

UK Reportable Income – Report to Investors



Reporting Period: 11/1/2021 - 10/31/2022

The classes of shares listed in the table below are registered with HM Revenue & Customs in the UK as ‘reporting funds’. As such, each fund is required to make reports of income to the investors. There may be a requirement for you to pay tax as though you had actually received a distribution from the fund.

If you are subject to UK taxation (unless you are a non-domiciled individual paying tax on the remittance basis), you will be required to pay tax on the share of income reported to you in this notice. If you are uncertain you should seek advice from your tax advisor.

For UK tax purposes, you are treated as receiving income on the ‘Fund distribution date’ in column (d) below. You should therefore include this income in your tax return for the tax year which includes that date.

The amount of income treated as received by you will be the ‘Excess’ reported in column (b) below, multiplied by the number of shares you held at 31 October 2022.

Currency	Excess Reportable Income	Fund Distribution Date	FOR THE PURPOSES OF REGULATION 92(1): Does the fund remain a reporting fund at the fund distribution date?	Amount Actually Distributed to Participants Per Share	Dates on Which Distributions Were Made
Harbor Scientific Alpha High-Yield ETF					ISIN: US41151J1097
USD	0.000	4/30/2023	Yes	0.1875	6 December 2021
				0.2061	28 December 2021
				0.1764	4 February 2022
				0.1659	4 March 2022
				0.2128	6 April 2022
				0.2049	5 May 2022
				0.2167	6 June 2022
				0.2136	7 July 2022
				0.2315	4 August 2022
				0.2297	7 September 2022
				0.2430	6 October 2022
				0.2353	4 November 2022
Harbor Scientific Alpha Income ETF					ISIN: US41151J2087
USD	0.0283	4/30/2023	Yes	0.1364	6 December 2021
				0.1394	28 December 2021
				0.0591	4 February 2022
				0.0945	4 March 2022
				0.1218	6 April 2022
				0.1120	5 May 2022
				0.1149	6 June 2022
				0.1103	7 July 2022
				0.1265	4 August 2022
				0.1121	7 September 2022
				0.1289	6 October 2022
				0.1295	4 November 2022

The information should not be construed as specific tax, legal, or investment advice. If you have questions, please consult with your tax adviser to determine the appropriate use of this information for your tax situation.

This material is intended for investors outside of the United States and does not constitute an offer or solicitation in any jurisdiction in which such an offer or solicitation would be unlawful under the securities law of such jurisdiction.