



Report to Participants - UK Reporting Fund

27 December 2023

Dear Participant,

**ICBC Credit Suisse UCITS ETF SICAV (“the Company”)
Accounting Period Ended 13 October 2023**

The Share Classes of the Company under the Sub-Funds set out below have been approved as “Reporting Funds” by HM Revenue & Customs under the provisions of The Offshore Funds (Tax) Regulations 2009 (the “Regulations”). This letter constitutes the report to Participants for the purposes of the Regulations in respect of the accounts period ended 13 October 2023.

ISIN	Share Class	Currency	Excess treated as additional distributions per unit made to participants for the period (CNH)	Amount distributed per unit in respect of the period (CNH)	Date distributions were made	Fund “Distribution Date”	Equalisation per Share*
LU1440654330	ICBC Credit Suisse UCITS ETF SICAV	CNH	0.6377	0.0000	N/A	2024/4/13	0.0000

“We (as investment manager of ICBC Credit Suisse UCITS ETF SICAV) confirm that the above share class of ICBC Credit Suisse UCITS ETF SICAV is no longer a reporting fund under The Offshore Funds (Tax) Regulations 2009 at the date of this report as there are no shares in issue following the merger effective 13 October 2023”

**Please note that under Regulation 72 of The Offshore Funds (Tax) Regulations 2009 (as amended), investors in ETFs are not permitted to deduct from their reportable income equalisation on shares purchased through the secondary market in the year of subscription, as this does not meet the definition of 'Initial Purchase' in this Regulation.*