Hosking Global Fund plc

UK Reporting Funds Regime: Annual Report to Relevant Participants

This report is relevant if you were an investor in a reporting share class of the above-named Fund on 31 December 2025.

The share classes of the Fund set out below have been approved as having 'UK Reporting Fund status' by HM Revenue & Customs under the provisions of The Offshore Funds (Tax) Regulations 2009 (the 'Regulations'). This report constitutes the Report to Shareholders for the purposes of the Regulations in respect of the accounts period ended 31 December 2025. You should be aware that there may be a requirement for you to pay tax on 'excess reported income' as though you had actually received a distribution from the Fund.

If excess reported income has arisen, it is deemed to have arisen on the 'fund distribution date', being the date six months following the end of the reporting period, i.e 30 June 2026.

In order to compute the quantum of excess reported income relating to your shareholding, this can be calculated by reference to the number of shares held by you as at 31 December 2025.

Excess reported income figures quoted below are in the currency of the respective Fund.

All share classes below remain reporting funds at the date this report was made available to investors.

Should you have any queries with regards to the content of this report, please contact your tax advisor.

Name of fund:	**Hosking Global Fund plc**							
Name of sub fund	**Hosking Global Sub-Fund No.1**							
Reporting Period:	**Year ended 31 December 2025**							
Share Class:	**Class A1**	**Class C**	**Class D**	**Class S A1**	**Class S B1**	**Class S C**	**Class S D**	**Class S E**
ISIN:	**IE00BDRXQY89**	**IE00BVSS6P93**	**IE00BK26D287**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
Reporting data expressed in:	**USD**	**USD**	**USD**	**USD**	**USD**	**USD**	**USD**	**USD**
Amount distributed per unit of interest in respect of the reporting period:	0.0000	0.0000	2.4879	0.0000	0.0000	0.0000	0.0000	0.0000
Date of distributions to participants:	N/A	N/A	29 January 2026	N/A	N/A	N/A	N/A	N/A
Excess reported income per unit of interest over the amount actually distributed to participants in the reporting period:	6.7443	5.7329	0.2489	0.0000	0.0000	0.0000	0.0000	0.0000
Fund distribution date:	30 June 2026	30 June 2026	30 June 2026	30 June 2026	30 June 2026	30 June 2026	30 June 2026	30 June 2026
Does the fund remain a Reporting Fund at the date of issue of this advice?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes