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SPECIAL PIPING MATERIALS LTD, GLOBE  
LANE INDUSTRIAL ESTATE  
BROADWAY  
DUKINFIELD  
CHESHIRE  
SK16 4UU  
United Kingdom

# Tax Report

6 April 2023 to 5 April 2024

BIBULTXO D SPM SSAS TRUST XO A/C PERSHING



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Corporate, Charity & Trust Accounts may receive additional schedules.

# Notes for the Income Schedules and Capital Disposals

## Income Schedules

### Excess Reportable Income (ERI) on Offshore Reporting Funds

Your Consolidated Tax Certificate may contain details of any dividend/interest distributions which have been deemed as Excess Reportable Income (ERI). ERI is the amount of profit an offshore fund earns beyond the income declared as distributions - whether that be dividends or interest. For UK tax purposes, any ERI is treated as a distribution by HMRC and so must be declared on your tax return. Please note that ERI is only applicable on funds which have gained 'reporting status' with HMRC.

If you have received any ERI, this will be displayed in both the Consolidated Tax Certificate and summarised in the Excess Reportable Income Report. The report will also highlight any zero-rate distributions throughout the period of the tax pack. Please note that this report has been included for reference and should not be used in conjunction with the Consolidated Tax Certificate for your tax returns as any distributions in this report have already been included in the Consolidated Tax Certificate. If your Consolidated Tax Certificate does not contain any details of ERI distributions, you should still review your fund holdings within the reporting period for any potential ERI distributions which need to be declared, for example where an offshore reporting fund is subject to daily equalisation. We recommend that you consult with your tax adviser to obtain tax advice specific to your personal circumstances.

### Tax Deductions and Credits

Tax deducted at source and credits added to income are shown as they are received by us. The use of these elements in tax returns will vary and should be checked, especially where these impact non-UK income.

### Accrued Income Scheme

Our computer system does not cover all aspects of the anti-bond washing legislation contained in the accrued income scheme for transactions in relevant securities. Most accrued amounts arising on gilt transactions carried out by us during the year are reflected on the income schedules but where securities are traded gross the information may not be available to us and any accrued will be included in capital sums. In view of the complex legislation regarding the accrued income scheme, these details should be checked to ensure that rebates and charges are reflected in the correct tax year.

### Stock and Other Dividends

(a) Enhanced Stock Dividends - the income tax position for life interest trusts where the trustees took shares in lieu of the cash dividends is complex and our income schedules may require adjustment. At present our system has posted a notional dividend based on market value on the first day of dealing to the trust's income schedule. For capital gains tax purposes, the scrip shares are shown as an addition to the existing trustee's holding (at a nil base cost) and any subsequent disposal has been treated as a part disposal.

(b) Dividends from Venture Capital Trusts (VCTs) may or may not be taxable, depending on your position and how you acquired the holding.

(c) Property Income Distributions can be received without deduction of tax by certain classes of shareholder, if they are held by Registrars in gross form. As details held by Registrars may change, qualifying shareholders can receive both net and gross distributions in a period.

(d) Dividends and share repurchases - trustees subject to UK tax (whether life interest or discretionary) receiving proceeds of share repurchases or certain 'special' dividends paid after 4 December 1996 can be liable to income tax. These transactions are not separately shown on the schedules and the rules in Sections 481 to 482 ITA 2007 should be considered where appropriate.

(e) Accumulations - where funds have announced distributions that are automatically re-invested in to the fund (including UK offshore Reporting Fund reported undistributed income), we have treated this as income and added the cash equivalent to the book cost of the holding. Where funds have retained income but not announced this as a distribution we have not recorded income or book cost adjustments.

(f) Equalisations received as part of distributions have been treated as a return of capital and capital costs have been reduced; they are shown on income schedules for information purposes only.

## Non-UK Income

We have endeavoured to identify if income is from a UK or non-UK source but situs is not always available in the data provided to us - if this is relevant you should identify the source. We have divided non-UK income into dividends and interest where information required by HMRC rules is available to us but this should be checked; otherwise the distributions are shown as Other Income. We do not indicate in the attached schedules whether income is remitted to the UK. Stock registration can cause UK situs income to be shown as non-UK, especially for Eurobonds. We have only shown the income element of transactions in relevant non-UK funds where this information has been made available to us. Similarly, there may be undistributed reported income from Reporting Funds which we are not aware of. Non-UK company distributions received marked as being capital in nature have been recorded as such but the facts have not been verified and the UK tax treatment may differ. The country that income is attributed to is as supplied to us by our data provider and should be checked where pertinent. You should therefore check the tax position where non-UK income was received in the year.

## Local Currency Amount

Please note that if an Income Retention, Equalisation or Excess Reportable Income distribution holds a Local Currency Amount and a Gross amount in your Consolidated Tax Certificate, there may be fractional differences between the two amounts due to rounding differences in distribution rates and/or different FX sources between multiple investment management systems.

## \*Franked/Unfranked Distributions

Your Consolidated Tax Certificate may contain details of any franked or unfranked distributions relating to corporate unit trust holders. For these, the payments are split between a franked amount (which is treated as a dividend) and an unfranked amount (which is treated as a loan relationship credit). Do not treat this as tax advice and consult your tax advisor or accountant for further guidance on the tax treatment of these distributions.

## Capital Disposals

Capital Gains Tax computations are produced for the normal disposal of shares and securities based on the TCGA 1992 and subsequent Finance Acts. However, as the legislation is so complex, not every eventuality can be covered.

Whilst the information provided is made in good faith we cannot accept any responsibility for the completeness or accuracy of such information. We therefore strongly recommend that you seek the expert advice of your accountant in the preparation of your tax return.

Capital at risk. The value of investments and the income from them can fall as well as rise and the investor may not receive back the original amount invested.

Tax legislation is that prevailing at the time, is subject to change without notice and depends on individual circumstances. Clients should always seek appropriate tax advice before making decisions. HMRC Tax Year 2023/24.

### UK CGT Allowances (2023/24)

Individual	£6,000
Trust	£3,000
Corporate	£0

### CGT Computations

The information on this page should be read in conjunction with your Capital Gains Tax (CGT) schedule. The comments are based on our understanding of current UK tax law and published HM Revenue & Customs ("HMRC") practice as it applies in the UK. However, please note the CGT calculations for historic reporting will be based on the legislation in place at that time.

### Scope

In determining the gain/loss on a disposal of a share or security, stock events that have occurred or have been reported to us are taken into account in addition to the following factors where relevant.

### Indexation Relief (abolished April 2008)

Indexation Relief was introduced in the Finance Act 1982 and extended in the Finance Act 1985. Indexation accumulated for individuals and trusts until April 1998 at which point the availability of this relief ceased under the Finance Act 1998. Finance Act 2008 further removed an investor's ability to use indexation in their calculations all together after April 2008 following the change in tax rates. Indexation Relief is no longer available for corporate clients on purchases made after 31st December 2017 in accordance with legislation introduced in the Finance Bill 2017-18. Where an asset is bought before 31st December 2017 but disposed of after 1st January 2018, the indexation allowance is calculated by reference to the indexation factor for December 2017, regardless of the actual date of disposal. No relief is given for inflation beyond 31st December 2017.

### Loan Relationship

Under corporation tax, a corporate investor must consider two regimes governing their investments: the chargeable gains regime and the loan relationships regime. This tax schedule assists with the chargeable gains regime, but any loan relationships of a company, such as gilts or other bonds, are dealt with under the loan relationship rules, which this tax schedule does not currently account for. The purpose of the capital gains report within this tax schedule for corporate investors is to show the assets which are chargeable under the chargeable gains rules. A gilt is exempt from corporation tax under the chargeable gains rules but it may still be chargeable to corporation tax under the loan relationship rules. As such, a direct investment in a gilt may show as being 'exempt' when it should be considered for tax purposes under the loan relationship scheme. A corporate client should speak to their tax adviser to determine the full tax implications of investing in these assets.

### Identification of Securities

All calculations incorporate the varying matching rules that apply to both corporate and individual investors and are in accordance with TCGA 1992 as amended by subsequent Finance Acts.

## Small Disposals (5% Rule)

Where a small disposal occurs, such as the lapse of a rights issue and the proceeds are under 5% of the value of the shares at the point of the distribution or less than £3000 (since 24/02/97) in total, the distribution will be treated as deducted from the base cost of the shares under TCGA Section 122(2), unless we are directed otherwise.

## 1982 Holdings

Computations involving a 1982 holding have been made on an elected basis (i.e. 31/03/82 market values used exclusively) under Section 35 (5) TCGA 1992.

## Exclusions

Transactions should be reviewed that involve the following:

## Entrepreneurs' Relief

The disposal of shareholdings held by employees or directors, or of other (interests in) business assets, which may qualify for Entrepreneurs' Relief. If you have made a disposal which you believe may qualify for such relief, we strongly recommend that you seek independent tax advice.

## Exempt Assets

Stocks such as Gilts and Qualifying Corporate Bonds (QCBs) are included in the schedule as exempt assets and will not reflect a capital gain or loss. Although every effort is made to identify QCBs, where we are unable to determine with a reasonable degree of certainty whether a particular security qualifies as a QCB, we continue to show the holding as chargeable to capital gains tax.

## Offshore Investments

Disposals of certain offshore investments ("offshore funds") may give rise to a gain which is charged to income tax (known as an offshore income gain) rather than to capital gains tax. However, they are still included in the schedule as losses on disposals of such offshore funds do fall under capital gains tax rules. Please note although every effort has been made to correctly ascertain the reporting status of offshore funds, the taxation treatment can be complex and we therefore recommend that you discuss this with your tax adviser.

*This report has been prepared by Evelyn Partners Investment Management Services Limited. Registered Office: 45 Gresham Street, London, EC2V 7BG. Registered in England and Wales. Registered No. 02830297. Authorised and regulated by the Financial Conduct Authority, FRN: 165169. VAT Registration Number 918 5550 07.*

Evelyn Partners Investment Management Services Ltd

# Annual Client Income Report

Client ID: AT.5509.EXE.001

Tax Year: 06/04/2023 to 05/04/2024

## Consolidated Tax Certificate (UK)

We certify that the income summarised below and specified on the attached schedule(s) was received by us or our nominees on behalf of:

**Name:** AT.5509.EXE.001 BIBULTXO D SPM SSAS TRUST XO A/C PERSHING

**Address:** BROADWAY, DUKINFIELD, CHESHIRE, SK16 4UU, United Kingdom

Who was one of the persons for whom the investments were held on the dates on which the income was payable. The original tax credit certificate(s) and/or certificate(s) of deduction of income tax will, when required, be sent to HM Revenue and Customs.

	Gross Amount (GBP)	Income Tax Deducted (GBP)	Tax Credit (GBP)	Amount Received (GBP)	Equalisation (GBP)
UK Interest					
UK Bank / Building Society Account Interest Received	120.27			120.27	

For and on behalf of Evelyn Partners Investment Management Services Ltd

Signature

Evelyn Partners Investment Management Services Ltd

Date 18/05/2024



# Annual Client Income Report

Tax Year: 06/04/2023 to 05/04/2024

Client ID: AT.5509.EXE.001

## Consolidated Tax Certificate (Overseas)

We certify that the income summarised below and specified on the attached schedule(s) was received by us or our nominees on behalf of:

**Name:** AT.5509.EXE.001 BIBULTXO D SPM SSAS TRUST XO A/C PERSHING

**Address:** BROADWAY, DUKINFIELD, CHESHIRE, SK16 4UU, United Kingdom

Who was one of the persons for whom the investments were held on the dates on which the income was payable. The original tax credit certificate(s) and/or certificate(s) of deduction of income tax will, when required, be sent to HM Revenue and Customs.

	Gross Amount (GBP)	Income Tax Deducted (GBP)	Withholding Tax (GBP)	Amount Received (GBP)	Equalisation (GBP)
Ireland					
Overseas Interest					
Overseas Unit Trusts and OEICs Interest	1,395.38			1,395.38	
Brazil					
Overseas Dividend					
Overseas Company Dividends	8,530.04		258.45	8,271.59	

For and on behalf of Evelyn Partners Investment Management Services Ltd

Signature

Evelyn Partners Investment Management Services Ltd

Date 18/05/2024

# Annual Client Income Report

Client ID: AT.5509.EXE.001

Tax Year: 06/04/2023 to 05/04/2024

## Supporting Schedule

### UK Interest for the tax year 2023 - 2024

UK Bank / Building Society Account Interest Received										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Income Tax Deducted (GBP)	Amount Received (GBP)	Equalisation (GBP)
Pound Sterling £	1100000	Cash interest	15 Jun 2023				86.52	0.00	86.52	0.00
Pound Sterling £	1100000	Cash interest	15 Sep 2023				8.53	0.00	8.53	0.00
Pound Sterling £	1100000	Cash interest	15 Dec 2023				10.51	0.00	10.51	0.00
Pound Sterling £	1100000	Cash interest	15 Mar 2024				14.71	0.00	14.71	0.00
Total UK Bank / Building Society Account Interest Received							120.27	0.00	120.27	0.00

# Annual Client Income Report

Tax Year: 06/04/2023 to 05/04/2024

Client ID: AT.5509.EXE.001

## Supporting Schedule

### Overseas Interest for the tax year 2023 - 2024

Overseas Unit Trusts and OEICs Interest										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Income Tax Deducted (GBP)	Amount Received (GBP)	Equalisation (GBP)
Institutional Cash Series PLC Institutional Sterling Liquidity Fund Shares Premier Class GBP Income (Ireland)	B3L1035	Interest payment	01 Nov 2023			GBP 44.55	44.55	0.00	44.55	0.00
Institutional Cash Series PLC Institutional Sterling Liquidity Fund Shares Premier Class GBP Income (Ireland)	B3L1035	Interest payment	01 Dec 2023			GBP 268.21	268.21	0.00	268.21	0.00
Institutional Cash Series PLC Institutional Sterling Liquidity Fund Shares Premier Class GBP Income (Ireland)	B3L1035	Interest payment	01 Jan 2024			GBP 276.82	276.82	0.00	276.82	0.00
Institutional Cash Series PLC Institutional Sterling Liquidity Fund Shares Premier Class GBP Income (Ireland)	B3L1035	Interest payment	01 Feb 2024			GBP 276.29	276.29	0.00	276.29	0.00
Institutional Cash Series PLC Institutional Sterling Liquidity Fund Shares Premier Class GBP Income (Ireland)	B3L1035	Interest payment	01 Mar 2024			GBP 256.74	256.74	0.00	256.74	0.00
Institutional Cash Series PLC Institutional Sterling Liquidity Fund Shares Premier Class GBP Income (Ireland)	B3L1035	Interest payment	01 Apr 2024			GBP 272.77	272.77	0.00	272.77	0.00
Total Overseas Unit Trusts and OEICs Interest							1,395.38	0.00	1,395.38	0.00

# Annual Client Income Report

Tax Year: 06/04/2023 to 05/04/2024

Client ID: AT.5509.EXE.001

## Overseas Dividend for the tax year 2023 - 2024

Overseas Company Dividends										
Security	SEDOL	Transaction	Date	Holding Quantity	Div/Int Rate	Local Currency Amount	Gross Amount (GBP)	Withholding Tax (GBP)	Amount Received (GBP)	Equalisation (GBP)
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	26 May 2023	4,450	0.437899	USD 2,445.77	1,948.65	0.00	1,948.65	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	30 May 2023	4,450	0.021742	USD 120.87	96.75	14.51	82.24	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	23 Jun 2023	4,450	0.297949	USD 1,705.09	1,325.87	11.18	1,314.69	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	25 Aug 2023	4,450	0.210953	USD 1,194.34	938.74	140.81	797.93	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	25 Aug 2023	4,450	0.087737	USD 496.91	390.43	0.00	390.43	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	28 Sep 2023	4,450	0.314597	USD 1,734.41	1,399.96	0.00	1,399.96	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	30 Nov 2023	4,450	0.116993	USD 665.13	520.61	78.09	442.52	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	30 Nov 2023	4,450	0.066994	USD 380.68	298.13	0.00	298.13	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	22 Dec 2023	4,450	0.18086	USD 1,033.30	804.83	0.00	804.83	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	03 Jan 2024	4,450	0.020754	USD 118.51	92.36	13.86	78.50	0.00
Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs. (Brazil)	2616580	Dividend payment	03 Jan 2024	4,450	0.160383	USD 915.82	713.71	0.00	713.71	0.00
Total Overseas Company Dividends							8,530.04	258.45	8,271.59	0.00

# Transaction History Report

06/04/2023 - 05/04/2024

Printed: 18 May 2024 18:44  
Calculated: 03 May 2024 09:09  
RPI: 278.10 (Dec 2017)

Client: AT.5509.EXE.001 BIBULTXO D SPM SSAS TRUST XO A/C PERSHING

Security	Transaction	Account ID	Bargain Date	Shares	Expense/ Cost (GBP)	CGT Cost (GBP)	Indexation Allowance (GBP)	Indexed Cost (GBP)	Proceeds (GBP)	Balance
Account: AT.5509.EXE.001 BIBULTXO D SPM SSAS TRUST XO A/C PERSHING (100.00%)										
B3L1035	Institutional Cash Series PLC Institutional Sterling Liquidity Fund Shares Premier Class GBP Income									
	Purchase	AT.5509.EXE.001	27/10/2023	61,000.0000	61,015.00					61,000.0000
	((trade_asset) Subscription 61 000.00 FDMM INSTITUTIONAL CASH SERIES PLC BLACKROCK ICS STG LQDTY PREM GBP DIS (IE00B3L10356))									
	Interest payment	AT.5509.EXE.001	01/11/2023	0.0000		0.00	0.00	0.00	44.55	61,000.0000
	((div:liquid_prc_cash:3) Interest (Unit trust interest) INSTITUTIONAL CASH SERIES PLC BLACKROCK ICS STG LQDTY PREM GBP DIS)									
	Interest payment	AT.5509.EXE.001	01/12/2023	0.0000		0.00	0.00	0.00	268.21	61,000.0000
	((div:liquid_prc_cash:3) Interest (Unit trust interest) INSTITUTIONAL CASH SERIES PLC BLACKROCK ICS STG LQDTY PREM GBP DIS)									
	Interest payment	AT.5509.EXE.001	01/01/2024	0.0000		0.00	0.00	0.00	276.82	61,000.0000
	((div:liquid_prc_cash:3) Interest (Unit trust interest) INSTITUTIONAL CASH SERIES PLC BLACKROCK ICS STG LQDTY PREM GBP DIS)									
	Interest payment	AT.5509.EXE.001	01/02/2024	0.0000		0.00	0.00	0.00	276.29	61,000.0000
	((div:liquid_prc_cash:3) Interest (Unit trust interest) INSTITUTIONAL CASH SERIES PLC BLACKROCK ICS STG LQDTY PREM GBP DIS)									
	Interest payment	AT.5509.EXE.001	01/03/2024	0.0000		0.00	0.00	0.00	256.74	61,000.0000
	((div:liquid_prc_cash:3) Interest (Unit trust interest) INSTITUTIONAL CASH SERIES PLC BLACKROCK ICS STG LQDTY PREM GBP DIS)									
	Interest payment	AT.5509.EXE.001	01/04/2024	0.0000		0.00	0.00	0.00	272.77	61,000.0000
	((div:liquid_prc_cash:3) Interest (Unit trust interest) INSTITUTIONAL CASH SERIES PLC BLACKROCK ICS STG LQDTY PREM GBP DIS)									
2616580	Petroleo Brasileiro SA Petrobas ADS Each Repr. 1 Common Shs.									
	Dividend payment	AT.5509.EXE.001	26/05/2023	0		0.00	0.00	0.00	1,948.65	0

# Transaction History Report

06/04/2023 - 05/04/2024

Printed: 18 May 2024 18:44  
Calculated: 03 May 2024 09:09  
RPI: 278.10 (Dec 2017)

Client: AT.5509.EXE.001 BIBULTXO D SPM SSAS TRUST XO A/C PERSHING

Security	Transaction	Account ID	Bargain Date	Shares	Expense/ Cost (GBP)	CGT Cost (GBP)	Indexation Allowance (GBP)	Indexed Cost (GBP)	Proceeds (GBP)	Balance
	((div:div_cash:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Dividend payment	AT.5509.EXE.001	30/05/2023	0		0.00	0.00	0.00	96.76	0
	((div:div_cash:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Dividend payment	AT.5509.EXE.001	23/06/2023	0		0.00	0.00	0.00	1,325.87	0
	((div:div_cash:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Dividend payment	AT.5509.EXE.001	25/08/2023	0		0.00	0.00	0.00	938.74	0
	((div:div_cash:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Dividend payment	AT.5509.EXE.001	25/08/2023	0		0.00	0.00	0.00	390.43	0
	((div:div_cash_france:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Dividend payment	AT.5509.EXE.001	28/09/2023	0		0.00	0.00	0.00	1,399.96	0
	((div:div_cash_france:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Sale	AT.5509.EXE.001	25/10/2023	(4,450)		0.00	0.00	0.00	0.00	(4,450)
	((trade_asset) Sell 4 450 SHVO PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS (US71654V4086))								(56,892.26)	
	Dividend payment	AT.5509.EXE.001	30/11/2023	0		0.00	0.00	0.00	520.62	(4,450)
	((div:div_cash:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Dividend payment	AT.5509.EXE.001	30/11/2023	0		0.00	0.00	0.00	298.13	(4,450)
	((div:div_cash_france:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Dividend payment	AT.5509.EXE.001	22/12/2023	0		0.00	0.00	0.00	804.83	(4,450)

# Transaction History Report

06/04/2023 - 05/04/2024

Printed: 18 May 2024 18:44  
Calculated: 03 May 2024 09:09  
RPI: 278.10 (Dec 2017)

Client: AT.5509.EXE.001 BIBULTXO D SPM SSAS TRUST XO A/C PERSHING

Security	Transaction	Account ID	Bargain Date	Shares	Expense/ Cost (GBP)	CGT Cost (GBP)	Indexation Allowance (GBP)	Indexed Cost (GBP)	Proceeds (GBP)	Balance
	((div:div_cash_france:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Dividend payment	AT.5509.EXE.001	03/01/2024	0		0.00	0.00	0.00	92.35	(4,450)
	((div:div_cash:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
	Dividend payment	AT.5509.EXE.001	03/01/2024	0		0.00	0.00	0.00	713.71	(4,450)
	((div:div_cash_france:2) Dividend (Ordinary cash) PETROLEO BRASILEIRO SA PETROBRAS SPON ADS EACH REP 2 ORD SHS)									
1100000	Pound Sterling £									
	Cash interest	AT.5509.EXE.001	15/06/2023	0		0.00	0.00	0.00	86.52	0
	Cash interest	AT.5509.EXE.001	15/09/2023	0		0.00	0.00	0.00	8.53	0
	Cash interest	AT.5509.EXE.001	15/12/2023	0		0.00	0.00	0.00	10.51	0
	Cash interest	AT.5509.EXE.001	15/03/2024	0		0.00	0.00	0.00	14.71	0

E & O E | 'I' Contain disallowed indexation allowance | *Italics represent CGT exempt values* | \* Cost adjustment for guidance only and should not be regarded as an official computation | '.....' Cost unknown | Dimmed figures represent estimated cost  
| RPI may be estimated | # Suspect Classification | † Cost has been adjusted at Ex-date on the deceased client