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Date 29 June 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 **16 June 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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Schedule of Accepted Offshore Reporting Funds

Share Class Reference & Name

L0269-0273 : Leverage Shares 3x Long SpaceX ETP - ETP
 L0269-0274 : Leverage Shares 3x Long Cerebras Systems (CBRS) ETP - ETP
 L0269-0275 : Leverage Shares 3x Long Samsung Electronics ETP - ETP
 L0269-0276 : Leverage Shares 3x Long SK Hynix ETP - ETP
 L0269-0277 : Leverage Shares 3x Long Memory (DRAM) ETP - ETP
 L0269-0278 : Leverage Shares -3x Short Memory (DRAM) ETP - ETP
 L0269-0279 : Leverage Shares 2.25x Long VIX Short-Term Futures ETC - ETP
 L0269-0280 : Leverage Shares 3x Long Silver Miners ETP - ETP
 L0269-0281 : Leverage Shares -3x Short Silver Miners ETP - ETP
 L0269-0282 : Leverage Shares 3x Long Joby Aviation (JOBY) ETP - ETP
 L0269-0283 : Leverage Shares 3x Long D-Wave Quantum (QDTS) ETP - ETP
 L0269-0284 : Leverage Shares 3x Long Oklo ETP - ETP
 L0269-0285 : Leverage Shares 3x Long Oracle (ORCL) ETP - ETP
 L0269-0286 : Leverage Shares 3x Long Rocket Lab (RKL) ETP - ETP
 L0269-0287 : Leverage Shares 3x Long Rigetti Computing (RGTI) ETP - ETP
 L0269-0288 : Leverage Shares 3x Long NuScale Power (SMR) ETP - ETP
 L0269-0289 : Leverage Shares 3x Long Blockchain Leaders ETP - ETP
 L0269-0290 : Leverage Shares 5x Long EURO STOXX 50® ETP - ETP
 L0269-0291 : Leverage Shares -3x Short EURO STOXX 50® ETP - ETP
 L0269-0306 : IncomeShares Robinhood (HOOD) Options ETP - ETP
 L0269-0307 : IncomeShares Berkshire Hathaway (BRK-B) Options ETP - ETP
 L0269-0308 : IncomeShares Netflix (NFLX) Options ETP - ETP
 L0269-0309 : IncomeShares UnitedHealth (UNH) Options ETP - ETP
 L0269-0310 : IncomeShares Oracle (ORCL) Options ETP - ETP
 L0269-0311 : IncomeShares Blockchain Leaders ETP - ETP
 L0269-0312 : IncomeShares Taiwan Semiconductor (TSM) Options ETP - ETP
 L0269-0313 : IncomeShares Silver Miners+ Yield ETP - ETP
 L0269-0314 : IncomeShares Gold Miners+ Yield ETP - ETP
 L0269-0315 : IncomeShares Uranium+ Yield ETP - ETP
 L0269-0316 : IncomeShares WTI Oil+ Yield ETP - ETP
 L0269-0317 : IncomeShares Copper Miners+ Yield ETP - ETP
 L0269-0318 : IncomeShares Micron (MU) Options ETP - ETP
 L0269-0319 : IncomeShares 75/10/15 Multi-Asset Growth ETP - ETP
 L0269-0320 : IncomeShares Eurostoxx 50 Options ETP - ETP
 L0269-0321 : CoreShares Short Contango Long Equity ETP - ETP
 L0269-0322 : IncomeShares Bitmine (BMNR) Options ETP - ETP
 L0269-0323 : IncomeShares Super Micro Computer (SMCI) Options ETP - ETP
 L0269-0324 : IncomeShares QUALCOMM (QCOM) Options ETP - ETP
 L0269-0325 : IncomeShares Texas Instruments (TXN) Options ETP - ETP
 L0269-0326 : IncomeShares Marvell Technology (MRVL) Options ETP - ETP
 L0269-0327 : IncomeShares Applied Materials (AMAT) Options ETP - ETP
 L0269-0328 : IncomeShares Lam Research (LRCX) Options ETP - ETP
 L0269-0329 : IncomeShares Analog Devices (ADI) Options ETP - ETP
 L0269-0330 : IncomeShares IREN Options ETP - ETP
 L0269-0331 : IncomeShares ARM Options ETP - ETP
 L0269-0332 : IncomeShares Intel (INTC) Options ETP - ETP
 L0269-0333 : IncomeShares CoreWeave (CRWV) Options ETP - ETP
 L0269-0334 : IncomeShares Circle Internet (CRCL) Options ETP - ETP
 L0269-0335 : IncomeShares Galaxy Digital (GLXY) Options ETP - ETP
 L0269-0336 : IncomeShares Mara (MARA) Options ETP - ETP
 L0269-0337 : IncomeShares Riot (RIOT) Options ETP - ETP
 L0269-0338 : IncomeShares ASML (ASML) Options ETP - ETP
 L0269-0339 : IncomeShares 60/30/10 Multi-Asset Balanced ETP - ETP
 L0269-0340 : IncomeShares Semiconductors Leaders ETP - ETP
 L0269-0341 : IncomeShares Artificial Intelligence Leaders ETP - ETP
 L0269-0342 : Leverage Shares 3x Long Natural Gas ETC - ETP
 L0269-0343 : Leverage Shares -3x Short Natural Gas ETC - ETP
 L0269-0344 : Leverage Shares 3x Long WTI Oil ETC - ETP
 L0269-0345 : Leverage Shares -3x Short WTI Oil ETC - ETP
 L0269-0346 : Leverage Shares 3x Long Copper ETC - ETP

L0269-0347 : Leverage Shares -3x Short Copper ETC - ETP
L0269-0348 : Leverage Shares 5x Long Gold ETC - ETP
L0269-0349 : Leverage Shares 3x Long Uranium ETP - ETP
L0269-0350 : Leverage Shares -3x Short Uranium ETP - ETP
L0269-0351 : Leverage Shares 3x Long Nebius (NBIS) ETP - ETP
L0269-0352 : Leverage Shares 3x Long SanDisk (SNDK) ETP - ETP
L0269-0353 : Leverage Shares 3x Long QUALCOMM (QCOM) ETP - ETP
L0269-0354 : Leverage Shares 3x Long KLAC ETP - ETP
L0269-0355 : Leverage Shares 3x Long Analog Devices (ADI) ETP - ETP
L0269-0356 : Leverage Shares 3x Long IREN ETP - ETP
L0269-0357 : Leverage Shares 3x Long Bitmine Immersion (BMNR) ETP - ETP
L0269-0358 : Leverage Shares 3x Long Circle (CRCL) ETP - ETP
L0269-0359 : Leverage Shares 3x Long CoreWeave (CRWV) ETP - ETP
L0269-0360 : Leverage Shares 3x Long IONQ ETP - ETP
L0269-0361 : Andova AI Quantum & Frontier Tech ETP - ETP
L0269-0362 : NG Tactical Growth ETP - ETP