

UK Reporting Fund Status (UKRFS)

Final Report to Participants

Vanguard Funds plc

UK Reporting Fund Status (UKRFS)

Account period:

1 July 2019 to 30 June 2020

All share classes included below remain

Reporting Funds at 31 December 2020

Fund distribution date:¹

31 December 2020

This **Report to Participants** has been prepared in accordance with Regulation 90 of the Offshore Funds (Tax) Regulations 2009 (the “Regulations”) and is intended for relevant participants of the below listed funds for the reporting period ended 30 June 2020. ‘Relevant participants’ are defined in the Regulations as those investors who are tax resident in the United Kingdom or are Reporting Funds **at any point** during the reporting period.

| ISIN Code ² | Fund name | Share class name | Income / Accumulation | Share class currency | Income distributed per share in respect of the reporting period ³ | Ex-date on which distribution was declared ⁴ | Excess of reportable income over distributions ⁵ | Fund classification ⁶ |
|----------------------------|---|-------------------------|-----------------------|----------------------|--|---|---|----------------------------------|
| Accumulating shares | | | | | | | | |
| IE00BFMXXD54 | Vanguard S&P 500 UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.8957 | Equity Fund |
| IE00BK5BQT80 | Vanguard FTSE All-World UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 1.3843 | Equity Fund |
| IE00BK5BR733 | Vanguard FTSE Emerging Markets UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.7506 | Equity Fund |
| IE00BFMXP42 | Vanguard FTSE 100 UCITS ETF | GBP Accumulating | Accumulation | GBP | n/a | n/a | 1.1406 | Equity Fund |
| IE00BK5BQX27 | Vanguard FTSE Developed Europe UCITS ETF | EUR Accumulating | Accumulation | EUR | n/a | n/a | 0.6709 | Equity Fund |
| IE00BK5BQZ41 | Vanguard FTSE Developed Asia Pacific ex Japan UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.5251 | Equity Fund |
| IE00BFMXY33 | Vanguard FTSE Japan UCITS ETF | EUR-Hedged Accumulating | Accumulation | EUR | n/a | n/a | 0.2349 | Equity Fund |
| IE00BFMXYX26 | Vanguard FTSE Japan UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.4758 | Equity Fund |
| IE00BFMXZJ56 | Vanguard FTSE Japan UCITS ETF | USD-Hedged Accumulating | Accumulation | USD | n/a | n/a | 0.2356 | Equity Fund |
| IE00BK5BR626 | Vanguard FTSE All-World High Dividend Yield UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 1.1712 | Equity Fund |
| IE00BK5BQW10 | Vanguard FTSE North America UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 1.1118 | Equity Fund |
| IE00BK5BQY34 | Vanguard FTSE Developed Europe ex UK UCITS ETF | EUR Accumulating | Accumulation | EUR | n/a | n/a | 0.5343 | Equity Fund |
| IE00BFMXVQ44 | Vanguard FTSE 250 UCITS ETF | GBP Accumulating | Accumulation | GBP | n/a | n/a | 0.8438 | Equity Fund |
| IE00BK5BQV03 | Vanguard FTSE Developed World UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.8994 | Equity Fund |
| IE00BYR0C64 | Vanguard Global Minimum Volatility UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.8766 | Equity Fund |
| IE00BYR0B57 | Vanguard Global Value Factor UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.7002 | Equity Fund |
| IE00BYR0935 | Vanguard Global Momentum Factor UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.4107 | Equity Fund |
| IE00BYR0D71 | Vanguard Global Liquidity Factor UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.5838 | Equity Fund |
| IE00BH04GW44 | Vanguard U.K. Gilt UCITS ETF | GBP Accumulating | Accumulation | GBP | n/a | n/a | 0.3559 | Bond Fund |
| IE00BGYWT403 | Vanguard EUR Corporate Bond UCITS ETF | EUR Accumulating | Accumulation | EUR | n/a | n/a | 0.3126 | Bond Fund |
| IE00BH04GL39 | Vanguard EUR Eurozone Government Bond UCITS ETF | EUR Accumulating | Accumulation | EUR | n/a | n/a | 0.0735 | Bond Fund |
| IE00BGYWFK87 | Vanguard USD Corporate Bond UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 1.3996 | Bond Fund |
| IE00BGYWFS63 | Vanguard USD Treasury Bond UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.5523 | Bond Fund |
| IE00BGYWCB81 | Vanguard USD Emerging Markets Government Bond UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 2.4127 | Bond Fund |
| IE00BGYWV06 | Vanguard USD Corporate 1-3 Year Bond UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 1.2835 | Bond Fund |

| ISIN Code ² | Fund name | Share class name | Income / Accumulation | Share class currency | Income distributed per share in respect of the reporting period ³ | Ex-date on which distribution was declared ⁴ | Excess of reportable income over distributions ⁵ | Fund classification ⁶ |
|--------------------------------------|---|-------------------------|-----------------------|----------------------|--|---|---|----------------------------------|
| IE00BG47KH54 | Vanguard Global Aggregate Bond UCITS ETF | EUR Hedged Accumulating | Accumulation | EUR | n/a | n/a | 0.3352 | Bond Fund |
| IE00BG47K971 | Vanguard Global Aggregate Bond UCITS ETF | GBP Hedged Accumulating | Accumulation | GBP | n/a | n/a | 0.3376 | Bond Fund |
| IE00BG47KJ78 | Vanguard Global Aggregate Bond UCITS ETF | USD Accumulating | Accumulation | USD | n/a | n/a | 0.3395 | Bond Fund |
| Quarterly Distributing Shares | | | | | | | | |
| IE00B3RBWM25 | Vanguard FTSE All-World UCITS ETF | USD Distributing | Income | USD | 0.4160 0.2973 0.4083 0.3812 | 26/09/2019 12/12/2019 26/03/2020 11/06/2020 | 0.1147 | Equity Fund |
| IE00B3VVMM84 | Vanguard FTSE Emerging Markets UCITS ETF | USD Distributing | Income | USD | 0.6418 0.1497 0.1963 0.2623 | 26/09/2019 12/12/2019 26/03/2020 11/06/2020 | 0.0812 | Equity Fund |
| IE00B3XXRP09 | Vanguard S&P 500 UCITS ETF | USD Distributing | Income | USD | 0.2285 0.2026 0.2892 0.1953 | 26/09/2019 12/12/2019 26/03/2020 11/06/2020 | 0.0394 | Equity Fund |
| IE00B810Q511 | Vanguard FTSE 100 UCITS ETF | GBP Distributing | Income | GBP | 0.4307 0.2354 0.3779 0.1006 | 26/09/2019 12/12/2019 26/03/2020 11/06/2020 | 0.0116 | Equity Fund |
| IE00B8GKDB10 | Vanguard FTSE All-World High Dividend Yield UCITS ETF | USD Distributing | Income | USD | 0.4576 0.3147 0.3987 0.4038 | 26/09/2019 12/12/2019 26/03/2020 11/06/2020 | 0.1344 | Equity Fund |
| IE00B945VV12 | Vanguard FTSE Developed Europe UCITS ETF | EUR Distributing | Income | EUR | 0.1727 0.1091 0.1559 0.2337 | 26/09/2019 12/12/2019 26/03/2020 11/06/2020 | 0.0382 | Equity Fund |
| IE00B95PGT31 | Vanguard FTSE Japan UCITS ETF | USD Distributing | Income | USD | 0.0327 0.2381 0.0394 0.2609 | 26/09/2019 12/12/2019 26/03/2020 11/06/2020 | 0.0000 | Equity Fund |
| IE00B9F5YL18 | Vanguard FTSE Developed Asia Pacific ex Japan UCITS ETF | USD Distributing | Income | USD | 0.2382 0.1114 0.2434 0.0847 | 26/09/2019 12/12/2019 26/03/2020 11/06/2020 | 0.0512 | Equity Fund |

| ISIN Code ² | Fund name | Share class name | Income / Accumulation | Share class currency | Income distributed per share in respect of the reporting period ³ | Ex-date on which distribution was declared ⁴ | Excess of reportable income over distributions ⁵ | Fund classification ⁶ |
|------------------------------------|--|------------------|-----------------------|----------------------|--|---|---|----------------------------------|
| IE00BF4R5F15 | Vanguard Euro STOXX 50 UCITS ETF ¹ | EUR Distributing | Income | EUR | 0.0493 | 26/09/2019 | 0.0804 | Equity Fund |
| | | | | | 0.0652 | 12/12/2019 | | |
| | | | | | 0.0982 | 26/03/2020 | | |
| | | | | | 0.2117 | 11/06/2020 | | |
| IE00BG143G97 | Vanguard DAX UCITS ETF ² | EUR Distributing | Income | EUR | 0.0052 | 26/09/2019 | 0.1337 | Equity Fund |
| | | | | | 0.0790 | 26/03/2020 | | |
| | | | | | 0.2648 | 11/06/2020 | | |
| IE00BKX55Q28 | Vanguard FTSE 250 UCITS ETF | GBP Distributing | Income | GBP | 0.2624 | 26/09/2019 | 0.0246 | Equity Fund |
| | | | | | 0.2020 | 12/12/2019 | | |
| | | | | | 0.2700 | 26/03/2020 | | |
| | | | | | 0.0902 | 11/06/2020 | | |
| IE00BKX55R35 | Vanguard FTSE North America UCITS ETF | USD Distributing | Income | USD | 0.2904 | 26/09/2019 | 0.0845 | Equity Fund |
| | | | | | 0.2378 | 12/12/2019 | | |
| | | | | | 0.3925 | 26/03/2020 | | |
| | | | | | 0.2367 | 11/06/2020 | | |
| IE00BKX55S42 | Vanguard FTSE Developed Europe ex UK UCITS ETF | EUR Distributing | Income | EUR | 0.0874 | 26/09/2019 | 0.0440 | Equity Fund |
| | | | | | 0.0665 | 12/12/2019 | | |
| | | | | | 0.1072 | 26/03/2020 | | |
| | | | | | 0.2506 | 11/06/2020 | | |
| IE00BKX55T58 | Vanguard FTSE Developed World UCITS ETF | USD Distributing | Income | USD | 0.2693 | 26/09/2019 | 0.0733 | Equity Fund |
| | | | | | 0.2358 | 12/12/2019 | | |
| | | | | | 0.3318 | 26/03/2020 | | |
| | | | | | 0.2935 | 11/06/2020 | | |
| Monthly Distributing Shares | | | | | | | | |
| IE00B42WV65 | Vanguard U.K. Gilt UCITS ETF | GBP Distributing | Income | GBP | 0.0262 | 25/07/2019 | 0.0144 | Bond Fund |
| | | | | | 0.0260 | 22/08/2019 | | |
| | | | | | 0.0315 | 26/09/2019 | | |
| | | | | | 0.0251 | 24/10/2019 | | |
| | | | | | 0.0256 | 21/11/2019 | | |
| | | | | | 0.0192 | 12/12/2019 | | |
| | | | | | 0.0381 | 23/01/2020 | | |
| | | | | | 0.0250 | 20/02/2020 | | |
| | | | | | 0.0308 | 26/03/2020 | | |
| | | | | | 0.0234 | 23/04/2020 | | |
| | | | | | 0.0230 | 21/05/2020 | | |
| 0.0169 | 11/06/2020 | | | | | | | |

¹ Effective 25 August 2020, the Vanguard Euro STOXX 50 UCITS ETF closed to all investors.

² Effective 18 September 2020 the fund name changed to Vanguard Germany All Cap UCITS ETF and the benchmark changed to FTSE Germany All Cap Index.

| ISIN Code ² | Fund name | Share class name | Income / Accumulation | Share class currency | Income distributed per share in respect of the reporting period ³ | Ex-date on which distribution was declared ⁴ | Excess of reportable income over distributions ⁵ | Fund classification ⁶ |
|------------------------|--|-------------------------|-----------------------|----------------------|--|---|---|----------------------------------|
| IE00BDD48R20 | Vanguard USD Corporate 1-3 Year Bond UCITS ETF | USD Distributing | Income | USD | | | 0.0439 | Bond Fund |
| | | | | | 0.1152 | 25/07/2019 | | |
| | | | | | 0.1094 | 22/08/2019 | | |
| | | | | | 0.1365 | 26/09/2019 | | |
| | | | | | 0.1046 | 24/10/2019 | | |
| | | | | | 0.0892 | 21/11/2019 | | |
| | | | | | 0.0759 | 12/12/2019 | | |
| | | | | | 0.1382 | 23/01/2020 | | |
| | | | | | 0.0888 | 20/02/2020 | | |
| | | | | | 0.1264 | 26/03/2020 | | |
| | | | | | 0.0831 | 23/04/2020 | | |
| | | | | | 0.0946 | 21/05/2020 | | |
| | | | | | 0.0715 | 11/06/2020 | | |
| IE00BG47KB92 | Vanguard Global Aggregate Bond UCITS ETF | EUR Hedged Distributing | Income | EUR | | | 0.0196 | Bond Fund |
| | | | | | 0.0289 | 25/07/2019 | | |
| | | | | | 0.0229 | 22/08/2019 | | |
| | | | | | 0.0310 | 26/09/2019 | | |
| | | | | | 0.0227 | 24/10/2019 | | |
| | | | | | 0.0268 | 21/11/2019 | | |
| | | | | | 0.0191 | 12/12/2019 | | |
| | | | | | 0.0402 | 23/01/2020 | | |
| | | | | | 0.0241 | 20/02/2020 | | |
| | | | | | 0.0359 | 26/03/2020 | | |
| | | | | | 0.0244 | 23/04/2020 | | |
| | | | | | 0.0260 | 21/05/2020 | | |
| | | | | | 0.0192 | 11/06/2020 | | |
| IE00BG47KG48 | Vanguard Global Aggregate Bond UCITS ETF | GBP Hedged Distributing | Income | GBP | | | 0.0198 | Bond Fund |
| | | | | | 0.0291 | 25/07/2019 | | |
| | | | | | 0.0191 | 22/08/2019 | | |
| | | | | | 0.0350 | 26/09/2019 | | |
| | | | | | 0.0229 | 24/10/2019 | | |
| | | | | | 0.0246 | 21/11/2019 | | |
| | | | | | 0.0186 | 12/12/2019 | | |
| | | | | | 0.0399 | 23/01/2020 | | |
| | | | | | 0.0266 | 20/02/2020 | | |
| | | | | | 0.0358 | 26/03/2020 | | |
| | | | | | 0.0254 | 23/04/2020 | | |
| | | | | | 0.0260 | 21/05/2020 | | |
| | | | | | 0.0208 | 11/06/2020 | | |

| ISIN Code ² | Fund name | Share class name | Income / Accumulation | Share class currency | Income distributed per share in respect of the reporting period ³ | Ex-date on which distribution was declared ⁴ | Excess of reportable income over distributions ⁵ | Fund classification ⁶ |
|------------------------|---|------------------|-----------------------|----------------------|--|---|---|----------------------------------|
| IE00BZ163G84 | Vanguard EUR Corporate Bond UCITS ETF | EUR Distributing | Income | EUR | | | 0.0202 | Bond Fund |
| | | | | | 0.0339 | 25/07/2019 | | |
| | | | | | 0.0304 | 22/08/2019 | | |
| | | | | | 0.0339 | 26/09/2019 | | |
| | | | | | 0.0268 | 24/10/2019 | | |
| | | | | | 0.0239 | 21/11/2019 | | |
| | | | | | 0.0187 | 12/12/2019 | | |
| | | | | | 0.0323 | 23/01/2020 | | |
| | | | | | 0.0214 | 20/02/2020 | | |
| | | | | | 0.0256 | 26/03/2020 | | |
| | | | | | 0.0200 | 23/04/2020 | | |
| | | | | | 0.0231 | 21/05/2020 | | |
| | | | | | 0.0189 | 11/06/2020 | | |
| IE00BZ163H91 | Vanguard EUR Eurozone Government Bond UCITS ETF | EUR Distributing | Income | EUR | | | 0.0021 | Bond Fund |
| | | | | | 0.0108 | 25/07/2019 | | |
| | | | | | 0.0099 | 22/08/2019 | | |
| | | | | | 0.0114 | 26/09/2019 | | |
| | | | | | 0.0077 | 24/10/2019 | | |
| | | | | | 0.0051 | 21/11/2019 | | |
| | | | | | 0.0060 | 12/12/2019 | | |
| | | | | | 0.0071 | 23/01/2020 | | |
| | | | | | 0.0049 | 20/02/2020 | | |
| | | | | | 0.0043 | 26/03/2020 | | |
| | | | | | 0.0028 | 23/04/2020 | | |
| | | | | | 0.0007 | 21/05/2020 | | |
| | | | | | 0.0036 | 11/06/2020 | | |
| IE00BZ163K21 | Vanguard USD Corporate Bond UCITS ETF | USD Distributing | Income | USD | | | 0.0850 | Bond Fund |
| | | | | | 0.1485 | 25/07/2019 | | |
| | | | | | 0.1370 | 22/08/2019 | | |
| | | | | | 0.1775 | 26/09/2019 | | |
| | | | | | 0.1443 | 24/10/2019 | | |
| | | | | | 0.1305 | 21/11/2019 | | |
| | | | | | 0.1067 | 12/12/2019 | | |
| | | | | | 0.1988 | 23/01/2020 | | |
| | | | | | 0.1267 | 20/02/2020 | | |
| | | | | | 0.1792 | 26/03/2020 | | |
| | | | | | 0.1226 | 23/04/2020 | | |
| | | | | | 0.1333 | 21/05/2020 | | |
| | | | | | 0.0977 | 11/06/2020 | | |

| ISIN Code ² | Fund name | Share class name | Income / Accumulation | Share class currency | Income distributed per share in respect of the reporting period ³ | Ex-date on which distribution was declared ⁴ | Excess of reportable income over distributions ⁵ | Fund classification ⁶ |
|------------------------|---|------------------|-----------------------|----------------------|--|---|---|----------------------------------|
| IE00BZ163L38 | Vanguard USD Emerging Markets Government Bond UCITS ETF | USD Distributing | Income | USD | | | 0.0860 | Bond Fund |
| | | | | | 0.1813 | 25/07/2019 | | |
| | | | | | 0.1705 | 22/08/2019 | | |
| | | | | | 0.2246 | 26/09/2019 | | |
| | | | | | 0.1798 | 24/10/2019 | | |
| | | | | | 0.1687 | 21/11/2019 | | |
| | | | | | 0.1399 | 12/12/2019 | | |
| | | | | | 0.2625 | 23/01/2020 | | |
| | | | | | 0.1710 | 20/02/2020 | | |
| | | | | | 0.2365 | 26/03/2020 | | |
| | | | | | 0.1630 | 23/04/2020 | | |
| 0.2078 | 21/05/2020 | | | | | | | |
| 0.1126 | 11/06/2020 | | | | | | | |
| IE00BZ163M45 | Vanguard USD Treasury Bond UCITS ETF | USD Distributing | Income | USD | | | 0.0187 | Bond Fund |
| | | | | | 0.0457 | 25/07/2019 | | |
| | | | | | 0.0474 | 22/08/2019 | | |
| | | | | | 0.0542 | 26/09/2019 | | |
| | | | | | 0.0436 | 24/10/2019 | | |
| | | | | | 0.0432 | 21/11/2019 | | |
| | | | | | 0.0319 | 12/12/2019 | | |
| | | | | | 0.0623 | 23/01/2020 | | |
| | | | | | 0.0406 | 20/02/2020 | | |
| | | | | | 0.0473 | 26/03/2020 | | |
| | | | | | 0.0358 | 23/04/2020 | | |
| 0.0345 | 21/05/2020 | | | | | | | |
| 0.0231 | 11/06/2020 | | | | | | | |

Key Terms

- Fund distribution date* is the date on which the Excess of Reportable Income over Distributions is deemed as being received by relevant participants for UK tax purposes.
For the reporting period 1 July 2019 to 30 June 2020, the fund distribution date is 31 December 2020 which a UK individual relevant participant is taxable on in the tax year 6 April 2020 - 5 April 2021.
You should ensure that you seek personal tax advice when completing your tax return.
- ISIN code* is short for International Securities Identification Number; a unique security identifier of the fund share class.
- Income distributed per share* is the total per share amount of income the fund distributed to shareholders in respect of the reporting period.
You should ensure that you refer to any distribution vouchers received to ensure that you include the correct distributions in your tax return.
- Ex-date on which distribution was declared* is the effective date of the dividend payment (i.e. date on which the fund value dropped by the dividend amount).
- Excess of reportable income over distributions* is the amount of income reported per share in excess of cash distributions paid to shareholders in respect of the profits of the period.
- Where the Reporting Fund holds more than 60% of its investments in debt securities (or similar) the share class is a Bond Fund and the distribution should be treated as interest income in the hands of the investor.
Where the Reporting Fund does not hold more than 60% of its investments in debt securities (or similar) the share class is an Equity Fund and the distribution should be treated as a dividend income in the hands of the investor.
You should ensure that you seek personal tax advice when completing your tax return.

Vanguard[®]

Issued by Vanguard Asset Management, Limited which is authorised and regulated in the UK by the Financial Conduct Authority.