

OpenWorld plc - Statement of Reportable Income - Tax information for UK investors

Reporting to Shareholders in accordance with the United Kingdom Reporting Fund Regime, Regulation 90 of The Offshore Funds (Tax) Regulations (2009) for the year ended 30 June 2021.

The following funds within OpenWorld plc have obtained "Reporting Fund" status from HM Revenue & Customs in the United Kingdom under the Offshore Funds (Tax) Regulations 2009 ("the Regulations") and are required to inform shareholders of the amount of income per share earned by the fund during the most recent annual period (referred to as "reported income"). UK Shareholders may need this information when preparing their income tax returns.

In accordance with the Regulations, the tables below detail the distributions and reportable income for the period from 1 July 2020 to 30 June 2021. The tables also show the excess of the amount of the reported income per share in the Fund over the amount actually distributed to shareholders for each share class.

If you have any queries regarding this please contact Russell Investments by e-mail (clientservice@russellinvestments.com).

Russell Investments Global High Dividend Equity

ISIN	Share Class name	CUR	HMRC Reference	Dividend per Share	Payment Date	Amount of reportable income per share in excess of distributions per share	Fund Distribution Date	Has the Fund remained a reporting fund at the date of this report	Does the Fund invest more than 60% of its assets in interest bearing instruments?
IE00B3YRTR77	Class B EURO Income	EUR	O0047-0072	6.0360	14/10/2020	0.0000	31 December 2021	Yes	No
				5.4677	15/01/2021				
				8.5932	16/04/2021				
				11.0086	14/07/2021				
IE00B3NKZG80	Class B STGE Income	GBP	O0047-0011	6.4002	14/10/2020	0.0000	31 December 2021	Yes	No
				5.7934	15/01/2021				
				8.7397	16/04/2021				
				11.3690	14/07/2021				
IE00B57DQW00	Class B US\$ Income	USD	O0047-0012	4.2843	14/10/2020	0.0000	31 December 2021	Yes	No
				4.5395	15/01/2021				
				7.0364	16/04/2021				
				9.1526	14/07/2021				
IE00BY7YT16	Class I EURO Income	EUR	O0047-0077	4.8214	14/10/2020	0.0000	31 December 2021	Yes	No
				4.0994	15/01/2021				
				6.9550	16/04/2021				
				8.9614	14/07/2021				
IE00B67HZF53	Class I STGE	GBP	O0047-0015	10.0240	14/10/2020	0.0000	31 December 2021	Yes	No
				7.6245	15/01/2021				
				13.3100	16/04/2021				
				17.4580	14/07/2021				
IE00B94HPW69	Class I STGE Income	GBP	O0047-0073	5.5471	14/10/2020	0.0000	31 December 2021	Yes	No
				5.0017	15/01/2021				
				7.9172	16/04/2021				
				10.2893	14/07/2021				
IE00B649W081	Class I US\$	USD	O0047-0014	8.6023	14/10/2020	0.0000	31 December 2021	Yes	No
				7.5047	15/01/2021				
				11.9040	16/04/2021				
				15.6304	14/07/2021				
IE00B7YB142	Class I STGE H	GBP	O0047-0071	1.5182	17/08/2020	0.0000	31 December 2021	No	No
				2.4977	14/09/2020				
				2.9351	14/10/2020				
				1.4184	13/11/2020				

Russell Investments Global Listed Infrastructure

ISIN	Share Class name	CUR	HMRC Reference	Dividend per Share	Payment Date	Amount of reportable income per share in excess of distributions per share	Fund Distribution Date	Has the Fund remained a reporting fund at the date of this report	Does the Fund invest more than 60% of its assets in interest bearing instruments?
IE00B3FNDN84	Class A US\$	USD	O0047-0034	13.8046	14/10/2020	0.0000	31 December 2021	Yes	No
				12.5649	15/01/2021				
				17.0235	16/04/2021				
				22.8716	14/07/2021				
IE00BFTCNB31	Class I EURO Income	EUR	O0047-0074	6.6807	14/10/2020	0.0000	31 December 2021	Yes	No
				6.0602	15/01/2021				
				8.6582	16/04/2021				
				11.4305	14/07/2021				
IE00B3T1L784	Class I STGE	GBP	O0047-0059	21.2318	14/10/2020	0.0000	31 December 2021	Yes	No
				10.8701	15/01/2021				
				14.7323	16/04/2021				
				19.8188	14/07/2021				
IE00B78P9752	Class I STGE Income	GBP	O0047-0050	7.9448	14/10/2020	0.0000	31 December 2021	Yes	No
				7.4783	15/01/2021				
				10.1244	16/04/2021				
				13.4825	14/07/2021				
IE00B3FNDP09	Class I US\$	USD	O0047-0078	13.8516	14/10/2020	0.0000	31 December 2021	Yes	No
				13.8463	15/01/2021				
				18.7178	16/04/2021				
				25.2004	14/07/2021				
IE00B3FNDQ16	Class P US\$	USD	O0047-0070	14.3561	14/10/2020	0.0000	31 December 2021	Yes	No
				14.3459	15/01/2021				
				18.9470	16/04/2021				
				25.5177	14/07/2021				

Russell Investments Global Low Carbon Equity Fund

IE00BF4VPV92	Class A STGE	GBP	O0047-0079	0.3251	15/01/2021	0.8831	31 December 2021	Yes	No
				2.2538	16/04/2021				
				3.0245	14/07/2021				

*For UK tax purposes, this amount should be treated as interest income for "bond funds" invested more than 60% in interest-bearing assets.

*All per unit figures are to 4 decimal places and in share class currency.

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