HM Revenue & Customs

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Date 20 January 2026
Our Ref WMBC/CISC/OSF/H197

Dear Sir or Madam

Acceptance of Application for Entry into the Reporting Fund Regime
Regulation 55 of The Offshore Funds (Tax) Regulations 2009

HANetf Multi-Asset ETC Issuer plc

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 **12 November 2025**.

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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To find out about the service and standard of behaviour you can expect from us, go to GOV.UK and search 'HMRC Charter'.

Schedule of Accepted Offshore Reporting Funds

Share Class Reference & Name
H0197-0003 : Yieldmax Ultra Option Income Strategy ETC - ETC Securities