MONDRIAN FUNDS PLC

(An umbrella fund with segregated liability between sub-funds)

A company incorporated with limited liability as an open-ended umbrella investment company with variable capital under the laws of Ireland with registered number 490105

ADDITIONAL INFORMATION FOR INVESTORS IN THE UNITED KINGDOM

Date: 31 August 2026

This document (the "Country Supplement") forms part of and should be read in conjunction with the prospectus for Mondrian Funds plc (the "Company") dated 15 August 2025, together with any supplement or addendum thereto (collectively the "Prospectus"). This Country Supplement is for distribution in the United Kingdom ("UK") only.

Words and expressions defined in the Prospectus shall, unless the context otherwise requires, have the same meaning when used herein. **Investors should also read the relevant key investor information document ("KIID") for the relevant Fund**.

The board of directors of the Company has taken reasonable care to determine that the Prospectus, as supplemented by this Country Supplement, does not contain any untrue or misleading statement and that omission of any matter required to be included in it is appropriate. **The information provided is not intended to be, and should not be construed as, investment, legal or tax advice. If you are in any doubt, you should seek your own professional advice before making any investment decision**.

The content of the Prospectus (including this Country Supplement) has not been approved by a person who is authorised by the Financial Conduct Authority for the purposes of the UK restrictions on the communication of financial promotions (including section 21 of the Financial Services and Markets Act 2000 (as amended). For information on the basis for Shares in a Fund being available to a person in the UK, please see 'Regulatory status of the Company' below. The Prospectus (which includes this Country Supplement) is made available to persons in the UK under Article 29 of The Financial Services and Markets Act 2000 (Financial Promotion) Order 2005, which disapplies the financial promotion restriction for communications that are required or authorised by law. The Prospectus sets out information we are required to provide to prospective investors and investors under both local Irish law and under the UK's Overseas Funds Regime.

The Prospectus, as supplemented by this Country Supplement, is valid as at the date indicated above.

Funds available in the UK

The Company is an umbrella fund with segregated liability between sub-funds (the "**Funds**"). Each Fund may issue different Classes of Shares. This Country Supplement is issued with respect to the offering of the following Classes of Shares in the following Funds to persons in the UK:

Product Reference Number (PRN)	Fund	Share Class
1061696	Mondrian Global Equity Fund	GBP Unhedged Accumulating Class Z USD Unhedged Accumulating Class I GBP Hedged Accumulating Class Z GBP Unhedged Accumulating Class F GBP Unhedged Accumulating Class I
1061695	Mondrian Global Fixed Income Fund	GBP NAV Hedged Accumulating Class I GBP NAV Hedged Accumulating Class Z USD Unhedged Accumulating Class I USD NAV Hedged Accumulating Class I GBP NAV Hedged Accumulating Class F
1061691	Mondrian China Equity Onshore A Shares Fund	GBP Unhedged Accumulating Class F GBP Unhedged Accumulating Class Z USD Unhedged Accumulating Class I USD Unhedged Distributing Class I GBP Unhedged Accumulating Class I
1061692	Mondrian U.S. Large Cap Equity Fund	GBP Unhedged Accumulating Class Z GBP Unhedged Accumulating Class F GBP Unhedged Accumulating Class I USD Unhedged Accumulating Class I
1061693	Mondrian Global Aggregate Fixed Income Fund	USD Unhedged Accumulating Class I
1061694	Mondrian Emerging Markets Equity Fund	USD Unhedged Accumulating Class I

The assets of a Fund belong exclusively to that Fund and shall not be used to discharge directly or indirectly the liabilities of, or claims against, any other person or body, including the Company, or any other Fund, and shall not be available for any such purpose.

Potential investors should note that an investment in a Fund is subject to risks inherent in investing in shares and other securities. The risks associated with investing in a Fund are set out in the Prospectus under "Risk Factors".

Regulatory status of the Company

The Company is domiciled in Ireland and is authorised as a UCITS scheme under the UCITS Regulations by the Central Bank of Ireland with effect from 1 August 2014. For UK purposes, none of the Company, the Funds or the Manager are authorised or regulated by the Financial Conduct Authority ("**FCA**"). The Company and each of the Funds have each received recognition under section 271A of the Financial Services and Markets Act 2000 (as amended). Accordingly, Shares in each Fund may be marketed to the general public in the UK under the UK's Overseas Funds Regime.

Sustainability disclosure

Information regarding sustainability matters is provided or referenced in the Prospectus in the section "Sustainability Disclosures".

The Company is based overseas, and none of the Company or any of the Funds is subject to UK sustainable investment labelling and disclosure requirements. Information regarding the UK sustainable investment regime is available on the website of the FCA in the UK at:

https://www.fca.org.uk/consumers/sustainable-investment-labels-greenwashing

Investor complaints and protections

Prospective UK investors should be aware that if they invest in the Company they will not be able to refer a complaint against its Manager or its Depositary to the UK's Financial Ombudsman Service. Any claims for losses relating to the Manager or the Depositary will not be covered by the Financial Services Compensation Scheme, in the event that either person should become unable to meet its liabilities to investors.

A UK investor will be able to make a complaint to the Company and its Manager but may not have a right to access any independent redress mechanisms in Ireland. The Facilities Agent (as further described below) will provide details on request of how to make a complaint in relation to the Company, the Manager or the Depositary, and what rights if any are available to persons in the UK under an alternative dispute resolution scheme or a compensation scheme. Information on how the Manager will deal with complaints and how Shareholders may exercise their rights arising from their investment in the Company is available from the Facilities Agent.

Facilities for UK Investors

The Company has appointed Mondrian Investment Partners Limited (the "**Facilities Agent**") to provide facilities services to the Company. The Facilities Agent is authorised and regulated by the FCA (firm reference number: 149507).

The Facilities Agent maintains the facilities required of a recognised scheme pursuant to the rules contained in the Collective Investment Schemes Sourcebook (COLL) published by the FCA as part of its Handbook of Rules and Guidance ("**FCA Handbook**"). Persons in the UK may contact the Facilities Agent:

- to obtain the relevant fund documentation (see "Publication of Information" below);
- to submit subscription, redemption and exchange requests (see "Subscription and Redemption" below);
- to obtain information about how any payment due to the Shareholders will be made;
- to provide information to enable the Manager to maintain a record of each Shareholder; and
- to submit a complaint and obtain information about arrangements for the resolution of the complaint.

The facilities are provided at the following office of the Facilities Agent on each business day in the UK during normal business hours: 60 London Wall, London, EC2M 5TQ, United Kingdom.

The address of the Facilities Agent may also be used by UK persons for receiving any notice or other documents required or authorised to be served on the Company.

Communicating with us

You may contact us by contacting the Facilities Agent at 60 London Wall, London, EC2M 5TQ, United Kingdom.

Notices to Shareholders will be issued by the Administrator to the registered holder of Shares.

Buying and selling Shares

Arrangements for dealing in Shares directly

Details on how to subscribe, repurchase, redeem or exchange Shares are set out in the Prospectus in the section “Share Dealings”, “Subscription for Shares” and “Redemption of Shares".

Alternatively, a person in the UK may submit subscription, redemption or exchange requests to the Facilities Agent who will then send them to the Administrator for processing. Submitting requests to the Facilities Agent (and not directly to the Administrator) may result in delays in the processing of requests. Requests shall only be deemed to be received upon receipt by the Administrator and not upon receipt by the Facilities Agent.

Additional information regarding exchanges of Shares

Information regarding the ability to exchange Shares is provided in the Constitution under “Right of Exchange”. In addition, please note that an exchange of Shares in one Fund for Shares in any other Fund is treated as a redemption and sale and will for persons subject to United Kingdom taxation be a realisation for the purposes of capital gains taxation. In no circumstances will a Shareholder who exchanges Shares in one Fund for Shares in any other Fund be given a right by law or withdraw from or cancel the transaction.

Characteristics of Shares

Interests of Shareholders

Shareholders are not liable for the debts of the Company. A Shareholder is not liable to make any further payment to the Company in respect of any Shares held after the purchase price of the Shares has been paid.

Calculation of price of Shares

For all Funds, Shares are priced on a single pricing basis in accordance with the Constitution. This means a single price is calculated at which Shares are to be bought and sold. For further information on valuation and pricing, see the Prospectus under the section " Net Asset Value/Valuation of Assets ".

Publication of information

Price of Shares

The Net Asset Value per Share for each Dealing Day is available online at www.bloomberg.com. In addition, the latest Share price for a Share Class of a Fund can be obtained from the Facilities Agent.

Documents

The following documents of the Company may be inspected (free of charge) at the office of the Facilities Agent, and copies may be obtained by Shareholders free of charge by contacting the Facilities Agent:

- the Constitution;
- the Prospectus, including any Supplement and/or Annex/Addendum thereto;
- the Key Investor Information Documents for a Fund;
- the latest published annual report and semi-annual report; and
- any notices to Shareholders.

United Kingdom taxation

Shareholders and potential investors are advised to consult their professional advisers concerning possible taxation or other consequences of purchasing, holding, selling, exchanging or otherwise disposing of Shares under the laws of the United Kingdom.

The taxation of income and capital gains of a Company, its Funds and Shareholders is each subject, inter alia, to the fiscal law and practice of Ireland, any jurisdiction in which any Fund makes investments and of the jurisdictions in which Shareholders are resident or otherwise subject to tax.

The following general summary of the anticipated tax treatment in the UK does not constitute legal or tax advice and applies only to UK resident and (in the case of individuals) domiciled Shareholders holding Shares as an investment and as the absolute beneficial owners thereof. It may not apply to specific types of investors special tax rules apply in the UK to insurance companies, pension schemes, investment trusts, authorised unit trusts and open-ended investment companies and offshore funds investing in other funds.

Prospective investors should consult their own professional advisers on the implications of making an investment in, holding, exchanging or disposing of Shares and the receipt of distributions (whether or not on redemption) with respect to such Shares under the laws of the countries in which they are liable to taxation.

This summary is based on the taxation law in force and published practice understood to be applicable at the date of this document but prospective investors should be aware that the relevant fiscal rules and practice or their interpretation may change (possibly with retrospective effect). The following tax summary is not a guarantee to any investor of the tax results of investing in Shares in a Fund.

The Company and the Funds

Provided the Company and its Funds do not trade in the UK (whether or not through a permanent establishment, branch or agency situated therein through the activities of the Investment Manager or otherwise), taking account of the applicable investment objectives and investment policy for those Fund, the Company should not be subject to UK income tax or corporation tax other than UK income tax on UK source income (if applicable).

Dividends and other income as well as capital gains received by a Fund may be subject to withholding or similar taxes imposed by **the country in which such dividends, other income or capital gains originate**.

Shareholders

Application of the UK Offshore Fund Rules

The Company is an umbrella fund for the purposes of Part 8 (Offshore Funds) of The Taxation (International and Other Provisions) Act 2010 ("**TIOPA 2010**"), together with related UK tax provisions, referred to as the "UK Offshore Fund Rules" in this UK Supplement. This is on the basis that the Company provides arrangements for separate pooling of the subscription proceeds from the Shareholders in a Fund within the Company and the profits or income out of which payments are made to the Shareholders in a Fund within the Company.

Each Fund within the Company may consist of different Classes of Shares. The UK Offshore Fund Rules therefore apply in relation to each separate Class of Shares as if each such Class of Shares formed a separate offshore fund for UK tax purposes.

The application of the UK Offshore Fund Rules to a Class of Shares within a Fund will depend on whether that Class of Shares is categorised as a "reporting fund" for the purposes of the UK Offshore Fund Rules ("**UK Reporting Fund**") or not. The categorisation for the purposes of the UK Offshore Fund Rules of that Class of Shares that are available in the UK, and the effect of that categorisation, is described below.

Reporting Funds under UK Offshore Fund Rules

At the date of this UK Supplement, application has been made to HM Revenue & Customs ("**HMRC**") for the following Classes of Shares to be accepted by HMRC as a UK Reporting Fund:

Funds and Classes of Shares intended to have UK Reporting Fund Status	
Fund	**Class of Shares**
Mondrian Global Equity Fund	GBP Unhedged Accumulating Class Z USD Unhedged Accumulating Class I
Mondrian Global Fixed Income Fund	GBP NAV Hedged Accumulating Class I GBP NAV Hedged Accumulating Class Z USD NAV Hedged Accumulating Class I GBP NAV Hedged Accumulating Class F
Mondrian China Equity Onshore A Shares Fund	GBP Unhedged Accumulating Class F GBP Unhedged Accumulating Class Z USD Unhedged Accumulating Class I USD Unhedged Distributing Class I GBP Unhedged Accumulating Class I
Mondrian U.S. Large Cap Equity Fund	GBP Unhedged Accumulating Class Z GBP Unhedged Accumulating Class F USD Unhedged Accumulating Class I USD Unhedged Accumulating Class I

The Classes of Shares listed above will, from that acceptance by HMRC, maintain such status for each accounting period of the Fund provided the Fund continues to comply with the applicable rules and does not elect in relation to this Class of Shares to become a non-UK Reporting Fund. Once obtained, the HMRC Reference Number will be available from The Facilities Agent.

For each Class of Shares that is a UK Reporting Fund:

- The Investment Manager on behalf of a Fund provides HMRC with information prescribed by the UK Offshore Fund Rules to comply with those requirements (including the amount of both distributed and undistributed, accumulated or automatically reinvested reportable income per Share ("UK Reportable Income").
- The Investment Manager on behalf of a Fund will also make UK Reportable Income information available to Shareholders in accordance with the UK Offshore Fund Rules. This will normally be available on the website [TBC]. If you are unable to access the website to obtain the UK Reportable Income information or any other information, please contact the Facilities Agent.

UK Bond Fund categorisation

A Class of Shares in a Fund will be regarded as shares in a "UK Bond Fund" for the UK Offshore Fund Rules where in respect of that Fund the market value of qualifying investments (see below) of that Fund taking into account the investment objectives and policies of that Fund exceeds 60% of the market value of the investments of that Fund at any time during a relevant period, even if that Shareholder was not holding Shares of that Class in that Fund at that time. Further information in relation to a Class of Shares and UK Bond Fund categorisation can be obtained from the Facilities Agent.

For the purposes of the UK Offshore Fund Rules, qualifying investments are debt and other prescribed debt-like qualifying investments (and can include certain derivatives and interests in certain other collective investment schemes)

The effect of a Class of Shares in a Fund being regarded as shares a UK Bond Fund under the UK Offshore Fund Rules are outlined below.

Taxation of Capital Gains - UK individuals

- **For a Class of Share that is a UK Reporting Fund:** For so long as each Class of Share relating to a Fund accepted by HMRC as a UK Reporting Fund maintains such status, any gain from a disposal of those Shares (for example, by way of transfer or redemption and certain conversions by way of exchanges between Classes and switches between Funds) by a Shareholder that is a UK resident individual should be taxed at the applicable rate as a capital gain (subject to any applicable allowance or relief for capital gains).
- **For a Class of Share that is not a UK Reporting Fund:** In relation to any Class of Share relating to a Fund in respect of which UK Reporting Fund status has not been obtained (or is not maintained), any gain arising on a disposal of Shares of that Class will normally be taxed at applicable income tax rates for UK taxation purposes (and subject to any applicable income tax allowance or relief and not those applicable to capital gains).

Taxation of Capital Gains - UK Corporates

- **For a Class of Share in a UK Bond Fund (and a UK Reporting Fund):** Shareholders within the charge to corporation tax in the UK investing in a Class of Shares in a Fund that is a Bond Fund (see above) will be subject to corporation tax under the rules for the taxation of loan relationships contained in the Corporation Tax Act 2009. As a result, UK corporate Shareholders would be liable to tax as income in respect of all profits and gains arising from distributions, disposals (events treated as disposals) and fluctuations in the value of those Shares (taking account of any value increase attributable to undistributed income calculated at the end of each accounting period of that Shareholder or the date of disposal (as appropriate)) in accordance with fair value accounting.
- **For a Class of Share that is not in a UK Bond Fund but is a UK Reporting Fund:** For so long as each Class of Share relating to a Fund accepted by HMRC as a UK Reporting Fund maintains such status, any gain from a disposal of such Shares (for example, by way of transfer or redemption and certain conversions by way of exchanges between Classes and switches between Funds) by a Shareholder within the charge to corporation tax should be taxed on that profit as a chargeable (or capital) gain.
- **For a Class of Share that is not a UK Reporting Fund:** In relation to Class of Share relating to a Fund in respect of which UK Reporting Fund status has not been obtained or is not maintained, any gain arising on a disposal of Shares of that Class will normally constitute income for Shareholders within the charge to corporation tax.

Taxation of Income - UK Individuals

- **UK Reporting Funds** Individual Shareholders resident in the UK investing in a Class of Shares in a Fund that is a UK Reporting Fund will be taxed on the full amount of UK Reportable Income (including the amount of distributed and undistributed or accumulated income and including the amount of any distribution automatically reinvested by the Fund by or on behalf of that Shareholder in additional Shares in that Fund).
    - **For a Class of Share in a Fund that is a UK Bond Fund (and a UK Reporting Fund):** If the Class of Share in an Fund that is a UK Bond Fund (see above), UK Reportable Income that is liable to tax in the UK will be taxed at the rate of tax and subject to relief and allowances (depending on personal circumstances) applicable to that individual's receipt of yearly interest (and not dividends).
    - **For Class of Share in a Fund that is not a UK Bond Fund but is a Reporting Fund:** If the Class of Share in a Fund that is not a UK Bond Fund (see above),UK Reportable Income that is liable to tax in the UK will be tax at the rate of tax and subject to relief and allowances (depending on personal circumstances) applicable to that individual's receipt of dividends.

- **Non-UK Reporting Funds** Individual Shareholders resident in the UK investing in a Class of Shares in a Fund that is a non-UK Reporting Fund will be taxed on income received (including the amount of any distribution automatically reinvested by the Fund by or on behalf of that Shareholder in additional Shares in that Fund).

- **For a Class of Share in a Fund that is a UK Bond Fund (and a non-UK Reporting Fund)**: If the Class of Share in a Fund that is a UK Bond Fund (see above), income that is liable to tax in the UK will be taxed at the rate of tax and subject to relief and allowances (depending on personal circumstances) applicable to that individual's receipt of yearly interest (and not dividends).
- **For Class of Share in a Fund that is not a UK Bond Fund (and a non-UK Reporting** Fund): If the Class of Share in a Fund that is not a UK Bond Fund (see above), income that is liable to tax in the UK will be tax at the rate of tax and subject to relief and allowances (depending on personal circumstances) applicable to that individual's receipt of dividends.

Taxation of Income - UK Corporates

- **For a Class of Share in a Fund that is a UK Bond Fund (and whether or not a Reporting Fund):** Shareholders within the charge to corporation tax in the UK investing in a Class of Shares in a Fund that is a Bond Fund (see above) will be subject to corporation tax under the rules for the taxation of loan relationships contained in the Corporation Tax Act 2009. As a result, UK corporate Shareholders would be liable to tax as income in respect of all profits and gains arising from distributions (as taxable interest and not potentially exempt dividends) and fluctuations in the value of those Shares (taking account of any value increase attributable to undistributed income and calculated at the end of each accounting period of the Shareholder and at the date of disposal (as appropriate)) in accordance with fair value accounting.
- **For a Class of Share in a Fund that is not a UK Bond Fund but is a UK Reporting Fund:** Shareholders within the charge to corporation tax must in respect of Class of Shares in a Fund that is not a Bond Fund (see above), report the full amount of Reportable Income (including the amount of distributed and undistributed or accumulated income and including the amount of any income distribution automatically reinvested by the Fund by or on behalf of that Shareholder in additional Shares in that Fund) but will generally be exempt from corporation tax on income distributions and Reportable Income relating to that Class of Shares in Fund subject to certain conditions and anti-avoidance provisions.
- **For a Class of Share in a Fund that is not a UK Bond Fund and a non-UK Reporting Fund:** Shareholders within the charge to corporation tax must in respect of a Class of Shares that that is not a Bond Fund (see above), report the full amount of income distributions (including the amount of any income distribution automatically reinvested by the Fund by or on behalf of that Shareholder in additional Shares in that Fund) but will generally be exempt from corporation tax on income distributions relating to that Class of Shares in a subject to certain conditions and anti-avoidance provisions.

UK Anti-Avoidance

The attention of Shareholder resident in the UK is drawn to the following legislation relating to the avoidance of UK tax:

- Shareholders that are individuals resident in the UK may be subject to Chapter 2 of Part 13 of the Income Tax Act 2007 in appropriate circumstances. These provisions are aimed at preventing the avoidance of income tax by individuals through transactions resulting in the transfer of assets to persons (including companies) resident or domiciled outside (and not deemed domiciled in) the UK and may render them liable to taxation in respect of undistributed income and profits of the Trust on an annual basis. These provisions also apply to individuals resident in the UK but domiciled outside (and not deemed domiciled in) the UK, unless they are claiming assessment to UK income tax on the remittance basis of taxation.
- Shareholders that are UK resident companies may be subject to Part 9A (Controlled Foreign Companies) of TIOPA 2010 in appropriate circumstances. Part 9A of TIOPA 2010 contains provisions that subject certain UK resident companies to corporation tax on profits of companies that are not resident in the UK, in which they have an interest. These provisions apply to UK resident companies that are deemed to be interested (whether directly or indirectly) in at least 25 per cent of the profits of a non-resident company that is controlled by residents of the UK (whether alone or together with any UK or non-UK associated enterprises) and is resident in a low tax jurisdiction. Part

9A of TIOPA 2010 is not directed towards the taxation of capital gains, nor offshore collective investment schemes.

- Shareholders resident in the UK (whether individuals or companies) may be subject to Chapter 3 of Part 1 (Attribution of gains of non-UK resident close companies) of the Taxation of Chargeable Gains Act 1992 ("TCGA 1992"), which may require capital gains (including those to which the UK Offshore Funds Rules apply) made by certain non-UK companies to be attributable to UK resident shareholders in that company in appropriate circumstances. It is anticipated that the Shareholdings in the Fund will be such as to ensure that the Fund would not be treated as a close company if resident in the UK, and so Shareholders resident in the UK would not be subject to Chapter 3 of Part 1 of TCGA 1992. If, however, the Fund becomes a close company resident in the UK and certain other conditions primarily relating to tax avoidance are met, gains accruing to it may be required to be apportioned to certain UK resident Shareholders under Chapter 3 of Part 1 of TCGA 1992, who may thereby become subject to capital gains or corporation tax on the chargeable gains apportioned to them.

Other Information

Physical property

The Funds shall not invest in immovable property or tangible movable property.