Reporting Fund status

Columbia Threadneedle (LUX) III

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Introduction

Investors should be aware that a new United Kingdom offshore funds regime was introduced on 1 December 2009, applicable to United Kingdom investors into “offshore funds”. Under these rules, the relevant Classes of Shares cease to obtain "distributor status" retrospectively, but instead obtain "reporting fund status" using a once off approval mechanism. Once reporting fund status is obtained from HM Revenue & Customs (“HMRC”) for the relevant Classes, it will remain in place permanently provided that the annual reporting requirements are satisfied.

The Board of Columbia Threadneedle (LUX) III Fund has applied for certain Classes of Shares of the fund to become reporting funds from the accounting period commencing 1st October 2010 onwards. The application has been approved by HMRC. The Board intends to comply with the annual reporting requirements and issue the annual investor report via the company website each year and within 6 months of the year end. (The year end for Columbia Threadneedle (LUX) III Funds is 30 September).

Further Background

Where reporting fund status is obtained for a Class of Shares, Shareholders who are resident in the United Kingdom for tax purposes (other than persons who are dealing in the Shares who are subject to different rules) may, unless otherwise exempt from tax, be liable to capital gains tax (or corporation tax on capital gains) in respect of any gain realised on disposal or redemption of the Shares. Where reporting fund status is not obtained, persons who are resident in the United Kingdom for tax purposes may be liable to income tax (or corporation tax on income) in respect of any gain arising from the disposal or redemption of Shares.

In broad terms, a "reporting fund" is an offshore fund that meets certain annual reporting requirements to HMRC and its Shareholders. The directors intend to manage the affairs of the fund so that these annual duties are met and will continue to be met on an ongoing basis for those Classes in the fund which have obtained UK reporting fund status. Such annual duties include calculating and reporting the income returns of the offshore fund for each reporting period (as defined for UK tax purposes) on a per-Share basis to all relevant Shareholders (as defined for these purposes). UK Shareholders which hold their interests at the end of the reporting period to which the reported income relates, will be subject to income tax or corporation tax on the higher of any cash distribution paid and the full reported amount. Any reported income in excess of distributions will be deemed to arise to UK Shareholders on the date six months after the financial year end.
HMRC maintains a list of those share classes which have been granted UK Reporting fund status. The list, which includes certain share classes of Columbia Threadneedle (LUX) III Fund and can be found on HMRC’s website: https://www.gov.uk/government/publications/offshore-funds-list-of-reporting-funds.

Investors should take their own tax advice and the above is a summary only, based on current law and practice. Further information on tax is contained in the Prospectus.

* Calls may be recorded. Columbia Threadneedle Investments is the global brand name of the Columbia and Threadneedle group of companies including Columbia Threadneedle Management Limited. Registered in England and Wales No 00517895. Registered address Exchange House, Primrose Street, London EC2A 2NY. Authorised and regulated by the Financial Conduct Authority.

Columbia Threadneedle (Lux) III
Accounting Period 1 October 2023 - 30 September 2024

	Sub Fund	HMRC ref. no.	Currency of calculation	ISIN/SEDOL	Share class	Reporting Period		Excess of reportable income per unit	Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:	
						Reporting from	Reporting to		Distribution (ex-date 01/10/2024, pay date 17/10/2024)	Distribution (ex-date 27/11/2024, pay date 11/12/2024)
1	CT (Lux) European Growth & Income	C0370-0008	EUR	LU0515381530	Class A Shares - Euro	01/10/2023	30/09/2024	0.0000	0.3172	
2	CT (Lux) European Growth & Income	C0370-0007	EUR	LU0515381027	Class A Shares - GBP	01/10/2023	30/09/2024	0.0000	0.3696	
3	CT (Lux) Global Absolute Return Bond	C0370-0047	EUR	LU1369591828	Class F Acc Shares - GBP (Hedged)	01/10/2023	30/09/2024	0.5186		
4	CT (Lux) Global Absolute Return Bond	C0370-0050	EUR	LU1572609797	Class I Acc Shares - GBP (Hedged)	01/10/2023	30/09/2024	0.4822		
5	CT (Lux) Global Convertible Bond	C0370-0003	EUR	LU0157052563	Class A Shares - Euro	01/10/2023	30/09/2024	0.0000		
6	CT (Lux) Global Convertible Bond	C0370-0002	EUR	LU0293751276	Class A Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.0291		
7	CT (Lux) Global Convertible Bond	C0370-0024	EUR	LU0607225447	Class A Acc Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.0000		
8	CT (Lux) Global Convertible Bond	C0370-0017	EUR	LU0417633616	Class A Shares - GBP	01/10/2023	30/09/2024	0.0000		
9	CT (Lux) Global Convertible Bond	C0370-0023	EUR	LU0607226171	Class A Acc Shares - US$ (Hedged)	01/10/2023	30/09/2024	0.0000		
10	CT (Lux) Global Convertible Bond	C0370-0004	EUR	LU0420414590	Hong Kong Class A Shares - US$	01/10/2023	30/09/2024	0.0000		
11	CT (Lux) Global Convertible Bond	C0370-0006	EUR	LU0293751193	Class I Shares - Euro	01/10/2023	30/09/2024	0.0206		
12	CT (Lux) Global Convertible Bond	C0370-0021	EUR	LU0252580377	Class I Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.0738		
13	CT (Lux) Global Convertible Bond	C0370-0035	EUR	LU0969484178	Class P Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.5551		
14	CT (Lux) Global Convertible Bond	C0370-0036	EUR	LU0969483956	Class R Shares - Euro	01/10/2023	30/09/2024	0.1436		
15	CT (Lux) Global Total Return Bond	C0370-0040	EUR	LU1240816535	Class I Acc Shares - Euro	01/10/2023	30/09/2024	0.3544		
16	CT (Lux) Responsible Euro Corporate Bond	C0370-0097	EUR	LU2296204360	Class X Shares - GBP (Hedged)	01/10/2023	30/09/2024	0.0000	0.2130	
17	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0089	USD	LU2060696270	Class A Acc Shares - CHF	01/10/2023	30/09/2024	0.0301		
18	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0005	USD	LU0153359632	Class A Shares - US$	01/10/2023	30/09/2024	0.1531		
19	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0072	USD	LU1805264477	Class I Acc Shares - US$	01/10/2023	30/09/2024	0.0990		
20	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0092	USD	LU2060696866	Class P Acc Shares - CHF	01/10/2023	30/09/2024	0.0998		
21	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0091	USD	LU2060696437	Class P Acc Shares - Euro	01/10/2023	30/09/2024	0.1111		
22	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0090	USD	LU2060696353	Class P Acc Shares - US$	01/10/2023	30/09/2024	0.1124		
23	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0093	USD	LU2060697674	Class R Acc Shares - CHF	01/10/2023	30/09/2024	0.0991		
24	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0087	USD	LU1554262680	Class R Acc Shares - Euro	01/10/2023	30/09/2024	0.1484		
25	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0049	USD	LU1526063463	Class R Acc Shares - GBP	01/10/2023	30/09/2024	0.1916		
26	CT (Lux) Responsible Global Emerging Markets Equity	C0370-0071	USD	LU1489174182	Class R Acc Shares - US$	01/10/2023	30/09/2024	0.1576		
27	CT (Lux) Responsible Global Equity	C0370-0016	EUR	LU0234759529	Class A Shares - Euro	01/10/2023	30/09/2024	0.0000		
28	CT (Lux) Responsible Global Equity	C0370-0074	EUR	LU1890813915	Class A Acc Shares - Euro	01/10/2023	30/09/2024	0.0000		
29	CT (Lux) Responsible Global Equity	C0370-0015	EUR	LU0382360757	Class A Shares - US$	01/10/2023	30/09/2024	0.0000		
30	CT (Lux) Responsible Global Equity	C0370-0056	EUR	LU1856219446	Class A Acc Shares - US$	01/10/2023	30/09/2024	0.0000		
31	CT (Lux) Responsible Global Equity	C0370-0022	EUR	LU0234761939	Class I Shares - Euro	01/10/2023	30/09/2024	0.0000		
32	CT (Lux) Responsible Global Equity	C0370-0075	EUR	LU1982041532	Class I Shares - GBP	01/10/2023	30/09/2024	0.0000		
33	CT (Lux) Responsible Global Equity	C0370-0051	EUR	LU1460792887	Class I Shares - US$	01/10/2023	30/09/2024	0.0000		
34	CT (Lux) Responsible Global Equity	C0370-0057	EUR	LU0382361482	Class I Acc Shares - US$	01/10/2023	30/09/2024	0.0000		
35	CT (Lux) Responsible Global Equity	C0370-0054	EUR	LU0969484764	Class P Acc Shares - Euro	01/10/2023	30/09/2024	0.0000		
36	CT (Lux) Responsible Global Equity	C0370-0055	EUR	LU1824236027	Class P Shares - GBP	01/10/2023	30/09/2024	0.0000		
37	CT (Lux) Responsible Global Equity	C0370-0053	EUR	LU1460793182	Class P Acc Shares - US$	01/10/2023	30/09/2024	0.0000		
38	CT (Lux) Responsible Global Equity	C0370-0037	EUR	LU0969484335	Class R Shares - Euro	01/10/2023	30/09/2024	0.0000		
39	CT (Lux) Responsible Global Equity	C0370-0073	EUR	LU0969484418	Class R Acc Shares - Euro	01/10/2023	30/09/2024	0.0000		
40	CT (Lux) Responsible Global Equity	C0370-0052	EUR	LU1460793000	Class R Acc Shares - US$	01/10/2023	30/09/2024	0.0000		
41	CT (Lux) Responsible Global Equity	C0370-0088	EUR	LU0293755186	Class X Shares - Euro	01/10/2023	30/09/2024	0.1122		
42	CT (Lux) Responsible Global Equity	C0370-0102	EUR	LU2416977549	Class XP Shares - Euro	01/10/2023	30/09/2024	0.0038		
43	CT (Lux) SDG Engagement Global Equity	C0370-0100	USD	LU1917706258	Class A Acc Shares - Euro	01/10/2023	30/09/2024	0.0000		
44	CT (Lux) SDG Engagement Global Equity	C0370-0101	USD	LU1917706845	Class A Acc Shares - US$	01/10/2023	30/09/2024	0.0000		
45	CT (Lux) SDG Engagement Global Equity	C0370-0130	USD	LU2832945872	Class I Acc Shares - GBP	10/07/2024	30/09/2024	0.0102		
46	CT (Lux) SDG Engagement Global Equity	C0370-0081	USD	LU1917706928	Class I Acc Shares - US$	01/10/2023	30/09/2024	0.0991		
47	CT (Lux) SDG Engagement Global Equity	C0370-0096	USD	LU2249742136	Class P Acc Shares - US$	01/10/2023	30/09/2024	0.0862		
48	CT (Lux) SDG Engagement Global Equity	C0370-0098	USD	LU2332506513	Class R Acc Shares - CHF (Hedged)	01/10/2023	30/09/2024	0.0671		
49	CT (Lux) SDG Engagement Global Equity	C0370-0083	USD	LU1989779266	Class R Shares - GBP	01/10/2023	30/09/2024	0.0166	0.1115	

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						Reporting from	Reporting to		Distribution (ex-date 01/10/2024, pay date 17/10/2024)	Distribution (ex-date 27/11/2024, pay date 11/12/2024)
50	CT (Lux) SDG Engagement Global Equity	C0370-0084	USD	LU1987908693	Class R Acc Shares - GBP	01/10/2023	30/09/2024	0.1096		
51	CT (Lux) SDG Engagement Global Equity	C0370-0099	USD	LU2332506604	Class R Acc Shares - GBP (Hedged)	01/10/2023	30/09/2024	0.0740		
52	CT (Lux) SDG Engagement Global Equity	C0370-0095	USD	LU2249741757	Class R Acc Shares - US$	01/10/2023	30/09/2024	0.0773		
53	CT (Lux) SDG Engagement Global Equity	C0370-0064	USD	LU1946898456	Class XA Acc Shares - Euro	01/10/2023	30/09/2024	0.0000		
54	CT (Lux) SDG Engagement Global Equity	C0370-0063	USD	LU1946898373	Class XA Acc Shares - US$	01/10/2023	30/09/2024	0.0000		
55	CT (Lux) SDG Engagement Global Equity	C0370-0082	USD	LU1982041292	Class XP Shares - CHF	01/10/2023	30/09/2024	0.0040	0.1167	
56	CT (Lux) SDG Engagement Global Equity	C0370-0069	USD	LU1917706092	Class XP Shares - CHF (Hedged)	01/10/2023	30/09/2024	0.0048	0.1289	
57	CT (Lux) SDG Engagement Global Equity	C0370-0068	USD	LU1917705953	Class XP Acc Shares - CHF (Hedged)	01/10/2023	30/09/2024	0.1383		
58	CT (Lux) SDG Engagement Global Equity	C0370-0070	USD	LU1917706175	Class XP Acc Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.1407		
59	CT (Lux) SDG Engagement Global Equity	C0370-0085	USD	LU2037038481	Class XP Acc Shares - GBP (Hedged)	01/10/2023	30/09/2024	0.1701		
60	CT (Lux) SDG Engagement Global Equity	C0370-0067	USD	LU1917705870	Class XP Acc Shares - US$ (Hedged)	01/10/2023	30/09/2024	0.1416		
61	CT (Lux) SDG Engagement Global Equity	C0370-0066	USD	LU1946898613	Class XR Acc Shares - Euro	01/10/2023	30/09/2024	0.1461		
62	CT (Lux) SDG Engagement Global Equity	C0370-0065	USD	LU1946898530	Class XR Acc Shares - US$	01/10/2023	30/09/2024	0.1295		
63	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0110	USD	LU2624678137	Class A Shares - CHF (Hedged)	01/10/2023	30/09/2024	0.0000		
64	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0106	USD	LU2624678566	Class A Acc Shares - CHF (Hedged)	01/10/2023	30/09/2024	0.1721		
65	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0108	USD	LU2624678301	Class A Shares - Euro	01/10/2023	30/09/2024	0.0000	0.1024	0.1303
66	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0109	USD	LU2624678210	Class A Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.0000	0.1110	0.1307
67	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0104	USD	LU2624678723	Class A Acc Shares - Euro	01/10/2023	30/09/2024	0.1233		
68	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0105	USD	LU2624678640	Class A Acc Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.1011		
69	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0107	USD	LU2624678483	Class A Shares - US$	01/10/2023	30/09/2024	0.1122		
70	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0103	USD	LU2624676354	Class A Acc Shares - US$	01/10/2023	30/09/2024	0.1122		
71	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0116	USD	LU2624677592	Class I Shares - Euro	01/10/2023	30/09/2024	0.2224		
72	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0113	USD	LU2624677832	Class I Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.2243		
73	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0112	USD	LU2624677915	Class I Acc Shares - Euro	01/10/2023	30/09/2024	0.2004		
74	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0115	USD	LU2624677675	Class I Acc Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.0000		
75	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0129	USD	LU2699002296	Class I Acc Shares - GBP	27/10/2023	30/09/2024	0.2403		
76	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0114	USD	LU2624677758	Class I Shares - US$	01/10/2023	30/09/2024	0.2032		
77	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0111	USD	LU2624678053	Class I Acc Shares - US$	01/10/2023	30/09/2024	0.1831		
78	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0118	USD	LU2624677246	Class R Shares - Euro	01/10/2023	30/09/2024	0.2163		
79	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0117	USD	LU2624677329	Class R Acc Shares - Euro	01/10/2023	30/09/2024	0.2174		
80	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0122	USD	LU2624676867	Class XR Acc Shares - US$	01/10/2023	30/09/2024	1.1786		
81	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0121	USD	LU2624676941	Class XP Shares - CHF (Hedged)	01/10/2023	30/09/2024	0.0000	0.2548	0.1369
82	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0120	USD	LU2624677089	Class XP Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.0000	0.2463	0.1306
83	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0119	USD	LU2624677162	Class XP Shares - US$	01/10/2023	30/09/2024	0.0000	0.2127	0.1191
84	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0127	USD	LU2624678996	Class XR Shares - CHF (Hedged)	01/10/2023	30/09/2024	0.0000	0.2159	0.1362
85	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0124	USD	LU2624676602	Class XR Acc Shares - CHF (Hedged)	01/10/2023	30/09/2024	2.7594		
86	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0126	USD	LU2624676438	Class XR Shares - Euro (Hedged)	01/10/2023	30/09/2024	0.0000		
87	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0123	USD	LU2624676784	Class XR Acc Shares - Euro (Hedged)	01/10/2023	30/09/2024	2.5441		
88	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0128	USD	LU2624679028	Class XR Shares - GBP (Hedged)	01/10/2023	30/09/2024	0.0000		
89	CT (Lux) Sustainable Global Equity Enhanced Income	C0370-0125	USD	LU2624676511	Class XR Shares - US$	01/10/2023	30/09/2024	0.0000		
90	CT (Lux) Sustainable Opportunities European Equity	C0370-0009	EUR	LU0153358667	Class A Shares - Euro	01/10/2023	30/09/2024	0.0000	0.2556	
91	CT (Lux) Sustainable Opportunities European Equity	C0370-0086	EUR	LU2032054814	Class A Acc Shares - Euro	01/10/2023	30/09/2024	0.1319		
92	CT (Lux) Sustainable Opportunities European Equity	C0370-0094	EUR	LU1438421858	Class F Acc Shares - Euro	01/10/2023	30/09/2024	0.2686		

There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

Confirmations:
- The excess income is deemed to arise on 31 March 2025 (being the Fund distribution date)
- The Fund operates equalisation arrangements but not full equalisation.
- The Fund remains within the reporting fund regime as of the date of this report.

Columbia Threadneedle (Lux) III
Accounting Period 1 October 2023 - 30 September 2024

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					Reporting from	Reporting to		Distribution (ex-date 01/10/2024, pay date 17/10/2024)	Distribution (ex-date 27/11/2024, pay date 11/12/2024)

- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.