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**Date** 02 March 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 January 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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If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.  
Text Relay service prefix number – 18001

## Schedule of Accepted Offshore Reporting Funds

### Share Class Reference & Name

L0269-0245 : Leverage Shares 5x Long FTSE 100 ETP Securities - ETP  
L0269-0246 : Leverage Shares -5x Short FTSE 100 ETP Securities - ETP  
L0269-0247 : Leverage Shares 5x Long FTSE MIB ETP Securities - ETP  
L0269-0248 : Leverage Shares -5x Short FTSE MIB ETP Securities - ETP  
L0269-0249 : Leverage Shares 3x Long Eli Lilly (LLY) ETP Securities - ETP  
L0269-0250 : Leverage Shares -3x Short Eli Lilly (LLY) ETP Securities - ETP  
L0269-0251 : Leverage Shares 3x Long Intel (INTC) ETP Securities - ETP  
L0269-0252 : Leverage Shares -3x Short Intel (INTC) ETP Securities - ETP  
L0269-0253 : Leverage Shares 3x Long Broadcom (AVGO) ETP Securities - ETP  
L0269-0254 : Leverage Shares -3x Short Broadcom (AVGO) ETP Securities - ETP  
L0269-0255 : Leverage Shares 3x Long Robinhood (HOOD) ETP Securities - ETP  
L0269-0256 : Leverage Shares 3x Long ASML ETP Securities - ETP  
L0269-0257 : Leverage Shares -3x Short ASML ETP Securities - ETP  
L0269-0258 : Leverage Shares 3x Long FAANG+ ETP Securities - ETP  
L0269-0259 : Leverage Shares 3x Long Hims & Hers Health (HIMS) ETP Securities - ETP  
L0269-0260 : Leverage Shares 3x Long UnitedHealth (UNH) ETP Securities - ETP  
L0269-0261 : Leverage Shares 3x Long Rheinmetall (RHM) ETP Securities - ETP  
L0269-0262 : Leverage Shares 3x Long Futu ETP Securities - ETP  
L0269-0263 : Pantarai ADAPT ETP - ETP  
L0269-0264 : IncomeShares Magnificent 7 Options ETP - ETP  
L0269-0265 : IncomeShares 20+ Year Treasury (TLT) Options ETP - ETP  
L0269-0266 : IncomeShares Silver+ Yield ETP - ETP  
L0269-0267 : IncomeShares Alibaba (BABA) Options ETP - ETP  
L0269-0268 : IncomeShares Palantir (PLTR) Options ETP - ETP  
L0269-0269 : IncomeShares Microstrategy (MSTR) Options ETP - ETP  
L0269-0270 : IncomeShares AMD Options ETP - ETP  
L0269-0271 : IncomeShares Broadcom (AVGO) Options ETP - ETP  
L0269-0272 : Relay Race ETP - ETP