



Legal & General UCITS ETF plc  
 Period of account: 01/07/2022 - 30/06/2023  
 Information reported to shareholders for UK tax purposes

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 15/09/2022, pay date 23/09/2022)	Distribution (ex-date 16/12/2022, pay date 23/12/2022)	Distribution (ex-date 19/01/2023, pay date 27/01/2023)	Distribution (ex-date 09/03/2023, pay date 17/03/2023)	Distribution (ex-date 15/06/2023, pay date 23/06/2023)	Distribution (ex-date 20/07/2023, pay date 28/07/2023)	Distribution (ex-date 14/09/2023, pay date 22/09/2023)		
1 L&G E Fund MSCI China A UCITS ETF	L0218-0009	USD	IE00BHFDF83	L&G E Fund MSCI China A UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.1980									
2 L&G DAX® Daily 2x Long UCITS ETF	L0218-0006	EUR	IE00B4GNH86	L&G DAX® Daily 2x Long UCITS ETF - EUR Accumulating ETF	01/07/2022	30/06/2023	14.8024									
3 L&G DAX® Daily 2x Short UCITS ETF	L0218-0007	EUR	IE00B4GNH24	L&G DAX® Daily 2x Short UCITS ETF - EUR Accumulating ETF	01/07/2022	30/06/2023	0.0736									
4 L&G Longer Dated All Commodities UCITS ETF	L0218-0003	USD	IE00B4VPH27	L&G Longer Dated All Commodities UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	1.7652									
5 L&G FTSE 100® Leveraged (Daily 2x) UCITS ETF	L0218-0004	GBP	IE00B4GNL23	L&G FTSE 100® Leveraged (Daily 2x) UCITS ETF - GBP Accumulating ETF	01/07/2022	30/06/2023	20.5037									
6 L&G FTSE 100® Super Short Strategy (Daily 2x) UCITS ETF	L0218-0005	GBP	IE00B4GNK08	L&G FTSE 100® Super Short Strategy (Daily 2x) UCITS ETF - GBP Accumulating ETF	01/07/2022	30/06/2023	0.2332									
7 L&G Russell 2000 US Small Cap Quality UCITS ETF	L0218-0002	USD	IE00B3CNH55	L&G Russell 2000 US Small Cap Quality UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	1.9568									
8 L&G Gold Mining UCITS ETF	L0218-0001	USD	IE00B32NH25	L&G Gold Mining UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.4666									
9 L&G US Energy Infrastructure MLP UCITS ETF	L0218-0008	USD	IE00B2HSH06	L&G US Energy Infrastructure MLP UCITS ETF - USD Distributing ETF	01/07/2022	30/06/2023	0.2397	0.0598 *	0.0904		0.0870		0.1157		0.0324 *****	
10 L&G ROBO Global® Robotics and Automation UCITS ETF	L0218-0010	USD	IE00BMMW30X54	L&G ROBO Global® Robotics and Automation UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.0251									
11 L&G Cyber Security UCITS ETF	L0218-0015	USD	IE00BYPLS672	L&G Cyber Security UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.0000									
12 L&G All Commodities UCITS ETF	L0218-0023	USD	IE00BF0R969	L&G All Commodities UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	1.0989									
13 L&G Battery Value-Chain UCITS ETF	L0218-0027	USD	IE00BF0M296	L&G Battery Value-Chain UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.3513									
14 L&G Pharma Breakthrough UCITS ETF	L0218-0025	USD	IE00BF0H7608	L&G Pharma Breakthrough UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.0404									
15 L&G Ecommerce Logistics UCITS ETF	L0218-0026	USD	IE00BF0M484	L&G Ecommerce Logistics UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.2364									
16 L&G US Equity UCITS ETF	L0218-0028	USD	IE00BF0R969	L&G US Equity UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.2149									
17 L&G UK Equity UCITS ETF	L0218-0029	GBP	IE00BF0R969	L&G UK Equity UCITS ETF - GBP Accumulating ETF	01/07/2022	30/06/2023	0.4657									
18 L&G Japan Equity UCITS ETF	L0218-0031	USD	IE00BF0R969	L&G Japan Equity UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.2278									
19 L&G Global Equity UCITS ETF	L0218-0030	USD	IE00BF0R969	L&G Global Equity UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.2560									
20 L&G Europe ex UK Equity UCITS ETF	L0218-0032	EUR	IE00BF0R969	L&G Europe ex UK Equity UCITS ETF - EUR Accumulating ETF	01/07/2022	30/06/2023	0.3828									
21 L&G Asia Pacific ex Japan Equity UCITS ETF	L0218-0033	USD	IE00BF0R969	L&G Asia Pacific ex Japan Equity UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.5087									
22 L&G Clean Water UCITS ETF	L0218-0040	USD	IE00BKS8C81	L&G Clean Water UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.1889									
23 L&G Artificial Intelligence UCITS ETF	L0218-0038	USD	IE00BKS8C81	L&G Artificial Intelligence UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.0000									
24 L&G Healthcare Breakthrough UCITS ETF	L0218-0041	USD	IE00BKS8C81	L&G Healthcare Breakthrough UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.0000									
25 L&G Europe ESG Exclusions Paris Aligned UCITS ETF	L0218-0042	EUR	IE00BKL1R76	L&G Europe ESG Exclusions Paris Aligned UCITS ETF - EUR Accumulating ETF	01/07/2022	30/06/2023	0.2909									
26 L&G US ESG Exclusions Paris Aligned UCITS ETF	L0218-0043	USD	IE00BKL1R76	L&G US ESG Exclusions Paris Aligned UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.1583									
27 L&G Clean Energy UCITS ETF	L0218-0039	USD	IE00BKS8C81	L&G Clean Energy UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.1140									
28 L&G ESG GBP Corporate Bond 0-5 Year UCITS ETF	L0218-0046	GBP	IE00BLRPM08	L&G ESG GBP Corporate Bond 0-5 Year UCITS ETF - GBP Distributing ETF	01/07/2022	30/06/2023	0.0046	0.1080							0.1385	
29 L&G ESG GBP Corporate Bond UCITS ETF	L0218-0047	GBP	IE00BLRPM08	L&G ESG GBP Corporate Bond UCITS ETF - GBP Distributing ETF	01/07/2022	30/06/2023	0.0000	0.1283							0.1688	
30 L&G ESG Emerging Markets Government Bond (USD) 0-5 Year UCITS ETF	L0218-0045	USD	IE00BLRPM08	L&G ESG Emerging Markets Government Bond (USD) 0-5 Year UCITS ETF - USD Distributing ETF	01/07/2022	30/06/2023	0.0884	0.1898							0.2197	
31 L&G China CNY Bond UCITS ETF	L0218-0048	USD	IE00BLRPM08	L&G China CNY Bond UCITS ETF - USD Distributing ETF	01/07/2022	30/06/2023	0.0643	0.1296							0.1158	
32 L&G China CNY Bond UCITS ETF	L0218-0049	USD	IE00BF0R969	L&G China CNY Bond UCITS ETF - EUR Hedged Distributing ETF	01/07/2022	30/06/2023	0.0000	0.1063							0.1335	
33 L&G UK Gilt 0-5 Year UCITS ETF	L0218-0044	GBP	IE00BLRPM08	L&G UK Gilt 0-5 Year UCITS ETF - GBP Distributing ETF	01/07/2022	30/06/2023	0.0267	0.0464							0.0468	
34 L&G ESG USD Corporate Bond UCITS ETF	L0218-0049	USD	IE00BLRPM08	L&G ESG USD Corporate Bond UCITS ETF - USD Distributing ETF	01/07/2022	30/06/2023	0.0183	0.1283							0.1549	
35 L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF	L0218-0053	USD	IE00BLRPM08	L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF - USD Distributing ETF	01/07/2022	30/06/2023	0.0000	0.1832							0.2077	
36 L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF	L0218-0052	EUR	IE00BLRPM08	L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF - EUR Hedged Accumulating ETF	01/07/2022	30/06/2023	0.4271									
37 L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF	L0218-0054	USD	IE00Z0C4C17	L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF - EUR Hedged Accumulating ETF	01/07/2022	30/06/2023	0.4233									
38 L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF	L0218-0065	USD	IE00Z0C4C17	L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF - CHF Hedged Accumulating ETF	01/07/2022	30/06/2023	0.4264									
39 L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF	L0218-0067	USD	IE00YVPSQ53	L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF - GBP Hedged Distributing ETF	01/07/2022	30/06/2023	0.0755	0.2438							0.2510	
40 L&G Hydrogen Economy UCITS ETF	L0218-0059	USD	IE00BMYDM58	L&G Hydrogen Economy UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.0444									
41 L&G ESG Green Bond UCITS ETF	L0218-0054	EUR	IE00BMYDM58	L&G ESG Green Bond UCITS ETF - EUR Distributing ETF	01/07/2022	19/05/2023	0.0000	0.0516								
42 L&G Quality Equity Dividends ESG Exclusions UK UCITS ETF	L0218-0055	GBP	IE00BMYDM58	L&G Quality Equity Dividends ESG Exclusions UK UCITS ETF - GBP Distributing ETF	01/07/2022	30/06/2023	0.0000	0.1209 **	0.0909		0.0475		0.1852		0.0495 *****	
43 L&G Quality Equity Dividends ESG Exclusions Europe ex-UK UCITS ETF	L0218-0056	EUR	IE00BMYDM58	L&G Quality Equity Dividends ESG Exclusions Europe ex-UK UCITS ETF - EUR Distributing ETF	01/07/2022	30/06/2023	0.0000	0.0343 ***	0.0427		0.0215		0.0218		0.0398 *****	
44 L&G Quality Equity Dividends ESG Exclusions Asia Pacific ex-Japan UCITS ETF	L0218-0057	USD	IE00BMYDM58	L&G Quality Equity Dividends ESG Exclusions Asia Pacific ex-Japan UCITS ETF - USD Distributing ETF	01/07/2022	30/06/2023	0.0343	0.0714 ****	0.0662		0.1489		0.0971		0.0326 *****	
45 L&G Digital Payments UCITS ETF	L0218-0060	USD	IE00BF0R969	L&G Digital Payments UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	0.0000									
46 L&G Multi-Strategy Enhanced Commodities UCITS ETF	L0218-0037	USD	IE00BF0R969	L&G Multi-Strategy Enhanced Commodities UCITS ETF - USD Accumulating ETF	01/07/2022	30/06/2023	1.1627									
47 L&G Multi-Strategy Enhanced Commodities UCITS ETF	L0218-0075	USD	IE0011CA759	L&G Multi-Strategy Enhanced Commodities UCITS ETF - GBP Accumulating ETF	22/06/2023	30/06/2023	0.0140									
48 L&G Quality Equity Dividends ESG Exclusions Emerging Markets UCITS ETF	L0218-0058	USD	IE00BMYDM58	L&G Quality Equity Dividends ESG Exclusions Emerging Markets UCITS ETF - USD Distributing ETF	15/07/2023	30/06/2023	0.0161	0.1888 *****	0.0440		0.0072		0.0980		0.0647 *****	
49 L&G India INR Government Bond UCITS ETF	L0218-0066	USD	IE00BLRPM08	L&G India INR Government Bond UCITS ETF - USD Distributing ETF	01/07/2022	30/06/2023	0.0000	0.2735							0.2846	
50 L&G Optical Technology & Photonics ESG Exclusions UCITS ETF	L0218-0068	USD	IE000QJACX1	L&G Optical Technology & Photonics ESG Exclusions UCITS ETF - USD Accumulating ETF	07/09/2022	30/06/2023	0.0653									
51 L&G Global Thematic ESG Exclusions UCITS ETF	L0218-0069	USD	IE00V1TKH20	L&G Global Thematic ESG Exclusions UCITS ETF - USD Accumulating ETF	07/09/2022	30/06/2023	0.0641									
52 L&G Metaverse ESG Exclusions UCITS ETF	L0218-0071	USD	IE0004J3T15	L&G Metaverse ESG Exclusions UCITS ETF - USD Accumulating ETF	07/09/2022	30/06/2023	0.0550									
53 L&G Emerging Cyber Security ESG Exclusions UCITS ETF	L0218-0070	USD	IE000S140P8	L&G Emerging Cyber Security ESG Exclusions UCITS ETF - USD Accumulating ETF	07/09/2022	30/06/2023	0.0016									
54 L&G Asia Pacific ex Japan ESG Exclusions Paris Aligned UCITS ETF	L0218-0074	USD	IE0002JLVG99	L&G Asia Pacific ex Japan ESG Exclusions Paris Aligned UCITS ETF - USD Accumulating ETF	20/10/2022	30/06/2023	0.2785									
55 L&G Japan ESG Exclusions Paris Aligned UCITS ETF	L0218-0072	USD	IE00HLHPH71	L&G Japan ESG Exclusions Paris Aligned UCITS ETF - USD Accumulating ETF	20/10/2022	30/06/2023	0.0968									
56 L&G Gerd Kommer Multifactor Equity UCITS ETF	L0218-0076	USD	IE001LQOQ93	L&G Gerd Kommer Multifactor Equity UCITS ETF - USD Accumulating ETF	02/06/2023	30/06/2023	0.0080									
57 L&G Gerd Kommer Multifactor Equity UCITS ETF	L0218-0077	USD	IE000FVSL69	L&G Gerd Kommer Multifactor Equity UCITS ETF - USD Distributing ETF	02/06/2023	30/06/2023	0.0000								0.0131 *****	

\* Part of a distribution paid on 23 September 2022 of USD 0.0897 per share  
 \*\* Part of a distribution paid on 23 September 2022 of GBP 0.1813 per share  
 \*\*\* Part of a distribution paid on 23 September 2022 of EUR 0.0515 per share  
 \*\*\*\* Part of a distribution paid on 23 September 2022 of USD 0.1071 per share  
 \*\*\*\*\* Part of a distribution paid on 23 September 2022 of USD 0.2379 per share  
 \*\*\*\* Part of a distribution paid on 22 September 2023 of USD 0.0973 per share  
 \*\*\*\*\* Part of a distribution paid on 22 September 2023 of GBP 0.1486 per share  
 \*\*\*\*\* Part of a distribution paid on 22 September 2023 of EUR 0.1104 per share  
 \*\*\*\*\* Part of a distribution paid on 22 September 2023 of USD 0.0070 per share  
 \*\*\*\*\* Part of a distribution paid on 22 September 2023 of USD 0.1942 per share  
 \*\*\*\*\* Part of a distribution paid on 22 September 2023 of USD 0.0393 per share

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 following share classes have elected to operate equalisation in accordance with regulation 50A(a) and regulation 53(1)(h).
- L&G US Energy Infrastructure MLP UCITS ETF - USD Distributing ETF
- L&G ESG GBP Corporate Bond 0-5 Year UCITS ETF - GBP Distributing ETF
- L&G ESG GBP Corporate Bond UCITS ETF - GBP Distributing ETF
- L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF - GBP Hedged Distributing ETF
- L&G China CNY Bond UCITS ETF - USD Distributing ETF
- L&G China CNY Bond UCITS ETF - EUR Hedged Distributing ETF
- L&G UK Gilt 0-5 Year UCITS ETF - GBP Distributing ETF
- L&G ESG USD Corporate Bond UCITS ETF - USD Distributing ETF
- L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF - USD Distributing ETF
- L&G ESG Emerging Markets Corporate Bond (USD) UCITS ETF - GBP Hedged Distributing ETF
- L&G Gerd Kommer Multifactor Equity UCITS ETF - USD Distributing ETF
- L&G ESG Green Bond UCITS ETF - EUR Distributing ETF
- L&G Quality Equity Dividends ESG Exclusions UK UCITS ETF - GBP Distributing ETF
- L&G Quality Equity Dividends ESG Exclusions Europe ex-UK UCITS ETF - EUR Distributing ETF
- L&G Quality Equity Dividends ESG Exclusions Asia Pacific ex-Japan UCITS ETF - USD Distributing ETF
- L&G Quality Equity Dividends ESG Exclusions Emerging Markets UCITS ETF - USD Distributing ETF
- L&G India INR Government Bond UCITS ETF - USD Distributing ETF

- For the remaining share classes, under regulation 53(1)(h)(ii)(k), income adjustments are made in the reporting period on the basis of reportable income per the Amended Regulation 72A. The length of each computation period is 12 months.  
 - The Fund remains within the reporting fund regime as of the date of this report.  
 - The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.