

KBI Funds ICAV ["The Fund"]
Reporting Period Ended 31 August 2025
Information reported to Shareholders for UK Reporting Fund Tax Purposes

Sub-Fund Name	Share Class Name	ISIN	Currency in which Excess Reportable Income / Equalisation Factor is denominated	Excess of Reportable Income for the period over distributions per unit in respect of the period	Equalisation factor per unit for the period ended 31 August 2025	Amount distributed per unit in respect of the reporting period					Remains a Reporting Fund at the date of this report	
						Currency of distributions declared	Amount distributed per unit in respect of the period ended	Paid Date	Amount distributed per unit in respect of the period ended			Paid Date
									28 February 2025	31 August 2025		
KBI Water Fund	US Dollar Class A Shares	IE00B9KR3V52	USD	0.2968	0.1422	N/A	Nil	N/A	Nil	N/A	Yes	
KBI Water Fund	Sterling Class A Shares	IE00B2Q0L608	USD	0.6749	0.6053	N/A	Nil	N/A	Nil	N/A	Yes	
KBI Water Fund	Euro Class D Shares	IE00B4QKTF93	USD	0.7208	0.1335	N/A	Nil	N/A	Nil	N/A	Yes	
KBI Water Fund	Sterling Class E Shares	IE00BFRBCR13	USD	0.3061	0.1069	N/A	Nil	N/A	Nil	N/A	Yes	
KBI Water Fund	Euro Class E Shares	IE00B4R1XF90	USD	0.1869	0.0000	N/A	Nil	N/A	Nil	N/A	Yes	
KBI Water Fund	US Dollar Class E Shares	IE00BLTVHF42	USD	0.0241	0.0000	N/A	Nil	N/A	Nil	N/A	Yes	
KBI Water Fund	US Dollar Class F Shares	IE00BNK9VK42	USD	0.1789	0.0479	N/A	Nil	N/A	Nil	N/A	Yes	
KBI Water Fund	Sterling Class F Shares	IE00MGRK5H7	USD	0.0000	0.0187	N/A	Nil	N/A	Nil	N/A	Yes	
KBI NorthAmerica Equity Fund	Sterling Class A Shares	IE00BFR79C98	USD	0.4489	0.0000	N/A	Nil	N/A	Nil	N/A	Yes	
KBI NorthAmerica Equity Fund	Sterling Class A (Distributing) Shares	IE00BFR79F20	USD	0.0000	0.1467	GBP	0.2380	14 March 2025	0.2416	12 September 2025	Yes	
KBI NorthAmerica Equity Fund	US Dollar Class B (Distributing) Shares	IE00BK6MNL12	USD	0.0000	0.0000	USD	0.1834	14 March 2025	0.1997	12 September 2025	Yes	
KBI Global Sustainable Infrastructure Fund	Euro Class D (Distributing)	IE00BKFT854	EUR	0.0000	0.0751	EUR	0.1506	14 March 2025	0.2264	12 September 2025	Yes	
KBI Global Sustainable Infrastructure Fund	Sterling Class A Shares	IE00BN7CHR50	EUR	0.3580	0.0944	N/A	Nil	N/A	Nil	N/A	Yes	
KBI Global Sustainable Infrastructure Fund	Sterling Class A (Distributing) Shares	IE00BN7CHS67	EUR	0.0000	0.0729	GBP	0.1427	14 March 2025	0.2250	12 September 2025	Yes	

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						Currency of distributions declared	Amount distributed per unit in respect of the period ended	Paid Date	Amount distributed per unit in respect of the period ended		Paid Date
KBI Global Sustainable Infrastructure Fund	US Dollar Class A (Distributing) Shares	IE00BNRK7K28	EUR	0.0000	0.0713	USD	0.1224	14 March 2025	0.2070	12 September 2025	Yes
KBI Global Sustainable Infrastructure Fund	Sterling Class C Shares	IE000QSD00Q1	EUR	0.2021	0.0183	N/A	Nil	N/A	Nil	N/A	Yes
KBI Global Sustainable Infrastructure Fund	US Dollar Class C Shares	IE000H3IDGG5	EUR	0.1579	0.0000	N/A	Nil	N/A	Nil	N/A	Yes
KBI Global Solutions Fund (formerly KBI Global Resource Solutions Fund)	Sterling Class A Shares	IE0001P2RUJ0	EUR	1.0620	0.1582	N/A	Nil	N/A	Nil	N/A	Yes
KBI Global Energy Transition Fund	Sterling Class A Shares	IE00B2Q0LF91	EUR	0.1720	0.0050	N/A	Nil	N/A	Nil	N/A	Yes
KBI Developed Equity Fund	Sterling Class C Shares	IE00B64HP148	EUR	0.6099	0.0000	N/A	Nil	N/A	Nil	N/A	Yes
KBI Developed Equity Fund	Sterling Class C (Distributing) Shares	IE00B4023Z96	EUR	0.0000	0.0000	GBP	0.2394	14 March 2025	0.3585	12 September 2025	Yes
KBI Developed Equity Fund	US Dollar Class E (Distributing) Shares	IE00BGXQV54	EUR	0.0000	0.0831	USD	0.1409	14 March 2025	0.2263	12 September 2025	Yes

Notes and confirmations:

The 'Excess of Reportable Income for the period over distributions per unit in respect of the period' is deemed to arise on 28 February 2026 (being the fund distribution date).

The Fund declares that it has complied with its obligations specified in Reg 53 and Reg 58.

This document does not constitute tax, accounting or legal advice. Please consult your tax advisor if you have any queries in relation to the above.