

Leverage Shares Plc
Offshore Fund Reporting
Reportable period ended 30 June 2023
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 2023.

The Fund did not operate equalisation arrangements or make income adjustments during the reporting period to 30 June 2023 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	01/07/2022-30/06/2023										
	Total per FS	1	2	3	4	5	6	7	8	9	10
Fund name	Buffettique Growth ETP	Leverage Shares 5x Long TIPS Inflation Protected US Bond ETP Securities	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	Leverage Shares 5x Long 20+ Year Treasury Bond ETP Securities	Leverage Shares -5x Short 20+ Year Treasury Bond ETP Securities	Leverage Shares 3x Long Exxon (XOM) ETP Securities	Leverage Shares -3x Short Exxon (XOM) ETP Securities	Leverage Shares 3x Long Ferrari (RACE) ETP Securities	
Administrator sub fund no.	LS BUFFx	LS TIB5x	LS TIS5x	LS IEF5x	LS IES5x	LS TLT5x	LS TLS5x	LS XOM3x	LS XO3Sx	LS RAC3x	
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	
ISIN	XS2583354498	XS2595670501	XS2595671657	XS2595671814	XS2595671905	XS2595672036	XS2595672382	XS2595672549	XS2595672895	XS2595673190	
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	
1) Profit before tax calculations											
Revenue	444,627	910	2,167	(2,834)	1,741	(2,351)	2,049	(2,501)	-	-	
Unrealised (losses)/gains on financial assets at fair value through profit loss	185,343,929	77,362	(11,664)	-	(19,536)	-	(81)	-	10,782	70,853	
Operating expenses	(1,595,950)	(5,972)	(175)	(201)	(168)	(208)	(176)	(197)	(187)	(218)	
Finance expense	(19,018,130)	-	(6,311)	4,797	(6,034)	5,020	(6,413)	4,757	(3,329)	3,036	
Profits before tax	165,174,477	72,300	(15,984)	1,763	(23,997)	2,460	(4,621)	2,060	7,266	2,850	
2) Adjustment for Capital Items following IMA SORP											
Unrealised (gains)/losses on financial assets at fair value through profit loss	(185,343,929)	(77,362)	11,664	-	19,536	-	81	-	(10,782)	-	
Total adjustment for capital (gains) / losses		(77,362)	11,664	-	19,536	-	81	-	(10,782)	(70,853)	
3) Treatment of other capital items											
Performance fee	16,304	5,163	-	-	-	-	-	-	-	-	
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	3,401,349	-	-	-	-	-	-	-	-	-	
Reportable income from underlying reporting fund	9,296	-	-	-	-	-	-	-	-	-	
UK Reportable income for the period	(16,742,504)	101	(4,320)	1,763	(4,461)	2,460	(4,540)	2,060	(3,516)	2,850	
Number of units in issue at the end of the reporting period	13,305,727,040	606,000	200,000	200,000	200,000	200,000	309,660	200,000	200,000	200,000	
Distribution	-	-	-	-	-	-	-	-	-	-	
Excess of reportable income per unit	0.0002	-	0.0088	-	0.0123	-	0.0103	-	0.0143	-	

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	11	12	13	14	15	16	17	18	19	20
Fund name	Leverage Shares -3x Short Ferrari (RACE) ETP Securities	Leverage Shares 3x Long India ETP Securities	Leverage Shares -3x Short India ETP Securities	LS Short Volatility Long Tech ETP	LS FAANG+ ETP	Wahed FTSE USA Shariah ETP	Leverage Shares 3x Long Gold ETP Securities	Leverage Shares -3x Short Gold ETP Securities	Leverage Shares 2x Long WTI Oil ETP Securities	Leverage Shares -2x Short WTI Oil ETP Securities
Administrator sub fund no.	LS RA3Sx	LS IND3x	LS INDSx	LS SVLTx	LS FAN1x	LS WAHEDx	LS GLD3x	LS GL3Sx	LS WTI2x	LS WTI5x
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2595673786	XS2595675302	XS2595675567	XS2595675641	XS2595675724	XS2545629631	XS2472195101	XS2472195283	XS2472195366	XS2472195440
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	-	932	(1,019)	379	150	1,206	-	-	-	-
Unrealised (losses)/gains on financial assets at fair value through profit loss	-	29,103	-	-	49,059	130,287	(3,436)	-	20,580	-
Operating expenses	(185)	(195)	(181)	(12,215)	(103)	(180)	(2,038)	(1,406)	(1,151)	(1,156)
Finance expense	(328)	(3,491)	3,089	2,480	-	-	(31,153)	14,248	(8,802)	5,410
Profits before tax	(513)	26,349	1,888	(9,356)	49,106	131,314	(36,627)	12,842	10,627	4,254
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	-	(29,103)	-	-	(49,059)	(130,287)	3,436	-	(20,580)	-
Total adjustment for capital (gains) / losses	-	(29,103)	-	-	(49,059)	(130,287)	3,436	-	(20,580)	-
3) Treatment of other capital items										
Performance fee	-	-	-	11,141	-	-	-	-	-	-
4) Additional adjustments for special classes of income										
Add fair value gain from non-reporting funds where the conditions in res 69 (2) are not met	-	29,103	-	-	-	130,288	-	-	-	-
Reportable income from underlying reporting fund	-	-	-	-	-	-	-	-	-	-
UK Reportable income for the period	(513)	26,349	1,888	1,785	47	131,314	(33,191)	12,842	(9,953)	4,254
Number of units in issue at the end of the reporting period	200,000	200,000	200,000	1,392,560	200,000	9,297,530	351,130	328,110	567,190	112,910
Distribution	-	-	-	-	-	-	-	-	-	-
Excess of reportable income per unit	-	0.1317	0.0094	0.0013	0.0002	0.0141	-	0.0391	-	0.0377

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	21	22	23	24	25	26	27	28	29	30
Fund name	Leverage Shares 3x Long Silver ETP Securities	Leverage Shares -3x Short Silver ETP Securities	Leverage Shares 3x Long South Korea ETP Securities	Leverage Shares -3x Short South Korea ETP Securities	Leverage Shares 3x Long China ETP Securities	Leverage Shares -3x Short China ETP Securities	Leverage Shares 3x Long Taiwan ETP Securities	Leverage Shares -3x Short Taiwan ETP Securities	Leverage Shares 3x Long Japan ETP Securities	Leverage Shares -3x Short Japan ETP Securities
Administrator sub fund no.	LS SLV3x	LS SLV5x	LS KOR3x	LS KOR5x	LS CHI3x	LS CHNSx	LS TAI3x	LS TAI5x	LS JPN3x	LS JPN5x
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2472195952	XS2472196174	XS2472196257	XS2472196331	XS2472196414	XS2472196505	XS2472196687	XS2472196760	XS2472196844	XS2472196927
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	-	-	552	(7,327)	24,541	(11,563)	91,599	(50,442)	7,243	(3,711)
Unrealised (gains)/losses on financial assets at fair value through profit loss	10,908	-	60,196	-	(68,136)	-	46,503	-	57,377	-
Operating expenses	(1,286)	(744)	(1,050)	(1,748)	(1,281)	(1,128)	(1,105)	(931)	(1,282)	(1,130)
Finance expense	(19,600)	3,099	(15,168)	15,744	(19,503)	719	(16,349)	7,769	(19,947)	8,973
Profits before tax	(9,979)	2,355	44,531	6,669	(64,379)	(11,972)	120,649	(43,604)	43,391	4,132
2) Adjustment for Capital Items following IMA SORP										
Unrealised (losses)/gains on financial assets at fair value through profit loss	(10,908)	-	(60,196)	-	68,136	-	(46,503)	-	(57,377)	-
Total adjustment for capital (gains) / losses	(10,908)	-	(60,196)	-	68,136	-	(46,503)	-	(57,377)	-
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	-	-	8,518	-	(3,757)	-	246	-	20,938	-
Reportable income from underlying reporting fund	-	-	-	-	-	-	-	-	-	-
UK Reportable income for the period	(20,887)	2,355	(7,147)	6,669	-	(11,972)	74,392	(43,604)	6,952	4,132
Number of units in issue at the end of the reporting period	307,720	109,480	234,830	330,660	713,330	220,560	150,250	99,350	341,800	251,340
Distribution	-	-	-	-	-	-	-	-	-	-
Excess of reportable income per unit	-	0.0215	-	0.0202	-	-	0.4951	-	0.0203	0.0164

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	31	32	33	34	35	36	37	38	39	40
Fund name	Leverage Shares 3x Long US Tech 100 ETP Securities	Leverage Shares 3x Long US 500 ETP Securities	Leverage Shares 3x Long Germany 40 ETP Securities	Leverage Shares -3x Short Germany 40 ETP Securities	Leverage Shares 3x Long Coupang ETP Securities	Leverage Shares -3x Short Coupang ETP Securities	Leverage Shares 3x Long Linde (LIN) ETP Securities	Leverage Shares -3x Short Linde (LIN) ETP Securities	Leverage Shares 3x Long Siemens (SIE) ETP Securities	Leverage Shares -3x Short Siemens (SIE) ETP Securities
Administrator sub fund no.	LS QQL3x	LS SPY3x	LS DAX3x	LS DAXSx	LS CPN3x	LS CPNSx	LS LIN3x	LS LINSx	LS SIE3x	LS SIESx
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2472197065	XS2472197149	XS2472331995	XS2472332290	XS2472332530	XS2472332613	XS2472332969	XS2472333009	XS2472333181	XS2472333264
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	4,353	12,734	-	-	-	-	2,053	(1,319)	4,211	(2,647)
Unrealised (losses)/gains on financial assets at fair value through profit loss	87,025	129,519	79,752	-	17,002	-	50,531	-	55,404	-
Operating expenses	(2,310)	(2,439)	(2,478)	(1,679)	(1,454)	(1,081)	(835)	(688)	(1,366)	(574)
Finance expense	(33,405)	(35,955)	(20,881)	(15,051)	(21,811)	11,326	(6,456)	(6,026)	(12,811)	(5,053)
Profits before tax	55,662	103,859	56,392	(16,730)	(6,263)	10,246	45,293	(8,033)	45,437	(8,274)
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	(87,025)	(129,519)	(79,752)	-	(17,002)	-	(50,531)	-	(55,404)	-
Total adjustment for capital (gains) / losses	(87,025)	(129,519)	(79,752)	-	(17,002)	-	(50,531)	-	(55,404)	-
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 res 69 (2) are not met	53,139	94,730	-	-	-	-	-	-	-	-
Reportable income from underlying reporting fund	21,776	69,070	(16,079)	(16,730)	(23,265)	10,246	(5,238)	(8,033)	(9,967)	(8,274)
UK Reportable income for the period										
Number of units in issue at the end of the reporting period	156,000	597,390	234,740	503,380	294,200	2,872,940	-	-	168,610	89,640
Distribution	-	-	-	-	-	-	-	-	-	-
Excess of reportable income per unit	0.1396	0.1156	-	-	-	0.0036	-	-	-	-

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	41	42	43	44	45	46	47	48	49	50
Fund name	Leverage Shares 3x Long Mercedes Benz (MBG) ETP Securities	Leverage Shares -3x Short Mercedes Benz (MBG) ETP Securities	Leverage Shares 3x Long Infineon (IFX) ETP Securities	Leverage Shares -3x Short Infineon (IFX) ETP Securities	Leverage Shares 3x Long Volkswagen (VW) ETP Securities	Leverage Shares -3x Short Volkswagen (VW) ETP Securities	Leverage Shares 3x Long ASML ETP Securities	Leverage Shares -3x Short ASML ETP Securities	Leverage Shares -3x Short Microsoft (MSFT) ETP Securities	Leverage Shares -3x Short Amazon (AMZN) ETP Securities
Administrator sub fund no.	LS MBG3x	LS MBGSx	LS IFX3x	LS IFXSx	LS VW3x	LS VWSx	LS ASM3x	LS AL3Sx	LS MS3Sx	LS AM3Sx
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2472333348	XS2472333421	XS2472333694	XS2472333777	XS2472333850	XS2472333934	XS2472334072	XS2472334155	XS2472334239	XS2472334312
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	4,275	(11,389)	3,315	(773)	16,252	(71,641)	3,763	(2,593)	(1,993)	-
Unrealised (losses)/gains on financial assets at fair value through profit loss	114,140	-	100,024	-	59,061	-	74,349	-	-	-
Operating expenses	(776)	(742)	(1,289)	(540)	(528)	(1,001)	(987)	(648)	(748)	(1,479)
Finance expense	(6,584)	(5,773)	(12,217)	(4,786)	(4,778)	(4,832)	(8,631)	(3,552)	7,241	16,171
Profits before tax	111,055	(17,904)	89,833	(6,100)	70,006	(77,474)	68,493	(6,792)	4,500	14,692
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	(114,140)	-	(100,024)	-	(59,061)	-	(74,349)	-	-	-
Total adjustment for capital (gains) / losses	(114,140)	-	(100,024)	-	(59,061)	-	(74,349)	-	-	-
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 res 69 (2) are not met	-	-	-	-	-	-	-	-	-	-
Reportable income from underlying reporting fund	-	-	-	-	-	-	-	-	-	-
UK Reportable income for the period	(3,085)	(17,904)	(10,191)	(6,100)	10,945	(77,474)	(5,855)	(6,792)	4,500	14,692
Number of units in issue at the end of the reporting period	254,470	111,110	204,610	131,150	259,540	144,840	146,230	286,610	916,360	507,160
Distribution	-	-	-	-	-	-	-	-	-	-
Excess of reportable income per unit	-	-	-	-	0.0422	-	-	-	0.0049	0.0290

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	51	52	53	54	55	56	57	58	59	60
Fund name	Leverage Shares -3x Short Alibaba (BABA) ETP Securities	Leverage Shares -3x Short Apple (AAPL) ETP Securities	Leverage Shares -3x Short Alphabet (GOOG) ETP Securities	Kronos Strategy ETP	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
Administrator sub fund no.	LS BA3Sx	LS AAPSx	LS GG3Sx	LS KRONOSx	LS QQQ5x	LS QQ3Sx	LS SP5Yx	LS SPYSx	LS VT3x	LS TSM3x
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2472334585	XS2472334742	XS2472335046	XS2338070365	XS2399364152	XS2399364319	XS2399364582	XS2399364665	XS2399364822	XS2399365043
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	-	(4,134)	-	4,739	111,412	(40,819)	39,274	(35,591)	12,279	11,047
Unrealised (losses)/gains on financial assets at fair value through profit loss	-	-	-	34,914	2,782,756	-	392,092	-	85,786	98,581
Operating expenses	(2,502)	(2,199)	(1,127)	(19,704)	(9,024)	(2,693)	(1,498)	(1,138)	(1,696)	(2,226)
Finance expense	33,057	25,318	10,425	20,848	(1,154,271)	141,781	(199,830)	67,684	(24,568)	(35,056)
Profits before tax	30,555	18,985	9,298	40,797	1,730,873	98,268	230,037	30,955	71,801	72,346
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	-	-	-	(34,914)	(2,782,756)	-	(392,092)	-	(85,786)	(98,581)
Total adjustment for capital (gains) / losses	-	-	-	(34,914)	(2,782,756)	-	(392,092)	-	(85,786)	(98,581)
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 res 69 (2) are not met	-	-	-	-	2,138,798	-	271,776	-	-	-
Reportable income from underlying reporting fund	-	-	-	-	-	-	-	-	-	-
UK Reportable income for the period	30,555	18,985	9,298	5,883	1,086,915	98,268	109,721	30,955	(13,985)	(26,235)
Number of units in issue at the end of the reporting period	2,916,330	994,510	437,900	1,683,435	96,270,680	3,616,170	7,922,480	1,427,205	415,410	1,714,935
Distribution	-	-	-	-	-	-	-	-	-	-
Excess of reportable income per unit	0.0105	0.0191	0.0212	0.0035	0.0113	0.0272	0.0138	0.0217	-	-

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	71	72	73	74	75	76	77	78	79	80
Fund name	LS ARK Genomic Revolution Tracker ETP	Leverage Shares -3x Short ARK NextGen Internet ETP Securities	LS ARK NextGen Internet Tracker ETP	Leverage Shares -3x Short ARK Innovation ETP Securities	LS ARK Innovation Tracker ETP	Leverage Shares 2x Long Berkshire Hathaway (BRK-B) ETP Securities	LS Berkshire Hathaway (BRK-B) Tracker ETP	Leverage Shares 3x Long Airlines ETP Securities	Leverage Shares -3x Short Airlines ETP Securities	Leverage Shares 3x Long Financials ETP Securities
Administrator sub fund no.	LS 1ARGx	LS ARWSx	LS 1ARWx	LS SARKx	LS 1ARKx	LS BRK2x	LS WRRNx	LS JET3x	LS JE3Sx	LS XLF3x
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2399368062	XS2399368492	XS2399368575	XS2399368906	XS2399369037	XS2399369110	XS2399369201	XS2399369383	XS2399369466	XS2399369540
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	-	-	-	-	-	-	-	-	-	4,723
Unrealised (losses)/gains on financial assets at fair value through profit loss	178,564	-	191,633	-	1,335,953	155,102	47,017	170,340	-	36,075
Operating expenses	(2,015)	(1,266)	(1,007)	(11,511)	(16,274)	(2,440)	(719)	(959)	(1,237)	(762)
Finance expense	-	(18,326)	-	42,104	-	(18,706)	-	(14,283)	5,651	(10,923)
Profits before tax	176,549	(19,592)	190,626	30,593	1,319,679	133,955	46,298	155,098	4,414	29,113
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	(178,564)	-	(191,633)	-	(1,335,953)	(155,102)	(47,017)	(170,340)	-	(36,075)
Total adjustment for capital (gains) / losses	(178,564)	-	(191,633)	-	(1,335,953)	(155,102)	(47,017)	(170,340)	-	(36,075)
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 res 69 (2) are not met	64,853	-	58,276	-	336,400	-	-	120,093	-	3,168
Reportable income from underlying reporting fund	62,838	(19,592)	57,269	30,593	320,126	(21,147)	(719)	104,851	4,414	(3,794)
UK Reportable income for the period										
Number of units in issue at the end of the reporting period	1,335,075	214,810	1,016,840	3,840,020	13,870,930	565,355	200,000	659,275	400,680	200,000
Distribution	-	-	-	-	-	-	-	-	-	-
Excess of reportable income per unit	0.0471	-	0.0563	0.0080	0.0231	-	-	0.1590	0.0110	-

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	81	82	83	84	85	86	87	88	89	90
Fund name	Leverage Shares -3x Short Financials ETP Securities	Leverage Shares 3x Long Gold Miners ETP Securities	Leverage Shares -3x Short Gold Miners ETP Securities	Leverage Shares -3x Short China Tech ETP Securities	Leverage Shares 3x Long Biotechnology ETP Securities	Leverage Shares -3x Short Biotechnology ETP Securities	Leverage Shares 3x Long Oil & Gas ETP Securities	Leverage Shares -3x Short Oil & Gas ETP Securities	Leverage Shares 3x Long Clean Energy ETP Securities	Leverage Shares -3x Short Clean Energy ETP Securities
Administrator sub fund no.	LS XL3Sx	LS GDX3x	LS GDMSx	LS KWESx	LS IBB3x	LS IBB5x	LS XLE3x	LS XLGSx	LS ICL3x	LS ICL5x
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2399369623	XS2399369896	XS2399369979	XS2399370126	XS2399370399	XS2399370472	XS2399370555	XS2399370803	XS2399371017	XS2399371108
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	(25,374)	17,645	(11,008)	-	997	(1,586)	24,737	(33,442)	4,298	(3,219)
Unrealised (losses)/gains on financial assets at fair value through profit loss	-	10,461	-	-	(14,741)	-	90,297	-	(17,836)	-
Operating expenses	(2,488)	(2,555)	(2,657)	(1,214)	(1,439)	(1,855)	(2,031)	(1,901)	(1,508)	(1,020)
Finance expense	29,003	(38,688)	31,714	9,742	(20,801)	15,799	(29,533)	19,817	(22,327)	8,094
Profits before tax	1,141	(13,137)	18,048	8,527	(35,984)	12,358	83,470	(15,526)	(37,373)	3,855
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	-	(10,461)	-	-	14,741	-	(90,297)	-	17,836	-
Total adjustment for capital (gains) / losses	-	(10,461)	-	-	14,741	-	(90,297)	-	17,836	-
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 res 69 (2) are not met	-	0	-	-	-	-	-	-	-	-
Reportable income from underlying reporting fund	-	193	-	-	-	-	-	-	-	-
UK Reportable income for the period	1,141	(23,404)	18,048	8,527	(21,243)	12,358	(6,827)	(15,526)	(19,537)	3,855
Number of units in issue at the end of the reporting period	415,905	857,160	2,411,800	2,683,015	396,115	330,495	137,970	2,539,400	642,920	248,290
Distribution	-	-	-	-	-	-	-	-	-	-
Excess of reportable income per unit	0.0027	-	0.0075	0.0032	-	0.0374	-	-	-	0.0155

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	91	92	93	94	95	96	97	98	99	100
Fund name	Leverage Shares 3x Airbnb ETP Securities	Leverage Shares -1x Short Airbnb ETP Securities	Leverage Shares -1x Short Plug Power ETP Securities	Leverage Shares 3x Disney ETP Securities	Leverage Shares -1x Short Disney ETP Securities	Leverage Shares -1x Short Palantir ETP Securities	Leverage Shares 3x Roku ETP Securities	Leverage Shares -1x Short Roku ETP Securities	Leverage Shares -1x Short JD.Com ETP Securities	Leverage Shares -1x Short Peloton ETP Securities
Administrator sub fund no.	LS ABN3x	LS ABNSx	LS PLGSx	LS DIS3x	LS DIS5x	LS PLTSx	LS ROK3x	LS ROK5x	LS JD15x	LS PTOSx
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	XS2336345223	XS2336362079	XS2335553801	XS2337085422	XS2337086669	XS2337086826	XS2337087634	XS2337087980	XS2337089846
Reporting period	01/07/2022-30/06/2023	Non-reporting	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	-		-	-	-	-	-	-	(2,645)	-
Unrealised (losses)/gains on financial assets at fair value through profit loss	258,926		-	24,303	-	-	82,688	-	-	-
Operating expenses	(3,430)		(2,257)	(2,539)	(1,058)	(1,221)	(1,623)	(1,154)	(1,331)	(1,222)
Finance expense	(50,801)		12,333	(36,943)	6,160	8,118	(22,126)	5,561	7,957	7,161
Profits before tax	204,695		10,076	(15,178)	5,102	6,897	58,938	4,407	3,980	5,939
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	(258,926)		-	(24,303)	-	-	(82,688)	-	-	-
Total adjustment for capital (gains) / losses	(258,926)		-	(24,303)	-	-	(82,688)	-	-	-
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 res 69 (2) are not met	-		-	-	-	-	-	-	-	-
Reportable income from underlying reporting fund	-		-	-	-	-	-	-	-	-
UK Reportable income for the period	(54,231)		10,076	(39,481)	5,102	6,897	(23,750)	4,407	3,980	5,939
Number of units in issue at the end of the reporting period	8,787,731		457,571	18,373,577	96,479	325,341	-	-	265,157	-
Distribution	-		-	-	-	-	-	-	-	-
Excess of reportable income per unit	-		0.0220	-	0.0529	0.0212	-	-	0.0150	-

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	101	102	103	104	105	106	107	108	109	110
Fund name	Leverage Shares -1x Short Baidu ETP Securities	LS 1x Plug Power Tracker ETP	LS 1x JD.com Tracker ETP	LS 1x Airbnb Tracker ETP	LS 1x Baidu Tracker ETP	LS 1x Sea Tracker ETP	LS 1x Pinduoduo Tracker ETP	LS 1x NIO Tracker ETP	LS 1x Palantir Tracker ETP	LS 1x Tesla Tracker ETP
Administrator sub fund no.	LS BIUSx	LS 1PLUX	LS 1JDx	LS 1ABNx	LS 1BIDx	LS 1SEx	LS 1PDDx	LS 1NIOx	LS 1PLTx	LS 1TSLx
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2337093525	XS2337100759	XS2337100676	XS2337098086	XS2337097518	XS2337094093	XS2337099954	XS2337093871	XS2337092980	XS2337093798
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	Non-reporting	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	-	-	2,297	-	-		-	-	-	-
Unrealised (losses)/gains on financial assets at fair value through profit loss	-	(86,904)	1,425	89,924	(11,026)		(111,464)	93,625	184,777	711,912
Operating expenses	(1,322)	(460)	(287)	(158)	(449)		(387)	(857)	(282)	(1,620)
Finance expense	6,553	-	-	-	-		-	-	-	-
Profits before tax	5,230	(87,364)	3,435	89,766	(11,475)		(111,850)	92,768	184,495	710,292
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	-	86,904	(1,425)	(89,924)	11,026		111,464	(93,625)	(184,777)	(711,912)
Total adjustment for capital (gains) / losses	-	86,904	(1,425)	(89,924)	11,026		111,464	(93,625)	(184,777)	(711,912)
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 res 69 (2) are not met	-	-	-	-	-		-	-	-	-
Reportable income from underlying reporting fund	-	-	-	-	-		-	-	-	-
UK Reportable income for the period	5,230	(460)	2,010	(158)	(449)		(387)	(857)	(282)	(1,620)
Number of units in issue at the end of the reporting period	358,730	1,169,727	-	-	-		-	1,656,012	-	1,205,706
Distribution	-	-	-	-	-		-	-	-	-
Excess of reportable income per unit	0.0146	-	-	-	-		-	-	-	-

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Offshore Fund Reporting
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	111	112	113	114	115	116	117	118	119	120
Fund name	LS 1x Amazon Tracker ETP	LS 1x Microsoft Tracker ETP	LS 1x Alphabet Tracker ETP	LS 1x Facebook Tracker ETP	LS 1x Apple Tracker ETP	LS 1x Netflix Tracker ETP	LS 1x Shopify Tracker ETP	LS 1x Coinbase Tracker ETP	Leverage Shares 3x AMD ETP Securities	Leverage Shares 3x Alibaba ETP Securities
Administrator sub fund no.	LS 1AMZx	LS 1MSFx	LS 1GOOx	LS 1FBx	LS 1AAPx	LS 1NFLx	LS 1SHOx	LS 1COIx	LS AMD3x	LS BAB3x
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2337104231	XS2337100320	XS2337100163	XS2337100080	XS2337099563	XS2337098839	XS2337094259	XS2338070282	XS2337090422	XS2337090851
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	Non-reporting	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	-	1,377	-	-	712		-	-	-	-
Unrealised (losses)/gains on financial assets at fair value through profit loss	123,047	54,574	24,374	138,755	41,850		344,431	166,368	1,176,661	(1,447,642)
Operating expenses	(196)	(256)	(323)	(280)	(217)		(252)	(616)	(20,383)	(39,154)
Finance expense	-	-	-	-	-		-	-	(297,166)	(557,149)
Profits before tax	122,851	55,694	24,051	138,475	42,345		344,180	165,753	859,112	(2,043,945)
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	(123,047)	(54,574)	(24,374)	(138,755)	(41,850)		(344,431)	(166,368)	(1,176,661)	1,447,642
Total adjustment for capital (gains) / losses	(123,047)	(54,574)	(24,374)	(138,755)	(41,850)		(344,431)	(166,368)	(1,176,661)	1,447,642
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 res 69 (2) are not met	-	-	-	-	-		-	-	-	-
Reportable income from underlying reporting fund	-	-	-	-	-		-	-	-	-
UK Reportable income for the period	(196)	1,121	(323)	(280)	495		(252)	(616)	(317,549)	(596,303)
Number of units in issue at the end of the reporting period	267,571	162,196	253,380	358,983	104,942		-	2,301,311	11,124,308	4,578,985
Distribution	-	-	-	-	-		-	-	-	-
Excess of reportable income per unit	-	0.0069	-	-	0.0047		-	-	-	-

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	121	122	123	124	125	126	127	128	129	130
Fund name	Leverage Shares 3x UBER ETP Securities	Leverage Shares -1x Short PayPal ETP Securities	Leverage Shares 3x Shopify ETP Securities	Leverage Shares -1x Short Shopify ETP Securities	Leverage Shares 3x Boeing ETP Securities	Leverage Shares -1x Short Boeing ETP Securities	Leverage Shares 3x Zoom ETP Securities	Leverage Shares -1x Short Zoom ETP Securities	Leverage Shares -1x Short Square ETP Securities	Leverage Shares -1x Short Citigroup ETP Securities
Administrator sub fund no.	LS UBR3x	LS PYPSx	LS SHO3x	LS SHOSx	LS BA3x	LS BASx	LS ZM3x	LS ZMSx	LS SQSx	LS CITSx
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2337092550	XS2297550308	XS2297550563	XS2297551298	XS2297551371	XS2297551454	XS2297551611	XS2297551884	XS2297552932	XS2297553070
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	Non-reporting
1) Profit before tax calculations										
Revenue	-	-	-	-	-	-	-	-	-	-
Unrealised (losses)/gains on financial assets at fair value through profit loss	361,047	-	63,381	-	(2,296)	-	48,661	-	-	-
Operating expenses	(4,292)	(1,375)	(2,761)	(1,062)	(3,057)	(1,147)	(1,724)	(1,080)	(2,895)	
Finance expense	(63,514)	8,206	(39,923)	4,705	(45,457)	6,300	(23,576)	5,532	12,372	
Profits before tax	293,241	6,831	20,697	3,642	(50,810)	5,153	23,361	4,452	9,478	
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	(361,047)	-	(63,381)	-	2,296	-	(48,661)	-	-	-
Total adjustment for capital (gains) / losses	(361,047)	-	(63,381)	-	2,296	-	(48,661)	-	-	-
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 res 69 (2) are not met	-	-	-	-	-	-	-	-	-	-
Reportable income from underlying reporting fund	-	-	-	-	-	-	-	-	-	-
UK Reportable income for the period	(67,806)	6,831	(42,684)	3,642	(48,514)	5,153	(25,300)	4,452	9,478	
Number of units in issue at the end of the reporting period	13,331,741	62,229	-	-	2,498,618	155,637	-	-	255,147	-
Distribution	-	-	-	-	-	-	-	-	-	-
Excess of reportable income per unit	-	0.1098	-	-	-	0.0331	-	-	0.0371	

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	131	132	133	134	135	136	137	138	139	140
Fund name	Leverage Shares -1x Short Goldman Sachs ETP Securities	Leverage Shares -1x Short JPMorgan ETP Securities	Leverage Shares 3x HSBC ETP Securities	Leverage Shares -1x Short HSBC ETP Securities	Leverage Shares 3x Barclays ETP Securities	Leverage Shares -1x Short Barclays ETP Securities	Leverage Shares 3x Royal Dutch Shell ETP Securities	Leverage Shares -1x Short Royal Dutch Shell ETP Securities	Leverage Shares 3x BP ETP Securities	Leverage Shares -1x Short BP ETP Securities
Administrator sub fund no.	LS SGSx	LS SJPMx	LS HSC3x	LS SHSBx	LS BCS3x	LS SBCSx	LS RSH3x	LS RDSSx	LS BP3Lx	LS BPSx
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2297553153	XS2297593456	XS2297618030	XS2297618204	XS2297618626	XS2297618972	XS2297634318	XS2297634409	XS2297636107	XS2297636875
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	Non-reporting	Non-reporting	Non-reporting
1) Profit before tax calculations										
Revenue	(3,739)	(5,474)	7,525	(1,751)	15,135	(16,765)				(4,319)
Unrealised (losses)/gains on financial assets at fair value through profit loss	-	-	(4,137)	-	63,674	-				-
Operating expenses	(1,057)	(1,344)	(1,321)	(754)	(2,164)	(3,224)				(808)
Finance expense	6,037	7,459	(19,118)	3,094	(29,110)	15,006				1,808
Profits before tax	1,241	641	(17,051)	589	47,534	(4,982)				(3,318)
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	-	-	4,137	-	(63,674)	-				-
Total adjustment for capital (gains) / losses	-	-	4,137	-	(63,674)	-				-
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 res 69 (2) are not met	-	-	-	-	-	-				-
Reportable income from underlying reporting fund	-	-	-	-	-	-				-
UK Reportable income for the period	1,241	641	(12,914)	589	(16,140)	(4,982)				(3,318)
Number of units in issue at the end of the reporting period	171,163	181,910	-	-	-	-				192,542
Distribution	-	-	-	-	-	-				-
Excess of reportable income per unit	0.0073	0.0035	-	-	-	-				-

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	151	152	153	154	155	156	157	158	159	160
Fund name	Leverage Shares 2x Micron Technology ETP Securities	Leverage Shares 2x Advanced Micro Devices ETP Securities	Leverage Shares 2x Uber ETP Securities	Leverage Shares -1x Alibaba ETP Securities	Leverage Shares -1x Tesla ETP Securities	Leverage Shares -1x Micron Technology ETP Securities	Leverage Shares -1x Advanced Micro Devices ETP Securities	Leverage Shares -1x Uber ETP Securities	Leverage Shares -1x Amazon ETP Securities	Leverage Shares -1x NVIDIA ETP Securities
Administrator sub fund no.	LS MU2x	LS AMD2x	LS UBER2x	LS BABASx	LS TSLASx	LS MUSx	LS AMDSx	LS UBERSx	LS AMZNSx	LS NVDAx
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	IE00BK166K01	IE00BK16ZG93	IE00BK166L18	IE00BK166M25	IE00BK16ZH01	IE00BK166P55	IE00BK166Q62	IE00BK166R79	IE00BK166S86	IE00BK166T57
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	Non-reporting	01/07/2022-30/06/2023	01/07/2022-30/06/2023	Non-reporting	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	6,573	-	-	-	-		-	-		(136)
Unrealised (losses)/gains on financial assets at fair value through profit loss	49,464	166,361	36,015	-	-		-	-		-
Operating expenses	(5,090)	(2,131)	(1,992)	(1,467)	(47)		(1,567)	(2,279)		(1,684)
Finance expense	(41,074)	(15,995)	(14,033)	7,181	133,625		9,295	14,341		12,418
Profits before tax	9,873	148,235	19,990	5,713	133,578		7,728	12,062		10,597
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	(49,464)	(166,361)	(36,015)	-	-		-	-		-
Total adjustment for capital (gains) / losses	(49,464)	(166,361)	(36,015)	-	-		-	-		-
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 res 69 (2) are not met	-	-	-	-	-		-	-		-
Reportable income from underlying reporting fund	(39,591)	(18,126)	(16,025)	5,713	133,578		7,728	12,062		10,597
UK Reportable income for the period	(39,591)	(18,126)	(16,025)	5,713	133,578		7,728	12,062		10,597
Number of units in issue at the end of the reporting period	812,520	213,980	-	-	135,087,080		1,106,380	735,020		4,639,100
Distribution	-	-	-	-	-		-	-		-
Excess of reportable income per unit	-	-	-	-	0.0010		0.0070	0.0164		0.0023

Leverage Shares Plc
Offshore Fund Reporting
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	161	162	163	164	165	166	167	168	169	170
Fund name	Leverage Shares -1x Apple ETP Securities	Leverage Shares -1x Salesforce.Com ETP Securities	Leverage Shares -1x Microsoft ETP Securities	Leverage Shares -1x Facebook ETP Securities	Leverage Shares -1x Netflix ETP Securities	Leverage Shares -1x Alphabet ETP Securities	Leverage Shares 2x Facebook ETP Securities	Leverage Shares 2x Visa ETP Securities	Leverage Shares 2x Salesforce.com ETP Securities	Leverage Shares 2x Netflix ETP Securities
Administrator sub fund no.	LS APPLSx	LS CRMSx	LS MSFTSx	LS FBSx	LS NFLXSx	LS GOOGSx	LS FB	LS V	LS CRM	LS NFLX
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	IE00BKTWZ451	IE00BKTWZ568	IE00BKTW9M13	IE00BKTWZ675	IE00BKTWZ782	IE00BKTW9N20	IE00BF03XP94	IE00BD09ZV33	IE00BD09ZY63	IE00BD09ZW40
Reporting period	01/07/2022-30/06/2023	Non-reporting	01/07/2022-30/06/2023	Non-reporting	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	(1,616)		(1,436)		-	-	-	9,960	-	-
Unrealised (losses)/gains on financial assets at fair value through profit loss	-		-		-	-	898,283	243,146	45,827	923,918
Operating expenses	(2,526)		(1,224)		(1,306)	(1,261)	(5,052)	(5,195)	(1,334)	(10,059)
Finance expense	16,872		7,062		7,704	7,422	(38,294)	(36,637)	(8,935)	(75,765)
Profits before tax	12,730		4,402		6,398	6,161	854,937	211,274	35,558	838,094
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	-		-		-	-	(898,283)	(243,146)	(45,827)	(923,918)
Total adjustment for capital (gains) / losses	-		-		-	-	(898,283)	(243,146)	(45,827)	(923,918)
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 res 69 (2) are not met	-		-		-	-	-	-	-	-
Reportable income from underlying reporting fund	-		-		-	-	-	-	-	-
UK Reportable income for the period	12,730		4,402		6,398	6,161	(43,346)	(31,872)	(10,269)	(85,824)
Number of units in issue at the end of the reporting period	1,001,640		697,160		313,760	519,720	2,358,100	292,620	-	1,983,480
Distribution	-		-		-	-	-	-	-	-
Excess of reportable income per unit	0.0127		0.0063		0.0204	0.0119	-	-	-	-

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	171	172	173	174	175	176	177	178	179	180
Fund name	Leverage Shares 2x Amazon ETP Securities	Leverage Shares 2x Citigroup ETP Securities	Leverage Shares 2x Goldman Sachs ETP Securities	Leverage Shares 2x JPMorgan ETP Securities	Leverage Shares 2x Alphabet ETP Securities	Leverage Shares -3x Short Coinbase (COIN) ETP Securities	Leverage Shares 3x Long Xpeng ETP Securities	Leverage Shares -3x Short Xpeng ETP Securities	Leverage Shares -3x Short Facebook (META) ETP Securities	Leverage Shares -3x Short Nvidia (NVDA) ETP Securities
Administrator sub fund no.	LS AMZN	LS C	LS GS	LS JPM	LS GOOG	LS CO3S	LS XPE3x	LS XP3Sx	LS FB3Sx	LS NV3Sx
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	IE00BF03XH11	IE00BF03XL56	IE00BF03XR19	IE00BF03XW61	IE00BF01VY89	XS2757381665	XS2675718998	XS2706224883	XS2800709557	XS2706225427
Reporting period	01/07/2022-30/06/2023	Non-reporting	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	-		24,810	14,734	-	-	-	-	-	(2,336)
Unrealised (losses)/gains on financial assets at fair value through profit loss	3,569,160		(27,516)	108,940	1,387,339	-	630,523	-	-	-
Operating expenses	(30,788)		(3,681)	(2,090)	(19,184)	(174)	(2,151)	(1,518)	(1,844)	(10,001)
Finance expense	(230,027)		(26,141)	(14,653)	(138,582)	2,832	(34,460)	(1,106)	21,278	150,001
Profits before tax	3,308,345		(32,528)	106,931	1,229,573	2,659	593,912	(2,624)	19,434	137,664
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	(3,569,160)		27,516	(108,940)	(1,387,339)	-	(630,523)	-	-	-
Total adjustment for capital (gains) / losses	(3,569,160)		27,516	(108,940)	(1,387,339)	-	(630,523)	-	-	-
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 res 69 (2) are not met	-		-	-	-	-	-	-	-	-
Reportable income from underlying reporting fund	-		-	-	-	-	-	-	-	-
UK Reportable income for the period	(260,815)		(5,012)	(2,009)	(157,766)	2,659	(36,611)	(2,624)	19,434	137,664
Number of units in issue at the end of the reporting period	3,982,320		446,060	189,300	1,231,620	200,000	162,019,700	7,062,630	7,048,030	398,115,050
Distribution	-		-	-	-	-	-	-	-	-
Excess of reportable income per unit	-		-	-	-	0.0133	-	-	0.0028	0.0003

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	181	182	183	184	185	186	187	188	189	190
Fund name	Leverage Shares 3x Long NIO ETP Securities	Leverage Shares -3x Short NIO ETP Securities	Leverage Shares 3x Long Moderna (MRNA) ETP Securities	Leverage Shares 3x Long ARK NextGen Internet ETP Securities	Leverage Shares 3x Long ARK Innovation ETP Securities	Leverage Shares 3x Long China Tech ETP Securities	Leverage Shares 3x Palantir ETP Securities	Leverage Shares 3x JD.Com ETP Securities	Leverage Shares -3x Short Tesla ETP Securities	Leverage Shares 3x Baidu ETP Securities
Administrator sub fund no.	LS NIO3x	LS SNIOx	LS MRN3x	LS ARW3x	LS ARK3x	LS KWE3x	LS PLT3x	LS JD3x	LS TS3Sx	LS BID3x
Currency of calculation	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar	USD Dollar
ISIN	XS2663694417	XS2706223133	XS2675718725	XS2675719293	XS2663694847	XS2800709128	XS2663694680	XS2675718642	XS2706232803	XS2757381749
Reporting period	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023	01/07/2022-30/06/2023
1) Profit before tax calculations										
Revenue	-	-	-	-	-	-	-	14,349	-	-
Unrealised (losses)/gains on financial assets at fair value through profit loss	285,463	-	(42,258)	170,051	730,927	(164,260)	287,606	(202,731)	-	(51,681)
Operating expenses	(8,315)	-	(1,561)	(1,486)	(13,255)	(5,361)	(7,028)	(2,615)	-	(2,789)
Finance expense	(122,339)	22,758	(21,994)	(23,399)	(197,947)	(80,207)	(110,031)	(40,527)	335,867	(40,012)
Profits before tax	154,808	22,758	(65,813)	145,165	519,725	(249,828)	170,548	(231,524)	335,867	(94,482)
2) Adjustment for Capital Items following IMA SORP										
Unrealised (gains)/losses on financial assets at fair value through profit loss	(285,463)	-	42,258	(170,051)	(730,927)	164,260	(287,606)	202,731	-	51,681
Total adjustment for capital (gains) / losses	(285,463)	-	42,258	(170,051)	(730,927)	164,260	(287,606)	202,731	-	51,681
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 res 69 (2) are not met	-	-	-	-	-	-	-	-	-	-
Reportable income from underlying reporting fund	-	-	-	-	-	-	-	-	-	-
UK Reportable income for the period	(130,655)	22,758	(23,555)	(24,886)	(211,202)	(85,568)	(117,059)	(28,793)	335,867	(42,801)
Number of units in issue at the end of the reporting period	3,932,466,255	7,202,095	15,266,560	26,084,090	156,309,640	17,925,540	376,924,201	94,364,722	850,580,054	13,490,615
Distribution	-	-	-	-	-	-	-	-	-	-
Excess of reportable income per unit	-	0.0032	-	-	-	-	-	-	0.0004	-

