
ADDITIONAL INFORMATION SPECIFIC TO LUXEMBOURG INVESTORS

LIONTRUST GLOBAL FUNDS PLC

Addendum dated 25 August 2021 (the “Addendum”) to the prospectus (the “Prospectus”) of Liontrust Global Funds plc (the “Company”) dated 12 May 2021, including its supplements dated 12 May 2021 and 23 August 2021

This Addendum forms part of and should be read in conjunction with the Prospectus. This Addendum should be read in the context of and together with the Prospectus. The Prospectus is valid in Luxembourg only if it accompanies this Addendum.

The Company is an open-ended umbrella investment company with variable capital and segregated liability between sub-funds incorporated with a limited liability under the laws of Ireland and registered with number 459084. The Company has been authorized in Ireland by the Central Bank of Ireland as an investment company pursuant to the *European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011* and qualifies as an undertaking for collective investment in transferable securities (UCITS).

Public Distribution of the Company in Luxembourg

Shares (“**Shares**”) in the following share classes (“**Share Classes**”) of the following sub-funds of the Company, being Liontrust GF European Strategic Equity Fund, Liontrust GF Special Situations Fund, Liontrust GF UK Growth Fund, Liontrust GF Strategic Bond Fund, Liontrust GF European Smaller Companies Fund, Liontrust GF Sustainable Future Pan-European Growth Fund, Liontrust GF High Yield Bond Fund, Liontrust GF Sustainable Future European Corporate Bond Fund, Liontrust GF Absolute Return Bond Fund, Liontrust GF Sustainable Future Global Growth Fund and Liontrust GF Sustainable Future Multi Asset Global Fund (the “**Sub-Funds**”), have been notified for public distribution in Luxembourg, all to be issued as provided for in the Prospectus:

Liontrust GF European Strategic Equity Fund:

Share Classes
Class A3 Euro Accumulating (Institutional)
Class A4 Euro Accumulating
Class B4 US Dollar Accumulating
Class C3 Sterling Accumulating (Institutional)
Class C4 Sterling Accumulating

Liontrust GF Special Situations Fund:

Share Classes
Class A1 Euro Accumulating
Class A2 Euro (Hedged Share Class)
Class C1 Sterling
Class C3 Sterling
Class C6 Sterling Distributing (Institutional)
Class C7 Sterling Accumulating (Institutional)

Liontrust GF UK Growth Fund

Share Classes
Class A1 Euro Accumulating (Un-hedged Share Class)
Class A2 Euro Accumulating (Hedged Share Class)
Class C1 Sterling Accumulating
Class C3 Sterling Accumulating (Institutional)
Class C6 Sterling Distributing (Institutional)
Class C7 Sterling Accumulating (Institutional)

Liontrust GF Strategic Bond Fund

Share Classes
Class A1 Euro Accumulating
Class A1 Euro Distributing
Class A5 Euro Accumulating
Class A5 Euro Distributing
Class A8 Euro Accumulating
Class A8 Euro Distributing
Class A9 Euro Accumulating
Class A9 Euro Distributing
Class B1 US Dollar Accumulating
Class B1 US Dollar Distributing
Class B5 US Dollar Accumulating
Class B5 US Dollar Distributing
Class B8 US Dollar Accumulating
Class B8 US Dollar Distributing
Class B9 US Dollar Accumulating
Class B9 US Dollar Distributing
Class C1 Sterling Accumulating
Class C1 Sterling Distributing
Class C5 Sterling Accumulating
Class C5 Sterling Distributing
Class C8 Sterling Accumulating

Class C8 Sterling Distributing
Class C9 Sterling Accumulating
Class C9 Sterling Distributing
Class D1 Swiss Franc Accumulating
Class D1 Swiss Franc Distributing
Class D5 Swiss Franc Accumulating
Class D5 Swiss Franc Distributing
Class D8 Swiss Franc Accumulating
Class D8 Swiss Franc Distributing
Class D9 Swiss Franc Accumulating
Class D9 Swiss Franc Distributing
Class CF Sterling Accumulating Un-hedged Share Class (Founder)

Liontrust GF European Smaller Companies Fund

Share Classes
Class A3 Euro Accumulating (Institutional)
Class A4 Euro Accumulating
Class A5 Euro Accumulating (Institutional)
Class B3 US Dollar Accumulating (Institutional)
Class B4 US Dollar Accumulating
Class B5 US Dollar Accumulating (Institutional)
Class C3 Sterling Accumulating (Institutional)
Class C4 Sterling Accumulating
Class C5 Sterling Accumulating (Institutional)
Class CF Sterling Accumulating (Founder)
Class X Euro Seed Accumulating (Institutional)

Liontrust GF Sustainable Future Pan-European Growth Fund

Share Classes
Class A1 Euro Accumulating
Class A5 Euro Distributing
Class A5 Euro Accumulating
Class A9 Euro Accumulating

Liontrust GF High Yield Bond Fund

Share Classes
Class A1 Euro Accumulating
Class A1 Euro Distributing
Class A5 Euro Accumulating
Class A5 Euro Distributing
Class A8 Euro Accumulating
Class A8 Euro Distributing

Class A9 Euro Accumulating
Class A9 Euro Distributing
Class B1 US Dollar Accumulating
Class B1 US Dollar Distributing
Class B5 US Dollar Accumulating
Class B5 US Dollar Distributing
Class B8 US Dollar Accumulating
Class B8 US Dollar Distributing
Class B9 US Dollar Accumulating
Class B9 US Dollar Distributing
Class C1 Sterling Accumulating
Class C1 Sterling Distributing
Class C5 Sterling Accumulating
Class C5 Sterling Distributing
Class C8 Sterling Accumulating
Class C8 Sterling Distributing
Class C9 Sterling Accumulating
Class C9 Sterling Distributing
Class D1 Swiss Franc Accumulating
Class D1 Swiss Franc Distributing
Class D5 Swiss Franc Accumulating
Class D5 Swiss Franc Distributing
Class D8 Swiss Franc Accumulating
Class D8 Swiss Franc Distributing
Class D9 Swiss Franc Accumulating
Class D9 Swiss Franc Distributing
Class E1 Danish krone Accumulating
Class E1 Danish krone Distributing
Class E5 Danish krone Accumulating
Class E5 Danish krone Distributing
Class E8 Danish krone Accumulating
Class E8 Danish krone Distributing
Class E9 Danish krone Accumulating
Class E9 Danish krone Distributing
Class F1 Norwegian krone Accumulating
Class F1 Norwegian krone Distributing
Class F5 Norwegian krone Accumulating
Class F5 Norwegian krone Distributing
Class F8 Norwegian krone Accumulating
Class F8 Norwegian krone Distributing
Class F9 Norwegian krone Accumulating
Class F9 Norwegian krone Distributing
Class G1 Swedish krona Accumulating
Class G1 Swedish krona Distributing
Class G5 Swedish krona Accumulating
Class G5 Swedish krona Distributing
Class G8 Swedish krona Accumulating
Class G8 Swedish krona Distributing
Class G9 Swedish krona Accumulating

Class G9 Swedish krona Distributing

Liontrust GF Sustainable Future European Corporate Bond Fund

Share Classes
Class A1 Euro Accumulating
Class A1 Euro Distributing
Class A5 Euro Accumulating
Class A5 Euro Distributing
Class A8 Euro Accumulating
Class A8 Euro Distributing
Class A9 Euro Accumulating
Class A9 Euro Distributing
Class B1 US Dollar Accumulating
Class B1 US Dollar Distributing
Class B5 US Dollar Accumulating
Class B5 US Dollar Distributing
Class B8 US Dollar Accumulating
Class B8 US Dollar Distributing
Class B9 US Dollar Accumulating
Class B9 US Dollar Distributing
Class C1 Sterling Accumulating
Class C1 Sterling Distributing
Class C5 Sterling Accumulating
Class C5 Sterling Accumulating (Un-hedged Share Class)
Class C5 Sterling Distributing
Class C8 Sterling Accumulating
Class C8 Sterling Distributing
Class C9 Sterling Accumulating
Class C9 Sterling Distributing
Class D1 Swiss Franc Accumulating
Class D1 Swiss Franc Distributing
Class D5 Swiss Franc Accumulating
Class D5 Swiss Franc Distributing
Class D8 Swiss Franc Accumulating
Class D8 Swiss Franc Distributing
Class D9 Swiss Franc Accumulating
Class D9 Swiss Franc Distributing
Class E1 Danish krone Accumulating
Class E1 Danish krone Distributing
Class E5 Danish krone Accumulating
Class E5 Danish krone Distributing
Class E8 Danish krone Accumulating
Class E8 Danish krone Distributing
Class E9 Danish krone Accumulating
Class E9 Danish krone Distributing
Class F1 Norwegian krone Accumulating

Class F1 Norwegian krone Distributing
Class F5 Norwegian krone Accumulating
Class F5 Norwegian krone Distributing
Class F8 Norwegian krone Accumulating
Class F8 Norwegian krone Distributing
Class F9 Norwegian krone Accumulating
Class F9 Norwegian krone Distributing
Class G1 Swedish krona Accumulating
Class G1 Swedish krona Distributing
Class G5 Swedish krona Accumulating
Class G5 Swedish krona Distributing
Class G8 Swedish krona Accumulating
Class G8 Swedish krona Distributing
Class G9 Swedish krona Accumulating
Class G9 Swedish krona Distributing

Liontrust GF Absolute Return Bond Fund

Share Classes
Class A1 Euro Accumulating
Class A1 Euro Distributing
Class A5 Euro Accumulating
Class A5 Euro Distributing
Class A8 Euro Accumulating
Class A8 Euro Distributing
Class A9 Euro Accumulating
Class A9 Euro Distributing
Class B1 US Dollar Accumulating
Class B1 US Dollar Distributing
Class B5 US Dollar Accumulating
Class B5 US Dollar Distributing
Class B9 US Dollar Accumulating
Class B9 US Dollar Distributing
Class C1 Sterling Accumulating
Class C1 Sterling Distributing
Class C5 Sterling Accumulating
Class C5 Sterling Distributing
Class C9 Sterling Accumulating
Class C9 Sterling Distributing
Class D1 Swiss Franc Accumulating
Class D1 Swiss Franc Distributing
Class D5 Swiss Franc Accumulating
Class D5 Swiss Franc Distributing
Class D9 Swiss Franc Accumulating
Class D9 Swiss Franc Distributing
Class E1 Danish krone Accumulating
Class E1 Danish krone Distributing
Class E5 Danish krone Accumulating
Class E5 Danish krone Distributing

Class E9 Danish krone Accumulating
Class E9 Danish krone Distributing
Class F1 Norwegian krone Accumulating
Class F1 Norwegian krone Distributing
Class F5 Norwegian krone Accumulating
Class F5 Norwegian krone Distributing
Class F9 Norwegian krone Accumulating
Class F9 Norwegian krone Distributing
Class G1 Swedish krona Accumulating
Class G1 Swedish krona Distributing
Class G5 Swedish krona Accumulating
Class G5 Swedish krona Distributing
Class G9 Swedish krona Accumulating
Class G9 Swedish krona Distributing

Liontrust GF Sustainable Future Global Growth Fund

Share Classes
Class A1 Euro Accumulating
Class A1 Euro Distributing
Class A5 Euro Accumulating
Class A5 Euro Distributing
Class A8 Euro Accumulating
Class A8 Euro Distributing
Class B1 US Dollar Accumulating
Class B1 US Dollar Distributing
Class B5 US Dollar Accumulating
Class B5 US Dollar Distributing
Class B8 US Dollar Accumulating
Class B8 US Dollar Distributing
Class C1 Sterling Accumulating
Class C1 Sterling Distributing
Class C5 Sterling Accumulating
Class C5 Sterling Distributing
Class C8 Sterling Accumulating
Class C8 Sterling Distributing
Class D1 Swiss Franc Accumulating
Class D1 Swiss Franc Distributing
Class D5 Swiss Franc Accumulating
Class D5 Swiss Franc Distributing
Class D8 Swiss Franc Accumulating
Class D8 Swiss Franc Distributing

Liontrust GF Sustainable Future Multi Asset Global Fund

Share Classes

Class A5 Euro Accumulating
Class A8 Euro Accumulating
Class B1 US Dollar Accumulating
Class B5 US Dollar Accumulating
Class B8 US Dollar Accumulating
Class C1 Sterling Accumulating
Class C5 Sterling Accumulating
Class C8 Sterling Accumulating
Class D1 Swiss Franc Accumulating
Class D5 Swiss Franc Accumulating
Class D8 Swiss Franc Accumulating
Class CF Sterling Accumulating

In accordance with article 59 of the law of 17 December 2010 relating to undertakings for collective investment, as amended, and under the terms of an information and paying agency agreement (the “**Information and Paying Agency Agreement**”), the Company has appointed Société Générale Luxembourg, with registered office at 11, avenue Emile Reuter, L-2420 Luxembourg, as information and paying agent (the “**Paying Agent**”) in respect of all the above noted Share Classes of the Sub-Funds. Investors may present redemption requests of Shares to Société Générale Luxembourg, which is also in its capacity as Paying Agent in charge of the payment of distributions and redemption proceeds of the Shares to Shareholders in Luxembourg.

Copies of the Prospectus, the key investor information documents, the latest annual and half-yearly reports of the Company may be obtained by an investor upon request from the Paying Agent during usual business hours on any bank business day in Luxembourg.

The latest net asset value is published daily on Liontrust’s website www.liontrust.co.uk. The latest net asset value, as well as the subscription and redemption prices of the Shares, can also be obtained on a daily basis at the registered office of the Paying Agent.

The ISIN Codes are also available from the Paying Agent.

The Information and Paying Agency Agreement is concluded for an unlimited period of time and may be terminated by a twenty (20) days prior written notice addressed to the other party.

Taxation of Shareholders

The following information is of a general nature only and is based on the laws in force in Luxembourg as at the date of this Addendum. It does not purport to be a complete analysis of all possible tax situations that may be relevant to an investment decision. This summary does not allow any conclusions to be drawn with respect to issues not

specifically addressed. The following description of Luxembourg tax law is based on the Luxembourg law and regulations as in effect and as interpreted by the Luxembourg tax authorities on the date of this Addendum and is subject to any amendments in law (or in interpretation) later introduced, whether or not on a retroactive basis.

The residence concept used under the respective headings below applies for Luxembourg income tax assessment purposes only. Any reference in the present section to a tax, duty, levy impost or other charge or withholding of a similar nature refers to Luxembourg tax law and/or concepts only. Also, a reference to Luxembourg income tax generally encompasses corporate income tax (*impôt sur le revenu des collectivités*), municipal business tax (*impôt commercial communal*), a solidarity surcharge (*contribution au fonds pour l'emploi*), personal income tax (*impôt sur le revenu*). Investors may further be subject to net wealth tax (*impôt sur la fortune*) as well as other duties, levies or taxes. Corporate income tax, municipal business tax as well as the solidarity surcharge invariably apply to most corporate taxpayers resident of Luxembourg for tax purposes. Individual taxpayers are generally subject to personal income tax and the solidarity surcharge. Under certain circumstances, where an individual taxpayer acts in the course of the management of a professional or business undertaking, municipal business tax may apply as well.

Investors should consult their professional advisers on the possible tax and other consequences of their subscribing for, purchasing, holding, selling or redeeming Shares under the laws of their country of incorporation, establishment, citizenship, residence or domicile.

1. General taxation of Shareholders

The receipt of dividends (if any) by Shareholders, the redemption or transfer of Shares and any distribution on a winding-up of a Sub-Fund may result in a tax liability for the Shareholders according to the tax regime applicable in their various countries of residence, citizenship or domicile. Shareholders resident in or citizens of certain countries which have anti-offshore fund legislation may have a current liability to tax on the undistributed income and gains of the relevant Sub-Fund. The directors, the Sub-Funds and each of the Company's agents shall have no liability in respect of the individual tax affairs of Shareholders.

2. Luxembourg non-residents

Non-resident Shareholders, who have neither a permanent establishment nor a permanent representative in Luxembourg to which or whom the Shares are attributable, are not liable to any Luxembourg income tax, whether they receive payments of dividends or realize capital gains upon the sale, disposal or redemption of Shares.

Non-resident corporate Shareholders which have a permanent establishment or a permanent representative in Luxembourg, to which or whom the Shares are attributable, must include any income received, as well as any gain realized on the sale, disposal or redemption of Shares, in their taxable income for Luxembourg tax assessment purposes.

The same applies to individuals, acting in the course of the management of a professional or business undertaking, who have a permanent establishment or a permanent representative in Luxembourg, to which or whom the Shares are attributable. Taxable gains are determined as being the difference between the sale, repurchase or redemption price and the lower of the cost or book value of the Shares sold or redeemed.

3. Luxembourg residents

Luxembourg resident Shareholders are not liable to any Luxembourg income tax on reimbursement of share capital previously contributed to the Sub-Funds.

3.1. Luxembourg resident individuals

Any income derived from the Shares by resident individuals, who act in the course of the management of either their private wealth or their professional / business activity, is subject to income tax at the progressive ordinary rate (with a top marginal rate of currently 44.94% or 45.78% depending on the applicable solidarity surcharge).

A gain realized upon the sale, disposal or redemption of Shares by Luxembourg resident individual Shareholders, acting in the course of the management of their private wealth is not subject to Luxembourg income tax, unless said capital gain qualifies either as speculative gains or as a gain on a substantial participation. Capital gains are deemed to be speculative and are thus subject to income tax at ordinary rates if the Shares are disposed of within 6 months after their acquisition or if their disposal precedes their acquisition. A participation is considered to be a substantial participation where the Shareholder holds or has held, either alone or together with his spouse/partner and/or his minor children, either directly or indirectly, at any time within the 5 years preceding the disposal more than 10% of the share capital of the Company / Sub-Funds whose shares are being disposed of. A Shareholder is also deemed to alienate a substantial participation if he acquired free of charge, within the 5 years preceding the transfer, a participation which was constituting a substantial participation in the hands of the alienator (or the alienators in case of successive transfers free of charge within the same five-year period).

Capital gains realized on a substantial participation more than 6 months after the acquisition thereof are taxed according to the half-global rate method, (*i.e.* the average rate applicable to the total income is calculated according to progressive income tax rates and half of the average rate is applied to the capital gains realized on the substantial participation).

Capital gains realized on the disposal of the Shares by a resident individual Shareholder, who acts in the course of the management of his/her professional/business activity, are subject to income tax at ordinary rates. Taxable gains are determined as being the difference between the price for which the Shares have been disposed of and the lower of their cost or book value.

3.2. Luxembourg resident companies

Luxembourg resident corporate (*sociétés de capitaux*) holders of Shares must include any income received, as well as any gain realized on the sale, disposal or redemption

of Shares, in their taxable income for Luxembourg income tax assessment purposes. Taxable gains are determined as being the difference between the sale, repurchase or redemption price and the lower of the cost or book value of the Shares sold or redeemed.

3.3. Luxembourg resident companies benefiting from a special tax regime

Luxembourg resident corporate Shareholders which are companies benefiting from a special tax regime (such as undertakings for collective investment governed by the amended law of 17 December 2010, specialized investment funds governed by the amended law of 13 February 2007, reserved alternative investment funds (treated as a specialized investment fund governed by the law of July 23, 2016 or family wealth management companies governed by the amended law of 11 May 2007) are tax exempt entities in Luxembourg, and are thus not subject to any Luxembourg income tax.

4. Net wealth tax

A Luxembourg resident, or a non-resident Shareholder who has a permanent establishment or a permanent representative in Luxembourg to which or whom the Shares are attributable, is subject to Luxembourg net wealth tax on such Shares, except if the Shareholder is (i) a resident or non-resident individual taxpayer, (ii) an undertaking for collective investment subject to the amended law of 17 December 2010, (iii) a securitization company governed by the amended law of 22 March 2004 on securitization, (iv) a company governed by the amended law of 15 June 2004 on venture capital vehicles, (v) a specialized investment fund governed by the amended law of 13 February 2007, (vi) a professional pension institution governed by the amended law dated 13 July 2005, (vii) a family wealth management company governed by the amended law of 11 May 2007 or (viii) a reserved alternative investment fund governed by the law of July 23, 2016. However, (i) a securitization company governed by the amended law of 22 March 2004 on securitization, (ii) a company governed by the law of 15 June 2004 on venture capital vehicles, (iii) a professional pension institution governed by the amended law dated 13 July 2005 and (iv) an opaque Luxembourg resident reserved alternative investment fund governed by the law of July 23, 2016 and treated as a venture capital vehicle for Luxembourg tax purposes remain subject to a minimum net wealth tax.

5. Other taxes

No inheritance tax is levied on the transfer of the Shares upon death of a Shareholder in cases where the deceased was not a resident of Luxembourg for inheritance tax purposes.

Luxembourg gift tax may be levied on a gift or donation of the Shares if embodied in a Luxembourg deed or otherwise registered in Luxembourg.

6. Withholding tax

Distributions made to the Shareholders by a non-resident company are not subject to withholding tax in Luxembourg.

7. Exchange of Information

On 9 December 2014, the Council of the European Union adopted the Directive 2014/107/EU amending the Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation which now provides for an automatic exchange of financial account information between EU Member States. The adoption of the aforementioned directive implements the Organisation for Economic Co-operation and Development's ("OECD") Common Reporting Standards ("CRS") and generalizes the automatic exchange of information within the European Union as of 1 January 2016. Furthermore, a number of jurisdictions signed the OECD's multilateral competent authority agreement ("**Multilateral Agreement**") to automatically exchange information under the CRS. As the Company is subject to Irish Law, Irish Law may require the Company to provide certain information to the Irish revenue Commissioners about Shareholders resident or established in an EU Member State or in a jurisdiction which is party to such Multilateral Agreement (the information will in turn be provided to the relevant tax authorities).

Charges and Expenses

Fees and expenses of the Paying Agent are at normal commercial rates and will be borne by the Sub-Funds.