

OSSIAM IRL ICAV  
70 SIR JOHN ROGERSONS' QUAY, DUBLIN 2  
D02 R296, IRELAND  
(the « Company »)

To whom it may concern

June 15, 2020

**SUBJECT: Italian withholding tax**

Dear Madams/Sirs,

We are writing to notify you of the percentage of "White List Bonds" with Reduced Taxation hold by the Sub-Funds of the Ossiam IRL ICAV. The provided figures are only valid for the indicated period.

You will find below the list of the share classes covered by this letter which specifies for each share class the percentage of Bonds with Reduced Taxation held as of the dates of the most recent audited Annual Report and unaudited Semi-Annual Report.


All the data included in this letter has been provided to you for informational purpose in order to assist in the calculation of the Italian withholding tax.

The content of this letter does not constitute legal or tax advice and we recommend that you consult your legal or tax adviser for verification as to the action you should take.

Furthermore, we certify that the Company and all the Sub-Funds shown in the attached list are currently authorized under Directive 2009/65/EC of the European Parliament and of the Council.

Signed by

**OSSIAM IRL ICAV**

  
Bruno Poulin  
Director of the Board

Registered Office: 70 Sir John Rogerson's Quay, Dublin 2 D02 R296, Ireland  
Registered Number: C173953

Directors: Eimear Cowhey; Lorcan Murphy; Bruno Poulin (French); Philippe Chanzy (French) and Sarah Ksas (French)

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ISIN_CODE	FUND_NAME	CURRENCY_SHARE	DATE_1	%_WL_DATE_1	DATE_2	%_WL_DATE_2	AVERAGE_%_WL
IE00BF92LV92	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF - 1A (EUR)	EUR	30/06/2019	0.00%	31/12/2019	0.00%	0.00%
IE00BF4Q4063	Ossiam World ESG Machine Learning UCITS ETF - 1A (EUR)	EUR	30/06/2019	0.00%	31/12/2019	0.00%	0.00%
IE00BJBLDK52	Ossiam US ESG Low Carbon Equity Factors UCITS ETF - 1A (EUR)	EUR	30/06/2019	0.00%	31/12/2019	0.00%	0.00%
IE00BHNGHX58	Ossiam US Minimum Variance ESG NR UCITS ETF - 1A (EUR)*	EUR	30/06/2019*	0.00%	31/12/2019*	0.00%	0.00%

WL = White List

\*This share class has been launched on April 24th, 2020 following a cross border merger with a Luxembourg share class (ISIN LU0599612685). Financial statements of ISIN LU0599612685 have therefore been used to calculate the above percentage for ISIN IE00BHNGHX58.