

INVESTOR REPORT

Dear Sir / Madam

Listed Index Fund JPX-Nikkei Index 400

In accordance with regulation 92D, the fund remains a reporting fund as at the date the report was issued

As you may be aware, UK resident participants of the fund who are within the charge to UK Income/Corporation Tax are required to report their share of taxable income from the fund to HMRC in the UK for the period ended 8 January 2023 when completing their own Income/Corporation Tax returns.

To this end, we enclose a detailed breakdown of the income and gains earned by the fund during the period for the share class in issue. This information is provided to all participants and does not take into account the specific circumstances and tax profile of each participant. If any participants are in doubt, they should consult their own professional advisors with regard to this information.

The enclosed report represents 'sufficient information' for the purposes of the UK reporting fund regime.

The per unit amounts reported are allocated based on the number of units in issue at the end of the reporting period.

Investor Report - Corporate Investors			
Fund	Listed Index Fund JPX-Nikkei Index 400		
Subfund	Listed Index Fund JPX-Nikkei Index 400		
Period start date	09/07/2022		
Period end date	08/01/2023		
Section 2 - Categorisation of income and gains pursuant to investor type			
Reportable income under transparent reporting			
UK Corporate Investor Reportable Income		Unit Class:	Listed Index
		ISIN:	JP3047680008
		Number of Units at period end	186,174,288.00
		Total class YEN	Per Unit YEN
Bonds			
Interest income	-9,880,802.00		-0.0531
Withholding tax	0.00		0.0000
Profit on gains/losses arising on bonds held (realised)	0.00		0.0000
Profit on gains/losses arising on bonds held (unrealised)	0.00		0.0000
Equities			
Dividend income	3,618,318,654.00		19.4351
Withholding tax	0.00		0.0000
Profit on gains/losses arising on equities held (realised)	0.00		0.0000
Profit on gains/losses arising on equities held (unrealised)	0.00		0.0000
Derivatives			
Income on derivatives	0.00		0.0000
Expenses on derivatives	0.00		0.0000
Expenses on futures commission and fees	0.00		0.0000
Profit on gains/losses arising on derivatives held (realised)	229,028,969.00		1.2302
Profit on gains/losses arising on derivatives held (unrealised)	0.00		0.0000
Other income			
Other income	366,722,110.00		1.9698
Profit arising on miscellaneous gains/losses (realised)	0.00		0.0000
Profit arising on miscellaneous gains/losses (unrealised)	0.00		0.0000
Expenses			
Management expenses	-168,905,013.00		-0.9072
Other expenses	-103,818,256.00		-0.5576
Interest expense - Finance cost	-160,362.00		-0.0009
Notes:			
Note 1:	In accordance with regulation 92D, the fund remains a reporting fund as at the date the report was issued.		
Note 2:	Dividend, interest and other income figures represent the accrued amounts as per the financial statements for the period.		
Note 3:	The above data excludes equalisation as this is a transparent fund and equalisation is not applicable for investors.		

Investor Report - Individual Investors			
Fund	Listed Index Fund JPX-Nikkei Index 400		
Subfund	Listed Index Fund JPX-Nikkei Index 400		
Period start date	09/07/2022		
Period end date	08/01/2023		
Section 2 - Categorisation of income and gains pursuant to investor type			
Reportable income under transparent reporting			
UK Individual Investor Reportable Income		Unit Class:	Listed Index Fund JPX-Nikkei Index 400
		ISIN:	JP3047680008
		Number of Units at period end	186,174,288.00
		Total class	Per Unit
		YEN	YEN
Bonds			
Interest income		-9,880,802.00	-0.0531
Withholding tax		0.00	0.0000
Profit on gains/losses arising on bonds held (realised)		0.00	0.0000
Profit on gains/losses arising on bonds held (unrealised)		0.00	0.0000
Equities			
Dividend income		3,618,318,654.00	19.4351
Withholding tax		0.00	0.0000
Profit on gains/losses arising on equities held (realised)		0.00	0.0000
Profit on gains/losses arising on equities held (unrealised)		0.00	0.0000
Derivatives			
Income on derivatives		0.00	0.0000
Expenses on derivatives		0.00	0.0000
Expenses on futures commission and fees		0.00	0.0000
Profit on gains/losses arising on derivatives held (realised)		0.00	0.0000
Profit on gains/losses arising on derivatives held (unrealised)		0.00	0.0000
Other income			
Other income		366,722,110.00	1.9698
Profit arising on miscellaneous gains/losses (realised)		0.00	0.0000
Profit arising on miscellaneous gains/losses (unrealised)		0.00	0.0000
Expenses			
Management expenses		-168,905,013.00	-0.9072
Administrative fee		-103,818,256.00	-0.5576
Interest expense - Finance cost		-160,362.00	-0.0009
Notes:			
Note 1:	In accordance with regulation 92D, the fund remains a reporting fund as at the date the report was issued.		
Note 2:	Dividend, interest and other income figures represent the accrued amounts as per the financial statements for the period.		
Note 3:	The above data excludes equalisation as this is a transparent fund and equalisation is not applicable for investors.		