

REPORT TO INVESTORS

UBS (Irl) ETF plc

ACCOUNTING PERIOD 01/01/17 - 31/12/17

	1	2	3	4	5	6	7	8	9	10	11
	MSCI USA UCITS ETF	MSCI USA UCITS ETF	MSCI USA UCITS ETF	MSCI USA UCITS ETF	MSCI USA UCITS ETF	MSCI USA Value UCITS ETF	MSCI World UCITS ETF	S&P 500	S&P 500	S&P 500	S&P 500
HMRC ref. no.	U0022-0064	U0022-0065	U0022-0058	U0022-0003	U0022-0059	U0022-0007	U0022-0009	U0022-0060	U0022-0061	U0022-0062	U0022-0072
Currency of calculation	GBP	GBP	USD	USD	USD	USD	USD	CHF	EUR	GBP	EUR
ISIN/SEDOL	IE00BYQ00Y50	IE00BYQ00X44	IE00BD4TXS21	IE00B77D4428	IE00BD08DL65	IE00B78JSG98	IE00B7KQ7B66	IE00BD34DB16	IE00BD34DK07	IE00BD34DL14	IE00BD34DJ91
Share class	(hedged to GBP) A-acc	(hedged to GBP) A-dis	(USD) A-acc	(USD) A-dis	(USD) A-UKdis	(USD) A-dis	(USD) A-dis	(USD) (hedged to CHF) A-acc	(USD) (hedged to EUR) A-acc	(USD) (hedged to GBP) A-dis	(USD) (hedged to EUR) A-dis
Reporting period	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017
Excess of reportable income per unit	0.0566	0.0002	0.2204	0.0010	0.0000	0.0000	0.0000	0.2429	0.2224	0.0000	0.0000
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:											
Dividend per share 1 (ex-date 31/07/2017, 03/08/2017)	-	-	-	0.4608	0.1008	0.7062	0.5251	-	-	0.0935	-
Dividend per share 2 (ex-date 31/01/2018, 05/02/18)	-	0.0511	-	0.4896	0.1038	0.9106	0.2744	-	-	0.1216	0.0118

There is no excess reportable income where actual cash and other distributions in relation to the period is equal to, or more than, the reportable income in accordance with the Offshore Funds (Tax) Regulations 2009 (as amended).

Confirmations:

- The excess income is deemed to arise on 30 June 2018
- The Fund operates equalisation arrangements but not full equalisation.
- The Fund remains within the reporting fund regime as at the date of this report
- The Fund declares that it has complied with its obligations specified in regulation 53 and regulation 58.

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UBS (Irl) ETF plc

ACCOUNTING PERIOD 01/01/17 - 31/12/17

	12	13	14	15	16	17	18	19	20	21	22
	S&P 500	Solactive Global Oil Equities UCITS ETF	Solactive Global Pure Gold Miners UCITS ETF	MSCI Australia UCITS ETF	MSCI Australia UCITS ETF	MSCI Australia UCITS ETF	MSCI Australia UCITS ETF	MSCI Australia UCITS ETF	MSCI Australia UCITS ETF	MSCI Australia UCITS ETF	MSCI USA hedged to EUR UCITS ETF
HMRC ref. no.	U0022-0011	U0022-0014	U0022-0016	U0022-0024	U0022-0068	U0022-0043	U0022-0042	U0022-0045	U0022-0044	U0022-0055	U0022-0025
Currency of calculation	USD	USD	USD	AUD	AUD	CHF	EUR	GBP	GBP	USD	EUR
ISIN/SEDOL	IE00B7K93397	IE00B5PYL424	IE00B7KMNP07	IE00BD4TY451	IE00BD4TY345	IE00BX7RS779	IE00BWT3KS11	IE00BXDZNP90	IE00BXDZNP83	IE00BX7RS555	IE00BD4TYG73
Share class	(USD) A-dis	(USD) A-dis	(USD) A-dis	(AUD) A-acc	(AUD) A-dis	(hedged to CHF) A-acc	(hedged to EUR) A-acc	(hedged to GBP) A-acc	(hedged to GBP) A-dis	(hedged to USD) A-acc	A-acc
Reporting period	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017
Excess of reportable income per unit	0.0000	0.0000	0.0000	1.4674	0.0000	0.6389	0.4452	0.5233	0.0772	0.5545	0.7263
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:											
Dividend per share 1 (ex-date 31/07/2017, 03/08/2017)	0.3210	0.0371	0.0639	-	-	-	-	-	0.2235	-	-
Dividend per share 2 (ex-date 31/01/2018, 05/02/18)	0.3398	0.0257	-	-	0.2104	-	-	-	0.3809	-	-

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ACCOUNTING PERIOD 01/01/17 - 31/12/17

	23	24	25	26	27	28	29	30	31	32	33
	MSCI USA hedged to EUR UCITS ETF	MSCI USA hedged to CHF UCITS ETF	DJ Global Select Dividend UCITS ETF	MSCI EMU Cyclical UCITS ETF	MSCI EMU Defensive UCITS ETF	MSCI United Kingdom IMI Socially Responsible UCITS ETF	MSCI United Kingdom IMI Socially Responsible UCITS ETF	MSCI United Kingdom IMI Socially Responsible UCITS ETF	MSCI United Kingdom IMI Socially Responsible UCITS ETF	Factor MSCI USA Low Volatility UCITS ETF	Factor MSCI USA Low Volatility UCITS ETF
HMRC ref. no.	U0022-0028	U0022-0027	U0022-0029	U0022-0030	U0022-0031	U0022-0056	U0022-0032	U0022-0037	U0022-0057	U0022-0046	U0022-0038
Currency of calculation	EUR	CHF	USD	EUR	EUR	EUR	GBP	CHF	USD	EUR	CHF
ISIN/SEDOL	IE00BD4TYF66	IE00BD4TYL27	IE00BMP3HG27	IE00BMP3HJ57	IE00BMP3HL79	IE00BYNQM61	IE00BMP3HN93	IE00BZ0RTB90	IE00BYNQMM85	IE00BWT3KJ20	IE00BX7RR250
Share class	A-dis	A-acc	(USD) A-dis	(EUR) A-dis	(EUR) A-dis	(hedged to EUR) A-acc	(GBP) A-dis	(hedged to CHF) A-dis	(hedged to USD) A-acc	(hedged to EUR) A-acc	(hedged to CHF) A-acc
Reporting period	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017
Excess of reportable income per unit	0.0000	0.8052	0.0000	0.0000	0.0000	0.4194	0.0000	0.0928	0.7373	0.2308	0.3383
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:											
Dividend per share 1 (ex-date 31/07/2017, 03/08/2017)	0.1428	-	0.3075	0.4679	0.4701	-	0.3464	0.2917	-	-	-
Dividend per share 2 (ex-date 31/01/2018, 05/02/18)	0.1409	-	0.1732	0.0541	0.1107	-	0.1756	0.1284	-	-	-

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Confirmations:

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REPORT TO INVESTORS

UBS (Irl) ETF plc

ACCOUNTING PERIOD 01/01/17 - 31/12/17

	34	35	36	37	38	39	40	41	42	43	44
	Factor MSCI USA Low Volatility UCITS ETF	Factor MSCI USA Low Volatility UCITS ETF	Factor MSCI USA Prime Value UCITS ETF	Factor MSCI USA Prime Value UCITS ETF	Factor MSCI USA Prime Value UCITS ETF	Factor MSCI USA Prime Value UCITS ETF	Factor MSCI USA Quality UCITS ETF	Factor MSCI USA Quality UCITS ETF	Factor MSCI USA Quality UCITS ETF	Factor MSCI USA Quality UCITS ETF	Factor MSCI USA Total Shareholder Yield UCITS ETF
HMRC ref. no.	U0022-0050	U0022-0033	U0022-0047	U0022-0039	U0022-0051	U0022-0034	U0022-0048	U0022-0040	U0022-0052	U0022-0035	U0022-0049
Currency of calculation	GBP	USD	EUR	CHF	GBP	USD	EUR	CHF	GBP	USD	EUR
ISIN/SEDOL	IE00BXDZNF85	IE00BX7RQY03	IE00BWT3KL42	IE00BX7RRC57	IE00BXDZNH00	IE00BX7RR706	IE00BWT3KN65	IE00BX7RRN62	IE00BXDZNK39	IE00BX7RRJ27	IE00BWT3KQ96
Share class	(hedged to GBP) A-dis	(USD) A-dis	(hedged to EUR) A-acc	(hedged to CHF) A-acc	(hedged to GBP) A-dis	(USD) A-dis	(hedged to EUR) A-acc	(hedged to CHF) A-acc	(hedged to GBP) A-dis	(USD) A-dis	(hedged to EUR) A-acc
Reporting period	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017
Excess of reportable income per unit	0.0007	0.0000	0.2272	0.2236	0.0006	0.0000	0.0771	0.1821	0.0004	0.0000	3.0393
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:											
Dividend per share 1 (ex-date 31/07/2017, 03/08/2017)	0.0935	0.1590	-	-	0.0657	0.1604	-	-	0.0664	0.0645	-
Dividend per share 2 (ex-date 31/01/2018, 05/02/18)	0.1565	0.1635	-	-	0.1462	0.1546	-	-	0.0805	0.0838	-

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UBS (Ir) ETF plc

ACCOUNTING PERIOD 01/01/17 - 31/12/17

	45	46	47	48	49	50	51	52	53	54	55
	Factor MSCI USA Total Shareholder Yield UCITS ETF	Factor MSCI USA Total Shareholder Yield UCITS ETF	Factor MSCI USA Total Shareholder Yield UCITS ETF	MSCI USA Select Factor Mix UCITS ETF	MSCI USA Select Factor Mix UCITS ETF	MSCI USA Select Factor Mix UCITS ETF	MSCI USA Select Factor Mix UCITS ETF	MSCI ACWI Socially Responsible UCITS ETF	MSCI ACWI Socially Responsible UCITS ETF	MSCI ACWI Socially Responsible UCITS ETF	MSCI ACWI Socially Responsible UCITS ETF
HMRC ref. no.	U0022-0053	U0022-0036	U0022-0041	U0022-0069	U0022-0070	U0022-0071	U0022-0063	U0022-0082	U0022-0083	U0022-0084	U0022-0085
Currency of calculation	GBP	USD	CHF	CHF	EUR	GBP	USD	CHF	CHF	EUR	GBP
ISIN/SEDOL	IE00BXDZNM52	IE00BX7RRT25	IE00BX7RRY77	IE00BDGV0C91	IE00BDGV0746	IE00BDGV0852	IE00BDGV0308	IE00BDR55F85	IE00BDR55D61	IE00BDR55927	IE00BDR55B48
Share class	(hedged to GBP) A-dis	(USD) A-dis	(hedged to CHF) A-acc	(hedged to CHF) A-acc	(hedged to EUR) A-acc	(hedged to GBP) A-dis	(USD) A-Dis	(hedged to CHF) A-acc	(hedged to CHF) A-dis	(hedged to EUR) A-acc	(hedged to GBP) A-dis
Reporting period	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	01/01/2017 - 31/12/2017	27/04/2017 - 31/12/2017	27/04/2017 - 31/12/2017	27/04/2017 - 31/12/2017	27/04/2017 - 31/12/2017	20/12/2017 - 31/12/2017	20/12/2017 - 31/12/2017	20/12/2017 - 31/12/2017	20/12/2017 - 31/12/2017
Excess of reportable income per unit	0.0962	0.0000	3.5996	0.0356	0.0368	0.0003	0.0000	0.0033	0.0000	0.0037	0.0000
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:											
Dividend per share 1 (ex-date 31/07/2017, 03/08/2017)	0.0354	0.1794	-	-	-	-	0.0526	-	-	-	-
Dividend per share 2 (ex-date 31/01/2018, 05/02/18)	0.1455	0.2038	-	-	-	0.0502	0.1173	-	0.0005	-	0.0033

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UBS (Irl) ETF plc

ACCOUNTING PERIOD 01/01/17 - 31/12/17

	56	57	58	59	60	61	62	63	64	65
	MSCI ACWI Socially Responsible UCITS ETF	MSCI ACWI ESG Universal UCITS ETF	MSCI ACWI ESG Universal UCITS ETF	MSCI ACWI ESG Universal UCITS ETF	MSCI ACWI ESG Universal UCITS ETF	Global Gender Equality UCITS ETF	Global Gender Equality UCITS ETF	Global Gender Equality UCITS ETF	Global Gender Equality UCITS ETF	Global Gender Equality UCITS ETF
HMRC ref. no.	U0022-0086	U0022-0078	U0022-0079	U0022-0080	U0022-0081	U0022-0073	U0022-0074	U0022-0075	U0022-0076	U0022-0077
Currency of calculation	USD	CHF	CHF	EUR	USD	CHF	CHF	EUR	USD	USD
ISIN/SEDOL	IE00BDR55703	IE00BDQZN774	IE00BDQZN667	IE00BDQZN337	IE00BDQZN113	IE00BDR5H412	IE00BDR5H305	IE00BDR5H073	IE00BDR5GY45	IE00BDR5GV14
Share class	(hedged to USD) A-acc	(hedged to CHF) A-acc	(hedged to CHF) A-dis	(hedged to EUR) A-acc	(hedged to USD) A-acc	(hedged to CHF) A-acc	(hedged to CHF) A-dis	(hedged to EUR) A-acc	(hedged to USD) A-acc	(USD) A-acc
Reporting period	20/12/2017 - 31/12/2017	20/10/2017 - 31/12/2017	20/10/2017 - 31/12/2017	20/10/2017 - 31/12/2017	20/10/2017 - 31/12/2017	19/12/2017 - 31/12/2017	19/12/2017 - 31/12/2017	19/12/2017 - 31/12/2017	19/12/2017 - 31/12/2017	19/12/2017 - 31/12/2017
Excess of reportable income per unit	0.0035	0.0030	0.0000	0.0035	0.0033	0.0066	0.0000	0.0077	0.0072	0.0070
Cash and other distributions (e.g. bonus and capital distributions) per unit in relation to the period:										
Dividend per share 1 (ex-date 31/07/2017, 03/08/2017)	-	-	-	-	-	-	-	-	-	-
Dividend per share 2 (ex-date 31/01/2018, 05/02/18)	-	-	0.0004	-	-	-	0.0020	-	-	-

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Summary of UKRR Reportable Income

#	Umbrella Fund	Sub-fund	Share Class	Excess Reportable Income per Unit (Share class currency)
1	UBS (Irl) ETF plc	MSCI USA UCITS ETF	(hedged to GBP) A-acc	0.0566
		MSCI USA UCITS ETF	(hedged to GBP) A-dis	0.0002
		MSCI USA UCITS ETF	(USD) A-acc	0.2204
		MSCI USA UCITS ETF	(USD) A-dis	0.0010
		MSCI USA UCITS ETF	(USD) A-UKdis	0.0000
2	UBS (Irl) ETF plc	MSCI USA Value UCITS ETF	(USD) A-dis	0.0000
3	UBS (Irl) ETF plc	MSCI World UCITS ETF	(USD) A-dis	0.0000
4	UBS (Irl) ETF plc	S&P 500	(USD) (hedged to CHF) A-acc	0.2429
		S&P 500	(USD) (hedged to EUR) A-acc	0.2224
		S&P 500	(USD) (hedged to GBP) A-dis	0.0000
		S&P 500	(USD) (hedged to EUR) A-dis	0.0000
		S&P 500	(USD) A-dis	0.0000
5	UBS (Irl) ETF plc	Solactive Global Oil Equities UCITS ETF	(USD) A-dis	0.0000
6	UBS (Irl) ETF plc	Solactive Global Pure Gold Miners UCITS ETF	(USD) A-dis	0.0000
7	UBS (Irl) ETF plc	MSCI Australia UCITS ETF	(AUD) A-acc	1.4674
		MSCI Australia UCITS ETF	(AUD) A-dis	0.0000
		MSCI Australia UCITS ETF	(hedged to CHF) A-acc	0.6389
		MSCI Australia UCITS ETF	(hedged to EUR) A-acc	0.4452
		MSCI Australia UCITS ETF	(hedged to GBP) A-acc	0.5233
		MSCI Australia UCITS ETF	(hedged to GBP) A-dis	0.0772
		MSCI Australia UCITS ETF	(hedged to USD) A-acc	0.5545
8	UBS (Irl) ETF plc	MSCI USA hedged to EUR UCITS ETF	A-acc	0.7263
		MSCI USA hedged to EUR UCITS ETF	A-dis	0.0000
9	UBS (Irl) ETF plc	MSCI USA hedged to CHF UCITS ETF	A-acc	0.8052
10	UBS (Irl) ETF plc	DJ Global Select Dividend UCITS ETF	(USD) A-dis	0.0000
11	UBS (Irl) ETF plc	MSCI EMU Cyclical UCITS ETF	(EUR) A-dis	0.0000
12	UBS (Irl) ETF plc	MSCI EMU Defensive UCITS ETF	(EUR) A-dis	0.0000
13	UBS (Irl) ETF plc	MSCI United Kingdom IMI Socially Responsible UCITS ETF	(hedged to EUR) A-acc	0.4194
		MSCI United Kingdom IMI Socially Responsible UCITS ETF	(GBP) A-dis	0.0000
		MSCI United Kingdom IMI Socially Responsible UCITS ETF	(hedged to CHF) A-dis	0.0928
		MSCI United Kingdom IMI Socially Responsible UCITS ETF	(hedged to USD) A-acc	0.7373
14	UBS (Irl) ETF plc	Factor MSCI USA Low Volatility UCITS ETF	(hedged to EUR) A-acc	0.2308
		Factor MSCI USA Low Volatility UCITS ETF	(hedged to CHF) A-acc	0.3383
		Factor MSCI USA Low Volatility UCITS ETF	(hedged to GBP) A-dis	0.0007
		Factor MSCI USA Low Volatility UCITS ETF	(USD) A-dis	0.0000
15	UBS (Irl) ETF plc	Factor MSCI USA Prime Value UCITS ETF	(hedged to EUR) A-acc	0.2272
		Factor MSCI USA Prime Value UCITS ETF	(hedged to CHF) A-acc	0.2236
		Factor MSCI USA Prime Value UCITS ETF	(hedged to GBP) A-dis	0.0006
		Factor MSCI USA Prime Value UCITS ETF	(USD) A-dis	0.0000
16	UBS (Irl) ETF plc	Factor MSCI USA Quality UCITS ETF	(hedged to EUR) A-acc	0.0771
		Factor MSCI USA Quality UCITS ETF	(hedged to CHF) A-acc	0.1821
		Factor MSCI USA Quality UCITS ETF	(hedged to GBP) A-dis	0.0004
		Factor MSCI USA Quality UCITS ETF	(USD) A-dis	0.0000
17	UBS (Irl) ETF plc	Factor MSCI USA Total Shareholder Yield UCITS ETF	(hedged to EUR) A-acc	3.0393
		Factor MSCI USA Total Shareholder Yield UCITS ETF	(hedged to GBP) A-dis	0.0962
		Factor MSCI USA Total Shareholder Yield UCITS ETF	(USD) A-dis	0.0000
		Factor MSCI USA Total Shareholder Yield UCITS ETF	(hedged to CHF) A-acc	3.5996
18	UBS (Irl) ETF plc	MSCI USA Select Factor Mix UCITS ETF	(hedged to CHF) A-acc	0.0356
		MSCI USA Select Factor Mix UCITS ETF	(hedged to EUR) A-acc	0.0368
		MSCI USA Select Factor Mix UCITS ETF	(hedged to GBP) A-dis	0.0003
		MSCI USA Select Factor Mix UCITS ETF	(USD) A-Dis	0.0000
19	UBS (Irl) ETF plc	MSCI ACWI Socially Responsible UCITS ETF	(hedged to CHF) A-acc	0.0033
		MSCI ACWI Socially Responsible UCITS ETF	(hedged to CHF) A-dis	0.0000
		MSCI ACWI Socially Responsible UCITS ETF	(hedged to EUR) A-acc	0.0037
		MSCI ACWI Socially Responsible UCITS ETF	(hedged to GBP) A-dis	0.0000
20	UBS (Irl) ETF plc	MSCI ACWI Socially Responsible UCITS ETF	(hedged to USD) A-acc	0.0035
		MSCI ACWI ESG Universal UCITS ETF	(hedged to CHF) A-acc	0.0030
		MSCI ACWI ESG Universal UCITS ETF	(hedged to CHF) A-dis	0.0000
		MSCI ACWI ESG Universal UCITS ETF	(hedged to EUR) A-acc	0.0035
21	UBS (Irl) ETF plc	MSCI ACWI ESG Universal UCITS ETF	(hedged to USD) A-acc	0.0033
		Global Gender Equality UCITS ETF	(hedged to CHF) A-acc	0.0066
		Global Gender Equality UCITS ETF	(hedged to CHF) A-dis	0.0000
		Global Gender Equality UCITS ETF	(hedged to EUR) A-acc	0.0077
		Global Gender Equality UCITS ETF	(hedged to USD) A-acc	0.0072
		Global Gender Equality UCITS ETF	(USD) A-acc	0.0070

UBS (Irl) ETF plc

31 December 2017

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

MSCI USA UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	5 (hedged to GBP) A-acc	6 (hedged to GBP) A-dis	3 (USD) A-acc	1 (USD) A-dis	4 (USD) A-UKdis	Financial Statements
	USD	USD	USD	USD	USD	
	GBP.	GBP.	USD	USD	USD	
	IE00BYQ00Y50	IE00BYQ00X44	IE00BD4TXS21	IE00B77D4428	IE00BD08DL65	
	U0022-0064	U0022-0065	U0022-0058	U0022-0003	U0022-0059	
	3.74%	0.22%	65.69%	26.42%	3.94%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

214,879,357
4,266,041
219,145,398

Adjustments

Capital items (Regulations 64)

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

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

(202,284,700)
(202,284,700)

Adjusted total comprehensive income

16,860,698

Adjusted total comprehensive income on a shareclass basis

629,955 37,261 11,075,480 4,454,271 663,730

16,860,698

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

426 25 7,484 3,010 448

11,393

Equalisation adjustment (Regulation 72)

81,611 (5,920) 3,150,731 18,788 54,088

3,299,298

Foreign exchange gain/ (loss) on revenue items allocated to capital

0 0 0 0 0

0

Reportable Income

711,992 31,366 14,233,695 4,476,069 718,267

Total Cash Distribution

0 31,276 0 4,471,208 718,099

Excess Reportable Income over cash distribution - subfund currency

711,992 90 14,233,695 4,861 169

FX Rate

0.7533 0.7533 1.0000 1.0000 1.0000

Excess Reportable Income - share class currency

536,336 68 14,233,695 4,861 169

Shares in issue at end of reporting period

9,471,425 431,933 64,568,782 4,772,823 3,879,701

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

0.0566 0.0002 0.2204 0.0010 0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBSE

MSCI USA Value UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

Adjustments

Capital items (Regulations 64)

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

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

Adjusted total comprehensive income

Adjusted total comprehensive income on a shareclass basis

Capital items (Regulations 64 and 65)

Revenue gains/losses from other derivative instruments allocated to capital

Equalisation adjustment (Regulation 72)

Foreign exchange gain/ (loss) on revenue items allocated to capital

Reportable Income

Total Cash Distribution

Excess Reportable Income over cash distribution - subfund currency

FX Rate

Excess Reportable Income - share class currency

Shares in issue at end of reporting period

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

1
(USD) A-dis

Financial
Statements

USD
USD
IE00B78JSG98
U0022-0007

100.00%

100%

70,464,856

12,000,410

82,465,266

(69,048,358)

(69,048,358)

13,416,908

13,416,908

13,416,908

Cross Tots

0

0

1,203,785

1,203,785

0

0

14,620,693

14,924,173

0

1.0000

0

8,917,853

0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBSF

MSCI World UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

1
(USD) A-dis

Financial
Statements

USD

USD

IE00B7KQ7B66

U0022-0009

100.00%

100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

7,630,668

Distributions to holders of redeemable participating units

532,266

Total comprehensive income for the period (or accounts equivalent)

8,162,934

Adjustments

Capital items (Regulations 64)

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

(7,462,768)

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

(7,462,768)

Adjusted total comprehensive income

700,166

Adjusted total comprehensive income on a shareclass basis

700,166

700,166

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

Equalisation adjustment (Regulation 72)

1,109

1,109

Foreign exchange gain/ (loss) on revenue items allocated to capital

1,638

1,638

Reportable Income

702,912

Total Cash Distribution

702,930

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

1,432,226

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

0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBSG	5	3	4	6	1	Financial Statements
S&P 500	(USD) (hedged to CHF)	(USD) (hedged to EUR) A-acc	(USD) (hedged to GBP) A-dis	(USD) (hedged to EUR) A-dis	(USD) A-dis	
Shareclass TB Code	USD	USD	USD	USD	USD	
Share Class name	CHF	EUR	GBP	EUR	USD	
Subfund currency	IE00BD34DB16	IE00BD34DK07	IE00BD34DL14	IE00BD34DJ91	IE00B7K93397	
Share Class Currency	U0022-0060	U0022-0061	U0022-0062	U0022-0072	U0022-0011	
ISIN						
HMRC Share Class Reference						
Share Class Split	9.83%	3.61%	6.61%	0.29%	79.66%	100%
Starting point for the calculation of Reportable Income						
Increase/(decrease) in net assets attributable to shareholders from operations						51,945,557
Distributions to holders of redeemable participating units						3,796,672
Total comprehensive income for the period (or accounts equivalent)						<u>55,742,229</u>
Adjustments						
Capital items (Regulations 64)						
Net gain/(loss) on financial assets at fair value through profit or loss						(51,143,120)
Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)						<u>(51,143,120)</u>
Adjusted total comprehensive income						4,599,109
Adjusted total comprehensive income on a shareclass basis	452,115	165,898	304,120	13,343	3,663,632	4,599,109
Capital items (Regulations 64 and 65)						Cross Tots
Revenue gains/losses from other derivative instruments allocated to capital	125	46	84	4	1,013	1,272
Equalisation adjustment (Regulation 72)	548,807	(25,214)	220,345	5,050	(88,598)	660,391
Foreign exchange gain/ (loss) on revenue items allocated to capital	0	0	0	0	0	0
Reportable Income	<u>1,001,048</u>	<u>140,731</u>	<u>524,548</u>	<u>18,397</u>	<u>3,576,048</u>	
Total Cash Distribution	<u>0</u>	<u>0</u>	<u>535,401</u>	<u>20,748</u>	<u>3,586,462</u>	
Excess Reportable Income over cash distribution - subfund currency	1,001,048	140,731	0	0	0	
FX Rate	0.9844	0.8868	0.7767	0.8443	1.0000	
Excess Reportable Income - share class currency	985,436	124,794	0	0	0	
Shares in issue at end of reporting period	4,056,491	561,000	2,038,879	1,251,512	5,326,339	
Excess Reportable Income per unit over cash distribution per unit - shareclass currency	<u>0.2429</u>	<u>0.2224</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	

UBS (Irl) ETF plc

31 December 2017

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

UBSH

Solactive Global Oil Equities UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

Adjustments

Capital items (Regulations 64)

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

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

Adjusted total comprehensive income

Adjusted total comprehensive income on a shareclass basis

Capital items (Regulations 64 and 65)

Revenue gains/losses from other derivative instruments allocated to capital

Equalisation adjustment (Regulation 72)

Foreign exchange gain/ (loss) on revenue items allocated to capital

Reportable Income

Total Cash Distribution

Excess Reportable Income over cash distribution - subfund currency

FX Rate

Excess Reportable Income - share class currency

Shares in issue at end of reporting period

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

1
(USD) A-dis

Financial
Statements

USD
USD
IE00B5PYL424
U0022-0014

100.00%

100%

(2,859,034)

106,221

(2,752,813)

2,834,202

2,834,202

81,389

81,389

81,389

Cross Tots

0

0

0

0

311

311

81,700

81,641

60

1.0000

60

1,300,009

0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBSL

Solactive Global Pure Gold Miners UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

1
(USD) A-dis

Financial
Statements

USD

USD

IE00B7KMNP07

U0022-0016

100.00%

100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

3,687,912

Distributions to holders of redeemable participating units

217,538

Total comprehensive income for the period (or accounts equivalent)

3,905,450

Adjustments

Capital items (Regulations 64)

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

(3,703,250)

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

(3,703,250)

Adjusted total comprehensive income

202,200

Adjusted total comprehensive income on a shareclass basis

202,200

202,200

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

Equalisation adjustment (Regulation 72)

3,669

3,669

Foreign exchange gain/ (loss) on revenue items allocated to capital

3,245

3,245

Reportable Income

209,115

Total Cash Distribution

217,258

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

3,599,968

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

0.0000

UBS (Ir) ETF plc

31 December 2017

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

UBTB

MSCI Australia UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

Adjustments

Capital items (Regulations 64)

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

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

Adjusted total comprehensive income

Adjusted total comprehensive income on a shareclass basis

Capital items (Regulations 64 and 65)

Revenue gains/losses from other derivative instruments allocated to capital

Equalisation adjustment (Regulation 72)

Foreign exchange gain/ (loss) on revenue items allocated to capital

Reportable Income

Total Cash Distribution

Excess Reportable Income over cash distribution - subfund currency

FX Rate

Excess Reportable Income - share class currency

Shares in issue at end of reporting period

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

	2	1	4	5	6	7		
	(AUD) A-acc	(AUD) A-dis	(hedged to CHF) A-acc	(hedged to EUR) A-acc	(hedged to GBP) A-acc	(hedged to GBP) A-dis	(hedged to USD) A-acc	Financial Statements
Subfund currency	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
Share Class Currency	AUD	AUD	CHF	EUR	GBP	GBP	USD	
ISIN	IE00BD4TY451	IE00BD4TY345	IE00BX7RS779	IE00BWT3KS11	IE00BXDZNC90	IE00BXDZNP83	IE00BX7RS555	
HMRC Share Class Reference	U0022-0024	U0022-0068	U0022-0043	U0022-0042	U0022-0045	U0022-0044	U0022-0055	
Share Class Split	45.79%	1.29%	15.92%	8.89%	2.07%	11.82%	14.21%	100%
Increase/(decrease) in net assets attributable to shareholders from operations								9,314,870
Distributions to holders of redeemable participating units								463,930
Total comprehensive income for the period (or accounts equivalent)								9,778,800
Net gain/(loss) on financial assets at fair value through profit or loss								(4,952,543)
Net capital gains/ losses (if accounts were prepared in accordance with IMA SORP)								(4,952,543)
Adjusted total comprehensive income								4,826,257
Adjusted total comprehensive income on a shareclass basis	2,210,169	62,347	768,393	428,939	99,766	570,698	16,860,698	4,826,257
Revenue gains/losses from other derivative instruments allocated to capital	851	24	296	165	38	220	264	1,858
Equalisation adjustment (Regulation 72)	1,083,005	6,232	0	0	0	1,138	0	1,090,375
Foreign exchange gain/ (loss) on revenue items allocated to capital	(226)	0	(72)	(46)	(9)	(63)	(65)	(481)
Reportable Income	3,293,799	68,603	768,617	429,058	99,795	571,993	686,144	
Total Cash Distribution	0	74,934	0	0	0	518,112	0	
Excess Reportable Income over cash distribution - subfund currency	3,293,799	0	768,617	429,058	99,795	53,881	686,144	
FX Rate	1.0000	1.0000	0.7547	0.6796	0.5955	0.5955	0.7668	
Excess Reportable Income - share class currency	3,293,799	0	580,040	291,582	59,424	32,084	526,156	
Shares in issue at end of reporting period	2,244,629	339,518	907,844	654,943	113,562	415,434	948,866	
Excess Reportable Income per unit over cash distribution per unit - shareclass currency	1.4674	0.0000	0.6389	0.4452	0.5233	0.0772	0.5545	

Cross Tots

UBS (Irl) ETF plc

31 December 2017

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

UBTH

MSCI USA hedged to EUR UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

Adjustments

Capital items (Regulations 64)

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

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

Adjusted total comprehensive income

Adjusted total comprehensive income on a shareclass basis

Capital items (Regulations 64 and 65)

Revenue gains/losses from other derivative instruments allocated to capital

Equalisation adjustment (Regulation 72)

Foreign exchange gain/ (loss) on revenue items allocated to capital

Reportable Income

Total Cash Distribution

Excess Reportable Income over cash distribution - subfund currency

FX Rate

Excess Reportable Income - share class currency

Shares in issue at end of reporting period

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

	2 A-acc	1 A-dis	Financial Statements
	EUR	EUR	
	EUR	EUR	
	IE00BD4TYG73	IE00BD4TYF66	
	U0022-0025	U0022-0028	
	97.42%	2.58%	100%
			150,278,778
			326,262
			150,605,040
			(137,515,667)
			(137,515,667)
			13,089,373
	12,752,132	337,241	13,089,373
			Cross Tots
	8,534	226	8,759
	25,896,996	(24,293)	25,872,703
	(107,744)	(3,068)	(110,811)
	38,549,918	310,106	
	0	315,013	
	38,549,918	0	
	1.0000	1.0000	
	38,549,918	0	
	53,079,354	945,377	
	0.7263	0.0000	

UBS (Irl) ETF plc

31 December 2017

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

UBTJ

MSCI USA hedged to CHF UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

Adjustments

Capital items (Regulations 64)

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

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

Adjusted total comprehensive income

Adjusted total comprehensive income on a shareclass basis

Capital items (Regulations 64 and 65)

Revenue gains/losses from other derivative instruments allocated to capital

Equalisation adjustment (Regulation 72)

Foreign exchange gain/ (loss) on revenue items allocated to capital

Reportable Income

Total Cash Distribution

Excess Reportable Income over cash distribution - subfund currency

FX Rate

Excess Reportable Income - share class currency

Shares in issue at end of reporting period

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

2

A-acc

Financial
Statements

CHF

CHF

IE00BD4TYL27

U0022-0027

100.00%

100%

98,369,032

0

98,369,032

(89,551,974)

(89,551,974)

8,817,058

8,817,058

8,817,058

Cross Tots

6,847

6,847

20,430,006

20,430,006

(26,963)

(26,963)

29,226,947

0

29,226,947

1.0000

29,226,947

36,297,597

0.8052

UBS (Irl) ETF plc

31 December 2017

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

UBTL

DJ Global Select Dividend UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

1
(USD) A-dis

Financial
Statements

USD

USD

IE00BMP3HG27

U0022-0029

100.00%

100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

3,525,638

Distributions to holders of redeemable participating units

1,286,507

Total comprehensive income for the period (or accounts equivalent)

4,812,145

Adjustments

Capital items (Regulations 64)

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

(3,463,246)

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

(3,463,246)

Adjusted total comprehensive income

1,348,899

Adjusted total comprehensive income on a shareclass basis

1,348,899

1,348,899

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

Equalisation adjustment (Regulation 72)

32,851

32,851

Foreign exchange gain/ (loss) on revenue items allocated to capital

3,187

3,187

Reportable Income

1,384,937

Total Cash Distribution

1,384,842

Excess Reportable Income over cash distribution - subfund currency

95

FX Rate

1.0000

Excess Reportable Income - share class currency

95

Shares in issue at end of reporting period

2,975,560

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

0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBTM

MSCI EMU Cyclical UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

1
(EUR) A-dis

Financial
Statements

EUR
EUR
IE00BMP3HJ57
U0022-0030

100.00%

100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

2,407,521

292,782

2,700,303

Adjustments

Capital items (Regulations 64)

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

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

(2,322,849)

(2,322,849)

Adjusted total comprehensive income

377,454

Adjusted total comprehensive income on a shareclass basis

377,454

377,454

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

Equalisation adjustment (Regulation 72)

(71,442)

(71,442)

Foreign exchange gain/ (loss) on revenue items allocated to capital

126

126

Reportable Income

306,137

Total Cash Distribution

306,165

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

556,448

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

0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBTN

MSCI EMU Defensive UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

1
(EUR) A-dis

Financial
Statements

EUR
EUR
IE00BMP3HL79
U0022-0031

100.00%

100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

2,178,789

2,123,206

4,301,995

Adjustments

Capital items (Regulations 64)

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

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

(2,651,614)

(2,651,614)

Adjusted total comprehensive income

1,650,381

Adjusted total comprehensive income on a shareclass basis

1,650,381

1,650,381

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

Equalisation adjustment (Regulation 72)

(140,797)

(140,797)

Foreign exchange gain/ (loss) on revenue items allocated to capital

(20)

(20)

Reportable Income

1,509,564

Total Cash Distribution

1,509,576

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

356,056

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

0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBTO

MSCI United Kingdom IMI Socially Responsible UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	4 (hedged to EUR) A-acc	1 (GBP) A-dis	3 (hedged to CHF) A-dis	5 (hedged to USD) A-acc	Financial Statements
	GBP	GBP	GBP	GBP	
	EUR	GBP	CHF	USD	
	IE00BYNQMK61	IE00BMP3HN93	IE00BZ0RTB90	IE00BYNQMM85	
	U0022-0056	U0022-0032	U0022-0037	U0022-0057	
	2.69%	66.90%	27.21%	3.20%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

8,319,006
2,869,955

11,188,961

Adjustments

Capital items (Regulations 64)

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

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

(7,970,329)

(7,970,329)

Adjusted total comprehensive income

3,218,632

Adjusted total comprehensive income on a shareclass basis

86,567 2,153,357 875,666 103,041

3,218,632

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0 0 0 0

0

Equalisation adjustment (Regulation 72)

0 190,090 21,524 0

211,613

Foreign exchange gain/ (loss) on revenue items allocated to capital

12 314 170 19

516

Reportable Income

86,579 2,343,761 897,360 103,061

Total Cash Distribution

0 2,354,979 688,674 0

Excess Reportable Income over cash distribution - subfund currency

86,579 0 208,686 103,061

FX Rate

1.1413 1.0000 1.2681 1.2886

Excess Reportable Income - share class currency

98,814 0 264,640 132,805

Shares in issue at end of reporting period

235,596 4,884,967 2,850,515 180,128

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

0.4194 0.0000 0.0928 0.7373

UBS (Irl) ETF plc

31 December 2017

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

UBTP

Factor MSCI USA Low Volatility UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	6 (hedged to EUR) A-acc	5 (hedged to CHF) A-acc	7 (hedged to GBP) A- dis	1 (USD) A-dis	Financial Statements
	USD	USD	USD	USD	
	EUR	CHF	GBP	USD	
	IE00BWT3KJ20	IE00BX7RR250	IE00BXDZNF85	IE00BX7RQY03	
	U0022-0046	U0022-0038	U0022-0050	U0022-0033	
	36.53%	12.85%	4.45%	46.17%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

6,830,532
422,474

7,253,006

Adjustments

Capital items (Regulations 64)

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

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

(6,398,347)

(6,398,347)

Adjusted total comprehensive income

854,659

Adjusted total comprehensive income on a shareclass basis

312,231 109,816 38,037 394,575

854,659

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0 0 0 0

0

Equalisation adjustment (Regulation 72)

0 0 13,662 (3,208)

10,454

Foreign exchange gain/ (loss) on revenue items allocated to capital

0 0 0 0

0

Reportable Income

312,231 109,816 51,699 391,367

Total Cash Distribution

0 0 51,567 391,368

Excess Reportable Income over cash distribution - subfund currency

312,231 109,816 132 0

FX Rate

0.8868 0.9844 0.7767 1.0000

Excess Reportable Income - share class currency

276,873 108,104 103 0

Shares in issue at end of reporting period

1,199,752 319,517 149,392 1,124,800

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

0.2308 0.3383 0.0007 0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBTQ

Factor MSCI USA Prime Value UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	6 (hedged to EUR) A-acc	5 (hedged to CHF) A-acc	7 (hedged to GBP) A- dis	1 (USD) A-dis	Financial Statements
	USD	USD	USD	USD	
	EUR	CHF	GBP	USD	
	IE00BWT3KL42	IE00BX7RRC57	IE00BXDZNH00	IE00BX7RR706	
	U0022-0047	U0022-0039	U0022-0051	U0022-0034	
Share Class Split	24.94%	25.67%	12.73%	36.66%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

5,692,219

232,904

5,925,123

Adjustments

Capital items (Regulations 64)

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

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

(5,418,645)

(5,418,645)

Adjusted total comprehensive income

506,478

Adjusted total comprehensive income on a shareclass basis

126,324

130,003

64,484

185,666

506,478

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

0

0

0

Equalisation adjustment (Regulation 72)

0

0

(3,381)

(66)

(3,447)

Foreign exchange gain/ (loss) on revenue items allocated to capital

0

0

0

0

0

Reportable Income

126,324

130,003

61,103

185,601

Total Cash Distribution

0

0

60,978

220,773

Excess Reportable Income over cash distribution - subfund currency

126,324

130,003

126

0

FX Rate

0.8868

0.9844

0.7767

1.0000

Excess Reportable Income - share class currency

112,019

127,976

98

0

Shares in issue at end of reporting period

492,996

572,390

175,494

467,000

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

0.2272

0.2236

0.0006

0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBTR

Factor MSCI USA Quality UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	6 (hedged to EUR) A-acc	5 (hedged to CHF) A-acc	7 (hedged to GBP) A- dis	1 (USD) A-dis	Financial Statements
	USD	USD	USD	USD	
	EUR	CHF	GBP	USD	
	IE00BWT3KN65	IE00BX7RRN62	IE00BXDZNK39	IE00BX7RRJ27	
	U0022-0048	U0022-0040	U0022-0052	U0022-0035	
	17.27%	0.60%	4.56%	77.58%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

24,544,266
1,059,713
25,603,979

Adjustments

Capital items (Regulations 64)

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

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

(24,053,768)
(24,053,768)

Adjusted total comprehensive income

1,550,211

Adjusted total comprehensive income on a shareclass basis

267,675 9,247 70,704 1,202,585

1,550,211

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0 0 0 0

0

Equalisation adjustment (Regulation 72)

0 0 5,221 (641,296)

(636,075)

Foreign exchange gain/ (loss) on revenue items allocated to capital

0 0 0 0

0

Reportable Income

267,675 9,247 75,925 561,289

Total Cash Distribution

0 0 75,748 561,332

Excess Reportable Income over cash distribution - subfund currency

267,675 9,247 177 0

FX Rate

0.8868 0.9844 0.7767 1.0000

Excess Reportable Income - share class currency

237,363 9,103 137 0

Shares in issue at end of reporting period

3,079,400 50,000 375,456 2,529,946

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

0.0771 0.1821 0.0004 0.0000

UBS (Irl) ETF plc

31 December 2017

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

UBTS

Factor MSCI USA Total Shareholder Yield UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	6 (hedged to EUR) A-acc	7 (hedged to GBP) A-dis	1 (USD) A-dis	5 (hedged to CHF) A-acc	Financial Statements
	USD	USD	USD	USD	
	EUR	GBP	USD	CHF	
	IE00BWT3KQ96	IE00BXDZNM52	IE00BX7RRT25	IE00BX7RRY77	
	U0022-0049	U0022-0053	U0022-0036	U0022-0041	
	30.58%	2.30%	25.77%	41.35%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

8,628,555
121,863
 8,750,418

Adjustments

Capital items (Regulations 64)

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

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

(7,540,517)
 (7,540,517)

Adjusted total comprehensive income

1,209,901

Adjusted total comprehensive income on a shareclass basis

369,969 27,803 311,790 500,339

1,209,901

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0 0 0 0

0

Equalisation adjustment (Regulation 72)

0 10,415 196,171 0

206,587

Foreign exchange gain/ (loss) on revenue items allocated to capital

0 0 0 0

0

Reportable Income

369,969 38,218 507,961 500,339

Total Cash Distribution

0 19,557 507,949 0

Excess Reportable Income over cash distribution - subfund currency

369,969 18,661 12 500,339

FX Rate

0.8868 0.7767 1.0000 0.9844

Excess Reportable Income - share class currency

328,073 14,494 12 492,536

Shares in issue at end of reporting period

107,944 150,694 2,041,331 136,830

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

3.0393 0.0962 0.0000 3.5996

UBS (Irl) ETF plc

31 December 2017

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

UBUD

MSCI USA Select Factor Mix UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	3 (hedged to CHF) A-acc	2 (hedged to EUR) A-acc	4 (hedged to GBP) A- dis	1 (USD) A-Dis	Financial Statements
	USD	USD	USD	USD	
	CHF	EUR	GBP	USD	
	IE00BDGV0C91	IE00BDGV0746	IE00BDGV0852	IE00BDGV0308	
	U0022-0069	U0022-0070	U0022-0071	U0022-0063	
	15.39%	10.17%	0.93%	73.50%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

31,954,649

33,664

31,988,313

Adjustments

Capital items (Regulations 64)

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

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

(30,404,084)

(30,404,084)

Adjusted total comprehensive income

1,584,229

Adjusted total comprehensive income on a shareclass basis

243,861

161,171

14,725

1,164,473

1,584,229

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

0

0

0

Equalisation adjustment (Regulation 72)

0

0

4,231

1,257,029

1,261,259

Foreign exchange gain/ (loss) on revenue items allocated to capital

0

0

0

1

1

Reportable Income

243,861

161,171

18,956

2,421,503

Total Cash Distribution

0

0

18,842

2,474,568

Excess Reportable Income over cash distribution - subfund currency

243,861

161,171

114

0

FX Rate

0.9813

0.8468

0.7521

1.0000

Excess Reportable Income - share class currency

239,304

136,480

86

0

Shares in issue at end of reporting period

6,714,514

3,713,601

264,876

20,013,455

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

0.0356

0.0368

0.0003

0.0000

UBS (Irl) ETF plc

31 December 2017

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

MSCI ACWI Socially Responsible UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	3 (hedged to CHF) A-acc	4 (hedged to CHF) A-dis	2 (hedged to EUR) A- acc	5 (hedged to GBP) A- dis	1 (hedged to USD) A- acc	Financial Statements
	USD	USD	USD	USD	USD	
	CHF,	CHF,	EUR	GBP	USD	
	IE00BDR55F85	IE00BDR55D61	IE00BDR55927	IE00BDR55B48	IE00BDR55703	
	U0022-0082	U0022-0083	U0022-0084	U0022-0085	U0022-0086	
	26.34%	13.65%	29.53%	16.98%	13.50%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

66,272

0

66,272

Adjustments

Capital items (Regulations 64)

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

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

(62,118)

(62,118)

Adjusted total comprehensive income

4,154

Adjusted total comprehensive income on a shareclass basis

1,094

567

1,227

705

561

4,154

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

0

0

0

0

Equalisation adjustment (Regulation 72)

0

0

0

0

0

0

Foreign exchange gain/ (loss) on revenue items allocated to capital

0

0

0

0

0

0

Reportable Income

1,094

567

1,227

705

561

Total Cash Distribution

0

627

0

701

0

Excess Reportable Income over cash distribution - subfund currency

1,094

0

1,227

4

561

FX Rate

0.9841

0.9841

0.8396

0.7454

1.0000

Excess Reportable Income - share class currency

1,077

0

1,030

3

561

Shares in issue at end of reporting period

330,000

171,000

280,000

150,000

162,000

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

0.0033

0.0000

0.0037

0.0000

0.0035

UBS (Irl) ETF plc

31 December 2017

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

UBUF

MSCI ACWI ESG Universal UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	3 (hedged to CHF) A-acc	4 (hedged to CHF) A-dis	2 (hedged to EUR) A-acc	1 (hedged to USD) A-acc	Financial Statements
	USD	USD	USD	USD	
	CHF	CHF	EUR	USD	
	IE00BDQZN774	IE00BDQZN667	IE00BDQZN337	IE00BDQZN113	
	U0022-0078	U0022-0079	U0022-0080	U0022-0081	
	69.90%	7.28%	15.73%	7.09%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

153,592

0

153,592

Adjustments

Capital items (Regulations 64)

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

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

(147,348)

(147,348)

Adjusted total comprehensive income

6,244

Adjusted total comprehensive income on a shareclass basis

4,365

455

982

443

6,244

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

0

0

0

Equalisation adjustment (Regulation 72)

0

0

0

0

0

Foreign exchange gain/ (loss) on revenue items allocated to capital

0

0

0

0

0

Reportable Income

4,365

455

982

443

Total Cash Distribution

0

493

0

0

Excess Reportable Income over cash distribution - subfund currency

4,365

0

982

443

FX Rate

0.9841

0.9841

0.8396

1.0000

Excess Reportable Income - share class currency

4,296

0

824

443

Shares in issue at end of reporting period

1,440,000

150,000

235,000

135,000

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

0.0030

0.0000

0.0035

0.0033

UBS (Irl) ETF plc

31 December 2017

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

Global Gender Equality UCITS ETF

Shareclass TB Code

Share Class name

Subfund currency

Share Class Currency

ISIN

HMRC Share Class Reference

Share Class Split

	2	3	5	4	1	
	(hedged to CHF) A-acc	(hedged to CHF) A-dis	(hedged to EUR) A-acc	(hedged to USD) A-acc	(USD) A-acc	Financial Statements
	USD	USD	USD	USD	USD	
	CHF	CHF	EUR	USD	USD	
	IE00BDR5H412	IE00BDR5H305	IE00BDR5H073	IE00BDR5GY45	IE00BDR5GV14	
	U0022-0073	U0022-0074	U0022-0075	U0022-0076	U0022-0077	
	59.26%	9.92%	10.22%	9.85%	10.75%	100%

Starting point for the calculation of Reportable Income

Increase/(decrease) in net assets attributable to shareholders from operations

Distributions to holders of redeemable participating units

Total comprehensive income for the period (or accounts equivalent)

22,292

0

22,292

Adjustments

Capital items (Regulations 64)

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

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

(18,181)

(18,181)

Adjusted total comprehensive income

4,111

Adjusted total comprehensive income on a shareclass basis

2,436

408

420

405

442

4,111

Capital items (Regulations 64 and 65)

Cross Tots

Revenue gains/losses from other derivative instruments allocated to capital

0

0

0

0

0

0

Equalisation adjustment (Regulation 72)

0

0

0

0

0

0

Foreign exchange gain/ (loss) on revenue items allocated to capital

0

0

0

0

0

0

Reportable Income

2,436

408

420

405

442

Total Cash Distribution

0

1,253

0

0

0

Excess Reportable Income over cash distribution - subfund currency

2,436

0

420

405

442

FX Rate

0.9844

0.9844

0.8401

1.0000

1.0000

Excess Reportable Income - share class currency

2,398

0

353

405

442

Shares in issue at end of reporting period

363,000

60,750

46,100

56,500

62,850

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

0.0066

0.0000

0.0077

0.0072

0.0070



Appendix 1

Equalisation

As agreed in the previous year the fund is operating "systems based" equalisation on each share class of UBS (Irl) ETF plc. We have relied on the equalisation figures included in the trial balance reports provided by State Street for the purpose of our calculations

Withholding Tax

As in prior years, we understand that the withholding tax expense included in the profit and loss account is the gross amount of withholding tax. We also understand that there are amounts of reclaimable withholding tax and that these amounts are recognised on the dividend ex-date and are included within dividend income in the profit and loss account. On this basis, we have not adjusted the calculations for these amounts of reclaimable withholding tax.

Expenses

Each profit and loss account on a share class basis has a line item included for expenses which is not broken down into further detail. We understand that this amount relates to a Total Expense Ratio ("TER") or "Flat Fee" accrual which is calculated for each share class. As outlined in the prospectus for UBS (Irl) ETF plc, we understand that the Flat Fee is used against fees and expenses of the Investment Manager or sub-investment manager, Depositary, Administrator, Directors, Distributor or sub-distributor and Company Secretary. We understand that the following fees and expenses will likely be discharged out of the Flat Fee:

- cost of listing and maintaining a listing of shares on any listing stock exchange;
- cost of convening and holding Directors' and Shareholders' meetings;
- professional fees and expenses for legal and other consulting services;
- costs and expenses of preparing, printing and publishing and distributing various documents;
- costs and expenses arising from any licensing or other fees payable to any index provider or other licensor of intellectual property, trademarks or services marks used;
- costs and expenses of any investment adviser;
- other costs.

In line with HMRC requirements, any capital expenses included in the trial balance will need to be separately identified within the UK reporting calculation and adjusted for accordingly. We understand from previous discussion with StateStreet that no additional capital costs (such as costs associated with establishment of the funds) are allocated to share classes via the Flat Fee. Given the above confirmation and the low Flat Fee per sub-fund, we are comfortable that there are no capital expenses included in the Flat Fee.

Distributions

We have based our calculations on the distribution sheets provided by StateStreet. Where applicable we have used the Irish central bank FX rates at the relevant distribution dates to convert the local currency distribution amounts to base currency for the purposes of our calculations.



Currency Gains/Losses

We understand that the currency gains and losses relate to dividend income and we have therefore not adjusted for these amounts.

We understand that the amounts have been included in the fair value gains/losses line in the financial statements. Given that these amounts are revenue as opposed to capital in nature, we have adjusted for these amounts in the attached calculations.

Derivatives – Fx Forwards

In line with existing market practice, the “motive” for entering into an FX forward is not income generation, consequently an income adjustment is not required in respect of FX forwards, under UK SORP accounting principles. This position is in line with market practices and as such, we have not included a UK SORP adjustment in the calculations for the period to 31 December 2017.

Derivatives – Futures

We understand as per Note 3 of the financial statements as at the 31 December 2017 the following Funds had exposure to counterparty risk through the futures contracts held with UBS AG which is rated A+ by S&P: MSCI USA UCITS ETF, S&P 500 UCITS ETF, MSCI Australia UCITS ETF, MSCI USA hedged to EUR UCITS ETF and MSCI USA hedged to CHF UCITS ETF.

Bifurcation was required in order to identify the embedded income yield component of the futures. We have subsequently added back the capital amount in the attached calculations.

Underlying Funds

We understand that the Fund held units in two UK reporting funds during the year ended 31 December 2017. However for these two reporting funds (as per the HMRC List of Reporting share classes), no units were held at their respective year ends. As such, no income has been taken into account in regard to these two funds.

REITs

We understand from the purchases and sales report provided that the Fund invested in a number of Real Estate Investment Trusts (“REITs”) during the reporting period. In respect of these investments, our calculations are based on the understanding that the shares/units in the REITs are valued at a discount/premium to the actual value of the real property in the REITs, in which case there should be no requirement to include additional reportable income in the calculation to investors in the Fund. This has previously been confirmed by State Street.

Merged share classes

We note from the financial statements that the following share classes merged on 29 August 2017 the following two share classes MSCI USA hedged to GBP UCITS ETF (GBP) A-acc and MSCI USA hedged to GBP UCITS ETF (GBP) A-dis merged with MSCI USA hedged to GBP UCITS ETF (GBP) A-acc and MSCI USA hedged to GBP UCITS ETF (GBP) A-dis respectively.