

BAILLIE GIFFORD WORLDWIDE FUNDS PLC

Additional information for investors in the United Kingdom (the “Supplement”)

This Supplement, dated 18 November 2025, contains information specific to investors in the United Kingdom regarding Baillie Gifford Worldwide Funds plc (the “**Company**”) with Product Reference Number (“**PRN**”) 1032985.

This Supplement forms part of, and must be read in conjunction with, the prospectus of the Company dated 17 November 2025, as amended from time to time (the “Prospectus”).

All capitalised terms used herein shall have the same meaning in this Supplement as in the Prospectus, unless otherwise indicated.

1. OVERSEAS FUNDS REGIME

- 1.1. The Company is a recognised scheme in the UK under section 271A of the Financial Services and Markets Act 2000 (as amended) (“**FSMA**”) but the Company is not a UK authorised fund. The Company is a collective investment scheme domiciled in Ireland, authorised by the Central Bank of Ireland under the law of Ireland and whose Manager has made an application to the Financial Conduct Authority (the “**FCA**”) for the below listed sub-funds (the “**Funds**”) of the Company to be recognised by the FCA and the FCA has made an order granting the application.
- 1.2. Details of the Overseas Funds Regime, which allows EEA-based funds to be marketed in the UK pursuant to the FCA’s Collective Investment Schemes Sourcebook (the “**COLL Rules**”) as part of the FCA’s Handbook of Rules and Guidance, which are available on the FCA’s website.

Currently, the following Funds of the Company are recognised under the Overseas Fund Regime (the “**Recognised Funds**”):

	Recognised Fund	PRN
1.	BAILLIE GIFFORD WORLDWIDE GLOBAL ALPHA FUND	1032994
2.	BAILLIE GIFFORD WORLDWIDE RESPONSIBLE GLOBAL ALPHA PARIS-ALIGNED FUND	1032995

3.	BAILLIE GIFFORD WORLDWIDE LONG TERM GLOBAL GROWTH FUND	1032993
4.	BAILLIE GIFFORD WORLDWIDE RESPONSIBLE DURABLE GROWTH FUND	1033000
5.	BAILLIE GIFFORD WORLDWIDE POSITIVE CHANGE FUND	1032992
6.	BAILLIE GIFFORD WORLDWIDE PAN-EUROPEAN FUND	1033003
7.	BAILLIE GIFFORD WORLDWIDE JAPANESE FUND	1033004
8.	BAILLIE GIFFORD WORLDWIDE CHINA A SHARES GROWTH FUND	1032986
9.	BAILLIE GIFFORD WORLDWIDE ISLAMIC GLOBAL EQUITIES FUND	1033001
10.	BAILLIE GIFFORD WORLDWIDE DISCOVERY FUND	1032991
11.	BAILLIE GIFFORD WORLDWIDE SUSTAINABLE GROWTH FUND	1032998

The effective date of the authorisation order made by the FCA is 16 April 2025.

- 1.3. The issued and allotted share capital of the Manager is €3,400,002, issued as three million, four hundred thousand and two fully paid Ordinary Shares of €1 each.
- 1.4. Baillie Gifford Overseas Limited, as a UK authorised person, is responsible for approving financial promotions relating to the Company or any of the Funds in the UK.

2. UK FACILITIES AGENT

- 2.1. The Company has appointed Baillie Gifford Overseas Limited as facilities agent (the “**Facilities Agent**”) to maintain the facilities required of a recognised scheme pursuant to the requirements of the COLL Rules governing recognised schemes.
- 2.2. The facilities will be located at Calton Square, 1 Greenside Row, Edinburgh, EH1 3AN, Scotland. At these facilities any person may:

2.2.1. inspect (free of charge) a copy (in English) of:

- (a) the Company’s Memorandum and Articles of Association;
- (b) any instrument amending the Company’s Memorandum and Articles of Association;
- (c) the Prospectus;
- (d) the applicable key investor information documents;
- (e) any other documents specified in the Prospectus as being available for inspection; and

- (f) the latest annual and half-yearly reports most recently prepared and published by the Company;

2.2.2.obtain a copy of any of the above documents (free of charge);

2.2.3.obtain information (in English) about the prices of Shares in the Funds; and

2.2.4.make a complaint about the operation of the Funds or the Company, which the Facilities Agent will transmit to the Company.

2.3. As the Company is domiciled in Ireland, the register of shareholders is not maintained in the UK. Any questions a UK Shareholder may have in relation to the register should be directed to the Manager in the first instance during normal business hours (8.30 am to 6pm) Monday to Friday).

2.4. Further, any Shareholder may arrange for redemption of Shares in the Funds and obtain payment in accordance with the section entitled “Redemption Requests” in the Prospectus.

3. SERVICE OF NOTICE AND OTHER DOCUMENTS

3.1. Where notices or other documents need to be served on the Manager, these can be served by post to the address of the Facilities Agent as noted above or presented at the Facilities Agent’s offices.

3.2. Any notices or documents will be served on shareholders per the procedures set out in the Memorandum and Articles of Association of the Company. All documents and remittances are sent at the risk of the Shareholder.

4. COMPLAINTS AND DISPUTE RESOLUTION PROCEDURES

4.1. UK investors should be aware that if they invest in the Company, they may not be able to refer a complaint against its Manager or its Depositary to the UK’s Financial Ombudsman Service (“FOS”) and that the protections available under FOS (such as the right to refer to that service to resolve disputes with the Company) will not be available in connection with an investment in the Company. 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 entity should become unable to meet its liabilities to investors.

Ability To Make a Complaint

4.2. A UK Shareholder may file any complaints about the Company or a Fund free of charge at the Facilities Agent’s address above. The Facilities Agent will transmit any such complaints to the Company. Information regarding the Manager’s complaints procedures are available to Shareholders free of charge upon request.

Ability to Avail of an Alternative Dispute Resolution Mechanism

- 4.3. Subject to meeting certain eligibility requirements¹ a UK investor may have the right to refer the relevant complaint to the Irish Financial Services and Pensions Ombudsman (“**FSPO**”) after following the Manager’s complaints process if they are still not satisfied with the response received from the Manager. For further information, please refer to the [FSPO](#) website.

Right to Compensation Scheme

- 4.4. UK investors will not have a right to access a compensation scheme in Ireland in the event that either the Manager or the Depositary, where applicable, should be unable to meet its liabilities to investors.

Accessing Further Information

- 4.5. UK investors may contact the Facilities Agent who will provide details on request of how to make a complaint and what rights, if any, are available to UK investors under an alternative dispute resolution scheme or a compensation scheme.

5. ADDITIONAL DISCLOSURES REQUIRED BY COLL 4.2.5R

- 5.1. UK investors should note that the capital invested is at risk. There is no guarantee that a positive return will be achieved over any period.

6. UNITED KINGDOM TAXATION

- 6.1. The following information is a high level summary of the anticipated tax treatment in the UK for UK resident investors only. As is the case with any investment, there can be no guarantee that the tax position or proposed tax position prevailing at the time an investment in the Company is made will endure indefinitely. The information below is based on the law as enacted in the UK on the date of this Supplement, is subject to changes therein (possibly with retrospective effect) and is not exhaustive. It does not purport to be a complete analysis of all tax considerations relating to the holding of Shares in the Company. The summary applies only to persons who hold their Shares beneficially as an investment and not for trading or other purposes and (save where expressly stated otherwise) who are resident in the UK for UK tax purposes. Prospective investors should consult their own professional advisors if they are in any doubt about their position.
- 6.2. The following information does not constitute legal or tax advice. Prospective investors should consult their own professional advisors on the implications of making an investment in, and holding or disposing of, Shares and the receipt of distributions with respect to such Shares under the law of the countries in which they are liable to taxation.

Taxation of the Company

- 6.3. As the Company is authorised and regulated as a UCITS in Ireland, it should not be treated as resident in the UK for UK taxation purposes. Accordingly, and provided that the Company does not carry on a trade in the UK through a permanent establishment situated therein for UK corporation tax purposes, or through a branch or agency situated in the UK which would bring the Company within the charge to income tax, the Company should not be subject to UK corporation tax or income tax on income and capital gains arising to it, other than withholding

¹ Only individuals not acting in the course of business or, subject to specific turnover limitations, certain limited companies/partnerships/sole traders, have a right to make a complaint to the Irish Financial Services and Pensions Ombudsman.

tax that may arise on certain UK source income (including interest income) unless such withholding tax can be avoided or minimised pursuant to a valid claim under the double tax agreement between the UK and the Republic of Ireland.

The Directors understand that the Company is not a transparent entity for UK tax purposes. The Directors intend that the affairs of the Company are conducted so that no UK permanent establishment, branch or agency will arise insofar as this is within their respective control, but it cannot be guaranteed that the conditions necessary to prevent any such permanent establishment, branch or agency coming into being will at all times be satisfied.

Taxation of Shareholders - General

- 6.4. Subject to their personal circumstances, individual Shareholders resident in the UK for taxation purposes will be liable to UK income tax in respect of any dividends or other distributions of income by the Company (which may include reportable income in the case of Classes with reporting fund status), whether or not such distributions are reinvested. The provisions of section 378A Income Tax (Trading and Other Income) Act 2005 may apply to charge those distributions to income tax as if they were payments of interest instead of dividend receipts. This will be the case if the Company (or the relevant Class) has more than 60% by market value of its investments invested in qualifying investments (broadly, money placed at interest, securities, building society shares or holdings in unit trusts or other offshore funds with, broadly, more than 60% of their investments similarly invested), at any time during the “relevant period” (as defined therein).
- 6.5. Companies within the charge to UK corporation tax should generally be exempt from UK corporation tax on distributions (including reportable income) made by the Company subject to certain exclusions (particularly in the case of “small companies” as defined in section 931S of the Corporation Tax Act 2009 (“CTA 2009”)) and specific anti-avoidance rules.
- 6.6. Each Class will be deemed to constitute an “offshore fund” for the purpose of the offshore fund legislation in Part 8 of the Taxation (International and Other Provisions) Act 2010 (“TIOPA”). As a result, any gain arising on the sale, disposal or redemption of Shares (which may include an in specie redemption by a Fund) held by persons who are resident in the UK for tax purposes will be taxed at the time of such sale, disposal or redemption as income and not as a capital gain. This does not apply, however, where the relevant offshore fund is accepted by HM Revenue & Customs (“HMRC”) as a reporting fund throughout the period during which Shares have been held.
- 6.7. The Directors do not generally intend to seek to apply for approval of Classes of Shares to have “reporting fund” status save in respect of those Classes of the Company that are approved as reporting funds. Shareholders in non-reporting Classes who are resident in the UK for tax purposes may be liable to UK income taxation in respect of any gain realised on disposal or redemption of Shares. Any such gain may thus remain taxable notwithstanding any general or specific UK capital gains tax exemption or allowance available to a Shareholder and this may result in certain investors incurring a proportionately greater UK taxation charge. Any losses arising on the disposal of Shares by Shareholders who are resident in the UK will be eligible for capital gains loss relief. The Directors will decide whether or not any future Class of Shares of the Company will apply to HMRC for reporting fund status on a Class by Class basis. It must be appreciated, however, that no assurance can be given as to whether such approval will, in practice, be granted in the first instance, and retained in respect of any particular accounting

period. The exact conditions that must be fulfilled for the Company to obtain reporting fund status for each Class may be affected by changes in HMRC practice or by subsequent changes to the relevant provisions of UK tax legislation. Further, the Directors may decide to voluntarily surrender existing reporting fund status in respect of any Class of Shares.

- 6.8. Investors are referred to HM Revenue & Customs' published list of reporting funds for confirmation of those Classes of the Company which are approved as reporting funds. The Directors are not responsible for the accuracy or content of HM Revenue & Customs' published list, which may be amended from time to time.
- 6.9. In order for a Class to qualify as a reporting fund the Company must apply to HMRC for entry of the relevant Class into the reporting fund regime, and for each accounting period it must then report to investors 100 percent of the net income attributable to the relevant Class, that report being made within six months of the end of the relevant accounting period. UK resident individual investors will be taxable on such reported income, whether or not the income is actually distributed. Income for these purposes is computed by reference to income for accounting purposes as adjusted for capital and other items.
- 6.10. Chapter 6 of Part 3 of the Offshore Funds (Tax) Regulations 2009 ("**the Regulations**") provides that specified transactions carried out by a UCITS fund, such as the Company, will not generally be treated as trading transactions for the purposes of calculating the reportable income of reporting funds that meet a genuine diversity of ownership condition. The Directors confirm that all Classes with reporting fund status are primarily intended for and marketed to institutional investors. For the purposes of the Regulations, the Directors undertake that all classes in the Company with reporting fund status will be widely available and will be marketed and made available sufficiently widely to reach the intended category of investors and in a manner appropriate to attract those kinds of investors.

Provided a Class is approved as a reporting fund throughout the period during which the Shares in such Class have been held, apart from any sums representing accrued income for the period of disposal, gains realised on the disposal of Shares in such Class by UK taxpayers will be subject to taxation as capital and not as income unless the investor is a dealer in securities. Any such gains may accordingly be reduced by any general or specific UK exemption available to a Shareholder and this may result in certain investors incurring a proportionately lower UK tax charge. Subject to the regulations mentioned below, under the reporting fund regime reportable income is attributed only to those investors who remain as Shareholders at the end of the relevant accounting period. This means that, particularly where actual dividends or distributions are not declared in relation to all the income of a Class which has been approved as a reporting fund, Shareholders could receive a greater or lesser share of dividend income than anticipated in certain circumstances such as when, respectively, class size is shrinking or expanding. Regulations enable a reporting fund to elect to operate dividend equalisation or to make income adjustments, which should minimise this effect.

- 6.11. Part 9A of TIOPA subjects UK resident companies to tax on the profits of companies not so resident (such as the Company) in which they have an interest. The provisions, broadly, affect UK resident companies which hold, alone or together with certain other associated persons, shares which confer a right to at least 25 per cent. of the profits of a non-resident company (a "25% Interest") (or, in the case of an umbrella fund such as the Company, a Fund thereof) where that non-resident company (or Fund) is controlled by persons who are resident in the UK and is subject to a lower level of taxation in its territory of residence. The legislation is not

directed towards the taxation of capital gains. In addition, these provisions will not apply if the Shareholder reasonably believes that it does not hold a 25% Interest in the Company (or Fund) throughout the relevant accounting period.

- 6.12. The attention of persons resident in the UK for taxation purposes is drawn to the provisions of section 3 of the Taxation of Chargeable Gains Act 1992 (“section 3”). Section 3 applies to a “participator” for UK taxation purposes (which term includes a Shareholder) if at any time when any gain accrues to the Company which constitutes a chargeable gain for those purposes, at the same time, the Company is itself controlled by a sufficiently small number of persons so as to render the Company a body corporate that would, were it to have been resident in the UK for taxation purposes, be a “close” company for those purposes. The provisions of section 3 could, if applied, result in any such person who is a “participator” in the Company being treated for the purposes of UK taxation of chargeable gains as if a part of any chargeable gain accruing to the Company had accrued to that person directly, that part being equal to the proportion of the gain that corresponds on a just and reasonable basis to that person together with persons connected with them’s proportionate interest in the Company as a “participator”. No liability under section 3 could be incurred by such a person where such proportion does not exceed 25% of the gain and, in addition, exemptions also apply where none of the acquisition, holding or disposal of the assets had a tax avoidance main purpose or where the relevant gains arise on the disposal of assets used only for the purposes of genuine, economically significant business activities carried on outside the UK. In the case of UK resident individuals domiciled outside the UK, section 3 applies only to gains relating to UK situate assets of the Company and gains relating to non-UK situate assets if such gains are remitted to the UK.

Chapter 3 of Part 6 of CTA 2009 provides that, if at any time in an accounting period a corporate investor within the charge to UK corporation tax holds an interest in an offshore fund and there is a time in that period when that fund fails to satisfy the “non-qualifying investments test”, the interest held by such a corporate investor will be treated for the accounting period as if it were rights under a creditor relationship for the purposes of the rules relating to the taxation of most corporate debt contained in CTA 2009 (the “Corporate Debt Regime”). The Shares will constitute interests in an offshore fund. In circumstances where the test is not so satisfied (for example, where a Class invests in cash, securities or debt instruments or open-ended companies that themselves do not satisfy the “non-qualifying investments test” and the market value of such investments exceeds 60 per cent. of the market value of all its investments at any time) the Shares in the relevant Class will be treated for corporation tax purposes as within the Corporate Debt Regime. As a consequence, all returns on the Shares in the relevant Class in respect of each corporate investor’s accounting period during which the test is not met (including gains, profits and deficits and exchange gains and losses) will be taxed or relieved as an income receipt or expense on a fair value accounting basis. Accordingly, a corporate investor in the Company may, depending on its own circumstances, incur a charge to corporation tax on an unrealised increase in the value of its holding of Shares (and, likewise, obtain relief against corporation tax for an unrealised reduction in the value of its holding of Shares). The provisions relating to non-reporting funds (outlined above) would not then apply to such corporate Shareholders and the effect of the provisions relating to holdings in controlled foreign companies (outlined above) would then be substantially mitigated.

- 6.13. The attention of individual Shareholders resident in the UK is drawn to the provisions of Chapter 2 of Part 13 of the Income Tax Act 2007 (transfer of assets abroad), under which the income accruing to the Company may be attributed to such a Shareholder and may render them

liable to taxation in respect of the undistributed income and profits of the Company. This legislation will, however, not apply if such a Shareholder can satisfy HMRC that either:

- 6.13.1. it would not be reasonable to draw the conclusion, from all the circumstances of the case, that the purpose of avoiding liability to taxation was the purpose, or one of the purposes, for which the relevant transactions or any of them were effected;
- 6.13.2. all the relevant transactions are genuine commercial transactions and it would not be reasonable to draw the conclusion, from all the circumstances of the case, that any one or more of the transactions was more than incidentally designed for the purpose of avoiding liability to taxation; or
- 6.13.3. all the relevant transactions were genuine, arm's length transactions and if the Shareholder were liable to tax under Chapter 2 of Part 13 in respect of such transactions such liability would constitute an unjustified and disproportionate restriction on a freedom protected by Title II or IV of Part Three of the Treaty on the Functioning of the European Union or Part II or III of the EEA Agreement.

The Common Reporting Standard

- 6.14. Shareholders are referred to the section headed "Common Reporting Standard" in the Prospectus.

7. FEES AND EXPENSES

- 7.1. Information relating to the fees and expenses payable by investors in each of the Funds is set out under the section headed "Fees and Expenses" in the Prospectus. The attention of investors and/or prospective investors is drawn to the information relating to fees and expenses set out therein. Fees and expenses of the Funds, including any payable to the Facilities Agent, will be charged at normal commercial rates.