

# Addendum for Belgian Investors

relating to the issue of Shares of Federated Hermes Investment Funds plc

Addendum dated 01 June 2021 to the Prospectus for Investors in Belgium  
(the “Belgian Addendum”)

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## Federated Hermes Investment Funds plc (the “Company”)

An investment company with variable capital with limited liability in Ireland  
and established as an umbrella fund with segregated liability between sub-  
funds

*Registered office:* The Wilde, 53 Merrion Square South, Dublin 2, DO2 PR63

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**The information contained in this Belgian Addendum should be read in conjunction with the Company’s prospectus dated 01 June 2021 (the “Prospectus”).** The Belgian Addendum and the Prospectus should be provided to any investor who subscribes for shares in Belgium in the framework of the Belgian legislation on the public call on savings. Investors’ attention is drawn to the section titled “How to Purchase Shares” in the Prospectus whereby the Company reserves the right to reject any purchase order.

Unless otherwise defined, capitalised terms used herein shall have the meanings attributed to them in the Prospectus.

### 1. Intermediary in charge of the financial service in Belgium

The Company has appointed ABN AMRO Bank N.V., Belgian branch, Roderveldlaan 5 bus 4, 2600 Berchem Belgium, as intermediary in charge of the financial service in Belgium (the “**Intermediary**”).

### 2. Costs and charges applicable to the subscription, redemption and switching of shares

Entry charge: Maximum 5%, negotiable. This charge may vary from distributor to distributor. Investors are invited to enquire about the entry charge with their financial intermediary.

### 3. Available information in Belgium

The following documents are publicly available at the registered office of the Intermediary in charge of the financial service in Belgium and from the Distributors:

- the full prospectus of the Company and the key investor information documents of the share classes available to the public in Belgium;
- the memorandum and articles of association of the Company;
- the Company’s latest annual reports and semi-annual reports.

All information published in Ireland, the Company’s country of origin, will also be published in the following website: [www.fundinfo.com](http://www.fundinfo.com). Such information may include the publication of the net asset value, convening notices for general meetings, notices on dividend payments,

on liquidation, merger or split decisions and modalities and notices on the suspension of the calculation of the net asset value.

#### 4. Terms and conditions for the subscription for and redemption and exchange of Shares in the Company

- All applicants applying for the first time for Shares in the Company must complete (or arrange to have completed under conditions approved by the Directors) and sign the original Application Form prescribed by the Directors in relation to the Company and the relevant Share Class of a Fund and send the original signed Application Form by post to the Administrator.
- Shares will be issued on each Dealing Day at the relevant Price. The latest Price for Shares will be available during normal business hours every Business Day at the office of the Administrator and will be published daily on the following website: [www.hermes-investment.com](http://www.hermes-investment.com)
- Shareholders of any Share Class within a Fund may switch free of charge to another Share Class within this Fund or to the same or another Share Class of another Fund as the Directors may permit, subject to meeting the specific requirements set out in the relevant Supplement for the relevant Share Class.
- All applicants seeking to redeem Shares must complete (or arrange to have completed under conditions approved by the Directors) and sign a Dealing Form, which may be obtained from the Administrator or the Manager. Completed Dealing Forms should be sent to the Administrator by the cut-off time specified in the relevant Supplement.

#### 5. Minimum initial subscription

A minimum subscription for Shares of any class may be set out in the relevant Supplement, which may be set or waived at the discretion of the Investment Manager.

#### 6. Tax regime for physical persons

*Investors and shareholders should consult their tax adviser about any tax consequences relating to the subscription for, the possession, redemption and sale of shares and exchanges in the Company.*

##### 6.1. Capital gains tax

Without prejudice to the tax regime described under point 7.2 below, capital gains realised upon redemption or sale of Shares in the Company or upon full or partial liquidation of the Company are in principle not subject to personal income tax provided that the investor acts within the framework of the normal management of his private estate.

Capital gains realised upon redemption of Shares in the Company or upon full or partial liquidation of the Company are however subject to a withholding tax of 30% when, upon the public offer in Belgium, commitments were made whereby the redemption proceeds or the performance rates were fixed and whereby such commitments relate to a maximum period of eight years.

##### 6.2. Taxation with respect to accumulation Shares on the interest component of the proceeds realised with respect to debt securities upon redemption or liquidation of the Company

The tax regime described hereinafter also applies to distribution Shares issued by the Company.

The tax regime described hereinafter is also applicable when the investor does not realise any capital gain.

The following three possibilities have to be distinguished :

- the Fund invests less than 10% of its assets in debt securities. No withholding tax is due by the investor;

- the Fund invests more than 10% of its assets in debt securities. A withholding tax of 30% is due by the investor on the interest component of the proceeds realised;
- the Fund could invest more than 40% of its assets in debt securities. A withholding tax of 30% could be due by the investor on the interest component of the proceeds realised.

The withholding tax of 30% will be calculated on the proceeds realised in the form of interest, capital gains or capital losses on assets invested in debt securities.

### 6.3. Taxation on dividends

Dividends distributed by the Company to Belgian private investors-physical persons who are Belgian tax residents are subject to a Belgian withholding tax of 30%.

### 6.4. Other taxes

- Stock exchange duty (TOB) :

Stock exchange duties are levied, amongst other, on the redemption and exchange of accumulation shares when such transactions are entered into in Belgium or effected through a Belgian financial intermediary or through an intermediary established abroad if the transaction order is directly or indirectly given by (i) an individual having his/her habitual residence in Belgium or (ii) a legal entity on behalf of its head office or branch in Belgium. Both upon redemption and upon exchange of accumulation shares the stock exchange duty amounts to 1.32% of the net asset value per share (with a maximum of 4,000 EUR per transaction).

## 7. Method of Ownership of Shares

In its capacity of centralizing intermediary, a nominee is responsible for the subscriptions in the shareholders' registry. Moreover, such nominee is in charge of the adequate registration of the investors' rights in the individual securities accounts. The latter can, on a continuous basis, follow the situation and valuation of their shares via the regular communications of the nominee.

The legal relation between the subscribers which use the nominee services and the nominee is governed by Belgian law. The individual rights of each subscriber will hence be guaranteed by the legal provisions and measures mentioned below.

In case a subscriber appoints one of the distributors offering nominee services in order to subscribe and hold for its account, in its nominee capacity, shares issued by the Company, these shares will be registered on an account opened in the name of said subscriber in the books of the distributor concerned. The shares subscribed to will thus be individualized on these securities accounts opened in the name of the subscribers and these accounts will form a collective deposit by the subscribers. The legal regime of the coordinated royal decree n° 62 on the deposit of fungible financial instruments and the liquidation of transactions on these instruments is applicable to these deposits. Hence, the choice of a subscriber to opt for a nominee rather than holding his subscribed shares directly does not imply any additional risk for him linked to this choice. Thus, in case of default of the nominee, the subscriber will be able to execute his revendication right pursuant to article 13.1 of the abovementioned royal decree.

Each nominee has furthermore committed to hold in Belgium at the disposal of all subscribers which subscribed to shares through him and have appointed him as a nominee, all notices and reports which the Company provided to the subscribers. Each subscriber using the nominee services will hence receive from the nominee a notice through which he will be informed of the information that was published and that he can obtain this information free of charge, on simple request, with the latter.

Each nominee also undertakes to take all necessary measures in order to allow the subscribers concerned to exercise, in their capacity of final beneficiaries, the rights attached to their shares, and more particularly, their voting right. Upon prior written request to the nominee (i.e. at least 30 days before the general meeting concerned), the

necessary administrative steps will be taken to allow the subscriber using the nominee services to exercise his voting right himself. Without any such request, the nominee will always exercise the voting right in the name of the subscriber using the nominee service, in the exclusive interest of these subscribers.

The subscriber which subscribes to shares of the Company through one of the above distributors but which does not want to use the nominee services offered by the latter and thus, wishes that his shares are registered directly in his name in the shareholders' registry of the Company, is held to submit an explicit request to the distributor concerned.