resident mutual funds and achieving a taxable capital gain on a disposal of interests in that fund. Under these rules, UK resident investors in offshore funds are subject to income tax, rather than capital gains tax, on any gain arising from the disposal of interests in the fund , unless the reporting fund requirements are satisfied. For the purposes of the Offshore Fund Regulations, each ETP issued by Leverage Shares Plc is considered a separate mutual fund.

In accordance with regulation 92 of the Offshore Funds Regulations 2009, this report sets out the information which is required to be presented to UK investors holding an interest in the respective ETPs.
Investors are required to consult their tax advisers to determine how the information presented in this report should be treated when preparing their UK tax returns. A copy of this report has also been sent to HMRC in accordance with Regulation 106 of the Offshore Fund Regulations 2009.

The below information was extracted from the audited financial statements of Leverage Shares Plc for the year ended 30 June 2025.

The Fund did not operate equalisation arrangements or make income adjustments during the reporting period to 30 June 2025 nor does it intend to do so in the future.

The relevant ETPs issued by Leverage Shares Plc remain Reporting Funds at the date of issuing this report, except the list of terminated ETPs set out in Appendix 1.

| Reporting period | 01/07/2024-30/06/2025 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total per FS | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Fund name | | Leverage Shares 3x Airbnb ETP Securities | Leverage Shares 3x Disney ETP Securities | Leverage Shares -1x Short Disney ETP Securities | Leverage Shares 3x Palantir ETP Securities | Leverage Shares -1x Short Palantir ETP Securities | Leverage Shares 3x JD.Com ETP Securities | Leverage Shares -3x Short Tesla ETP Securities | Leverage Shares 3x Baidu ETP Securities | Leverage Shares -1x Short Baidu ETP Securities | LS 1x NIO Tracker ETP |
| Administrator sub fund no. | | LS ABN3x | LS DIS3x | LS DISSx | LS PLT3x | LS PLTSx | LS JD3x | LS TS3Sx | LS BID3x | LS BIUSx | LS 1NIOx |
| Currency of calculation | | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | | XS2336344762 | XS2335553801 | XS2337085422 | XS2337085851 | XS2337086669 | XS2337087808 | XS2337090265 | XS2337092808 | XS2337093525 | XS2337093871 |
| Reporting period | | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | | |
| Revenue | 8,375,588 | - | 16,010 | (1,637) | - | - | 67,572 | - | - | - | - |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | 75,864,000 | (18,654) | 346,560 | - | 1,444,440 | - | 276,235 | - | 162,026 | - | 387,813 |
| Operating expenses (Note 6 of financial statements) | (7,715,286) | (2,619) | (4,291) | (1,000) | (183,197) | (4,248) | (8,605) | (49,050) | (18,501) | (1,153) | (286) |
| Finance expense (Note 5 of financial statements) | (148,385,360) | (58,651) | (90,285) | 6,622 | (4,227,582) | 21,910 | (190,228) | 440,607 | (431,483) | 7,544 | (17) |
| **Profits before tax** | (71,861,059) | (79,924) | 267,994 | 3,985 | (2,966,339) | 17,662 | 144,974 | 391,557 | (287,958) | 6,391 | 387,510 |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | | 18,654 | (346,560) | - | (1,444,440) | - | (276,235) | - | (162,026) | - | (387,813) |
| **Total adjustment for capital (gains) / losses** | | 18,654 | (346,560) | - | (1,444,440) | - | (276,235) | - | (162,026) | - | (387,813) |
| **3) Treatment of other capital items** | | | | | | | | | | | |
| Performance fee | | - | - | - | - | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | | - | - | - | - | - | - | - | - | - | - |
| Reportable income from underlying reporting fund | | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | | (61,270) | (78,566) | 3,985 | (4,410,779) | 17,662 | (131,261) | 391,557 | (449,984) | 6,391 | (303) |
| Number of units in issue at the end of the reporting period | | - | 6,729,125 | 96,530 | - | 31,221,565 | - | - | - | 182,325 | - |
| Distribution | | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | | **-** | **-** | **0.0413** | **-** | **0.0006** | **-** | **-** | **-** | **0.0351** | **-** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | LS 1x Tesla Tracker ETP | LS 1x Amazon Tracker ETP | LS 1x Microsoft Tracker ETP | LS 1x Alphabet Tracker ETP | Leverage Shares 3x AMD ETP Securities | Leverage Shares 3x UBER ETP Securities | Leverage Shares 3x Tesla ETP Securities | Leverage Shares -2x Short Tesla ETP Securities | Leverage Shares 3x PayPal ETP Securities | Leverage Shares -1x Short PayPal ETP Securities |
| Administrator sub fund no. | LS 1TSLx | LS 1AMZx | LS 1MSFx | LS 1GOOx | LS AMD3x | LS UBR3x | LS TSL3x | LS TS2Sx | LS PYP3x | LS PYPSx |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2337093798 | XS2337104231 | XS2337100320 | XS2337100163 | XS2337090422 | XS2337092550 | XS2297549128 | XS2297550134 | XS2297550217 | XS2297550308 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | - | - | 6,998 | 786 | - | - | - | - | - | - |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | 606,014 | 32,192 | 44,329 | (68,246) | 10,725,636 | 17,760 | (80,709,648) | - | 2,308,310 | - |
| Operating expenses | (3,534) | (347) | (1,518) | (357) | (66,987) | (5,001) | (2,181,386) | (4,772) | (53,849) | (1,053) |
| Finance expense | (13) | (3) | (9) | (4) | (1,494,528) | (112,713) | (47,639,281) | 34,473 | (1,186,910) | 7,805 |
| **Profits before tax** | 602,467 | 31,842 | 49,800 | (67,822) | 9,164,121 | (99,955) | (130,530,315) | 29,702 | 1,067,551 | 6,752 |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | (606,014) | (32,192) | (44,329) | 68,246 | (10,725,636) | (17,760) | 80,709,648 | - | (2,308,310) | - |
| **Total adjustment for capital (gains) / losses** | (606,014) | (32,192) | (44,329) | 68,246 | (10,725,636) | (17,760) | 80,709,648 | - | (2,308,310) | - |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | - | - | - | - | - | - | - | - | - | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | (3,547) | (350) | 5,471 | 424 | (1,561,515) | (117,715) | (49,820,667) | 29,702 | (1,240,759) | 6,752 |
| Number of units in issue at the end of the reporting period | 3,227,975 | 231,170 | 582,465 | 99,935 | 192,238,900 | 2,977,335 | - | - | - | 44,580 |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **-** | **0.0094** | **0.0042** | **-** | **-** | **-** | **-** | **-** | **0.1515** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares 3x Facebook ETP Securities | Leverage Shares 3x Netflix ETP Securities | Leverage Shares 3x Alphabet ETP Securities | Leverage Shares 2x Alibaba ETP Securities | Leverage Shares 2x Tesla ETP Securities | Leverage Shares 2x Micron Technology ETP Securities | Leverage Shares 2x Advanced Micro Devices ETP Securities | Leverage Shares -1x Uber ETP Securities | Leverage Shares -1x NVIDIA ETP Securities | Leverage Shares 2x Microsoft ETP Securities |
| Administrator sub fund no. | LS FB3x | LS NFLX3x | LS GOO3x | LS BABA2x | LS TSLA2x | LS MU2x | LS AMD2x | LS UBERSx | LS NVDASx | LS MSFT |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | IE00BK5C1B80 | IE00BK5BZW43 | IE00BK5BZX59 | IE00BK5C1C97 | IE00BK5BZY66 | IE00BKT66K01 | IE00BKT6ZG93 | IE00BKT66R79 | IE00BKTW5674 | IE00BF03XY85 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | 124,892 | - | 70,099 | 34,029 | - | 12,190 | - | - | (150) | 49,656 |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | 4,993,802 | 903,387 | 880,958 | (78,322) | (3,168,963) | 899,137 | 190,849 | - | - | 614,877 |
| Operating expenses | (111,369) | (11,767) | (38,141) | (7,993) | (117,033) | (10,743) | (1,879) | (981) | (3,427) | (27,993) |
| Finance expense | (2,441,355) | (267,896) | (871,864) | (95,125) | (1,369,660) | (122,487) | (21,975) | 6,528 | 20,612 | (327,836) |
| **Profits before tax** | 2,565,969 | 623,724 | 41,052 | (147,410) | (4,655,656) | 778,097 | 166,995 | 5,546 | 17,036 | 308,704 |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | (4,993,802) | (903,387) | (880,958) | 78,322 | 3,168,963 | (899,137) | (190,849) | - | - | (614,877) |
| **Total adjustment for capital (gains) / losses** | (4,993,802) | (903,387) | (880,958) | 78,322 | 3,168,963 | (899,137) | (190,849) | - | - | (614,877) |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | - | - | - | - | - | - | - | - | - | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | (2,427,833) | (279,663) | (839,906) | (69,088) | (1,486,693) | (121,040) | (23,854) | 5,546 | 17,036 | (306,173) |
| Number of units in issue at the end of the reporting period | 30,089,620 | - | 5,752,620 | 16,506,260 | 2,565,380 | 936,660 | 305,980 | 735,020 | - | - |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **0.0075** | **-** | **-** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares -1x Short Boeing ETP Securities | Leverage Shares 3x Square ETP Securities | Leverage Shares -1x Short Square ETP Securities | Leverage Shares -1x Short Goldman Sachs ETP Securities | Leverage Shares -1x Short JPMorgan ETP Securities | Leverage Shares 3x Amazon ETP Securities | Leverage Shares 3x NVIDIA ETP Securities | Leverage Shares 3x Apple ETP Securities | Leverage Shares 3x Salesforce.Com ETP Securities | Leverage Shares 3x Microsoft ETP Securities |
| Administrator sub fund no. | LS BASx | LS SQ3x | LS SQSx | LS SGSx | LS SJPMx | LS AMZ3x | LS NVD3x | LS AAP3x | LS CRM3x | LS MSF3x |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2297551454 | XS2297552262 | XS2297552932 | XS2297553153 | XS2297593456 | IE00BK5BZQ82 | IE00BK5BZR99 | IE00BK5BZS07 | IE00BK5BZT14 | IE00BK5BZV36 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | - | - | - | (3,340) | (2,332) | - | 144,311 | 41,690 | 14,998 | 181,574 |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | - | 431,146 | - | - | - | 936,865 | 38,879,378 | (819,134) | (144,194) | 2,593,630 |
| Operating expenses | (1,357) | (5,104) | (1,851) | (1,267) | (704) | (45,831) | (1,443,850) | (28,916) | (7,202) | (65,441) |
| Finance expense | 8,853 | (112,116) | 11,948 | 8,039 | 4,743 | (1,020,590) | (30,586,543) | (621,473) | (156,596) | (1,436,729) |
| **Profits before tax** | 7,495 | 313,926 | 10,097 | 3,432 | 1,707 | (129,556) | 6,993,297 | (1,427,834) | (292,993) | 1,273,034 |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | - | (431,146) | - | - | - | (936,865) | (38,879,378) | 819,134 | 144,194 | (2,593,630) |
| **Total adjustment for capital (gains) / losses** | - | (431,146) | - | - | - | (936,865) | (38,879,378) | 819,134 | 144,194 | (2,593,630) |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | - | 519 | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | - | - | - | - | - | - | - | - | - | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | 7,495 | (117,220) | 10,097 | 3,432 | 1,707 | (1,066,421) | (31,886,081) | (608,180) | (148,799) | (1,320,596) |
| Number of units in issue at the end of the reporting period | 332,345 | - | 419,600 | 1,353,830 | 182,005 | 16,958,820 | - | 2,374,460 | 2,996,400 | 2,165,420 |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **0.0226** | **-** | **0.0241** | **0.0025** | **0.0094** | **-** | **-** | **-** | **-** | **-** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares 5x Long US Tech 100 ETP Securities | Leverage Shares -3x Short US Tech 100 ETP Securities | Leverage Shares 5x Long US 500 ETP Securities | Leverage Shares -3x Short US 500 ETP Securities | Leverage Shares 3x Long Total World ETP Securities | Leverage Shares 3x Long Taiwan Semiconductor (TSM) ETP Securities | Leverage Shares -3x Short Taiwan Semiconductor (TSM) ETP Securities | Leverage Shares 3x Long NIO ETP Securities | Leverage Shares -3x Short NIO ETP Securities | Leverage Shares 3x Long Moderna (MRNA) ETP Securities |
| Administrator sub fund no. | LS QQQ5x | LS QQ5Sx | LS SP5Yx | LS SPYSx | LS VT3x | LS TSM3x | LS TSMSx | LS NIO3x | LS SNIOx | LS MRN3x |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2399364152 | XS2399364319 | XS2399364582 | XS2399364665 | XS2399364822 | XS2399365043 | XS2399365399 | XS2399365472 | XS2399365555 | XS2399365639 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | 896,700 | (137,190) | 326,026 | (91,340) | 27,604 | 372,266 | (6,908) | - | - | - |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | 13,094,786 | - | 1,653,465 | - | 190,328 | 1,777,366 | - | 37,932 | - | 203,519 |
| Operating expenses | (276,577) | (33,762) | (43,994) | (6,514) | (3,972) | (83,263) | (1,325) | (19,453) | (932) | (3,516) |
| Finance expense | (11,787,090) | 369,145 | (1,922,105) | 84,149 | (89,870) | (1,778,078) | 13,563 | (432,167) | 10,445 | (81,117) |
| **Profits before tax** | 1,927,819 | 198,193 | 13,393 | (13,705) | 124,091 | 288,291 | 5,330 | (413,687) | 9,513 | 118,886 |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | (13,094,786) | - | (1,653,465) | - | (190,328) | (1,777,366) | - | (37,932) | - | (203,519) |
| **Total adjustment for capital (gains) / losses** | (13,094,786) | - | (1,653,465) | - | (190,328) | (1,777,366) | - | (37,932) | - | (203,519) |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | - | - | 1,653,465 | - | - | - | - | - | - | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | (11,166,967) | 198,193 | 13,393 | (13,705) | (66,237) | (1,489,075) | 5,330 | (451,619) | 9,513 | (84,633) |
| Number of units in issue at the end of the reporting period | 209,264,740 | 60,626,980 | 13,692,915 | 10,138,445 | 970,075 | 7,424,720 | - | - | - | - |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **0.0033** | **0.0010** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares 2x Facebook ETP Securities | Leverage Shares 2x Visa ETP Securities | Leverage Shares 2x Apple ETP Securities | Leverage Shares 2x NVIDIA ETP Securities | Leverage Shares 3x Long Financials ETP Securities | Leverage Shares -3x Short Financials ETP Securities | Leverage Shares -3x Short Gold Miners ETP Securities | Leverage Shares 3x Long China Tech ETP Securities | Leverage Shares 3x Long Oil & Gas ETP Securities | Leverage Shares -3x Short Oil & Gas ETP Securities |
| Administrator sub fund no. | LS FB | LS V | LS AAPL | LS NVDA | LS XLF3x | LS XL3Sx | LS GDMSx | LS KWE3x | LS XLE3x | LS XLGSx |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | IE00BF03XP94 | IE00BD09ZV33 | IE00BF03XJ35 | IE00BD09ZX56 | XS2399369540 | XS2399369623 | XS2399369979 | XS2399370043 | XS2399370555 | XS2399370803 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | 8,674 | 10,690 | 29,713 | 10,224 | 10,472 | (7,038) | (4,913) | 263,226 | 33,885 | (19,506) |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | 722,548 | 74,038 | (1,042,661) | 1,117,269 | 51,421 | - | - | 840,997 | 52,458 | - |
| Operating expenses | (10,983) | (6,300) | (30,744) | (149,917) | (1,899) | (1,175) | (2,300) | (26,084) | (2,445) | (1,339) |
| Finance expense | (130,145) | (76,623) | (348,642) | (1,707,781) | (43,439) | 11,664 | 18,033 | (590,800) | (54,569) | 13,799 |
| **Profits before tax** | 590,093 | 1,805 | (1,392,334) | (730,205) | 16,555 | 3,450 | 10,821 | 487,339 | 29,330 | (7,046) |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | (722,548) | (74,038) | 1,042,661 | (1,117,269) | (51,421) | - | - | (840,997) | (52,458) | - |
| **Total adjustment for capital (gains) / losses** | (722,548) | (74,038) | 1,042,661 | (1,117,269) | (51,421) | - | - | (840,997) | (52,458) | - |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | - | - | - | - | - | - | - | 433,733 | 38,320 | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | (132,455) | (72,233) | (349,673) | (1,847,474) | (34,866) | 3,450 | 10,821 | 80,076 | 15,191 | (7,046) |
| Number of units in issue at the end of the reporting period | 761,880 | 241,860 | - | - | 390,715 | 685,655 | - | - | 522,245 | 5,324,180 |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **-** | **-** | **-** | **-** | **0.0050** | **-** | **-** | **0.0291** | **-** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 61 | 62 | 63 | 64 | 65 | 66 | 67 | 68 | 69 | 70 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares 3x Long IONQ ETP Securities | Leverage Shares 2x Long Super Micro Computer (SMCI) ETP Securities | Vanilla Blue Chip Portfolio ETP | Leverage Shares 3x Long MicroStrategy (MSTR) ETP | Leverage Shares -3x Short MicroStrategy (MSTR) ETP | IncomeShares Amazon (AMZN) Options ETP | IncomeShares Apple (AAPL) Options ETP | IncomeShares Alphabet (GOOG) Options ETP | IncomeShares META Options ETP | IncomeShares Microsoft (MSFT) Options ETP |
| Administrator sub fund no. | LS IONQx | LS MSTSx | LS VPCUx | LS MST3x | LS SMCIx | LS AMZIx | LS AAPYx | LS GOOIx | LS METYx | LS MSFYx |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2779862056 | XS2779863021 | XS2788042245 | XS2901882618 | XS2901884077 | XS2901884408 | XS2901884663 | XS2901885041 | XS2901885553 | XS2901886288 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | - | - | 113,652 | - | - | - | 391 | 1,126 | 973 | 1,097 |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | 61,880 | - | 1,784,534 | 5,042,486 | 2,296,947 | (6,631) | (3,952) | (16,317) | 153,478 | 47,867 |
| Operating expenses | (30,769) | (21,932) | (179,424) | (303,349) | (32,145) | (1,136) | (615) | (1,265) | (1,819) | (860) |
| Finance expense | (634,316) | 117,648 | (187) | (7,312,108) | (416,128) | 60 | 27 | 60 | 223 | 18 |
| **Profits before tax** | (603,205) | 95,716 | 1,718,575 | (2,572,970) | 1,848,674 | (7,707) | (4,150) | (16,396) | 152,855 | 48,121 |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | (61,880) | - | (1,784,534) | (5,042,486) | (2,296,947) | 6,631 | 3,952 | 16,317 | (153,478) | (47,867) |
| **Total adjustment for capital (gains) / losses** | (61,880) | - | (1,784,534) | (5,042,486) | (2,296,947) | 6,631 | 3,952 | 16,317 | (153,478) | (47,867) |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | 61,880 | - | - | - | - | - | - | - | - | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | (603,205) | 95,716 | (65,959) | (7,615,456) | (448,273) | (1,076) | (198) | (79) | (623) | 254 |
| Number of units in issue at the end of the reporting period | - | - | 22,118,680 | 55,360,000 | - | 600,000 | 320,000 | 840,000 | 1,115,000 | 380,000 |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **0.0007** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares -3x Short UBS ETP Securities | LS Brent Oil ETC | LS WTI Oil ETC | LS Natural Gas ETC | Leverage Shares 4x Long Semiconductors ETP Securities | Leverage Shares -4x Short Semiconductors ETP Securities | Leverage Shares 5x Long Magnificent 7 ETP Securities | Leverage Shares -3x Short Magnificent 7 ETP Securities | Leverage Shares 3x Long Artificial Intelligence (AI) ETP Securities | Leverage Shares -3x Short Artificial Intelligence (AI) ETP Securities |
| Administrator sub fund no. | LS UB3Sx | LS 1BRNx | LS WTIx | LS NGLSx | LS SOXLx | LS SOXSx | LS MAG7x | LS MAGSx | LS GPT3x | LS GPTSx |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2691036805 | XS2691037282 | XS2691037878 | XS2691038843 | XS2779861082 | XS2779861165 | XS2779861249 | XS2779861595 | XS2779861751 | XS2779861835 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | (14,424) | - | - | - | 245,195 | (28,760) | 280,334 | (3,329) | 21,598 | (2,339) |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | - | (6,590) | 77,316 | 36,950 | 2,882,235 | - | 10,075,862 | - | 687,273 | - |
| Operating expenses | (1,072) | (790) | (477) | (230) | (44,033) | (4,692) | (164,042) | (2,711) | (9,378) | (1,132) |
| Finance expense | 11,577 | 7,177 | 4,215 | 2,194 | (1,422,062) | 46,598 | (7,142,502) | 21,201 | (214,030) | 9,830 |
| **Profits before tax** | (3,919) | (203) | 81,053 | 38,914 | 1,661,335 | 13,147 | 3,049,653 | 15,161 | 485,463 | 6,358 |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | - | 6,590 | (77,316) | (36,950) | (2,882,235) | - | (10,075,862) | - | (687,273) | - |
| **Total adjustment for capital (gains) / losses** | - | 6,590 | (77,316) | (36,950) | (2,882,235) | - | (10,075,862) | - | (687,273) | - |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | - | - | - | - | - | - | - | - | - | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | (3,919) | 6,387 | 3,737 | 1,964 | (1,220,900) | 13,147 | (7,026,209) | 15,161 | (201,810) | 6,358 |
| Number of units in issue at the end of the reporting period | 526,940 | 860,000 | 320,000 | 200,000 | 41,877,440 | 11,756,000 | 47,560,780 | 2,744,000 | 1,478,100 | 875,600 |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **0.0074** | **0.0117** | **0.0098** | **-** | **0.0011** | **-** | **0.0055** | **-** | **0.0073** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares 3x Long China ETP Securities - ETF | Leverage Shares -3x Short China ETP Securities - ETF | Leverage Shares 3x Long Taiwan ETP Securities - ETF | Leverage Shares -3x Short Taiwan ETP Securities - ETF | Leverage Shares -3x Short Japan ETP Securities - ETF | Leverage Shares 3x Long US Tech 100 ETP Securities - ETF | Leverage Shares 3x Long US 500 ETP Securities - ETF | Leverage Shares 3x Long Germany 40 ETP Securities - ETF | Leverage Shares -3x Short Germany 40 ETP Securities - ETF | Leverage Shares 3x Long Xpeng ETP Securities - ETP |
| Administrator sub fund no. | LS CHI3x | LS CHNSx | LS TAI3x | LS TAISx | LS JPNSx | LS QQL3x | LS SPY3x | LS DAX3x | LS DAXSx | LS XPE3x |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2472196414 | XS2472196505 | XS2472196687 | XS2472196760 | XS2472196927 | XS2472197065 | XS2472197149 | XS2472331995 | XS2472332290 | XS2472332704 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | 160,492 | (30,328) | 12,464 | (2,965) | (13,344) | 22,767 | 49,040 | - | - | - |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | 322,475 | - | 100,396 | - | - | 663,456 | 293,041 | 124,083 | - | 123,776 |
| Operating expenses | (15,098) | (2,226) | (1,435) | (865) | (1,200) | (1,586) | (1,077) | (3,768) | (4,488) | (3,004) |
| Finance expense | (341,496) | 3,793 | (33,212) | 5,187 | 7,008 | (287,684) | (192,203) | (69,261) | (20,231) | (55,749) |
| **Profits before tax** | 126,374 | (28,761) | 78,213 | 1,357 | (7,536) | 396,953 | 148,801 | 51,055 | (24,719) | 65,023 |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | (322,475) | - | (100,396) | - | - | (663,456) | (293,041) | (124,083) | - | (123,776) |
| **Total adjustment for capital (gains) / losses** | (322,475) | - | (100,396) | - | - | (663,456) | (293,041) | (124,083) | - | (123,776) |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | 228,427 | - | 100,396 | - | - | 663,456 | 293,041 | - | - | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | 32,326 | (28,761) | 78,213 | 1,357 | (7,536) | 396,953 | 148,801 | (73,028) | (24,719) | (58,753) |
| Number of units in issue at the end of the reporting period | 7,166,190 | 3,392,780 | 340,950 | 747,490 | 741,340 | 1,087,330 | 812,040 | 329,270 | 2,426,300 | - |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **0.0045** | **-** | **0.2294** | **0.0018** | **-** | **0.3651** | **0.1832** | **-** | **-** | **-** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares 3x Long Coinbase (COIN) ETP Securities | LS ARKG Genomic Tracker ETP | LS ARKW NextGen Internet Tracker ETP | Leverage Shares 3x Long ARKK Innovation ETP Securities | Leverage Shares -3x Short ARKK Innovation ETP Securities | LS ARKK Innovation Tracker ETP | Leverage Shares 2x Long Berkshire Hathaway (BRK-B) ETP Securities | Leverage Shares 3x Long Silver ETP Securities - ETC | Leverage Shares 3x Long South Korea ETP Securities - ETF | Leverage Shares -3x Short South Korea ETP Securities - ETF |
| Administrator sub fund no. | LS CON3x | LS 1ARGx | LS 1ARWx | LS ARK3x | LS SARKx | LS 1ARKx | LS BRK2x | LS SLV3x | LS KOR3x | LS KORSx |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2399367254 | XS2399368062 | XS2399368575 | XS2399368658 | XS2399368906 | XS2399369037 | XS2399369110 | XS2472195952 | XS2472196257 | XS2472196331 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | - | - | - | - | - | - | - | - | 23,729 | (53,435) |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | 31,323,004 | 103,129 | 421,573 | 836,284 | - | 1,307,845 | (873,934) | 483,362 | 252,557 | - |
| Operating expenses | (266,175) | (2,392) | (2,554) | (13,011) | (3,293) | (12,890) | (27,088) | (10,068) | (2,771) | (2,362) |
| Finance expense | (5,796,984) | (7) | (7) | (285,441) | (5,002) | (59) | (343,511) | (228,986) | (63,288) | 14,684 |
| **Profits before tax** | 25,259,845 | 100,730 | 419,012 | 537,832 | (8,295) | 1,294,896 | (1,244,533) | 244,308 | 210,227 | (41,112) |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | (31,323,004) | (103,129) | (421,573) | (836,284) | - | (1,307,845) | 873,934 | (483,362) | (252,557) | - |
| **Total adjustment for capital (gains) / losses** | (31,323,004) | (103,129) | (421,573) | (836,284) | - | (1,307,845) | 873,934 | (483,362) | (252,557) | - |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | - | 103,129 | 421,573 | - | - | 1,307,845 | - | 370,146 | 252,557 | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | (6,063,159) | 100,730 | 419,012 | (298,452) | (8,295) | 1,294,896 | (370,599) | 131,093 | 210,227 | (41,112) |
| Number of units in issue at the end of the reporting period | 22,273,560 | 2,163,735 | 1,057,495 | - | 27,194,945 | 6,247,415 | 2,780,525 | 1,922,700 | 2,370,510 | 589,930 |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **0.0466** | **0.3962** | **-** | **-** | **0.2073** | **-** | **0.0682** | **0.0887** | **-** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 101 | 102 | 103 | 104 | 105 | 106 | 107 | 108 | 109 | 110 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares 5x Long 20+ Year Treasury Bond ETP Securities | Leverage Shares -5x Short 20+ Year Treasury Bond ETP Securities | Leverage Shares -3x Short Coinbase (COIN) ETP Securities | Leverage Shares 3x Long Ferrari (RACE) ETP Securities | Leverage Shares -3x Short Ferrari (RACE) ETP Securities | Leverage Shares -3x Short India ETP Securities | LS Short Volatility Long Tech ETP | LS FAANG+ ETP | LS Copper ETC | Leverage Shares 3x Long UBS ETP Securities |
| Administrator sub fund no. | LS TLT5x | LS TL5Sx | LS CO3S | LS RAC3x USD | LS RA3Sx USD | LS INDSx | LS SVLTx | LS FAN1x | LS CULSx | LS UBS3x |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2595672036 | XS2595672382 | XS2595672465 | XS2595673190 | XS2595673786 | XS2595675567 | XS2595675641 | XS2595675724 | XS2702787875 | XS2691035823 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | 4,033,752 | (30,981) | - | 35,562 | (3,170) | (955) | 31,388 | 5,930 | - | 3,298 |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | 2,154,440 | - | - | - | - | - | 931,177 | 495,464 | (1,014) | 17,179 |
| Operating expenses | (151,974) | (1,226) | (12,428) | (8,485) | (911) | (739) | (132,177) | (7,303) | (1,100) | (454) |
| Finance expense | (6,567,573) | 11,749 | 121,899 | (193,908) | 8,043 | 5,005 | (8,349) | (23) | 11,134 | (9,923) |
| **Profits before tax** | (531,354) | (20,459) | 109,472 | (166,831) | 3,962 | 3,311 | 822,039 | 494,069 | 9,020 | 10,099 |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | (2,154,440) | - | - | - | - | - | (931,177) | (495,464) | 1,014 | (17,179) |
| **Total adjustment for capital (gains) / losses** | (2,154,440) | - | - | - | - | - | (931,177) | (495,464) | 1,014 | (17,179) |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | 68,734 | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | 2,154,440 | - | - | - | - | - | - | - | - | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | (531,354) | (20,459) | 109,472 | (166,831) | 3,962 | 3,311 | (40,405) | (1,395) | 10,034 | (7,080) |
| Number of units in issue at the end of the reporting period | 121,767,440 | 271,280 | - | 904,700 | 1,024,760 | 546,460 | 4,556,000 | 1,335,000 | 300,000 | 39,560 |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **-** | **-** | **-** | **0.0039** | **0.0061** | **-** | **-** | **0.0334** | **-** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 111 | 112 | 113 | 114 | 115 | 116 | 117 | 118 | 119 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund name | Leverage Shares -3x Short Xpeng ETP Securities - ETP | Leverage Shares 3x Long Mercedes Benz (MBG) ETP Securities - ETP | Leverage Shares -3x Short Facebook (META) ETP Securities - ETP | Leverage Shares -3x Short Apple (AAPL) ETP Securities - ETP | Leverage Shares -3x Short Nvidia (NVDA) ETP Securities - ETP | Wahed FTSE USA Shariah ETP - ETF | Buffettique Growth ETP | Leverage Shares -5x Short TIPS Inflation Protected US Bond ETP Securities | Leverage Shares 5x Long 7-10 Year Treasury Bond ETP Securities | Leverage Shares -5x Short 7-10 Year Treasury Bond ETP Securities |
| Administrator sub fund no. | LS XP3Sx | LS MBG3x | LS FB3Sx | LS AAPSx | LS NV3Sx | LS WAHEDx | LS BUFFx | LS TI5Sx | LS IEF5x | LS IE5Sx |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2472332886 | XS2472333348 | XS2472334403 | XS2472334742 | XS2472335129 | XS2545629631 | XS2583354498 | XS2595671657 | XS2595671814 | XS2595671905 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | | | | | |
| Revenue | - | 29,112 | (6,048) | (7,497) | (3,512) | 178,194 | 21,863 | (12,139) | 45,482 | (15,521) |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | - | (25,608) | - | - | - | 1,639,941 | (80,659) | - | 12,383 | - |
| Operating expenses | (542) | (731) | (3,859) | (4,629) | (35,521) | (15,251) | (60,454) | (757) | (1,865) | (592) |
| Finance expense | 7,742 | (13,176) | 37,876 | 43,434 | 366,213 | (358) | (26) | 9,389 | (81,177) | 6,728 |
| **Profits before tax** | 7,199 | (10,404) | 27,969 | 31,308 | 327,179 | 1,802,527 | (119,275) | (3,507) | (25,178) | (9,384) |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | - | 25,608 | - | - | - | (1,639,941) | 80,659 | - | (12,383) | - |
| **Total adjustment for capital (gains) / losses** | - | 25,608 | - | - | - | (1,639,941) | 80,659 | - | (12,383) | - |
| **3) Treatment of other capital items** | | | | | | | | | | |
| Performance fee | - | - | - | - | - | - | 35,717 | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | - | - | - | - | - | - | - | - | 12,383 | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - | - | - | - | - |
| **UK Reportable income for the period** | 7,199 | 15,204 | 27,969 | 31,308 | 327,179 | 162,586 | (2,899) | (3,507) | (25,178) | (9,384) |
| Number of units in issue at the end of the reporting period | - | 486,020 | - | 8,455,930 | - | 22,824,340 | 1,961,780 | 102,900 | 637,360 | 160,880 |
| Distribution | - | - | - | - | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **0.0313** | **-** | **0.0037** | **-** | **0.0071** | **-** | **-** | **-** | **-** |

**Leverage Shares Plc**
**Offshore Fund Reporting**
**Reportable period ended 30 June 2025**
**Report to UK Investors**

| | 121 | 122 | 123 | 124 | 125 | 126 |
|---|---|---|---|---|---|---|
| Fund name | IncomeShares Coinbase (COIN) Options ETP | IncomeShares Nasdaq 100 Options (0DTE) ETP | IncomeShares S&P500 Options (0DTE) ETP | IncomeShares Tesla (TSLA) Options ETP | IncomeShares NVIDIA (NVDA) Options ETP | IncomeShares Gold+ Yield ETP |
| Administrator sub fund no. | LS COIYx | LS QQQYX | LS SPYYX | LS TSLIx | LS NVDIx | LS GLDIx |
| Currency of calculation | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar | USD Dollar |
| ISIN | XS2901886445 | XS2875105608 | XS2875106242 | XS2852999429 | XS2852999692 | XS2852999775 |
| Reporting period | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 | 01/07/2024-30/06/2025 |
| **1) Profit before tax calculations** | | | | | | |
| Revenue | - | - | - | - | 408 | - |
| Unrealised (losses)/gains on financial assets at fair value through profit loss | 1,754,928 | - | - | (363,681) | 604,576 | (246,394) |
| Operating expenses | (13,010) | (14,354) | (8,795) | (8,041) | (7,386) | (12,077) |
| Finance expense | 3,148 | 106,830 | 65,420 | 1,755 | 962 | 540 |
| **Profits before tax** | 1,745,067 | 92,476 | 56,624 | (369,966) | 598,561 | (257,931) |
| **2) Adjustment for Capital Items following IMA SORP** | | | | | | |
| Unrealised (gains)/losses on financial assets at fair value through profit loss | (1,754,928) | - | - | 363,681 | (604,576) | 246,394 |
| **Total adjustment for capital (gains) / losses** | (1,754,928) | - | - | 363,681 | (604,576) | 246,394 |
| **3) Treatment of other capital items** | | | | | | |
| Performance fee | - | - | - | - | - | - |
| **4) Additional adjustments for special classes of income** | | | | | | |
| Add fair value gain from non-reporting funds where the conditions in reg 69 (2) are not met | - | - | - | - | - | - |
| Reportable income from underlying reporting fund | - | - | - | - | - | - |
| **UK Reportable income for the period** | (9,861) | 92,476 | 56,624 | (6,285) | (6,015) | (11,537) |
| Number of units in issue at the end of the reporting period | 14,720,000 | 23,450,000 | 10,265,000 | 8,886,000 | 6,215,000 | 12,385,000 |
| Distribution | - | - | - | - | - | - |
| **Excess of reportable income per unit** | **-** | **0.0039** | **0.0055** | **-** | **-** | **-** |

| Appendix 1 - Terminated Share Classes | | | | |
|---|---|---|---|---|
| **ETP Name** | **HMRC ISIN** | **Issue Date** | **Date of termination** | **HMRC ref** |
| Leverage Shares -1x Short Airbnb ETP Securities | XS2336345223 | 22/09/2023 | 22/09/2023 | L0269-0002 |
| Leverage Shares 3x Plug Power ETP Securities | XS2336361345 | 01/07/2021 | 16/11/2023 | L0269-0003 |
| Leverage Shares -1x Short Plug Power ETP Securities | XS2336362079 | 01/07/2021 | 14/06/2024 | L0269-0004 |
| Leverage Shares 3x Roku ETP Securities | XS2337086826 | 01/07/2021 | 21/04/2023 | L0269-0009 |
| Leverage Shares -1x Short Roku ETP Securities | XS2337087634 | 01/07/2021 | 20/12/2023 | L0269-0010 |
| Leverage Shares -1x Short JD.Com ETP Securities | XS2337087980 | 01/07/2021 | 20/12/2023 | L0269-0012 |
| Leverage Shares -1x Short Peloton ETP Securities | XS2337089846 | 01/07/2021 | 21/04/2023 | L0269-0013 |
| LS 1x Plug Power Tracker ETP | XS2337100759 | 01/07/2021 | 20/12/2023 | L0269-0017 |
| LS 1x JD.com Tracker ETP | XS2337100676 | 01/07/2021 | 20/12/2023 | L0269-0018 |
| LS 1x Airbnb Tracker ETP | XS2337098086 | 01/07/2021 | 21/04/2023 | L0269-0019 |
| LS 1x Baidu Tracker ETP | XS2337097518 | 01/07/2021 | 21/04/2023 | L0269-0020 |
| LS 1x Sea Tracker ETP | XS2337094093 | 22/09/2023 | 22/09/2023 | L0269-0021 |
| LS 1x Pinduoduo Tracker ETP | XS2337093954 | 01/07/2021 | 21/04/2023 | L0269-0022 |
| LS 1x Palantir Tracker ETP | XS2337092980 | 01/07/2021 | 21/04/2023 | L0269-0024 |
| LS 1x Facebook Tracker ETP | XS2337100080 | 01/07/2021 | 14/06/2024 | L0269-0029 |
| LS 1x Apple Tracker ETP | XS2337099563 | 01/07/2021 | 14/06/2024 | L0269-0030 |
| LS 1x Netflix Tracker ETP | XS2337098839 | 22/09/2023 | 22/09/2023 | L0269-0031 |
| LS 1x Shopify Tracker ETP | XS2337094259 | 01/07/2021 | 22/09/2023 | L0269-0032 |
| LS 1x Coinbase Tracker ETP | XS2338070282 | 01/07/2021 | 22/09/2023 | L0269-0033 |
| Leverage Shares 3x Twitter ETP Securities | XS2337090778 | 01/07/2021 | 05/05/2022 | L0269-0035 |
| Leverage Shares 3x Alibaba ETP Securities | XS2337090851 | 01/07/2021 | 15/08/2022 | L0269-0036 |
| Leverage Shares 3x Shopify ETP Securities | XS2297550563 | 01/07/2021 | 21/04/2023 | L0269-0042 |
| Leverage Shares -1x Short Shopify ETP Securities | XS2297551298 | 01/07/2021 | 22/09/2023 | L0269-0043 |
| Leverage Shares 3x Boeing ETP Securities | XS2297551371 | 01/07/2021 | 22/09/2023 | L0269-0044 |
| Leverage Shares 3x Zoom ETP Securities | XS2297551611 | 01/07/2021 | 21/04/2023 | L0269-0046 |
| Leverage Shares -1x Short Zoom ETP Securities | XS2297551884 | 01/07/2021 | 21/04/2023 | L0269-0047 |
| Leverage Shares -1x Short Citigroup ETP Securities | XS2297553070 | 22/09/2023 | 22/09/2023 | L0269-0050 |
| Leverage Shares 3x HSBC ETP Securities | XS2297618030 | 01/07/2021 | 21/04/2023 | L0269-0053 |
| Leverage Shares -1x Short HSBC ETP Securities | XS2297618204 | 01/07/2021 | 21/04/2023 | L0269-0054 |
| Leverage Shares 3x Barclays ETP Securities | XS2297618626 | 01/07/2021 | 21/04/2023 | L0269-0055 |
| Leverage Shares -1x Short Barclays ETP Securities | XS2297618972 | 01/07/2021 | 21/04/2023 | L0269-0056 |
| Leverage Shares 3x Royal Dutch Shell ETP Securities | XS2297634318 | 22/09/2023 | 22/09/2023 | L0269-0057 |
| Leverage Shares -1x Short Royal Dutch Shell ETP Securities | XS2297634409 | 22/09/2023 | 22/09/2023 | L0269-0058 |
| Leverage Shares 3x BP ETP Securities | XS2297636107 | 22/09/2023 | 22/09/2023 | L0269-0059 |
| Leverage Shares -1x Short BP ETP Securities | XS2297636875 | 01/07/2021 | 01/07/2021 | L0269-0060 |
| Leverage Shares 3x Vodafone ETP Securities | XS2297637253 | 01/07/2021 | 21/04/2023 | L0269-0061 |
| Leverage Shares -1x Short Vodafone ETP Securities | XS2297637410 | 01/07/2021 | 21/04/2023 | L0269-0062 |
| Leverage Shares 2x Twitter ETP Securities | IE00BKT66J95 | 01/07/2021 | 05/05/2022 | L0269-0073 |
| Leverage Shares 2x Uber ETP Securities | IE00BKT66L18 | 01/07/2021 | 21/04/2023 | L0269-0076 |
| Leverage Shares -1x Alibaba ETP Securities | IE00BKT66M25 | 01/07/2021 | 21/04/2023 | L0269-0077 |
| Leverage Shares -1x Tesla ETP Securities | IE00BKT6ZH01 | 01/07/2021 | 20/12/2023 | L0269-0078 |
| Leverage Shares -1x Twitter ETP Securities | IE00BKT66N32 | 01/07/2021 | 05/05/2022 | L0269-0079 |
| Leverage Shares -1x Micron Technology ETP Securities | IE00BKT66P55 | 22/09/2023 | 22/09/2023 | L0269-0080 |
| Leverage Shares -1x Advanced Micro Devices ETP Securities | IE00BKT66Q62 | 01/07/2021 | 20/12/2023 | L0269-0081 |
| Leverage Shares -1x Amazon ETP Securities | IE00BKT66S86 | 22/09/2023 | 22/09/2023 | L0269-0083 |
| Leverage Shares -1x Apple ETP Securities | IE00BKTWZ451 | 01/07/2021 | 21/04/2023 | L0269-0085 |
| Leverage Shares -1x Salesforce.Com ETP Securities | IE00BKTWZ568 | 22/09/2023 | 22/09/2023 | L0269-0086 |
| Leverage Shares -1x Microsoft ETP Securities | IE00BKTW9M13 | 01/07/2021 | 21/04/2023 | L0269-0087 |
| Leverage Shares -1x Facebook ETP Securities | IE00BKTWZ675 | 22/09/2023 | 22/09/2023 | L0269-0088 |
| Leverage Shares -1x Netflix ETP Securities | IE00BKTWZ782 | 01/07/2021 | 22/09/2023 | L0269-0089 |
| Leverage Shares -1x Alphabet ETP Securities | IE00BKTW9N20 | 01/07/2021 | 22/09/2023 | L0269-0090 |
| Leverage Shares 2x Salesforce.com ETP Securities | IE00BD09ZY63 | 01/07/2021 | 22/09/2023 | L0269-0095 |
| Leverage Shares 2x Netflix ETP Securities | IE00BD09ZW40 | 01/07/2021 | 22/09/2023 | L0269-0096 |
| Leverage Shares 2x Amazon ETP Securities | IE00BF03XH11 | 01/07/2021 | 22/09/2023 | L0269-0097 |
| Leverage Shares 2x Citigroup ETP Securities | IE00BF03XL56 | 22/09/2023 | 22/09/2023 | L0269-0098 |
| Leverage Shares 2x Goldman Sachs ETP Securities | IE00BF03XR19 | 01/07/2021 | 22/09/2023 | L0269-0099 |
| Leverage Shares 2x JPMorgan ETP Securities | IE00BF03XW61 | 01/07/2021 | 22/09/2023 | L0269-0100 |
| Leverage Shares 2x Alphabet ETP Securities | IE00BF01VY89 | 01/07/2021 | 22/09/2023 | L0269-0101 |
| Leverage Shares 3x Long Airlines ETP Securities | XS2399369383 | 13/12/2021 | 20/12/2023 | L0269-0103 |
| Leverage Shares -3x Short Airlines ETP Securities | XS2399369466 | 13/12/2021 | 20/12/2023 | L0269-0104 |
| Leverage Shares 3x Long Gold Miners ETP Securities | XS2399369896 | 13/12/2021 | 21/04/2023 | L0269-0107 |
| Leverage Shares -3x Short China Tech ETP Securities | XS2399370126 | 13/12/2021 | 14/06/2024 | L0269-0110 |
| Leverage Shares 3x Long Biotechnology ETP Securities | XS2399370399 | 13/12/2021 | 20/12/2023 | L0269-0111 |
| Leverage Shares -3x Short Biotechnology ETP Securities | XS2399370472 | 13/12/2021 | 20/12/2023 | L0269-0112 |
| Leverage Shares 3x Long Clean Energy ETP Securities | XS2399371017 | 13/12/2021 | 20/12/2023 | L0269-0115 |
| Leverage Shares -3x Short Clean Energy ETP Securities | XS2399371108 | 13/12/2021 | 20/12/2023 | L0269-0116 |
| Leverage Shares -3x Short Moderna (MRNA) ETP Securities | XS2399366108 | 13/12/2021 | 14/06/2024 | L0269-0127 |
| Leverage Shares 3x Long Airbus (AIR.PA) ETP Securities | XS2399366280 | 01/01/2021 | 22/09/2023 | L0269-0128 |
| Leverage Shares -3x Short Airbus (AIR.PA) ETP Securities | XS2399367171 | 01/01/2021 | 22/09/2023 | L0269-0129 |
| Leverage Shares -3x Short Coinbase (COIN) ETP Securities | XS2399367411 | 13/12/2021 | 15/08/2022 | L0269-0131 |
| Leverage Shares 3x Long Semiconductors ETP Securities | XS2399367502 | 13/12/2021 | 21/04/2023 | L0269-0132 |
| Leverage Shares -3x Short Semiconductors ETP Securities | XS2399367684 | 13/12/2021 | 21/04/2023 | L0269-0133 |
| Leverage Shares 3x Long ARKG Genomic ETP Securities | XS2399367767 | 22/09/2023 | 22/09/2023 | L0269-0134 |
| Leverage Shares -3x Short ARKG Genomic ETP Securities | XS2399367841 | 22/09/2023 | 22/09/2023 | L0269-0135 |
| Leverage Shares 3x Long ARKW NextGen Internet ETP Securities | XS2399368146 | 13/12/2021 | 22/09/2023 | L0269-0137 |
| Leverage Shares -3x Short ARKW NextGen Internet ETP Securities | XS2399368492 | 13/12/2021 | 22/09/2023 | L0269-0138 |

| | | | | |
|---|---|---|---|---|
| LS Berkshire Hathaway (BRK-B) Tracker ETP | XS2399369201 | 13/12/2021 | 14/06/2024 | L0269-0144 |
| Kronos Strategy ETP | XS2338070365 | 19/07/2021 | 21/04/2023 | L0269-0145 |
| Leverage Shares 3x Long Gold ETP Securities - ETC | XS2472195101 | 07/06/2022 | 21/04/2023 | L0269-0146 |
| Leverage Shares -3x Short Gold ETP Securities - ETC | XS2472195283 | 07/06/2022 | 21/04/2023 | L0269-0147 |
| Leverage Shares 2x Long WTI Oil ETP Securities - ETC | XS2472195366 | 07/06/2022 | 21/04/2023 | L0269-0148 |
| Leverage Shares -2x Short WTI Oil ETP Securities - ETC | XS2472195440 | 07/06/2022 | 21/04/2023 | L0269-0149 |
| Leverage Shares -3x Short Silver ETP Securities - ETC | XS2472196174 | 07/06/2022 | 21/04/2023 | L0269-0151 |
| Leverage Shares 3x Long Japan ETP Securities - ETF | XS2472196844 | 07/06/2022 | 21/04/2023 | L0269-0158 |
| Leverage Shares 3x Long Coupang ETP Securities - ETP | XS2472332530 | 07/06/2022 | 20/12/2023 | L0269-0166 |
| Leverage Shares -3x Short Coupang ETP Securities - ETP | XS2472332613 | 07/06/2022 | 20/12/2023 | L0269-0167 |
| Leverage Shares 3x Long Linde (LIN) ETP Securities - ETP | XS2472332969 | 01/01/2021 | 21/04/2023 | L0269-0170 |
| Leverage Shares -3x Short Linde (LIN) ETP Securities - ETP | XS2472333009 | 01/01/2021 | 21/04/2023 | L0269-0171 |
| Leverage Shares 3x Long Siemens (SIE) ETP Securities - ETP | XS2472333181 | 07/02/2022 | 21/04/2023 | L0269-0172 |
| Leverage Shares -3x Short Siemens (SIE) ETP Securities - ETP | XS2472333264 | 07/02/2022 | 22/09/2023 | L0269-0173 |
| Leverage Shares -3x Short Mercedes Benz (MBG) ETP Securities - ETP | XS2472333421 | 07/06/2022 | 21/04/2023 | L0269-0175 |
| Leverage Shares 3x Long Infineon (IFX) ETP Securities - ETP | XS2472333694 | 07/02/2022 | 21/04/2023 | L0269-0176 |
| Leverage Shares -3x Short Infineon (IFX) ETP Securities - ETP | XS2472333777 | 07/02/2022 | 22/09/2023 | L0269-0177 |
| Leverage Shares 3x Long Volkswagen (VW) ETP Securities - ETP | XS2472333850 | 07/02/2022 | 22/09/2023 | L0269-0178 |
| Leverage Shares -3x Short Volkswagen (VW) ETP Securities - ETP | XS2472333934 | 07/02/2022 | 22/09/2023 | L0269-0179 |
| Leverage Shares 3x Long ASML ETP Securities - ETP | XS2472334072 | 07/02/2022 | 22/09/2023 | L0269-0180 |
| Leverage Shares -3x Short ASML ETP Securities - ETP | XS2472334155 | 07/02/2022 | 21/04/2023 | L0269-0181 |
| Leverage Shares -3x Short Microsoft (MSFT) ETP Securities - ETP | XS2472334239 | 07/06/2022 | 21/04/2023 | L0269-0182 |
| Leverage Shares -3x Short Amazon (AMZN) ETP Securities - ETP | XS2472334312 | 07/06/2022 | 21/04/2023 | L0269-0183 |
| Leverage Shares -3x Short Alibaba (BABA) ETP Securities - ETP | XS2472334585 | 07/06/2022 | 21/04/2023 | L0269-0185 |
| Leverage Shares -3x Short Alphabet (GOOG) ETP Securities - ETP | XS2472335046 | 07/06/2022 | 21/04/2023 | L0269-0187 |
| Leverage Shares 5x Long TIPS Inflation Protected US Bond ETP Securities | XS2595670501 | 15/05/2023 | 16/11/2023 | L0269-0191 |
| Leverage Shares 3x Long Exxon (XOM) ETP Securities | XS2595672549 | 15/05/2023 | 21/04/2023 | L0269-0198 |
| Leverage Shares -3x Short Exxon (XOM) ETP Securities | XS2595672895 | 15/05/2023 | 21/04/2023 | L0269-0199 |
| Leverage Shares 3x Long India ETP Securities | XS2595675302 | 15/05/2023 | 21/04/2023 | L0269-0202 |
| Leverage Shares 3x Long ARM ETP Securities | XS2691006303 | 07/11/2023 | 20/12/2023 | L0269-0207 |
| Leverage Shares -3x Short ARM ETP Securities | XS2691007459 | 07/11/2023 | 14/02/2024 | L0269-0208 |