

## ADDITIONAL INFORMATION FOR UK INVESTORS

### I. General

This document is authorised for distribution only when accompanied by the prospectus for the Columbia Threadneedle (Lux) I SICAV (the "SICAV") dated 2 September 2024 together with any supplement or loose leaf from time to time (the "Prospectus") and/or the information document for the retail and insurance-based investment product for the portfolio in which you wish to invest (the "PRIIPs KIDs").

This document should be read together with the Prospectus of which it forms part. This document is issued with respect to the offering of the shares of the SICAV (the "Shares"). Terms defined in the Prospectus also apply to this document.

The registered office of the SICAV is 31, Z.A. Bourmicht, L-8070 Bertrange, Grand Duchy of Luxembourg. The Management Company is Threadneedle Management Luxembourg S.A., 44, rue de la Vallée, L-2661 Luxembourg, Grand Duchy of Luxembourg.

This document neither constitutes an offer by the SICAV or any other person to enter into an investment agreement with the recipient of this document nor an invitation to the recipient to respond to the document by making an offer to the SICAV, or any other person, to enter into an investment agreement. Investors who have any doubt about or wish to discuss the suitability of an investment in the Shares and/or obtain further information on the Shares should contact an independent financial advisor.

Nothing in this document should be construed as investment or tax advice. UK investors should seek their own professional advice before making any investment decision.

The SICAV is a recognised collective investment scheme for the purposes of Section 264 of the Financial Services and Markets Act 2000 (the "FSMA") of the United Kingdom. Accordingly, Shares may be marketed to the general public in the United Kingdom.

### II. UK Facilities Agent

J.P. Morgan Europe Limited ("**JPMorgan**") has been appointed to act as Facilities Agent for the SICAV in the United Kingdom and it has agreed to provide facilities at its offices at Worldwide Securities Services, 60 Victoria Embankment, London EC4Y 0JP.

The following documents can be obtained free of charge, and are available for inspection free of charge during usual business hours on a weekday (Saturday, Sunday and public holidays excepted) at the above offices of JPMorgan:

- a. the articles of incorporation of the SICAV;
- b. the latest available Prospectus and PRIIPs KIDs;
- c. the latest annual and half-yearly reports.

Copies of the Prospectus and PRIIPs KIDs can be obtained free of charge upon request from JPMorgan. JPMorgan may charge for the delivery of copies of the articles of incorporation. These documents are also available from the website [www.columbiathreadneedle.co.uk](http://www.columbiathreadneedle.co.uk).

Information about the SICAV's Share prices is available from JPMorgan at its Victoria Embankment offices.

Any shareholder wishing to make a complaint regarding any aspect of the SICAV or its operations may do so directly to the SICAV or to JPMorgan for transmission to the Management Company.

A shareholder in the SICAV may redeem his or her Shares in the SICAV and obtain payments of the price on redemption from the Registrar and Transfer Agent of the SICAV, International Financial Data Services (Luxembourg) S.A. at 47, Avenue John F. Kennedy, L-1855 Luxembourg, Grand Duchy of Luxembourg. Such redemption facilities are also provided by JPMorgan at its Victoria Embankment offices.

JPMorgan and other related or associated companies will or may perform investment services for the SICAV, including the distribution of Shares in the SICAV, and have or may have been providing significant services to the SICAV within the previous 12 months. JPMorgan and other related or associated companies may themselves hold or subsequently acquire Shares in the SICAV.

The Management Company is responsible for all aspects of asset management within the SICAV. JPMorgan does not manage the SICAV's investments.

### III. Risk factors

There are certain risk factors associated with the operation and investments of the SICAV which are described below and more fully in the Prospectus and the PRIIPs KIDs.

The price of the Shares and the income from them may fall as well as rise and will also fluctuate in line with financial markets and international interest rates; accordingly, an investor may not get back the amount invested. Even if a Portfolio is described as "high yield" or "high income", income may fluctuate in money terms. Changes in the rates of exchange between the currency of denomination of different Portfolios and the investor's currency of acquisition or redemption may have an adverse effect on the value or income (if any) of the Shares. Investments may be denominated in a wide range of currencies. Accordingly, changes in foreign currency exchange rates may cause the value of your investment to go down or up. Past performance is not an indicator of future performance.

Investment in the SICAV may not be suitable for all investors. Investors should seek advice from their investment advisor for information concerning the SICAV and the suitability of making an investment in the SICAV in the context of their individual circumstances. References should in particular be made to the sections headed "Investment Objectives and Policies", "Other Investment Practices" and "Risk Factors" in the Prospectus.

Some Portfolios may invest in high yield securities issued by companies with lower credit ratings. Whilst offering a greater potential opportunity for capital appreciation and higher yields, investment in such securities brings an increased risk of default on repayment and therefore a risk that the capital value of the Fund will be affected.

Depending on the class of Shares purchased by the investor and the timing of any subsequent redemption of Shares, expenses and charges may not be made uniformly throughout the period that the Shares are outstanding but may be loaded disproportionately onto the early years with the consequence

that an investor redeeming Shares during the early years of a holding may not get back all that he has invested. Charges are payable out of income to the extent possible, and then out of capital.

Where the investment objective of a Portfolio is to achieve a total return or absolute return, there is a risk to capital, and there is no guarantee that such a return will be achieved. The following funds aim to achieve a total or absolute return:

- European Strategic Bond
- Global Corporate Bond
- European Corporate Bond
- European High Yield Bond
- European Short-Term High Yield Bond
- European Social Bond
- Emerging Market Corporate Bonds
- Emerging Market Debt
- Global Emerging Market Short-Term Bonds
- US High Yield Bond
- Flexible Asian Bond
- Credit Opportunities
- Pan European Absolute Alpha
- Global Investment Grade Credit Opportunities

#### **IV. Important Information**

UK investors do not have the right to cancel or withdraw from any purchase of Shares in the SICAV.

Although Shareholders have a right to have their Shares purchased by the SICAV, this right may be terminated by the Directors of the SICAV in certain circumstances. Investors should note that if the determination of net asset value is suspended, as set out in the section headed "Suspension of Issue, Redemption and Exchange of Shares and Calculation of Net Asset Value" in the Prospectus, an investment in the SICAV may be difficult to realise and it may be difficult to obtain reliable information about the value of Shares or the extent of the risks to which Shares are exposed.

As against the SICAV, and any overseas agent thereof who is not authorised to carry on regulated activities in the United Kingdom, a United Kingdom investor will not benefit from the rules and regulations made under the Act for the protection of private investors, including the Financial Services Compensation Scheme and the Financial Ombudsman Service.

The SICAV's articles of incorporation permit the SICAV to restrict or prevent the ownership of Shares by any "United States Person" (as defined in the Prospectus). If it shall come to the attention of the SICAV at any time that the Shares of any Portfolio are beneficially owned by a United States Person either alone or in conjunction with any other person, the SICAV will compulsorily redeem such Shares at their redemption price as described in the Prospectus.

#### **Foreign Account Tax Compliance Act (FATCA)**

Luxembourg has entered into a Model 1 Intergovernmental Agreement with the United States. The terms of the Intergovernmental Agreement ("IGA") state that the SICAV, as a financial institution, will be obliged to comply with the provisions of FATCA under the terms of the Luxembourg legislation implementing the IGA, rather than under the US Treasury Regulations implementing FATCA.

#### **Common Reporting Standard**

With a mandate by the G8/G20 countries the OECD developed a common reporting standard ("CRS") to achieve a comprehensive and multilateral automatic exchange of information ("AEOI") in the future on a global basis. The CRS requires the SICAV as a Luxembourg financial institution to identify financial assets holders and establish if they are fiscally resident in countries with which Luxembourg has a tax information sharing agreement. Luxembourg financial institutions will then report financial account information of the assets holder to the Luxembourg tax authorities, which will thereafter automatically transfer this information to the competent foreign tax authorities on a yearly basis. Shareholders may therefore be reported to the Luxembourg and other relevant tax authorities under the applicable rules.

Shareholders should consult their professional advisors on the possible tax and other consequences with respect to the implementation of the CRS.

#### **V. Subscription and Redemption Procedures**

The attention of investors is drawn in particular to the provision within the section headed "Purchase of Shares" in the Prospectus which discloses the ability to impose a sales charge on the purchase of Shares in the SICAV. If such sales charge is imposed, the investor, if he or she withdraws from the investment after a short period, may not get the amount back he or she has invested. The attention of investors is also drawn to the section headed "Exchange Privilege" in the Prospectus which discloses the ability to charge an exchange fee of up to 0.75%.

Initial investments in the SICAV must be of a minimum amount, the level of which depends on the class of Shares in which the investment is made. The minimum initial investment in relation to each Share Class is set out in the loose leaf to the Prospectus.

Save as disclosed in the Prospectus, no commissions, discounts, brokerages or other special terms have been granted or are payable by the SICAV in connection with the issue or sale of any Shares in the SICAV and no officer or director of the SICAV has an interest, direct or indirect, in the promotion of the SICAV or in any property proposed to be acquired by the SICAV.

Investors should note that the type and scale of charges applicable to Shares may differ for each class of Shares and therefore particular attention should be paid to the relevant information as set out in the Prospectus in the section headed "Fees and Expenses" and in Appendices C to U. Other taxes or costs may exist that are not imposed by the SICAV.

#### **VI. Taxation**

The following summary is intended to offer general guidance to persons (other than dealers in securities) holding Shares as an investment and on the United Kingdom taxation of the SICAV and its investors, but does not constitute legal or tax advice. The summary is based on the taxation law and HM Revenue &

Customs practice in force at the date of this document but prospective investors should be aware that taxation levels, bases and reliefs may change, possibly with retrospective effect. The following tax summary is not a guarantee to any investor of the tax results of investing in the SICAV. Prospective investors should consult their own professional advisors on the implications of making an investment in, holding or disposing of Shares in any of the different portfolios of assets (each a “Portfolio”) of the SICAV and the receipt of distributions with respect to such Shares under the laws of the jurisdictions in which they are liable to taxation. Levels and bases of taxation in relevant jurisdictions are subject to change.

### The SICAV

The Board of Directors intends to conduct the affairs of the SICAV in such a manner as to minimise, so far as they consider reasonably practicable, taxation suffered by the SICAV (although no assurance can be given that any attempts to minimise taxation will be successful). This will include conducting the affairs of the SICAV so that it does not become resident in the United Kingdom for taxation purposes, but it cannot be guaranteed that the conditions necessary to prevent any such permanent establishment, branch or agency coming into being will at all times be satisfied.

Interest and other income received by the SICAV which has a United Kingdom source may be subject to withholding taxes in the United Kingdom.

### Shareholders

Each Portfolio is deemed to constitute an “offshore fund” for the purposes of the Taxation (International and Other Provisions) Act 2010. The Offshore Funds (Tax) Regulations 2009 as introduced through Statutory Instrument 2009/3001 provide a reporting framework in the UK for the taxation of investments in offshore funds. Under this legislation a fund will be a “**Non-Reporting Fund**” unless it successfully opts into the reporting regime (“**Reporting Funds**”). The regime is effective for accounting periods ending on or after 1 December 2009 and includes transitional provisions for funds which successfully obtained UK Distributor Status under the old regime.

UK resident investors in a “Reporting Fund” are subject to tax on the share of the Reporting Fund’s income attributable to their holding in the Fund, whether distributed or not.

The tax treatment of any gain arising on the sale, disposal or redemption of shares in an offshore fund held by persons who are resident in the UK is determined by the ‘Reporting’ or ‘Non-Reporting’ status of the Fund. Gains arising on the sale, disposal or redemption of shares in a share class that has Reporting Fund status are subject to UK capital gains tax where Reporting Fund status has been obtained throughout the period during which shares in the Fund have been held. Any gains arising on shares in a share class that is a Non-Reporting Fund would be subject to tax as income. Currently the Portfolio and Share Classes which have Reporting Fund status are as follows:

Portfolio	Share Class
CT (Lux) American	1E, 1EH, 1EP, 1U, 3EH, 3U, 8E, 8U, AGH, AU, IGH, IU, XGH, XU
CT (Lux) American Extended Alpha	1E, 1EH, 1U, 2E, 2U, 3U, 8E, 8U, 9U, AU, AEH, DU, DEH, IU, ZU
CT (Lux) American Select	1E, 1EH, 1EP, 1U, 3E, 3U,

	8EH, 8U, AGH, AU, IGH, XGH, XU
CT (Lux) American Smaller Companies	1E, 1EP, 1U, 2U, 3EH, 3U, 8U, 9U, 9EH, AU, AEH, DU, DEH, IU, ZU
CT (Lux) Asia Equities	1E, 1U, 2E, 2U, 3U, 8E, 8U, 9U, IU, ZU
CT (Lux) Asian Equity Income	AE, AGH, AU, IGH, XGH, XU, XUP, ZGH, ZUP
CT (Lux) Credit Opportunities	1E, 1EP, 1GH, 1UH, 8E, 8EP, 8GC, 8GH, 4GH
CT (Lux) Emerging Market Corporate Bonds	AGH, AU, IEH, IGH, IU, XGH, XU
CT (Lux) Emerging Market Debt	AGH, AU, IGH, IU, XGH, XU
CT (Lux) Enhanced Commodities	AGH, AU, IG, IGH, IU, NG, XGH, XU, ZGH, ZEH, ZFH, ZU
CT (Lux) European Corporate Bond	1G, 1E, 2E, 2G, 3G, 4G, 8G, 8E, 9G, AE, IE, ZE, XGH
CT (Lux) European High Yield Bond	1E, 1EP, 1G, 1GP, 1UT, 3E, 3EP, 3FC, 3FH, 3G, 3GP, 3UT, 3UH, 4E, 4G, 4GP, 8E, 8EP, 8FH, 8G, 8GP
CT (Lux) European Smaller Companies	1E, 1EP, 1FH, 2E, 3E, 3EP, 3FH, 8E, 9E, 9EP, 9FH, ZE
CT (Lux) European Social Bond	IE, IEP, LE, ZGC, ZGH, ZUH, IGH
CT (Lux) European Select	1E, 1EP, 1SH, 1U, 1UH, 3E, 3U, 8E, 8EP, AGH, AE, IGH, IE, IUH, ZGH
CT (Lux) European Short-Term High Yield Bond	IGC, IGH, XGH, ZGC
CT (Lux) European Strategic Bonds	AE
CT (Lux) Flexible Asian Bond	AU, IGH, XU
CT (Lux) Global Corporate Bond	IGC, IGH, NU, NEH, NGH, NEC, NGC, NUP, XGH, ZU, ZEH, ZGH
CT (Lux) Global Dynamic Real Return	AGH, AU, IGH, IU, XGH, XU
CT (Lux) Global Extended Alpha	1E, 1U, 2E, 2U, 8E, 8U, AEH, AU, DEH, DU, IU, ZU
CT (Lux) Global Smaller Companies	AGH, AE, IGH, IE, XGH, XE, ZGH, ZG, XG
CT (Lux) Global Emerging Market Equities	1E, 1U, 8E, 8U, AGH, IGH, XGH, XU
CT (Lux) Global Emerging Market Short-Term Bonds	AGH, AU, AUP, IGH, XGH, XU, XUP
CT (Lux) Global Equity Income	1E, 1EP, 1SC, 1ST, 1SH, 1U, 1UP, 1VT, 2E, 2EP, 2UP, 2U, 3E, 3EP, 3U, 3UP, 8E, 8EP, 8UP, 8U, 9E, 9EP, 9U, 9UP, ZU, AEC, AUP, DEC, DUP, IU, TE
CT (Lux) Global Focus	AGH, AU, IE, IU, IGH, XGH, XU, ZG
CT (Lux) Global Investment Grade Credit Opportunities	IE, IGH, JE, JGH, JUH, LGH, XGH, YGH, YE, YUH, ZE, ZGH, ZUH
CT (Lux) Global Select	1E, 1U, 8E, 8U, 3U, 2E, 2U, 9U, IU, ZU
CT (Lux) Global Social Bond	IGH, IGC, LEC, LEH, LGC, LGH LU, LUP, ZGC ZGH
CT (Lux) Global Technology	IG, ZG, IU
CT (Lux) Japan Equities	IG
CT (Lux) Pan European Absolute Alpha	IGH, XGH, ZGH
CT (Lux) Pan European ESG Equities	AGH, AE, IGH, IE, XGH, XE, 1E, 1EP, 1G, 1GP, 8U, 3E, 3G, 3GP, 4E, 4G, 8E, 8G
CT (Lux) Pan European Equity Dividend	1G, 1E, 1GP, 1EP, 2E, 2EP, 2G, 2GP, 3G, 3GP, 3EP, 4G, 4GP, 8G, 8E, 8GP, 8EP, 9EP, 9G, 9GP, AE, AEP, DE, IE, IEP, ZE, ZEP
CT (Lux) Pan European Small Cap Opportunities	AGH, AE, IGH
CT (Lux) Pan European Smaller Companies	1E, 1EP, 1FH, 1G, 1GP, 1UH, 3E, 3EP, 3FH, 3G, 3GP, 3UH, 4E, 4G, 8E, 8G

CT (Lux) US Disciplined Core Equities	IG
CT (Lux) UK Equities	3EH, 3EP, 3FH, 3UH, 9EH, 9EP, 9FH, 9G, 9UH, AG, IG, AGP, IGP, ZG, ZGP, ZEH, ZFH, ZUH, NG, NGP, TG, TGP
CT (Lux) UK Equity Income	1EH, 1FH, 1UH, 3EH, 3FH,, 3UH, 9GP, 9UH, AG, LGP, LG, IG, IE, IEH, IU, IGP, DG, DGP, ZG, ZGP, ZEH, ZFH, ZUH
CT (Lux) US Contrarian Core Equities	AEC, AUP, IU, ZEH, ZGH, ZU
CT (Lux) US High Yield Bond	IEH, ZGH

As at the date of this document, the following Portfolios, which are named in the Prospectus, are not available for distribution in the United Kingdom:

- CT (Lux) Flexible Asian Bond
- CT (Lux) Global Multi Asset Income

Under the rules for the taxation of corporate and government debt contained in the Corporation Tax Act 2009, if any Portfolio at any time has more than 60% by market value of its investments in debt securities, money placed at interest (other than cash awaiting investment), building society shares or in holdings in unit trusts or other offshore funds with, broadly, more than 60% of their investments similarly invested, investors within the charge to corporation tax in the United Kingdom will be taxed on any increase (or relieved for any loss) in the value of their interest at the end of each accounting period and at the date of disposal of their interest as income as calculated on a fair value accounting basis. Exchange gains and losses will also be subject to these rules. The time at which the corporate investor holds the Shares does not have to be at the same time as the Portfolio satisfies the 60% test provided that the test is satisfied at some time during the corporate investor's accounting period. In addition, income distributions of the SICAV will be taxed as interest.

Investors who are authorised unit trusts or open-ended investment companies will also be subject to these rules save that capital profits, gains and losses on loan relationships are excluded.

Special rules apply to insurance companies. Investors who are life insurance companies within the charge to United Kingdom taxation holding their shares in the SICAV for the purposes of their long-term business (other than their pensions business) will be deemed to dispose of and immediately reacquire their Shares at the end of each accounting period. Such shareholders should seek their own professional advice as to the tax consequences of the deemed disposal.

According to their circumstances, investors resident in the United Kingdom for tax purposes will be liable to United Kingdom income tax in respect of any dividends or other distributions of income by the SICAV, whether or not such distributions are reinvested. Legislation in the Finance Act 2009 changes the way in which dividends and other income distributions received by companies within the charge to United Kingdom corporation tax are treated for United Kingdom tax purposes. The legislation provides for a wide exemption from United Kingdom corporation tax on such distributions (including

distributions received from non-United Kingdom companies) subject to certain exclusions and specific anti-avoidance rules.

The attention of individual shareholders resident in the UK is drawn to the provisions of Schedule 10 of Finance Act 2013, under which the income accruing to the SICAV may be attributed to such a shareholder and may render them liable to taxation in respect of the undistributed income and profits of the SICAV. This legislation will, however, not apply if such a shareholder can satisfy HM Revenue & Customs that either:

- (i) it would not be reasonable to draw the conclusion, from all the circumstances of the case, that the purpose of avoiding liability to taxation was the purpose, or one of the purposes, for which the relevant transactions or any of them were effected; or
- (ii) all the relevant transactions are genuine commercial transactions and it would not be reasonable to draw the conclusion, from all the circumstances of the case, that any one or more of the transactions was more than incidentally designed for the purpose of avoiding liability to taxation.

UK resident companies should note that the "controlled foreign companies" legislation contained in Part 9A TIOPA 2010 could apply to any United Kingdom resident company which holds alone, or together with certain other associated persons, shares which confer a right to at least 25 per cent. of the profits of a non-resident company where that non-resident company is controlled (as "control" is defined in Chapter 18 of TIOPA 2010) by persons (whether companies, individuals or others) who are resident in the United Kingdom. The "controlled foreign company" legislation has been extensively updated and the revised legislation applies for accounting periods beginning on or after 1 January 2013. This legislation provides for certain exceptions including an exception for a company which has an interest in an offshore fund in certain circumstances. It is recommended that United Kingdom resident companies holding a right to 25 per cent. or more of the profits of the Fund (directly or indirectly) should take their own specific professional taxation advice. These provisions are not directed towards the taxation of capital gains.

It is anticipated that the shareholdings in the SICAV will be such as to ensure that the SICAV would not be a close company if resident in the United Kingdom. If, however, the SICAV would be close if resident in the United Kingdom, gains accruing to it may be apportioned to certain United Kingdom resident shareholders. Such shareholders may thereby become chargeable to capital gains tax, or corporation tax on chargeable gains, on the gains apportioned to them on a just and reasonable basis. No liability will be incurred where the gains apportioned to a shareholder do not exceed one quarter of the SICAV's gain. Provisions in the Finance Act 2008 extended this charge to UK resident individuals domiciled outside the UK in respect of gains relating to UK situate assets of the SICAV, or in respect of gains relating to non-UK situate assets if such gains are remitted to the UK.

The Portfolios will at all times be invested so as to render them as qualifying investments for the purposes of the Individual Savings Accounts Regulations 1998 (as amended).

The date of this document is dated 19 September 2024.



The Prospectus is distributed in the United Kingdom by or on behalf of the SICAV and is approved by Threadneedle Asset Management Limited, which is regulated by the Financial Conduct Authority for the purposes of section 21 of the Financial Services and Markets Act 2000. The principal Office of Threadneedle Asset Management Limited is Cannon Place, 78 Cannon Street, London EC4N 6AG and it is incorporated in England and Wales with registered number 00573204. Columbia Threadneedle Investments is the global brand name of the Columbia and Threadneedle group of companies. **[columbiathreadneedle.com](http://columbiathreadneedle.com)**