

UBS (Irl) ETF plc

Accounting year ended 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Calculation of Reportable Income

Summary of UKRR Reportable Income

#	Umbrella Fund	Sub-fund	Share Class	Total Reportable Income	Excess Reportable Income per Unit
1	UBS (Irl) ETF plc	MSCI USA UCITS ETF	(USD) A-dis	458,999	0.0000
2	UBS (Irl) ETF plc	MSCI USA Value UCITS ETF	(USD) A-dis	7,366,547	0.0000
3	UBS (Irl) ETF plc	MSCI World UCITS ETF	(USD) A-dis	924,345	0.0000
4	UBS (Irl) ETF plc	S&P 500 UCITS ETF	(USD) A-dis	2,657,537	0.0000
5	UBS (Irl) ETF plc	Solactive Global Oil Equities UCITS ETF	(USD) A-dis	132,113	0.0000
6	UBS (Irl) ETF plc	Solactive Global Copper Mining UCITS ETF	(USD) A-dis	25,061	0.0000
7	UBS (Irl) ETF plc	Solactive Global Pure Gold Miners UCITS ETF	(USD) A-dis	89,182	0.0000
8	UBS (Irl) ETF plc	MSCI Brazil UCITS ETF	(USD) A-dis	76,222	0.0000
9	UBS (Irl) ETF plc	MSCI Australia UCITS ETF	(AUD) A-acc	2,676,691	1.2614
		MSCI Australia UCITS ETF	(hedged to USD) A-acc	18,734	0.0102
		MSCI Australia UCITS ETF	(hedged to CHF) A-acc	2,669	0.0035
		MSCI Australia UCITS ETF	(hedged to EUR) A-acc	4,082	0.0062
		MSCI Australia UCITS ETF	(hedged to GBP) A-acc	3,103	0.0134
		MSCI Australia UCITS ETF	(hedged to GBP) A-dis	2,211	0.0000
10	UBS (Irl) ETF plc	MSCI Australia 100% hedged to CHF UCITS ETF	(CHF) A-acc	433,123	0.0000
11	UBS (Irl) ETF plc	MSCI Australia 100% hedged to EUR UCITS ETF	(EUR) A-acc	172,161	0.0000
12	UBS (Irl) ETF plc	MSCI Australia 100% hedged to GBP UCITS ETF	(GBP) A-acc	9,254	0.0000
		MSCI Australia 100% hedged to GBP UCITS ETF	(GBP) A-dis	362,557	0.0000
14	UBS (Irl) ETF plc	MSCI Australia 100% hedged to USD UCITS ETF	(USD) A-acc	889,082	0.0000
15	UBS (Irl) ETF plc	MSCI USA 100% hedged to EUR UCITS ETF	(EUR) A-acc	2,993,742	0.1531
		MSCI USA 100% hedged to EUR UCITS ETF	(EUR) A-dis	299,068	0.0041
16	UBS (Irl) ETF plc	MSCI USA 100% hedged to GBP UCITS ETF	(GBP) A-acc	342,404	0.2053
		MSCI USA 100% hedged to GBP UCITS ETF	(GBP) A-dis	43,248	0.0000
17	UBS (Irl) ETF plc	MSCI USA 100% hedged to CHF UCITS ETF	(CHF) A-acc	2,977,201	0.2446
18	UBS (Irl) ETF plc	DI Global Select Dividend UCITS ETF	(USD) A-dis	1,121,127	0.0000
19	UBS (Irl) ETF plc	MSCI EMU cyclical UCITS ETF	(EUR) A-dis	278,192	0.0000
20	UBS (Irl) ETF plc	MSCI EMU defensive UCITS ETF	(EUR) A-dis	252,906	0.0385
21	UBS (Irl) ETF plc	MSCI United Kingdom IMI Socially Responsible UCITS ETF	(GBP) A-dis	890,977	0.0000
		MSCI United Kingdom IMI Socially Responsible UCITS ETF	(hedged to CHF) A-dis	6,008	0.0000
22	UBS (Irl) ETF plc	Factor MSCI USA Low Volatility UCITS ETF	(USD) A-dis	22,559	0.0000
		Factor MSCI USA Low Volatility UCITS ETF	(hedged to CHF) A-acc	1,345	0.0268
		Factor MSCI USA Low Volatility UCITS ETF	hedged to EUR	1,066	0.0195
23	UBS (Irl) ETF plc	Factor MSCI USA Prime Value UCITS ETF	(USD) A-dis	19,575	0.0000
		Factor MSCI USA Prime Value UCITS ETF	(hedged to CHF) A-acc	902	0.0179
		Factor MSCI USA Prime Value UCITS ETF	hedged to EUR	356	0.0065
24	UBS (Irl) ETF plc	Factor MSCI USA Quality UCITS ETF	(USD) A-dis	15,523	0.0000
		Factor MSCI USA Quality UCITS ETF	(hedged to CHF) A-acc	607	0.0121
		Factor MSCI USA Quality UCITS ETF	hedged to EUR	159	0.0029
25	UBS (Irl) ETF plc	Factor MSCI USA Total Shareholder Yield UCITS ETF	(USD) A-dis	24,802	0.0000
		Factor MSCI USA Total Shareholder Yield UCITS ETF	(hedged to CHF) A-acc	1,380	0.0275
		Factor MSCI USA Total Shareholder Yield UCITS ETF	hedged to EUR	798	0.0146

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBSD

MSCI USA UCITS ETF

Share Class name

(USD) A-dis

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00B77D4428

HMRC Share Class Reference

U0022-0003

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(12,015)

Distributions to holders of redeemable participating units

471,282

Total comprehensive income for the period (or accounts equivalent)

459,267

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

17,220

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

17,220

Adjusted total comprehensive income

476,487

Adjusted total comprehensive income on a shareclass basis

476,488

476,488

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

(17,488)

Revenue items included in Income Statement/Statement of Operations as capital.

0

Reportable Income

458,999

Total Cash Distribution

497,297

Excess Reportable Income over cash distribution - subfund currency

0

FX Rate

1.0000

Excess Reportable Income - share class currency

0

Shares in issue at end of reporting period

520,009

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBSE

MSCI USA Value UCITS ETF

Share Class name

(USD) A-dis

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00B78JSG98

HMRC Share Class Reference

U0022-0007

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(12,594,789)

Distributions to holders of redeemable participating units

5,892,350

Total comprehensive income for the period (or accounts equivalent)

(6,702,439)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

12,926,458

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

12,926,458

Adjusted total comprehensive income

6,224,019

Adjusted total comprehensive income on a shareclass basis

6,224,020

6,224,020

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

1,142,528

Revenue items included in Income Statement/Statement of Operations as capital.

0

Reportable Income

7,366,547

Total Cash Distribution

8,357,894

Excess Reportable Income over cash distribution - subfund currency

0

FX Rate

1.0000

Excess Reportable Income - share class currency

0

Shares in issue at end of reporting period

5,623,105

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBSF

MSCI World UCITS ETF

Share Class name

(USD) A-dis

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00B7KQ7B66

HMRC Share Class Reference

U0022-0009

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(1,152,885)

Distributions to holders of redeemable participating units

761,627

Total comprehensive income for the period (or accounts equivalent)

(391,258)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

1,191,986

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

1,191,986

Adjusted total comprehensive income

800,728

Adjusted total comprehensive income on a shareclass basis

800,728

800,728

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

127,620

Revenue items included in Income Statement/Statement of Operations as capital.

(4,004)

Reportable Income

924,345

Total Cash Distribution

924,353

Excess Reportable Income over cash distribution - subfund currency

0

FX Rate

1.0000

Excess Reportable Income - share class currency

0

Shares in issue at end of reporting period

955,005

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBSG

S&P 500 UCITS ETF

Share Class name

(USD) A-dis

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00B7K93397

HMRC Share Class Reference

U0022-0011

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(2,051,273)

Distributions to holders of redeemable participating units

1,886,318

Total comprehensive income for the period (or accounts equivalent)

(164,955)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

2,366,130

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

2,366,130

Adjusted total comprehensive income

2,201,175

Adjusted total comprehensive income on a shareclass basis

2,201,175

2,201,175

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

456,363

Revenue items included in Income Statement/Statement of Operations as capital.

0

Reportable Income

2,657,537

Total Cash Distribution

2,657,643

Excess Reportable Income over cash distribution - subfund currency

0

FX Rate

1.0000

Excess Reportable Income - share class currency

0

Shares in issue at end of reporting period

4,487,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBSH

Solactive Global Oil Equities UCITS ETF

Share Class name

(USD) A-dis

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00B5PYL424

HMRC Share Class Reference

U0022-0014

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(4,304,556)

Distributions to holders of redeemable participating units

99,082

Total comprehensive income for the period (or accounts equivalent)

(4,205,474)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

4,320,576

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

4,320,576

Adjusted total comprehensive income

115,102

Adjusted total comprehensive income on a shareclass basis

115,101

115,101

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

17,837

Revenue items included in Income Statement/Statement of Operations as capital.

(825)

Reportable Income

132,113

Total Cash Distribution

206,432

Excess Reportable Income over cash distribution - subfund currency

0

FX Rate

1.0000

Excess Reportable Income - share class currency

0

Shares in issue at end of reporting period

700,009

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBSI

Solactive Global Copper Mining UCITS ETF

Share Class name

(USD) A-dis

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00B7JM9X10

HMRC Share Class Reference

U0022-0012

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(1,235,303)

Distributions to holders of redeemable participating units

23,738

Total comprehensive income for the period (or accounts equivalent)

(1,211,565)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

1,235,914

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

1,235,914

Adjusted total comprehensive income

24,349

Adjusted total comprehensive income on a shareclass basis

24,349

24,349

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

467

Revenue items included in Income Statement/Statement of Operations as capital.

245

Reportable Income

25,061

Total Cash Distribution

25,059

Excess Reportable Income over cash distribution - subfund currency

2

FX Rate

1.0000

Excess Reportable Income - share class currency

2

Shares in issue at end of reporting period

199,991

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBSL

Solactive Global Pure Gold Miners UCITS ETF

Share Class name

(USD) A-dis

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00B7KMNP07

HMRC Share Class Reference

U0022-0016

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(3,425,066)

Distributions to holders of redeemable participating units

130,097

Total comprehensive income for the period (or accounts equivalent)

(3,294,969)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

3,352,437

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

3,352,437

Adjusted total comprehensive income

57,468

Adjusted total comprehensive income on a shareclass basis

57,468

57,468

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

31,587

Revenue items included in Income Statement/Statement of Operations as capital.

127

Reportable Income

89,182

Total Cash Distribution

89,197

Excess Reportable Income over cash distribution - subfund currency

0

FX Rate

1.0000

Excess Reportable Income - share class currency

0

Shares in issue at end of reporting period

999,968

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTA

MSCI Brazil UCITS ETF

Share Class name

(USD) A-dis

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00B6SBCY47

HMRC Share Class Reference

U0022-0008

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(1,563,577)

Distributions to holders of redeemable participating units

108,466

Total comprehensive income for the period (or accounts equivalent)

(1,455,111)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

1,537,880

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

1,537,880

Adjusted total comprehensive income

82,769

Adjusted total comprehensive income on a shareclass basis

82,770

82,770

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

(2,709)

Revenue items included in Income Statement/Statement of Operations as capital.

(3,839)

Reportable Income

76,222

Total Cash Distribution

76,221

Excess Reportable Income over cash distribution - subfund currency

1

FX Rate

1.0000

Excess Reportable Income - share class currency

1

Shares in issue at end of reporting period

551,671

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Ir) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBT8

MSCI Australia UCITS ETF

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

	(AUD) A-acc	(hedged to USD) A-acc	(hedged to CHF) A-acc	(hedged to EUR) A-acc	(hedged to GBP) A-acc	(hedged to GBP) A-dis	Financial Statements
	AUD	AUD	AUD	AUD	AUD	AUD	
	AUD	USD	CHF	EUR	GBP	GBP	
	IE00B04TY451	IE00B7R5S555	IE00B7R5779	IE00BWT3KS11	IE00BKDZNC90	IE00BKDZNP83	
	U0022-0024	U0022-0055	U0022-0043	U0022-0042	U0022-0045	U0022-0044	

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

(1,246,061)

0

(1,246,061)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

Other Capital items included in Income Statement

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

3,291,983

0

3,291,983

Adjusted total comprehensive income

2,045,922

Adjusted total comprehensive income on a shareclass basis

2,015,126

18,734

2,669

4,082

3,103

2,211

2,045,925

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

661,046

0

0

0

0

0

Revenue items included in Income Statement/Statement of Operations as capital.

519

0

0

0

0

0

Reportable Income

2,676,691

18,734

2,669

4,082

3,103

2,211

Total Cash Distribution

0

0

0

0

0

2,215

Excess Reportable Income over cash distribution - subfund currency

2,676,691

18,734

2,669

4,082

3,103

0

FX Rate

1.0000

0.7518

0.7204

0.6656

0.4818

0.4818

Excess Reportable Income - share class currency

2,676,691

14,084

1,923

2,717

1,495

0

Shares in issue at end of reporting period

2,122,000

1,382,157

557,328

441,554

111,929

521,561

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

1.2614

0.0102

0.0035

0.0062

0.0134

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTD

MSCI Australia 100% hedged to CHF UCITS ETF

Share Class name

(CHF) A-acc

Financial
Statements

Subfund currency

CHF

Share Class Currency

CHF

ISIN

IE00BD4TY675

HMRC Share Class Reference

U0022-0022

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(355,386)

Distributions to holders of redeemable participating units

0

Total comprehensive income for the period (or accounts equivalent)

(355,386)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

640,473

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

640,473

Adjusted total comprehensive income

285,087

Adjusted total comprehensive income on a shareclass basis

285,087

285,087

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

152,513

Revenue items included in Income Statement/Statement of Operations as capital.

(4,477)

Reportable Income

433,123

Total Cash Distribution

0

Excess Reportable Income over cash distribution - subfund currency

433,123

FX Rate

1.0000

Excess Reportable Income - share class currency

433,123

Shares in issue at end of reporting period

0

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTE

MSCI Australia 100% hedged to EUR UCITS ETF

Share Class name

(EUR) A-acc

Financial
Statements

Subfund currency

EUR

Share Class Currency

EUR

ISIN

IE00BD4TY899

HMRC Share Class Reference

U0022-0023

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(172,378)

Distributions to holders of redeemable participating units

0

Total comprehensive income for the period (or accounts equivalent)

(172,378)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

360,243

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

360,243

Adjusted total comprehensive income

187,865

Adjusted total comprehensive income on a shareclass basis

187,865

187,865

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

(14,853)

Revenue items included in Income Statement/Statement of Operations as capital.

(851)

Reportable Income

172,161

Total Cash Distribution

0

Excess Reportable Income over cash distribution - subfund currency

172,161

FX Rate

1.0000

Excess Reportable Income - share class currency

172,161

Shares in issue at end of reporting period

0

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTF

MSCI Australia 100% hedged to GBP UCITS ETF

Share Class name

(GBP) A-acc

(GBP) A-dis

Financial
Statements

Subfund currency

GBP

GBP

Share Class Currency

GBP

GBP

ISIN

IE00BD4TYB29

IE00BD4TY907

HMRC Share Class Reference

U0022-0020

U0022-0019

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(388,057)

Distributions to holders of redeemable participating units

322,825

Total comprehensive income for the period (or accounts equivalent)

(65,232)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

389,768

Other Capital Items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

389,768

Adjusted total comprehensive income

324,536

Adjusted total comprehensive income on a shareclass basis

62,673

261,862

324,535

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

(53,428)

100,543

Revenue items included in Income Statement/Statement of Operations as capital.

9

152

Reportable Income

9,254

362,557

Total Cash Distribution

0

283,531

Excess Reportable Income over cash distribution - subfund currency

9,254

79,026

FX Rate

1.0000

1.0000

Excess Reportable Income - share class currency

9,254

79,026

Shares in issue at end of reporting period

0

0

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTG

MSCI Australia 100% hedged to USD UCITS ETF

Share Class name

(USD) A-acc

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00BD4TYD43

HMRC Share Class Reference

U0022-0021

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

26,211

Distributions to holders of redeemable participating units

0

Total comprehensive income for the period (or accounts equivalent)

26,211

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

525,827

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

525,827

Adjusted total comprehensive income

552,038

Adjusted total comprehensive income on a shareclass basis

552,038

552,038

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

340,892

Revenue items included in Income Statement/Statement of Operations as capital.

(3,848)

Reportable Income

889,082

Total Cash Distribution

0

Excess Reportable Income over cash distribution - subfund currency

889,082

FX Rate

1.0000

Excess Reportable Income - share class currency

889,082

Shares in issue at end of reporting period

0

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTH

MSCI USA 100% hedged to EUR UCITS ETF

Share Class name

(EUR) A-acc

(EUR) A-dis

Financial
Statements

Subfund currency

EUR

EUR

Share Class Currency

EUR

EUR

ISIN

IE00BD4TYG73

IE00BD4TYF66

HMRC Share Class Reference

U0022-0025

U0022-0028

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

1,496,491

Distributions to holders of redeemable participating units

178,912

Total comprehensive income for the period (or accounts equivalent)

1,675,403

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

3,890,015

Other Capital Items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

3,890,015

Adjusted total comprehensive income

5,565,418

Adjusted total comprehensive income on a shareclass basis

5,374,827

190,592

5,565,419

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

(2,439,608)

107,128

Revenue items included in Income Statement/Statement of Operations as capital.

58,523

1,348

Reportable Income

2,993,742

299,068

Total Cash Distribution

0

292,521

Excess Reportable Income over cash distribution - subfund currency

2,993,742

6,547

FX Rate

1.0000

1.0000

Excess Reportable Income - share class currency

2,993,742

6,547

Shares in issue at end of reporting period

19,559,775

1,585,178

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.1531

0.0041

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTI

MSCI USA 100% hedged to GBP UCITS ETF

Share Class name

(GBP) A-acc

(GBP) A-dis

Financial
Statements

Subfund currency

GBP

GBP

Share Class Currency

GBP

GBP

ISIN

IE00BD4TYJ05

IE00BD4TYH80

HMRC Share Class Reference

U0022-0026

U0022-0018

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

355,167

Distributions to holders of redeemable participating units

68,200

Total comprehensive income for the period (or accounts equivalent)

423,367

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

(34,008)

Other Capital Items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

(34,008)

Adjusted total comprehensive income

389,359

Adjusted total comprehensive income on a shareclass basis

342,122

47,236

389,358

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

(2,073)

(4,237)

Revenue items included in Income Statement/Statement of Operations as capital.

2,355

249

Reportable Income

342,404

43,248

Total Cash Distribution

0

43,257

Excess Reportable Income over cash distribution - subfund currency

342,404

0

FX Rate

1.0000

1.0000

Excess Reportable Income - share class currency

342,404

0

Shares in issue at end of reporting period

1,668,000

165,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.2053

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTJ

MSCI USA 100% hedged to CHF UCITS ETF

Share Class name

(CHF) A-acc

Financial
Statements

Subfund currency

CHF

Share Class Currency

CHF

ISIN

IE00BD4TYL27

HMRC Share Class Reference

U0022-0027

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(1,157,960)

Distributions to holders of redeemable participating units

0

Total comprehensive income for the period (or accounts equivalent)

(1,157,960)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

4,099,237

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

4,099,237

Adjusted total comprehensive income

2,941,277

Adjusted total comprehensive income on a shareclass basis

2,941,277

2,941,277

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

27,849

Revenue items included in Income Statement/Statement of Operations as capital.

8,075

Reportable Income

2,977,201

Total Cash Distribution

0

Excess Reportable Income over cash distribution - subfund currency

2,977,201

FX Rate

1.0000

Excess Reportable Income - share class currency

2,977,201

Shares in issue at end of reporting period

12,170,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.2446

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTL

DJ Global Select Dividend UCITS ETF

Share Class name

(USD) A-dis

Financial
Statements

Subfund currency

USD

Share Class Currency

USD

ISIN

IE00BMP3HG27

HMRC Share Class Reference

U0022-0029

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

(3,492,540)

Distributions to holders of redeemable participating units

782,285

Total comprehensive income for the period (or accounts equivalent)

(2,710,255)

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

3,677,264

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

3,677,264

Adjusted total comprehensive income

967,009

Adjusted total comprehensive income on a shareclass basis

967,008

967,008

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

159,726

Revenue items included in Income Statement/Statement of Operations as capital.

(5,607)

Reportable Income

1,121,127

Total Cash Distribution

1,121,227

Excess Reportable Income over cash distribution - subfund currency

0

FX Rate

1.0000

Excess Reportable Income - share class currency

0

Shares in issue at end of reporting period

2,659,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTM

MSCI EMU Cyclical UCITS ETF

Share Class name

(EUR) A-dis

Financial
Statements

Subfund currency

EUR

Share Class Currency

EUR

ISIN

IE00BMP3HJ57

HMRC Share Class Reference

U0022-0030

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

941,504

Distributions to holders of redeemable participating units

258,354

Total comprehensive income for the period (or accounts equivalent)

1,199,858

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

(678,001)

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

(678,001)

Adjusted total comprehensive income

521,857

Adjusted total comprehensive income on a shareclass basis

521,858

521,858

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

(243,590)

Revenue items included in Income Statement/Statement of Operations as capital.

(76)

Reportable Income

278,192

Total Cash Distribution

278,199

Excess Reportable Income over cash distribution - subfund currency

0

FX Rate

1.0000

Excess Reportable Income - share class currency

0

Shares in issue at end of reporting period

649,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTN

MSCI EMU Defensive UCITS ETF

Share Class name

(EUR) A-dis

Financial
Statements

Subfund currency

EUR

Share Class Currency

EUR

ISIN

IE00BMP3HL79

HMRC Share Class Reference

U0022-0031

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

139,037

Distributions to holders of redeemable participating units

235,367

Total comprehensive income for the period (or accounts equivalent)

374,404

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

(140,139)

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

(140,139)

Adjusted total comprehensive income

234,265

Adjusted total comprehensive income on a shareclass basis

234,266

234,266

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

18,615

Revenue items included in Income Statement/Statement of Operations as capital.

25

Reportable Income

252,906

Total Cash Distribution

240,271

Excess Reportable Income over cash distribution - subfund currency

12,635

FX Rate

1.0000

Excess Reportable Income - share class currency

12,635

Shares in issue at end of reporting period

328,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0385

UBS (Irl) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTO

MSCI United Kingdom IMI Socially Responsible UCITS ETF

Share Class name

(GBP) A-dis

(hedged to CHF) A-dis

Financial
Statements

Subfund currency

GBP

GBP

Share Class Currency

GBP

CHF

ISIN

IE008MP3HN93

IE00BZORTB90

HMRC Share Class Reference

U0022-0032

U0022-0037

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

572,970

Distributions to holders of redeemable participating units

680,873

Total comprehensive income for the period (or accounts equivalent)

1,253,843

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

(360,618)

Other Capital Items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

(360,618)

Adjusted total comprehensive income

893,225

Adjusted total comprehensive income on a shareclass basis

887,217

6,008

893,225

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

3,785

0

Revenue items included in Income Statement/Statement of Operations as capital.

(25)

0

Reportable Income

890,977

6,008

Total Cash Distribution

924,075

9,429

Excess Reportable Income over cash distribution - subfund currency

0

0

FX Rate

1.0000

1.5114

Excess Reportable Income - share class currency

0

0

Shares in issue at end of reporting period

1,925,000

846,212

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

0.0000

UBS (Ir) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTP

Factor MSCI USA Low Volatility UCITS ETF

Share Class name

(USD) A-dis (hedged to CHF) A-acc hedged to EUR

Financial Statements

Subfund currency

USD USD USD

Share Class Currency

USD CHF EUR

ISIN

IE00BX7RQY03 IE00BX7RR250 IE00BWT3KJ20

HMRC Share Class Reference

U0022-0033 U0022-0038 U0022-0046

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

237,029

Distributions to holders of redeemable participating units

0

Total comprehensive income for the period (or accounts equivalent)

237,029

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

(212,059)

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

(212,059)

Adjusted total comprehensive income

24,970

Adjusted total comprehensive income on a shareclass basis

22,559 1,345 1,066

24,970

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

0 0 0

Revenue items included in Income Statement/Statement of Operations as capital.

0 0 0

Reportable Income

22,559 1,345 1,066

Total Cash Distribution

22,560 0 0

Excess Reportable Income over cash distribution - subfund currency

0 1,345 1,066

FX Rate

1.0000 0.9950 0.9155

Excess Reportable Income - share class currency

0 1,338 976

Shares in issue at end of reporting period

200,000 50,000 50,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000 0.0268 0.0195

UBS (Ir) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTQ

Factor MSCI USA Prime Value UCITS ETF

Share Class name

(USD) A-dis	(hedged to CHF) A-acc	hedged to EUR
USD	USD	USD
USD	CHF	EUR
IE00BX7RR706	IE00BX7RRC57	IE00BWT3KL42
U0022-0034	U0022-0039	U0022-0047

Financial
Statements

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

138,484

0

138,484

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

Other Capital items included in Income Statement

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

(117,651)

0

(117,651)

Adjusted total comprehensive income

20,833

Adjusted total comprehensive income on a shareclass basis

19,575

902

356

20,833

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

0

0

0

Revenue items included in Income Statement/Statement of Operations as capital.

0

0

0

Reportable Income

19,575

902

356

Total Cash Distribution

19,580

0

0

Excess Reportable Income over cash distribution - subfund currency

0

902

356

FX Rate

1.0000

0.9950

0.9155

Excess Reportable Income - share class currency

0

897

326

Shares in issue at end of reporting period

200,000

50,000

50,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000

0.0179

0.0065

UBS (Ir) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTR

Factor MSCI USA Quality UCITS ETF

Share Class name

(USD) A-dis (hedged to CHF) A-acc hedged to EUR

Financial Statements

Subfund currency

USD USD USD

Share Class Currency

USD CHF EUR

ISIN

IE00BX7RRJ27 IE00BX7RRNG2 IE00BWT3KN65

HMRC Share Class Reference

U0022-0035 U0022-0040 U0022-0048

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

265,853

Distributions to holders of redeemable participating units

0

Total comprehensive income for the period (or accounts equivalent)

265,853

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

(249,563)

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

(249,563)

Adjusted total comprehensive income

16,290

Adjusted total comprehensive income on a shareclass basis

15,523 607 159

16,289

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

0 0 0

Revenue items included in Income Statement/Statement of Operations as capital.

0 0 0

Reportable Income

15,523 607 159

Total Cash Distribution

15,520 0 0

Excess Reportable Income over cash distribution - subfund currency

3 607 159

FX Rate

1.0000 0.9950 0.9155

Excess Reportable Income - share class currency

3 604 146

Shares in issue at end of reporting period

200,000 50,000 50,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000 0.0121 0.0029

UBS (Ir) ETF plc

Reporting Period End 31 December 2015

Offshore Funds (Tax) Regulations 2009 - Computation of Reportable Income

UBTS

Factor MSCI USA Total Shareholder Yield UCITS ETF

Share Class name

(USD) A-dis (hedged to CHF) A-acc hedged to EUR

Financial Statements

Subfund currency

USD USD USD

Share Class Currency

USD CHF EUR

ISIN

IE00BX7RRT25 IE00BX7RRY77 IE00BWT3KQ96

HMRC Share Class Reference

U0022-0036 U0022-0041 U0022-0049

Starting point for the calculation of Reportable Income

Increase / (decrease) in net assets attributable to holders of redeemable participating shares from operations

165,589

Distributions to holders of redeemable participating units

0

Total comprehensive income for the period (or accounts equivalent)

165,589

Adjustments

Capital items (Regulations 64)

Net gain/(loss) on financial assets at fair value through profit or loss

(138,609)

Other Capital items included in Income Statement

0

Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)

(138,609)

Adjusted total comprehensive income

26,980

Adjusted total comprehensive income on a shareclass basis

24,802 1,380 798

26,980

Capital items (Regulations 64 and 65)

Equalisation adjustment (Regulation 72)

0 0 0

Revenue items included in Income Statement/Statement of Operations as capital.

0 0 0

Reportable Income

24,802 1,380 798

Total Cash Distribution

24,800 0 0

Excess Reportable Income over cash distribution - subfund currency

2 1,380 798

FX Rate

1.0000 0.9950 0.9155

Excess Reportable Income - share class currency

2 1,373 731

Shares in issue at end of reporting period

200,000 50,000 50,000

Excess Reportable Income per unit over cash distribution per unit - shareclass currency

0.0000 0.0275 0.0146