

U ACCESS (IRELAND) UCITS PLC
(An open-ended umbrella investments company
with variable capital and segregated liability between sub-funds)

UNAUDITED SEMI-ANNUAL REPORT

FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2023

U ACCESS (IRELAND) UCITS PLC

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U ACCESS (IRELAND) UCITS PLC

GENERAL INFORMATION

Directors

Yvonne Connolly (*Irish*)
Bryan Tiernan (*Irish*)¹
Patrick Palfy (*French*)
Rémy Portes (*French*)
Gilles Guerin (*French*)
Susanna Wallis (*British*)

All Directors are non-executive.

¹ Independent Director

Depositary

The Bank of New York Mellon SA/NV, Dublin Branch
Riverside II
Sir John Rogerson's Quay
Grand Canal Dock
Dublin 2
Ireland

Principal Investment Manager

Union Bancaire Privée, UBP SA
Rue du Rhône 96-98 - CP 1320
CH-1211 Geneva 1
Switzerland

Irish Legal Advisers

Dillon Eustace
33 Sir John Rogerson's Quay
Dublin 2
Ireland

Company Secretary

Carne Global Financial Services Limited
2nd Floor, Block E
Iveagh Court
Harcourt Road
Dublin 2
Ireland

Registered Office

2nd Floor, Block E
Iveagh Court
Harcourt Road
Dublin 2
Ireland

Representative and Paying Agent: France

Société Générale Securities Services
29 Boulevard Haussman
75009 Paris
France

Manager

Carne Global Fund Managers (Ireland) Limited
2nd Floor, Block E
Iveagh Court
Harcourt Road
Dublin 2
Ireland

Administrator, Registrar & Transfer Agent

BNY Mellon Fund Services (Ireland)
Designated Activity Company
Riverside II
Sir John Rogerson's Quay
Grand Canal Dock
Dublin 2
Ireland

Auditors

KPMG
1 Harbourmaster Place
IFSC
Dublin 1
Ireland

Sub-Investment Managers/Portfolio Managers

U Access (IRL) Trend Macro*

Trend Capital Advisers LP
1800 N. Military Trail
Suite 475
Boca Raton
Florida 33431
United States of America

U Access (IRL) Cheyne Arbitrage UCITS

Cheyne Capital Management (UK) LLP
Stornoway House
13 Cleveland Row
London SW1A 1HD
United Kingdom

* The Sub-Investment Manager agreement was terminated on 28 June 2023.

U ACCESS (IRELAND) UCITS PLC

GENERAL INFORMATION (CONTINUED)

Sub-Investment Managers/Portfolio Managers (continued)

U Access (IRL) GCA Credit long/Short UCITS

Global Credit Advisers, LLC
100 Park Avenue, 35th Floor
New York, NY 10017
United States of America

U Access (IRL) Shannon River UCITS

Shannon River Fund Management, LLC
850 Third Avenue, New York,
New York 10022
United States of America

U Access (IRL) Campbell Absolute Return UCITS

Campbell & Company Investment Adviser, LLC
850 New Burton Road, Suite 201,
Dover, DE 19904
United States of America

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

Bain Capital Public Equity, LP
200 Clarendon Street,
Boston 02116,
United States of America

U Access (IRL) Brigade Credit Long/Short UCITS

Brigade Capital Management, LP
399 Park Avenue, Suite 1600
New York, NY 10022
United States of America

Facilities Agent: United Kingdom

Duff & Phelps Ltd
14th Floor, The Shard
32 London Bridge
London SE1 9SG
United Kingdom

Paying Agent: Sweden

Skandinaviska Enskilda Banken AB (publ)
Kungsträdgårdsgatan 8
SE-106 40 Stockholm
Sweden

Representative Agent: Luxembourg

Société Générale Bank & Trust
28-32 Place de la gare
L-1616 Luxembourg

Representative Agent: Spain

Allfunds Bank S.A., Allfunds Bank International S.A.
Calle Estafeta no 6
Edificio 3
Complejo Plaza de la Fuente
La Moraleja
Alcobendas
28109 Madrid
Spain

Information and Paying Agent: Germany

Marcard Stein & Co AG
Ballindamm 36
20095 Hamburg
Germany

Paying Agent: Switzerland

Telco AG
Bahnhofstrasse 4
6430 Schwyz
Switzerland

Representative Agent: Switzerland

1741 Fund Solutions AG
Burggraben 16
9000 St. Gallen
Switzerland

Financial Agent: Belgium

Caceis Belgium SA
Solution Ltd.
Avenue du Port/Havenlaan 86C b 320
Burggraben 16
B-1000 Brussels
Belgium

Switzerland:

The prospectus and the Key Information Document for Switzerland, the articles, the interim and annual reports and other information can be obtained free of charge from the representative in Switzerland: 1741 Fund Solutions Ltd., Burggraben 16, 9000 St. Gallen, Switzerland. The payment service in Switzerland is Telco AG, Bahnhofstrasse 4, 6430 Schwyz, Switzerland. The latest share prices are available on www.fundinfo.com.

Each time performance data is published, it should be noted that the past performance is no indication of current or future performance, and that it does not take account of the commissions and costs incurred on the issue and redemption of units.

U ACCESS (IRELAND) UCITS PLC

INVESTMENT MANAGER'S REPORT

U Access (IRL) Trend Macro

As of 30 June 2023, aggregate net assets in U Access (IRL) Trend Macro (the "Fund") totalled US\$Nil. U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

Strategy Statement

Trend Capital Advisers LP (the "Portfolio Manager") seeks to produce consistent, absolute returns on capital by pursuing a fundamental global macro strategy. That strategy includes identifying and capitalising on fundamental trends in interest rates, currencies, and credit and equity indices in both developed and emerging markets. Active risk and liquidity management are important components of the strategy.

U Access (IRL) Cheyne Arbitrage UCITS

As of 30 June 2023, aggregate net assets in U Access (IRL) Cheyne Arbitrage UCITS (the "Fund") totalled €41,546,767.

Strategy Statement

Cheyne Capital Management (UK) LLP (the "Portfolio Manager") seeks to produce to achieve risk adjusted total rates of return independent of market movements through arbitrage strategies with minimal net market exposure. This is achieved by deploying risk and mixed arbitrage investment strategies. Active risk and liquidity management are important components of the strategy.

U Access (IRL) GCA Credit Long/Short UCITS

As of 30 June 2023, aggregate net assets in U Access (IRL) GCA Credit Long/Short UCITS (the "Fund") totalled US\$463,356,186.

Strategy Statement

Global Credit Advisers, LLC (the "Portfolio Manager") seeks to achieve superior risk adjusted returns by exploiting fundamental and technical valuation aberrations in the credit markets. The Portfolio Manager will allocate the Fund assets through the use of fundamental research by taking synthetic long and short positions at all the levels of the capital structure of companies (i.e. both debt and equity securities consistent with the Fund's investment policies). It is not expected that the Fund will be primarily exposed to equity securities. The Fund will intend to invest in companies with changing or hidden fundamentals, such as changes in balance sheet leverage, operating margins, cash flow or market share.

U Access (IRL) Shannon River UCITS

As of 30 June 2023, aggregate net assets in U Access (IRL) Shannon River UCITS (the "Fund") totalled US\$50,566,976.

Strategy Statement

Shannon River Fund Management, LLC (the "Portfolio Manager") seeks to achieve capital appreciation by employing a specific long/short equity investment strategy focused on technology, media and telecommunications. The Portfolio Manager identifies and analyses significant technology trends and seeks to invest in companies based on the fact that it believes these companies are well positioned to build shareholder value over a realistic time frame, with experienced management teams and favourable stock dynamics. In order to identify and analyse these trends, the Portfolio Manager performs extensive and ongoing industry and company due diligence which may include meetings and discussions with senior and middle management, customers and partners, and attendance at industry as well as investor events. The Portfolio Manager endeavours to maintain a disciplined value oriented approach with a focus on asset value and cash generation potential.

U ACCESS (IRELAND) UCITS PLC

INVESTMENT MANAGER'S REPORT (CONTINUED)

U Access (IRL) Campbell Absolute Return UCITS

As of 30 June 2023, aggregate net assets in U Access (IRL) Campbell Absolute Return UCITS (the "Fund") totalled US\$278,056,568.

Strategy Statement

Campbell & Company Investment Adviser, LLC (the "Portfolio Manager") seeks to achieve medium to long-term capital appreciation from attractive risk-adjusted returns that exhibit low correlation with traditional asset classes. The Portfolio Manager's strategy seeks to systematically capture a wide range of market behaviours through diversification across investment style, sector, and time horizon. The strategy consists of multiple distinct investment strategies, each of which employs one or more quantitative techniques to generate its positions. Each strategy is implemented using a proprietary, computerized, order-generating model.

U Access (IRL) Bain Capital Global Equity LS Sustainable UCITS

As of 30 June 2023, aggregate net assets in U Access (IRL) Bain Capital Global Equity LS Sustainable UCITS (the "Fund") totalled US\$97,323,850.

Strategy Statement

Bain Capital Public Equity LP (the "Portfolio Manager") seeks to achieve consistent, positive absolute returns over a market cycle, typically a three to four year, with moderate correlation to global public equity markets while reducing the market risk of the portfolio through targeted short exposure and tactical hedging. The Portfolio Manager's strategy seeks to invest in United States and Non – United States equity instruments, warrants, listed or over-the counter options on a long and systematic short basis.

U Access (IRL) Brigade Capital Management, LP

As of 30 June 2023, aggregate net assets in U Access (IRL) Brigade UCITS (the "Fund") totalled US\$95,916,786.

Strategy Statement

Brigade Capital Management, LP (the "Portfolio Manager") seeks growth of capital through all market environments, while emphasizing the preservation of capital. There can be no assurance that the Fund will achieve its investment objective. The Portfolio Manager employs a quantitative and qualitative investment process that seeks to identify undervalued high yield investments, as well as the most likely to default. To make such assessment, the Portfolio Manager relies on a fundamentals bottom-up approach.

Union Bancaire Privée, UBP SA
August 2023

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF FINANCIAL POSITION

As at 30 June 2023 and 31 December 2022

	Note	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS	
		2023	2022	2023	2022
		US\$	US\$	€	€
Assets					
Cash and cash equivalents	4	42,015,350	79,333,914	8,508,946	19,492,186
Cash collateral	4	-	9,836,204	4,625,908	7,444,068
Due from brokers		1,213,880	-	78,441	215,844
Financial assets at fair value through profit or loss	3	-	49,035,468	31,149,578	83,262,607
Dividends receivable		-	-	37,114	16,429
Interest receivable		-	2,155,439	-	3,400
Other assets		9,394	64,144	12,784	983
Total assets		43,238,624	140,425,169	44,412,771	110,435,517
Liabilities					
Cash collateral	4	-	-	-	(817,543)
Bank overdraft	4	(480,185)	(25,483)	(436,345)	(1,013,546)
Due to brokers		(858,939)	-	-	-
Financial liabilities at fair value through profit or loss	3	-	(2,695,636)	(883,967)	(1,200,053)
Redemptions payable		(41,486,877)	-	(1,089,559)	-
Portfolio management fee payable	8	(43,781)	(108,675)	(109,385)	(175,395)
Incentive fee payable	8	-	(1,238,197)	(44)	(321,275)
Platform fee payable	8	(58,346)	(86,012)	(41,938)	(67,341)
Investment management fee payable	8	(83,586)	(119,482)	(52,702)	(77,263)
Administration fee payable	8	(15,337)	(13,931)	(8,481)	(8,304)
Audit fee payable		(32,191)	(18,308)	(7,830)	(16,398)
Depositary and custodian fees payable	8	(33,815)	(18,614)	(15,706)	(11,974)
Legal fees payable		(15,462)	(512)	(941)	-
Interest payable		-	(581,217)	(144,795)	(141,554)
Dividend payable		-	-	(778)	(7,478)
Accrued expenses		(130,105)	(144,911)	(73,533)	(93,427)
Total liabilities		(43,238,624)	(5,050,978)	(2,866,004)	(3,951,551)
Net assets attributable to holders of redeemable shares	11	-	135,374,191	41,546,767	106,483,966

* U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

The Euro figures for U Access (IRL) Cheyne Arbitrage UCITS have been converted into US Dollars in the total figure for U Access (Ireland) UCITS plc using the €/US\$ exchange rate as at 30 June 2023 of 1.0910 (31 December 2022:1.0673).

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2023 and 31 December 2022

	Note	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
		2023	2022	2023	2022
		US\$	US\$	US\$	US\$
Assets					
Cash and cash equivalents	4	51,516,441	234,472,720	18,810,006	17,071,004
Cash collateral	4	5,620,402	56,460	1,552,483	1,975,644
Cash held in investor money collection account	4	-	496,271	-	-
Due from brokers		1,153,315	6,780,223	17,517	1,950,696
Financial assets at fair value through profit or loss	3	409,834,384	248,296,799	31,931,680	35,436,841
Dividends receivable		994	73,406	-	1,140
Interest receivable		7,859,089	4,477,178	-	-
Other assets		(5,908)	1,418	9,296	-
Total assets		475,978,717	494,654,475	52,320,982	56,435,325
Liabilities					
Cash collateral	4	-	(706,946)	-	(470,863)
Bank overdraft	4	(2,190,011)	(6,068,928)	(260,237)	(791,183)
Due to brokers		(7,455,709)	(629,110)	(10,731)	(213,990)
Financial liabilities at fair value through profit or loss	3	(1,765,668)	(926,953)	(1,001,856)	(1,665,695)
Redemptions payable		-	-	(205,820)	-
Portfolio management fee payable	8	(332,589)	(343,234)	(36,054)	(40,492)
Incentive fee payable	8	(17,028)	-	-	-
Platform fee payable	8	(185,839)	(188,312)	(26,088)	(29,444)
Investment management fee payable	8	(267,934)	(280,842)	(51,413)	(56,155)
Administration fee payable	8	(71,943)	(47,199)	(10,074)	(6,360)
Audit fee payable		(7,871)	(17,541)	(6,282)	(15,952)
Depositary and custodian fees payable	8	(34,039)	(34,822)	(24,496)	(17,953)
Legal fees payable		(14,058)	(7,552)	(7,910)	(6,704)
Interest payable		(75,958)	(67,697)	(52,922)	(64,508)
Dividend payable		-	-	(14,275)	(6,381)
Subscriptions in advance		-	(496,271)	-	-
Accrued expenses		(203,884)	(142,151)	(45,848)	(44,225)
Total liabilities		(12,622,531)	(9,957,558)	(1,754,006)	(3,429,905)
Net assets attributable to holders of redeemable shares	11	463,356,186	484,696,917	50,566,976	53,005,420

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2023 and 31 December 2022

	Note	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible UCITS	
		2023	2022	2023	2022
		US\$	US\$	US\$	US\$
Assets					
Cash and cash equivalents	4	25,594,226	11,101,507	25,148,115	58,511,308
Cash collateral	4	2,695,558	2,717,070	67,202	-
Cash held in investor money collection account	4	332,311	-	-	-
Due from brokers		-	-	6,152,666	180,792
Financial assets at fair value through profit or loss	3	256,267,462	178,503,739	74,639,473	89,875,813
Dividends receivable		-	-	9,820	40,398
Interest receivable		260,247	135,634	-	-
Subscription receivable		515,480	2,444,744	-	-
Other assets		2,745	20,232	111,923	115,929
Total assets		285,668,029	194,922,926	106,129,199	148,724,240
Liabilities					
Cash collateral	4	-	(242,553)	(1,164,031)	(7,434,884)
Bank overdraft	4	(570,000)	(5)	(566,684)	(146,624)
Due to brokers		-	-	(5,477,843)	(6,181,291)
Financial liabilities at fair value through profit or loss	3	(4,538,055)	(403,249)	(1,162,851)	(789,205)
Redemptions payable		(44,383)	(38,961)	-	-
Portfolio management fee payable	8	(280,813)	(190,155)	(61,173)	(80,008)
Incentive fee payable	8	(1,057,526)	(1,510,866)	(37)	-
Platform fee payable	8	(134,759)	(93,993)	(51,788)	(64,697)
Investment management fee payable	8	(144,420)	(84,742)	(56,637)	(65,330)
Administration fee payable	8	(35,735)	(16,724)	(13,301)	(11,245)
Audit fee payable		(6,282)	(15,952)	(3,024)	(8,262)
Depositary and custodian fees payable	8	(36,244)	(8,545)	(26,831)	(17,786)
Legal fees payable		(493)	(3,444)	(1,018)	(2,095)
Interest payable		(381,907)	(199,575)	(132,348)	(49,611)
Dividend payable		-	-	(56,939)	(63,247)
Subscriptions in advance		(332,311)	-	-	-
Accrued expenses		(48,533)	(37,710)	(30,844)	(31,383)
Total liabilities		(7,611,461)	(2,846,474)	(8,805,349)	(14,945,668)
Net assets attributable to holders of redeemable shares	11	278,056,568	192,076,452	97,323,850	133,778,572

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2023 and 31 December 2022

	Note	U Access (IRL) Brigade Credit Long/Short UCITS#		Total	
		2023	2022	2023	2022
		US\$	US\$	US\$	US\$
Assets					
Cash and cash equivalents	4	33,046,048	69,531,121	205,413,446	490,864,593
Cash collateral	4	14,508,950	3,400,000	29,491,461	25,891,423
Cash held in investor money collection account	4	-	-	332,311	496,271
Due from brokers		1,032,366	-	9,655,323	9,142,081
Financial assets at fair value through profit or loss	3	59,876,724	26,847,136	866,533,913	716,861,976
Dividends receivable		-	-	51,305	132,479
Interest receivable		1,149,230	556,054	9,268,566	7,327,934
Subscription receivable		-	-	515,480	2,444,744
Other assets		63,516	70,932	204,913	273,704
Total assets		109,676,834	100,405,243	1,121,466,718	1,253,435,205
Liabilities					
Cash collateral	4	-	-	(1,164,031)	(9,727,810)
Bank overdraft	4	(200,285)	(109,977)	(4,743,454)	(8,223,958)
Due to brokers		(38,675)	-	(13,841,897)	(7,024,391)
Financial liabilities at fair value through profit or loss	3	(12,909,126)	(7,580,537)	(22,341,964)	(15,342,092)
Redemptions payable		-	-	(42,925,789)	(38,961)
Portfolio management fee payable	8	(138,486)	(53,559)	(1,012,235)	(1,003,322)
Incentive fee payable	8	(341,064)	(84,536)	(1,415,703)	(3,176,496)
Platform fee payable	8	(50,312)	(26,816)	(552,886)	(561,147)
Investment management fee payable	8	(20,257)	(170)	(681,745)	(689,184)
Administration fee payable	8	(4,305)	(2,840)	(159,948)	(107,162)
Audit fee payable		(13,293)	(15,270)	(77,486)	(108,787)
Depository and custodian fees payable	8	(5,707)	(8,470)	(178,267)	(118,970)
Legal fees payable		(238)	(69)	(40,206)	(20,376)
Interest payable		(1,188)	-	(802,294)	(1,113,689)
Dividend payable		-	-	(72,063)	(77,609)
Subscriptions in advance		-	-	(332,311)	(496,271)
Accrued expenses		(37,112)	(34,157)	(576,549)	(534,251)
Total liabilities		(13,760,048)	(7,916,401)	(90,918,828)	(48,364,476)
Net assets attributable to holders of redeemable shares	11	95,916,786	92,488,842	1,030,547,890	1,205,070,729

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF COMPREHENSIVE INCOME

For the six month period ended 30 June 2023 and 30 June 2022

	Note	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS	
		2023	2022	2023	2022
		US\$	US\$	€	€
Investment Income					
Net (loss)/gain on financial assets and liabilities at fair value through profit or loss	5	(5,916,137)	(1,073,678)	(6,226,598)	4,758,173
Net interest from financial assets and liabilities at fair value through profit or loss		3,814,286	5,215,434	(4,054)	2,426
Dividend received (long)		-	-	186,560	617,427
Net foreign exchange gain/(loss)	5	37,797	165,735	(103,385)	(266,001)
Other income		9,995	135,311	32,387	1,727
Total investment (loss)/ income		(2,054,059)	4,442,802	(6,115,090)	5,113,752
Operating Expenses					
Portfolio management fee	8	(562,520)	(821,438)	(274,848)	(303,365)
Incentive fee	8	(95,800)	(1,495,248)	14	(89,182)
Depositary and custodian fee	8	(54,798)	(41,085)	(37,703)	(39,178)
Platform fee	8	(145,680)	(209,972)	(105,443)	(116,479)
Investment management fee	8	(203,667)	(284,421)	(125,488)	(149,822)
Administration fee	8	(34,722)	(53,969)	(23,955)	(25,440)
Audit fee		(35,917)	(10,754)	(8,526)	(8,154)
Dividend paid (short)		-	-	(50,140)	(279,817)
Legal fee		(19,917)	(12,732)	(8,505)	(1,719)
Transaction fee	13	(8,797)	-	(4,863)	(38,093)
Organisational expense		-	-	(656)	(4,031)
Operational expense		(88,250)	(99,689)	(96,548)	(91,169)
Liquidation fee		(35,000)	-	-	-
Other expenses		(78,264)	(42,298)	(49,018)	(30,852)
Total operating expenses		(1,363,332)	(3,071,606)	(785,679)	(1,177,301)
Net investment (loss)/income		(3,417,391)	1,371,196	(6,900,769)	3,936,451
Finance costs					
Interest expense		(1,921,820)	(7,442,593)	(1,100,100)	(418,237)
Total finance costs		(1,921,820)	(7,442,593)	(1,100,100)	(418,237)
Withholding tax		-	(31,669)	(29,032)	(127,944)
(Decrease)/increase in net assets attributable to holders of redeemable shares		(5,339,211)	(6,103,066)	(8,029,901)	3,390,270

* U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

The Euro figures for U Access (IRL) Cheyne Arbitrage UCITS have been converted into US Dollars in the total figure for U Access (Ireland) UCITS plc for the financial period ended 30 June 2023 using the €/US\$ average exchange rate of 1.03708 (30 June 2022: 1.09321).

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	Note	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
		2023	2022	2023	2022
		US\$	US\$	US\$	US\$
Investment Income					
Net gain/(loss) on financial assets and liabilities at fair value through profit or loss	5	9,448,594	(50,893,896)	9,729,821	(26,008,908)
Net interest from financial assets and liabilities at fair value through profit or loss		10,051,660	13,345,774	2,785	667
Dividend received (long)		181,669	155,169	48,849	123,004
Net foreign exchange(loss)/gain	5	(31,207)	(275,742)	(2,420)	15,089
Other income		7,966	9,435	708	4,307
Total investment income/(loss)		19,658,682	(37,659,260)	9,779,743	(25,865,841)
Operating Expenses					
Portfolio management fee	8	(2,054,558)	(2,562,472)	(234,479)	(490,839)
Dividend paid (short)		-	-	(111,704)	(161,241)
Incentive fee	8	(22,776)	(404)	-	-
Depositary and custodian fee	8	(82,103)	(99,746)	(28,053)	(30,742)
Platform fee	8	(366,216)	(457,220)	(53,263)	(110,742)
Investment management fee	8	(528,660)	(708,176)	(104,678)	(184,264)
Administration fee	8	(139,008)	(166,961)	(18,439)	(30,368)
Audit fee		(9,220)	(9,282)	(9,220)	(9,282)
Legal fee		(17,279)	(26,167)	(2,772)	(3,233)
Transaction fee	13	(6,983)	(47,345)	-	-
Organisational expense		-	(2,287)	-	(12,405)
Operational expense		(105,203)	(113,524)	(18,107)	(24,642)
Other expenses		(201,837)	(285,398)	(47,458)	(50,142)
Total operating expenses		(3,533,843)	(4,478,982)	(628,173)	(1,107,900)
Net investment income/(loss)		16,124,839	(42,138,242)	9,151,570	(26,973,741)
Finance costs					
Interest expense		(3,717,409)	(5,783,833)	(494,219)	(497)
Total finance costs		(3,717,409)	(5,783,833)	(494,219)	(497)
Withholding tax		(175,347)	(52,590)	(7,866)	(36,439)
Increase/(decrease) in net assets attributable to holders of redeemable shares		12,232,083	(47,974,665)	8,649,485	(27,010,677)

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	Note	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS	
		2023	2022	2023	2022
		US\$	US\$	US\$	US\$
Investment Income					
Net gain/(loss) on financial assets and liabilities at fair value through profit or loss	5	9,562,242	10,254,937	3,066,712	(9,931,330)
Net interest from financial assets and liabilities at fair value through profit or loss		307,774	6,392	20,391	(335)
Dividend received (long)		396,518	-	1,019,355	602,323
Net foreign exchange gain/(loss)	5	(4,239)	(3,447)	30,254	(76,192)
Other income		4,194	529	10,743	11,860
Total investment income/(loss)		10,266,489	10,258,411	4,147,455	(9,393,674)
Operating Expenses					
Portfolio management fee	8	(716,336)	(161,572)	(441,225)	(404,206)
Incentive fee	8	(949,547)	(1,373,368)	(37)	49,722
Depositary and custodian fee	8	(139,545)	(39,562)	(77,855)	(24,557)
Platform fee	8	(242,619)	(61,854)	(118,000)	(111,400)
Investment management fee	8	(254,018)	(40,999)	(124,414)	(109,103)
Administration fee	8	(66,503)	(21,558)	(32,070)	(31,706)
Audit fee		(9,220)	(9,282)	(16,451)	(4,292)
Dividend paid (short)		(372,793)	-	(883,630)	(263,730)
Legal fee		(4,803)	(3,711)	(22,783)	(1,456)
Organisational expense		(20,127)	(8,789)	(6,062)	(6,029)
Operational expense		(29,207)	(24,648)	(21,986)	(27,564)
Other expenses		(43,175)	(24,494)	(40,848)	(25,011)
Total operating expenses		(2,847,893)	(1,769,837)	(1,785,361)	(959,332)
Net investment income/(loss)		7,418,596	8,488,574	2,362,094	(10,353,006)
Finance costs					
Interest expense		(36,332)	(124)	893,777	(7,528)
Total finance costs		(36,332)	(124)	893,777	(7,528)
Withholding tax		(221,546)	(61,347)	(161,585)	(115,396)
Increase/(decrease) in net assets attributable to holders of redeemable shares		7,160,718	8,427,103	3,094,286	(10,475,930)

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

		U Access (IRL) Brigade Credit Long/Short UCITS#	Total	
		2023 US\$	2023 US\$	2022 US\$
Investment Income	Note			
Net gain/(loss) on financial assets and liabilities at fair value through profit or loss	5	1,375,377	20,537,026	(72,451,427)
Net interest from financial assets and liabilities at fair value through profit or loss		2,454,907	16,647,422	18,570,588
Dividend received (long)		-	1,848,021	1,565,847
Net foreign exchange loss	5	(1,931)	(83,482)	(465,352)
Other income		5,531	74,140	165,683
Total investment income/(loss)		3,833,884	39,023,127	(52,614,661)
Operating Expenses				
Portfolio management fee	8	(271,014)	(4,577,182)	(4,772,169)
Incentive fee	8	(273,736)	(1,341,881)	(2,916,793)
Depository and custodian fee	8	(22,704)	(445,807)	(278,522)
Platform fee	8	(98,495)	(1,138,234)	(1,078,524)
Investment management fee	8	(36,664)	(1,387,726)	(1,490,750)
Administration fee	8	(21,107)	(337,739)	(332,373)
Audit fee		(9,220)	(98,463)	(51,806)
Dividend paid (short)		-	(1,422,317)	(730,870)
Legal fee		(8,637)	(85,383)	(49,178)
Transaction fee	13	(26,520)	(47,556)	(88,989)
Organisational expense		(7,479)	(34,377)	(33,917)
Operational expense		(51,324)	(418,424)	(389,734)
Liquidation fee		-	(35,000)	-
Other expenses		(41,433)	(505,995)	(473,565)
Total operating expenses		(868,333)	(11,876,084)	(12,687,190)
Net investment income/(loss)		2,965,551	27,147,043	(65,301,851)
Finance costs				
Interest expense		(634,598)	(7,099,567)	(13,691,796)
Total finance costs		(634,598)	(7,099,567)	(13,691,796)
Withholding tax		-	(597,721)	(437,311)
Increase/(Decrease) in net assets attributable to holders of redeemable shares		2,330,953	19,449,755	(79,430,958)

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SHARES

For the six month period ended 30 June 2023 and 30 June 2022

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS	
	2023 US\$	2022 US\$	2023 €	2022 €
Net assets at beginning of the period	135,374,191	163,631,341	106,483,966	84,898,621
(Decrease)/increase in net assets attributable to holders of redeemable shares	(5,339,211)	(6,103,066)	(8,029,901)	3,390,270
Subscriptions during the period				
Class A USD	6,000,000	-	-	-
Class B CHF	-	227,044	-	-
Class B EUR	173,333	7,100,007	198,187	50,000
Class B GBP	-	50,295	-	-
Class B SEK	-	2,977,978	-	-
Class B USD	139,900	4,286,491	-	-
Class C CHF	-	-	-	110,416
Class C EUR	-	-	1,014,070	17,988,675
Class C USD	-	-	1,863,170	4,617,109
Class D EUR	-	69,404	-	-
Class D USD	-	96,000	-	-
Class E EUR	160,481	588,733	-	-
Class E USD	500,000	1,847,582	-	-
Class F USD	-	-	-	1,165,955
Class G EUR	-	12,948	-	-
Class I EUR	235,188	1,757,795	-	-
Class J EUR	255,046	230,587	-	-
Total subscriptions during the period	7,463,948	19,244,864	3,075,427	23,932,155

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SHARES (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS	
	2023 US\$	2022 US\$	2023 €	2022 €
Redemptions during the period				
Class A EUR	-	(457,272)	-	-
Class A USD	(8,869,208)	-	-	-
Class B CHF	(2,338,869)	(715,818)	-	-
Class B EUR	(26,718,674)	(5,926,326)	(75,885)	-
Class B GBP	(27,361,416)	(171,444)	-	-
Class B SEK	(8,346,563)	-	(14,969)	-
Class B USD	(8,471,489)	(1,649,841)	-	-
Class C CHF	(19,740)	(105,320)	(880,617)	(49,378)
Class C EUR	-	-	(26,490,849)	(12,510,279)
Class C GBP	-	-	(657,872)	(90,487)
Class C USD	-	-	(17,626,840)	(2,994,438)
Class D CHF	(661,381)	-	-	-
Class D EUR	(1,132,419)	(844,478)	-	-
Class D GBP	-	-	-	-
Class D SEK	(84,977)	(110,105)	-	-
Class D USD	(3,498,693)	(75,693)	-	-
Class E EUR	(1,048,612)	(37,502)	-	-
Class E USD	(3,962,405)	(340,324)	-	-
Class F EUR	-	-	(1,208,512)	-
Class F USD	-	-	(13,027,181)	-
Class G EUR	(800,371)	(9,387)	-	-
Class I EUR	(29,967,048)	(4,040,820)	-	-
Class I USD	(390,191)	-	-	-
Class J EUR	(13,826,872)	(952,178)	-	-
Total redemptions during the period	(137,498,928)	(15,436,508)	(59,982,725)	(15,644,582)
Net assets at end of the period	-	161,336,631	41,546,767	96,576,464

* U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

The Euro figures for U Access (IRL) Cheyne Arbitrage UCITS have been converted into US Dollars in the total figure for U Access (Ireland) UCITS plc for the financial period ending 30 June 2023 using the €/US\$ average exchange rate of 1.03708 (30 June 2022: 1.09321).

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SHARES (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	U Access (IRL) GCA Credit		U Access (IRL) Shannon River UCITS	
	Long/Short UCITS			
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Net assets at beginning of the period	484,696,917	638,742,006	53,005,420	164,232,133
Increase/(decrease) in net assets attributable to holders of redeemable	12,232,083	(47,974,665)	8,649,485	(27,010,677)
Subscriptions during the period				
Class A EUR	370,335	-	-	-
Class A USD	15,000,000	1,600,000	-	-
Class B CHF	281,334	7,879,366	-	-
Class B EUR	17,295,686	29,647,684	-	303,722
Class B GBP	32,484	738,852	-	-
Class B USD	48,151,909	15,423,589	137,125	208,363
Class C EUR	-	-	-	2,808,625
Class D USD	-	21,100	-	-
Class E CHF	448,273	1,469,425	-	-
Class E EUR	649,426	555,598	3,224	-
Class I CHF	33,873	-	-	-
Class L EUR	-	-	-	13,945
Total subscriptions during the period	82,263,320	57,335,614	140,349	3,334,655

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SHARES (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	U Access (IRL) GCA Credit		U Access (IRL) Shannon River UCITS	
	Long/Short UCITS			
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Redemptions during the period				
Class A EUR	(1,301,962)	-	-	-
Class A USD	(18,441,347)	(2,198,673)	-	(44,200)
Class B CHF	(4,558,698)	(814,935)	-	(257,633)
Class B EUR	(45,771,349)	(22,995,243)	(65,123)	(2,285,934)
Class B GBP	(1,453,634)	(1,956,741)	(36,621)	(29,468)
Class B USD	(37,076,615)	(33,347,193)	(1,837,094)	(7,398,448)
Class C CHF	-	-	-	(26,994)
Class C EUR	-	-	(304,599)	(5,951,799)
Class C GBP	-	-	-	(93,510)
Class C SEK	-	-	-	(40,462)
Class C USD	-	-	(948,486)	(10,902,685)
Class D EUR	(124,897)	(176,238)	-	-
Class D USD	(229,265)	(771,761)	-	-
Class E CHF	(1,543)	(233,663)	-	-
Class E EUR	(849,967)	(1,475,207)	-	(124,116)
Class E USD	(3,025,601)	(2,630,052)	(965,975)	(610,342)
Class F USD	-	-	-	(3,185,156)
Class I CHF	(2,726,240)	(119,486)	-	-
Class I EUR	-	-	-	(1,474,468)
Class I GBP	-	-	-	(19,349)
Class I SEK	-	-	-	(16,487)
Class I USD	(275,016)	(267,063)	-	(8,160,843)
Class L EUR	-	-	(216,097)	(239,424)
Class L USD	-	-	(478,648)	(1,703,665)
Class N USD	-	-	(1,690,018)	(168,608)
Class S EUR	-	-	(4,532,723)	(16,750,667)
Class N SGD	-	-	(152,894)	-
Class T USD	-	(11,135,499)	-	-
Class T EUR	-	(16,728,751)	-	-
Total redemptions during the period	(115,836,134)	(94,850,505)	(11,228,278)	(59,484,258)
Net assets at end of the period	463,356,186	553,252,450	50,566,976	81,071,853

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SHARES (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	U Access (IRL) Campbell		U Access (IRL) Bain Capital Global	
	Absolute Return UCITS		Equity LS Responsible UCITS	
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Net assets at beginning of the period	192,076,452	19,058,246	133,778,572	15,660,872
Increase/(decrease) in net assets attributable to holders of redeemable	7,160,718	8,427,103	3,094,286	(10,475,930)
Subscriptions during the period				
Class A USD	9,535,333	6,805,760	-	-
Class B CHF	1,722,259	401	-	378,675
Class B EUR	17,582,535	3,208,325	751,701	10,297,452
Class B GBP	3,866,598	61,282	80,728	-
Class B SEK	2,016,669	-	-	-
Class B USD	28,185,987	5,130,263	524,588	5,236,016
Class C CHF	-	2,797,638	-	2,055,854
Class C EUR	7,687,695	19,615,152	1,532,087	39,990,512
Class C GBP	-	264,218	-	2,786,023
Class C SEK	-	-	-	207,368
Class C USD	26,446,507	39,880,319	19,959	68,990,581
Class E CHF	883,750	-	-	-
Class E EUR	3,983,208	2,141,090	-	-
Class E GBP	124,460	-	-	-
Class E USD	2,016,932	332,000	184,697	-
Class F USD	-	25,337,608	-	16,950,000
Class I CHF	169,329	-	-	-
Class I EUR	-	-	-	375,167
Class I GBP	-	-	-	393,285
Class I USD	8,396,193	-	-	1,315,770
Total subscriptions during the period	112,617,455	105,574,056	3,093,760	148,976,703

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SHARES (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible UCITS	
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Redemptions during the period				
Class A USD	(1,504,339)	-	-	-
Class B CHF	(119,123)	-	(364,481)	-
Class B EUR	(2,403,193)	(226,310)	(1,671,616)	(1,927,486)
Class B GBP	(446,659)	-	-	-
Class B SEK	(101,451)	-	-	-
Class B USD	(2,000,894)	(83,266)	(450,454)	(237,805)
Class C CHF	(740,699)	(4,071)	(61,407)	(1,093)
Class C EUR	(6,862,166)	(2,713,507)	(7,649,602)	(138,731)
Class C GBP	(52,903)	-	(262,980)	(13,995)
Class C SEK	-	-	-	(108)
Class C USD	(7,873,797)	(3,462,061)	(24,365,941)	(2,133,841)
Class E EUR	(1,511,674)	(63,649)	-	-
Class E USD	(208,755)	-	(134,405)	-
Class F USD	(2,479,258)	(16,208)	(7,086,538)	-
Class I EUR	-	-	(32,338)	-
Class I USD	(7,493,146)	-	(563,006)	-
Total redemptions during the period	(33,798,057)	(6,569,072)	(42,642,768)	(4,453,059)
Net assets at end of the period	278,056,568	126,490,333	97,323,850	149,708,586

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SHARES (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	U Access (IRL) Brigade Credit Long/Short UCITS#		Total
	2023	2023	2022
	US\$	US\$	US\$
Net assets at beginning of the period	92,488,842	1,205,070,729	1,097,871,310
Increase/(decrease) in net assets attributable to holders of redeemable shares	2,330,953	19,449,755	(79,430,958)
Subscriptions during the period			
Class A EUR	-	370,335	-
Class A USD	-	30,535,333	8,405,760
Class B CHF	-	2,003,593	8,485,486
Class B EUR	346,134	36,363,586	50,611,851
Class B GBP	-	3,979,810	850,429
Class B SEK	-	2,016,669	2,977,978
Class B USD	-	77,139,509	30,284,722
Class C CHF	-	-	4,974,200
Class C EUR	1,315,038	11,630,807	82,079,688
Class C GBP	864,977	864,977	3,050,241
Class C SEK	-	-	207,368
Class C USD	15,063,197	43,543,340	113,918,370
Class D EUR	-	-	69,404
Class D USD	-	-	117,100
Class E CHF	-	1,332,023	1,469,425
Class E EUR	-	4,796,339	3,285,421
Class E GBP	-	124,460	-
Class E USD	-	2,701,629	2,179,582
Class F USD	7,195,000	7,195,000	43,562,242
Class G EUR	-	-	12,948
Class I CHF	-	203,202	-
Class I EUR	-	235,188	2,132,962
Class I GBP	-	-	393,285
Class I USD	-	8,396,193	1,315,770
Class J EUR	-	255,045	230,587
Class L EUR	-	-	13,945
Total subscriptions during the period	24,784,346	233,687,038	360,628,764

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CHANGES IN NET ASSETS ATTRIBUTABLE TO HOLDERS OF REDEEMABLE SHARES (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	U Access (IRL) Brigade Credit Long/Short UCITS#		Total
	2023	2023	2022
	US\$	US\$	US\$
Redemptions during the period			
Class A EUR	-	(1,301,962)	(457,272)
Class A USD	-	(28,814,894)	(2,242,873)
Class B CHF	-	(7,381,171)	(1,788,386)
Class B EUR	-	(76,711,970)	(33,361,299)
Class B GBP	-	(29,298,330)	(2,157,653)
Class B SEK	-	(8,464,192)	-
Class B USD	-	(49,836,546)	(42,716,553)
Class C CHF	-	(1,773,599)	(191,459)
Class C EUR	(88,250)	(43,535,397)	(22,480,399)
Class C GBP	-	(1,026,898)	(206,426)
Class C SEK	-	-	(40,570)
Class C USD	(8,021,127)	(60,260,087)	(19,772,137)
Class D CHF	-	(661,381)	-
Class D EUR	-	(1,257,316)	(1,020,716)
Class D SEK	-	(84,977)	(110,105)
Class D USD	-	(3,727,958)	(847,454)
Class E CHF	-	(1,543)	(233,663)
Class E EUR	-	(3,410,253)	(1,700,474)
Class E USD	-	(8,297,141)	(3,580,718)
Class F EUR	(189,468)	(1,495,604)	-
Class F USD	(15,388,510)	(39,033,823)	(3,201,364)
Class G EUR	-	(800,371)	(9,387)
Class I CHF	-	(2,726,240)	(119,486)
Class I EUR	-	(29,999,386)	(5,515,288)
Class I GBP	-	-	(19,349)
Class I SEK	-	-	(16,487)
Class I USD	-	(8,721,359)	(8,427,906)
Class J EUR	-	(13,826,872)	(952,178)
Class L EUR	-	(216,097)	(239,424)
Class L USD	-	(478,648)	(1,703,665)
Class N SGD	-	(152,894)	-
Class N USD	-	(1,690,018)	(168,608)
Class S EUR	-	(4,532,723)	(16,750,667)
Class T EUR	-	-	(16,728,751)
Class T USD	-	-	(11,135,499)
Total redemptions during the period	(23,687,355)	(429,519,650)	(197,896,216)
Difference attributable to foreign currency conversion (Note 2)	-	1,860,018	(8,342,352)
Net assets at end of the period	95,916,786	1,030,547,890	1,172,830,548

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CASH FLOWS

For the six month ended 30 June 2023 and 30 June 2022

	Note	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS	
		2023 US\$	2022 US\$	2023 €	2022 €
Cash flows from operating activities					
(Decrease)/increase in net assets attributable to holders of redeemable shares		(5,339,211)	(6,103,066)	(8,029,901)	3,390,270
<i>Adjustments to reconcile net increase/(decrease) in net assets attributable to holders of redeemable shares to net cash provided by/(used in) operating activities:</i>					
Adjustment for:					
Effect of exchange rate fluctuation on cash and cash equivalents		37,797	165,735	(103,385)	(266,001)
Net change in operating assets and liabilities:					
Financial assets at fair value through profit or loss		49,035,468	28,698,505	52,113,029	(9,046,283)
Dividends receivable		-	-	(20,685)	-
Due from brokers		(1,213,880)	(6,085,725)	137,403	53,829
Interest receivable		2,155,439	(258,989)	3,400	10,337
Other assets		54,750	(27,249)	(11,801)	(10,934)
Financial liabilities at fair value through profit or loss		(2,695,636)	(14,975,401)	(316,086)	19,026
Due to brokers		858,939	4,196,937	-	(129)
Portfolio management fee payable		(64,894)	(1,658)	(66,010)	16,768
Incentive fee payable		(1,238,197)	753,243	(321,231)	(124,411)
Platform fee payable		(27,666)	2,692	(25,403)	6,441
Investment management fee payable		(35,896)	5,681	(24,561)	7,768
Administration fee payable		1,406	3,559	177	657
Audit fee payable		13,883	(9,485)	(8,568)	8,154
Depository and custodian fees payable		15,201	(6,722)	3,732	587
Legal fees payable		14,950	(7,098)	941	(3,135)
Interest payable		(581,217)	(14,856)	3,241	79,828
Dividend payable		-	-	(6,700)	-
Accrued expenses		(14,806)	(28,770)	(19,894)	(20,124)
Net cash provided by/(used in) operating activities		40,976,430	6,307,333	43,307,698	(5,877,352)
Cash flows from financing activities^{^^}					
Proceeds from issuance of shares		7,463,948	18,877,228	3,075,427	22,322,451
Payments for redemption of shares		(96,012,051)	(15,264,063)	(58,893,166)	(13,996,495)
Net cash (used in)/provided by financing activities		(88,548,103)	3,613,165	(55,817,739)	8,325,956
Net (decrease)/increase in cash and cash equivalents		(47,571,673)	9,920,498	(12,510,041)	2,448,604
Effect of exchange rate fluctuation on cash and cash equivalents		(37,797)	(165,735)	103,385	266,001
Cash and cash equivalents at beginning of the period	4	89,144,635	78,794,623	25,105,165	11,998,877
Cash and cash equivalents at end of the period	4	41,535,165	88,549,386	12,698,509	14,713,482
Supplemental disclosure of cash flow information					
Interest received		5,969,725	4,956,445	(654)	12,763
Interest paid		(2,503,037)	(7,457,449)	(1,096,859)	(338,409)
Dividend received		-	-	-	617,427
Dividend paid		-	-	(8,256)	(279,817)

* U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

^{^^} Non-cash transaction

During the period ended 30 June 2023, the amounts of US\$2,859,335 (2022: US\$527,522) for transfer in/out for U Access (IRL) Trend Macro, of € 785,412 (2022: €1,863,834) for transfer in/out for U Access (IRL) Cheyne Arbitrage UCITS redeemable participating shares were not included in the proceeds from issue of shares and payments for redemption of shares respectively and the amounts.

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CASH FLOWS (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	Note	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
		2023	2022	2023	2022
		US\$	US\$	US\$	US\$
Cash flows from operating activities					
Increase/(decrease) in net assets attributable to holders of redeemable shares		12,232,083	(47,974,665)	8,649,485	(27,010,677)
<i>Adjustments to reconcile net increase/(decrease) in net assets attributable to holders of redeemable shares to net cash provided by/(used in) operating activities:</i>					
Adjustment for:					
Effect of exchange rate fluctuation on cash and cash equivalents		(31,207)	(275,742)	(2,420)	15,089
Net change in operating assets and liabilities:					
Financial assets at fair value through profit or loss		(161,537,585)	200,793,484	3,505,161	91,746,228
Dividends receivable		72,412	(820)	1,140	(327)
Due from brokers		5,626,908	(2,194,533)	1,933,179	18,952
Interest receivable		(3,381,911)	2,155,526	-	-
Other assets		7,326	(8,181)	(9,296)	8,705
Financial liabilities at fair value through profit or loss		838,715	(6,326,692)	(663,839)	(1,843,610)
Due to brokers		6,826,599	2,457,930	(203,259)	11,368
Portfolio management fee payable		(10,645)	(64,380)	(4,438)	(69,823)
Incentive fee payable		17,028	(1,490,518)	-	(98,686)
Platform fee payable		(2,473)	(23,525)	(3,356)	(45,646)
Investment management fee payable		(12,908)	(27,897)	(4,742)	(60,972)
Administration fee payable		24,744	(5,550)	3,714	(8,042)
Audit fee payable		(9,670)	9,282	(9,670)	9,282
Depository and custodian fees payable		(783)	(5,503)	6,543	643
Legal fees payable		6,506	6,165	1,206	(5,112)
Interest payable		8,261	35,963	(11,586)	(19,040)
Dividend payable		-	-	7,894	(19,046)
Accrued expenses		61,733	193,065	1,623	(20,143)
Net cash (used in)/provided by operating activities		(139,264,867)	147,253,409	13,197,339	62,609,143
Cash flows from financing activities^{^^}					
Proceeds from issuance of shares		81,767,049	28,389,982	140,349	2,755,399
Payments for redemption of shares		(115,836,134)	(65,902,215)	(11,022,458)	(61,008,802)
Net cash used in financing activities		(34,069,085)	(37,512,233)	(10,882,109)	(58,253,403)
Net (decrease)/increase in cash and cash equivalents		(173,333,952)	109,741,176	2,315,230	4,355,740
Effect of exchange rate fluctuation on cash and cash equivalents		31,207	275,742	2,420	(15,089)
Cash and cash equivalents at beginning of the period	4	228,249,577	178,849,070	17,784,602	36,302,188
Cash and cash equivalents at end of the period	4	54,946,832	288,865,988	20,102,252	40,642,839
Supplemental disclosure of cash flow information					
Interest received		6,669,749	15,501,300	2,785	667
Interest paid		(3,709,148)	(5,747,870)	(505,805)	(19,537)
Dividend received		254,081	154,349	49,989	122,677
Dividend paid		-	-	(1,326)	(180,287)

^{^^} Non-cash transaction

During the period ended 30 June 2023, US\$5,200,146 (2022: US\$36,399,469) for transfer in/out and US\$Nil (2022: US\$474,538) for switch in/out for U Access (IRL) GCA Credit Long/Short, UCITS US\$ 5,372,309 (2022: US\$5,691,970) for transfer in/out for U Access (IRL) Shannon River UCITS redeemable participating shares were not included in the proceeds from issue of shares and payments for redemption of shares respectively.

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CASH FLOWS (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	U Access (IRL) Campbell Absolute Return UCITS	U Access (IRL) Bain Capital Global Equity LS Responsible UCITS	2023	2022
Note	US\$	US\$	US\$	US\$
Cash flows from operating activities				
Increase/(decrease) in net assets attributable to holders of redeemable shares	7,160,718	8,427,103	3,094,286	(10,475,930)
<i>Adjustments to reconcile net increase/(decrease) in net assets attributable to holders of redeemable shares to net cash provided by/(used in) operating activities:</i>				
Adjustment for:				
Effect of exchange rate fluctuation on cash and cash equivalents	(4,239)	(3,447)	30,254	(335)
Net change in operating assets and liabilities:				
Financial assets at fair value through profit or loss	(77,763,723)	(100,458,536)	15,236,340	(65,751,701)
Dividends receivable	-	-	30,578	(96,259)
Due from brokers	-	34,058	(5,971,874)	(1,775,069)
Interest receivable	(124,613)	-	-	(6,701)
Other assets	17,487	8,770	4,006	(58,286)
Financial liabilities at fair value through profit or loss	4,134,806	49,524	373,646	1,154,305
Due to brokers	-	-	(703,448)	412,829
Portfolio management fee payable	90,658	28,814	(18,835)	86,470
Incentive fee payable	(453,340)	1,352,844	37	(50,104)
Platform fee payable	40,766	40,689	(12,909)	70,506
Investment management fee payable	59,678	25,820	(8,693)	69,954
Administration fee payable	19,011	3,977	2,056	12,280
Audit fee payable	(9,670)	9,282	(5,238)	4,292
Depositary and custodian fees payable	27,699	4,463	9,045	11,702
Legal fees payable	(2,951)	(588)	(1,077)	1,391
Interest payable	182,332	-	82,737	-
Dividend payable	-	-	(6,308)	18,333
Accrued expenses	10,823	(10,651)	(539)	11,743
Net cash (used in)/provided by operating activities	(66,614,558)	(90,487,878)	12,134,064	(76,360,580)
Cash flows from financing activities^{^^}				
Proceeds from issuance of shares	114,879,030	104,630,329	3,093,760	140,777,222
Payments for redemption of shares	(33,792,635)	(6,332,152)	(42,642,768)	(4,353,049)
Net cash (used in)/provided by financing activities	81,086,395	98,298,177	(39,549,008)	136,424,173
Net (decrease)/increase in cash and cash equivalents	14,471,837	7,810,299	(27,414,944)	60,063,593
Effect of exchange rate fluctuation on cash and cash equivalents	4,239	3,447	(30,254)	335
Cash and cash equivalents at beginning of the period	4	13,576,019	2,088,973	50,929,800
Cash and cash equivalents at end of the period	4	28,052,095	9,902,719	23,484,602
Supplemental disclosure of cash flow information				
Interest received	183,161	6,392	20,391	7,036
Interest paid	146,000	(124)	976,514	(7,528)
Dividend received	396,518	-	1,049,933	506,064
Dividend paid	(372,793)	-	(889,938)	(245,397)

^{^^} Non-cash transaction

During the period ended 30 June 2023, the amount of US\$ 5,787,479 (2022: US\$606,013) for transfer in/out for U Access (IRL) Campbell Absolute Return UCITS, US\$ 320,857 (2022: US\$1,405,707) for transfer in/out for U Access (IRL) Bain Capital Global Equity LS Responsible UCITS redeemable participating shares were not included in the proceeds from issue of shares and payments for redemption of shares respectively.

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CASH FLOWS (CONTINUED)

For the six month period ended 30 June 2023 and 30 June 2022

	Note	U Access (IRL) Brigade Credit Long/Short UCITS#		2022 US\$
		2023 US\$	Total 2023 US\$	
Cash flows from operating activities				
Increase/(decrease) in net assets attributable to holders of redeemable shares		2,330,953	19,449,755	(79,430,958)
<i>Adjustments to reconcile net increase/(decrease) in net assets attributable to holders of redeemable shares to net cash provided by/(used in) operating activities:</i>				
Adjustment for:				
Effect of exchange rate fluctuation on cash and cash equivalents		(1,931)	(75,326)	(389,160)
Net change in operating assets and liabilities:				
Financial assets at fair value through profit or loss		(33,029,588)	(149,671,937)	152,455,631
Dividends receivable		-	81,174	(97,406)
Due from brokers		(1,032,366)	(513,242)	(9,938,209)
Interest receivable		(593,176)	(1,940,632)	1,901,967
Other assets		7,416	68,791	(87,143)
Financial liabilities at fair value through profit or loss		5,328,589	6,999,872	(22,074,278)
Due to brokers		38,675	6,817,506	7,078,912
Portfolio management fee payable		84,927	8,913	(16,571)
Incentive fee payable		256,528	(1,760,793)	317,853
Platform fee payable		23,496	(8,261)	46,257
Investment management fee payable		20,087	(7,439)	13,958
Administration fee payable		1,465	52,786	6,176
Audit fee payable		(1,977)	(31,301)	29,670
Depository and custodian fees payable		(2,763)	59,297	4,309
Legal fees payable		169	19,830	(9,697)
Interest payable		1,188	(311,395)	83,688
Dividend payable		-	(5,546)	(713)
Accrued expenses		2,955	42,298	120,430
Net cash (used in)/provided by operating activities		<u>(26,565,353)</u>	<u>(120,725,650)</u>	<u>50,014,716</u>
Cash flows from financing activities^{^^}				
Proceeds from issuance of shares		24,784,346	235,616,302	359,717,528
Payments for redemption of shares		(23,687,355)	(386,632,822)	(199,855,550)
Net cash provided by financing activities		<u>1,096,991</u>	<u>(151,016,520)</u>	<u>159,861,978</u>
Difference attributable to foreign currency conversion	2	-	1,860,018	(8,342,352)
Net (decrease)/increase in cash and cash equivalents		(25,468,362)	(271,742,170)	209,876,694
Effect of exchange rate fluctuation on cash and cash equivalents		1,931	75,326	389,160
Cash and cash equivalents at beginning of the period	4	72,821,144	498,804,248	311,558,960
Cash and cash equivalents at end of the period	4	<u>47,354,713</u>	<u>228,997,422</u>	<u>513,482,462</u>
Supplemental disclosure of cash flow information				
Interest received		1,861,731	14,706,790	20,472,555
Interest paid		(635,786)	(9,015,550)	(13,608,108)
Dividend received		-	1,929,195	1,468,441
Dividend paid		-	(1,427,863)	(731,583)

^{^^} Non-cash transaction

During the period ended 30 June 2023, the amount of US\$Nil(2022: US\$Nil) for transfer in/out for U Access (IRL) Brigade Credit Long/Short UCITS redeemable participating shares were not included in the proceeds from issue of shares and payments for redemption of shares respectively.

The accompanying notes are an integral part of the financial statements and should be read in conjunction therewith.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS

1. General information

U Access (Ireland) UCITS plc (the “Company”) was incorporated in Ireland on 5 March 2014 as an investment company with variable capital and segregated liability between sub-funds and with limited liability under registration number 540616.

The Company is authorised by the Central Bank of Ireland in accordance with the European Communities (Undertakings for Collective Investments in Transferable Securities) Regulations 2011 (as amended) (“UCITS Regulations”) and is regulated by the Central Bank of Ireland in accordance with the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (as amended) (the “Central Bank UCITS Regulations”). The Company has no employees.

The financial statements are prepared in accordance with the Irish Companies Act 2014, UCITS Regulations, Central Bank UCITS Regulations and in accordance with International Financial Reporting Standards (“IFRS”) as adopted by the European Union.

The Company is structured as an umbrella fund consisting of different funds, each comprising one or more classes.

The assets of each Fund will be invested separately on behalf of each Fund by the Portfolio Manager of such Fund in accordance with the investment objective and policies of each Fund and the applicable Investment Management Agreement. As at 30 June 2023, the Company has six active Funds: U Access (IRL) Cheyne Arbitrage UCITS, U Access (IRL) GCA Credit Long/Short UCITS, U Access (IRL) Shannon River UCITS, U Access (IRL) Campbell Absolute Return UCITS, U Access (IRL) Bain Capital Global Equity LS Responsible UCITS and U Access (IRL) Brigade Credit Long/Short UCITS (each a “Fund” and together the “Funds”). The U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022. U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

Additional funds may be established by the Directors from time to time with the prior approval of the Central Bank of Ireland.

The Company has appointed Union Bancaire Privée, UBP SA as the Principal Investment Manager (the “Principal Investment Manager”) to the Company. The Company has appointed BNY Mellon Fund Services (Ireland) Designated Activity Company as administrator, registrar and transfer agent of the Company (the “Administrator”) pursuant to the Administration Agreement with responsibility for the day to day administration of the Company’s affairs. The Company has appointed The Bank of New York Mellon SA/NV, Dublin Branch as depository of the Company (the “Depository”) pursuant to the Depository Agreement with responsibility for acting as custodian and depository of the assets of each Fund.

The description of the investment objectives and policies for U Access (IRL) Trend Macro, U Access (IRL) Cheyne Arbitrage UCITS, U Access (IRL) GCA Credit Long/Short UCITS, U Access (IRL) Shannon River UCITS, U Access (IRL) Campbell Absolute Return UCITS, U Access (IRL) Bain Capital Global Equity LS Responsible UCITS and U Access (IRL) Brigade Credit Long/Short UCITS are contained in the Prospectus dated 22 March 2023.

2. Significant accounting policies

(a) Statement of compliance

These condensed unaudited interim financial statements should be read in conjunction with the 31 December 2022 annual report and audited financial statements, which have been prepared in accordance with the International Financial Reporting Standards (“IFRS”) as adopted by the European Union. The unaudited interim financial statements have been compiled using accounting policies, methods of computation and presentation which are consistent with the annual report for the year ended 31 December 2022, unless otherwise stated. These condensed unaudited interim financial statements have been prepared in accordance with International Accounting Standard 34: Interim Financial Reporting (“IAS 34”) and Irish Statute comprising the Companies Act 2014, UCITS Regulations and Central Bank of Ireland UCITS Regulations.

(b) Basis of preparation

The financial statements of each Fund are presented in each Fund’s functional currency. The Company’s total financial statements are presented in United States Dollars (“US\$”), which is the Company’s functional currency. All amounts have been rounded to the nearest currency unit unless otherwise stated. They are prepared on a fair value basis for derivative financial instruments and financial assets and liabilities at fair value through profit or loss. Other financial assets and liabilities and non-financial assets and liabilities are stated at amortised cost or redemption amount (participating shares).

The Directors have made an assessment of the Company’s ability to continue as a going concern and are satisfied that the Company has resources to continue in business for a period of at least one year beyond the date these financial statements are available to be issued. Accordingly, the financial statements have been prepared on a going concern basis. U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

(c) Standards, interpretations and amendments effective at 30 June 2023

There were no recent accounting pronouncements applicable to the Company in the current period.

At the date of authorisation of the unaudited financial statements there were a number of other Standards and Interpretations which were in issue but not yet effective. Management anticipate that the adoption of these Standards and Interpretations in future periods will have no material impact on the unaudited financial statements of the Company.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Significant accounting policies (continued)

(d) Foreign exchange translation

Items included in the Company's financial statements are measured using the currency of the primary economic environment in which it operates (the "functional currency"). This is United States Dollars ("US\$") for all Funds, except U Access (IRL) Cheyne Arbitrage UCITS whose functional currency is Euro ("€"). Each Fund has adopted its functional currency as the presentation currency for these financial statements. Assets and liabilities expressed in foreign currencies will be converted into the functional currency of the Company using the exchange rates prevailing as at 30 June 2023. Transactions in foreign currencies are translated into the Funds' functional currency at the exchange rate ruling at the transaction dates. Gains and losses on foreign exchange transactions are recognised in the Statement of Comprehensive Income in determining the result for the period.

As at 30 June 2023, the exchange rate of €/US\$ 1.0910 (31 December 2022: 1.0455) was used to translate the Statement of Financial Position of U Access (IRL) Cheyne Arbitrage UCITS.

As at 30 June 2023, the Statement of Comprehensive Income and Statement of Changes in Net Assets Attributable to Holders of Redeemable Shares of U Access (IRL) Cheyne Arbitrage UCITS has been translated using an average rate of exchange of €/US\$1.0910 (30 June 2022:1.0932) in arriving at the US\$ value for the Company. This results in a currency translation loss in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Shares and Statement of Cash Flows when compared to the €/US\$ rate used at the financial period end. The adjustment recorded in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Shares is a gain of US\$1,860,018 (30 June 2022: loss of US\$8,342,233).

The following table summarises the financial assets and liabilities at fair value through profit or loss as at 30 June 2023 and 31 December 2022:

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS	
	2023	2022	2023	2022
	US\$	US\$	€	€
Financial assets at fair value through profit or loss				
Held for trading				
Equities	-	-	1,239,954	8,253,095
Total equities	-	-	1,239,954	8,253,095
Interest bearing securities				
Corporate bonds	-	38,484,788	-	-
Government bonds	-	7,559,705	28,559,101	71,617,118
Total interest bearing securities	-	46,044,493	28,559,101	71,617,118
Derivative contracts				
Equity options	-	-	203,391	-
Forward currency contracts	-	2,013,507	141,904	1,184,467
Futures contracts	-	-	-	60,380
Index options	-	326,692	-	-
Swaption	-	650,776	-	-
Total return swaps	-	-	997,728	2,132,967
Warrants	-	-	7,500	14,580
Total derivative contracts	-	2,990,975	1,350,523	3,392,394
Total financial assets at fair value through profit or loss	-	49,035,468	31,149,578	83,262,607
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Credit default swaps	-	(746,807)	-	-
Equity options	-	-	(217,669)	-
Forward currency contracts	-	(1,871,247)	(24,855)	(937,333)
Futures contracts	-	-	(28,909)	-
Swaption	-	(77,582)	-	-
Total return swaps	-	-	(612,534)	(262,720)
Total derivative contracts	-	(2,695,636)	(883,967)	(1,200,053)
Total financial liabilities at fair value through profit or loss	-	(2,695,636)	(883,967)	(1,200,053)

* U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

	U Access (IRL) GCA Credit		U Access (IRL) Shannon River	
	Long/Short UCITS		UCITS	
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Financial assets at fair value through profit or loss				
Held for trading				
Equities	5,486,435	4,336,904	-	-
Total equities	5,486,435	4,336,904	-	-
Interest bearing securities				
Corporate bonds	397,752,985	235,759,033	-	-
Government bonds	4,833,099	4,784,242	30,826,459	34,300,497
Total interest bearing securities	402,586,084	240,543,275	30,826,459	34,300,497
Derivative contracts				
Contracts for difference	-	-	1,103,222	1,014,110
Equity options	-	2,447	-	-
Forward currency contracts	1,210,804	1,561,820	1,999	94,734
Index options	58,425	76,650	-	27,500
Total return swaps	492,636	1,775,703	-	-
Total derivative contracts	1,761,865	3,416,620	1,105,221	1,136,344
Total financial assets at fair value through profit or loss	409,834,384	248,296,799	31,931,680	35,436,841
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Contracts for difference	-	-	(1,000,177)	(1,663,089)
Credit default swaps	(1,057,946)	(318,382)	-	-
Forward currency contracts	(18,795)	(181,341)	(1,679)	(2,606)
Index options	(34,365)	(20,340)	-	-
Total return swaps	(654,562)	(406,890)	-	-
Total derivative contracts	(1,765,668)	(926,953)	(1,001,856)	(1,665,695)
Total financial liabilities at fair value through profit or loss	(1,765,668)	(926,953)	(1,001,856)	(1,665,695)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

	U Access (IRL) Campbell		U Access (IRL) Bain Capital	
	Absolute Return UCITS		Global Equity LS Responsible UCITS	
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Financial assets at fair value through profit or loss				
Held for trading				
Equities	252,062,816	174,196,603	73,421,932	83,263,508
Total equities	252,062,816	174,196,603	73,421,932	83,263,508
Derivative contracts				
Forward currency contracts	16,729	334,854	110,418	426,470
Total return swaps	4,187,917	3,972,282	1,107,123	6,185,835
Total derivative contracts	4,204,646	4,307,136	1,217,541	6,612,305
Total financial assets at fair value through profit or loss	256,267,462	178,503,739	74,639,473	89,875,813
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Forward currency contracts	(22,148)	(2,683)	(128,675)	(338,657)
Total return swaps	(4,515,907)	(400,566)	(1,034,176)	(450,548)
Total derivative contracts	(4,538,055)	(403,249)	(1,162,851)	(789,205)
Total financial liabilities at fair value through profit or loss	(4,538,055)	(403,249)	(1,162,851)	(789,205)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

	U Access (IRL) Brigade Credit	
	Long/Short UCITS#	
	2023	2022
	US\$	US\$
Financial assets at fair value through profit or loss		
Held for trading		
Equities	706,813	-
Total equities	706,813	
Interest bearing securities		
Corporate bonds	54,130,473	24,347,746
Total interest bearing securities	54,130,473	24,347,746
Derivative contracts		
Equity options	86,055	-
Interest rate options	112,500	-
Credit default swaps	4,625,166	2,486,405
Forward currency contracts	15,967	12,985
Swaption	199,750	-
Total derivative contracts	5,039,438	2,499,390
Total financial assets at fair value through profit or loss	59,876,724	26,847,136
Financial liabilities at fair value through profit or loss		
Derivative contracts		
Credit default swaps	(12,637,778)	(7,577,994)
Equity Options	(42,640)	-
Forward currency contracts	(1,733)	(2,543)
Swaption	(226,975)	-
Total derivative contracts	(12,909,126)	(7,580,537)
Total financial liabilities at fair value through profit or loss	46,967,598	19,266,599

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

The Company discloses the values of its investments in accordance with *IFRS 13 – Fair Value Measurement* ("IFRS 13"). This requires the Company to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

- Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 - inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs).

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety.

If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a Level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

The following tables analyse within the fair value hierarchy, the Company's financial assets and liabilities measured at fair value at 30 June 2023:

U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

U Access (IRL) Cheyne Arbitrage UCITS

	Level 1 €	Level 2 €	Level 3 €	Total €
Financial assets at fair value through profit or loss held for trading				
Held for trading				
Equities	1,239,954	-	-	1,239,954
Total equities	1,239,954	-	-	1,239,954
Interest bearing securities				
Government bonds	9,856	28,549,245	-	28,559,101
Total interest bearing securities	9,856	28,549,245	-	28,559,101
Derivative contracts				
Equity options	203,391	-	-	203,391
Forward currency contracts	-	141,904	-	141,904
Warrants	7,500	-	-	7,500
Total return swaps	-	997,728	-	997,728
Total derivative contracts	210,891	1,139,632	-	1,350,523
	1,460,701	29,688,877	-	31,149,578
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Equity options	(217,669)	-	-	(217,669)
Forward currency contracts	-	(24,855)	-	(24,855)
Futures contracts	-	(28,909)	-	(28,909)
Total return swaps	-	(612,534)	-	(612,534)
Total derivative contracts	(217,669)	(666,298)	-	(883,967)
	(217,669)	(666,298)	-	(883,967)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

U Access (IRL) GCA Credit Long/Short UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Held for trading				
Equities	5,486,435	-	-	5,486,435
Total equities	5,486,435	-	-	5,486,435
Interest bearing securities				
Corporate bonds	-	397,752,985	-	397,752,985
Government bonds	-	4,833,099	-	4,833,099
Total interest bearing securities	-	402,586,084	-	402,586,084
Derivative contracts				
Forward currency contracts	-	1,210,804	-	1,210,804
Index options	-	58,425	-	58,425
Total return swaps	-	492,636	-	492,636
Total derivative contracts	-	1,761,865	-	1,761,865
	5,486,435	404,347,949	-	409,834,384
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Credit default swaps	-	(1,057,946)	-	(1,057,946)
Forward currency contracts	-	(18,795)	-	(18,795)
Index options	-	(34,365)	-	(34,365)
Total return swaps	-	(654,562)	-	(654,562)
Total derivative contracts	-	(1,765,668)	-	(1,765,668)
	-	(1,765,668)	-	(1,765,668)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

U Access (IRL) Shannon River UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Interest bearing securities				
Government bonds	30,826,459	-	-	30,826,459
Total interest bearing securities	30,826,459	-	-	30,826,459
Derivative contracts				
Contracts for difference	-	1,103,222	-	1,103,222
Forward currency contracts	-	1,999	-	1,999
Total derivative contracts	-	1,105,221	-	1,105,221
	30,826,459	1,105,221	-	31,931,680
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Contracts for difference	-	(1,000,177)	-	(1,000,177)
Forward currency contracts	-	(1,679)	-	(1,679)
Total derivative contracts	-	(1,001,856)	-	(1,001,856)
	-	(1,001,856)	-	(1,001,856)

U Access (IRL) Campbell Absolute Return UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Held for trading				
Equities	252,062,816	-	-	252,062,816
Total equities	252,062,816	-	-	252,062,816
Derivative contracts				
Forward currency contracts	-	16,729	-	16,729
Total return swaps	-	4,187,917	-	4,187,917
Total derivative contracts	-	4,204,646	-	4,204,646
	252,062,816	4,204,646	-	256,267,462
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Forward currency contracts	-	(22,148)	-	(22,148)
Total return swaps	-	(4,515,907)	-	(4,515,907)
Total derivative contracts	-	(4,538,055)	-	(4,538,055)
	-	(4,538,055)	-	(4,538,055)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Held for trading				
Equities	73,421,932	-	-	73,421,932
Total equities	73,421,932	-	-	73,421,932
Derivative contracts				
Forward currency contracts	-	110,418	-	110,418
Total return swaps	-	1,107,123	-	1,107,123
Total derivative contracts	-	1,217,541	-	1,217,541
	73,421,932	1,217,541	-	74,639,473
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Forward currency contracts	-	(128,675)	-	(128,675)
Total return swaps	-	(1,034,176)	-	(1,034,176)
Total derivative contracts	-	(1,162,851)	-	(1,162,851)
	-	(1,162,851)	-	(1,162,851)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

U Access (IRL) Brigade Credit Long/Short UCITS#

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Held for trading				
Equities	706,813	-	-	706,813
Total equities	706,813	-	-	706,813
Interest bearing securities				
Corporate bonds	-	54,130,473	-	54,130,473
Total interest bearing securities	-	54,130,473	-	54,130,473
Derivative contracts				
Equity options	-	86,055	-	86,055
Interest rate options	-	112,500	-	112,500
Credit default swaps	-	4,625,166	-	4,625,166
Forward currency contracts	-	15,967	-	15,967
Swaption	-	199,750	-	199,750
Total derivative contracts	-	5,039,438	-	5,039,438
	706,813	59,169,911	-	59,876,724
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Credit default swaps	-	(12,637,778)	-	(12,637,778)
Equity options	-	(42,640)	-	(42,640)
Forward currency contracts	-	(1,733)	-	(1,733)
Swaption	-	(226,975)	-	(226,975)
Total derivative contracts	-	(12,909,126)	-	(12,909,126)
	-	(12,909,126)	-	(12,909,126)

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

The following table analyse within the fair value hierarchy, the Company's financial assets and liabilities measured at fair value at 31 December 2022:

U Access (IRL) Trend Macro

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Interest bearing securities				
Corporate bonds	-	38,484,788	-	38,484,788
Government bonds	-	7,559,705	-	7,559,705
Total interest bearing securities	<u>-</u>	<u>46,044,493</u>	<u>-</u>	<u>46,044,493</u>
Derivative contracts				
Forward currency contracts	-	2,013,507	-	2,013,507
Index options	326,692	-	-	326,692
Swaption	-	650,776	-	650,776
Total derivative contracts	<u>326,692</u>	<u>2,664,283</u>	<u>-</u>	<u>2,990,975</u>
	<u>326,692</u>	<u>48,708,776</u>	<u>-</u>	<u>49,035,468</u>
Financial assets at fair value through profit or loss held for trading				
Derivative contracts				
Credit default swaps	-	(746,807)	-	(746,807)
Forward currency contracts	-	(1,871,247)	-	(1,871,247)
Swaption	-	(77,582)	-	(77,582)
Total derivative contracts	<u>-</u>	<u>(2,695,636)</u>	<u>-</u>	<u>(2,695,636)</u>
	<u>-</u>	<u>(2,695,636)</u>	<u>-</u>	<u>(2,695,636)</u>

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

U Access (IRL) Cheyne Arbitrage UCITS

	Level 1 €	Level 2 €	Level 3 €	Total €
Financial assets at fair value through profit or loss held for trading				
Held for trading				
Equities	7,375,460	877,635	-	8,253,095
Total equities	7,375,460	20,426,843	-	8,253,095
Interest bearing securities				
Government bonds	46,436,045	25,181,073	-	71,617,118
Total interest bearing securities	46,436,045	25,181,073	-	71,617,118
Derivative contracts				
Futures Contracts	60,380	-	-	60,380
Total return swaps	-	2,132,967	-	2,132,967
Forward currency contracts	-	1,184,467	-	1,184,467
Warrants	14,580	-	-	14,580
Total derivative contracts	74,960	3,317,434	-	3,392,394
	53,886,465	48,925,350	-	83,262,607
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Forward currency contracts	-	(937,333)	-	(937,333)
Total return swaps	-	(262,720)	-	(262,720)
Total derivative contracts	-	(1,200,053)	-	(1,200,053)
	-	(1,200,053)	-	(1,200,053)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

U Access (IRL) GCA Credit Long/Short UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Held for trading				
Equities	3,884,716	452,188	-	4,336,904
Total equities	3,884,716	452,188	-	4,336,904
Interest bearing securities				
Convertible bonds				
Corporate bonds	6,695,823	229,063,210	-	235,759,033
Government bonds	-	4,784,242	-	4,784,242
Total interest bearing securities	6,695,823	233,847,452	-	240,543,275
Derivative contracts				
Index Options	-	76,650	-	76,650
Equity options	2,447	-	-	2,447
Forward currency contracts	-	1,561,820	-	1,561,820
Total return swaps	-	1,775,703	-	1,775,703
Total derivative contracts	2,447	3,414,173	-	3,416,620
	10,582,986	237,713,813	-	248,296,799
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Index Options	-	(20,340)	-	(20,340)
Credit default swaps	-	(318,382)	-	(318,382)
Forward currency contracts	-	(181,341)	-	(181,341)
Total return swaps	-	(406,890)	-	(406,890)
Total derivative contracts	-	(926,953)	-	(926,953)
	-	(926,953)	-	(926,953)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

U Access (IRL) Shannon River UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Interest bearing securities				
Government bonds	34,300,497	-	-	34,300,497
Total interest bearing securities	34,300,497	-	-	34,300,497
Derivative contracts				
Contracts for difference	-	1,014,110	-	1,014,110
Equity options	-	-	-	-
Forward currency contracts	-	94,734	-	94,734
Index options	-	27,500	-	27,500
Total derivative contracts	-	1,136,344	-	1,136,344
	34,300,497	1,136,344	-	35,436,841
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Contracts for difference	-	(1,663,089)	-	(1,663,089)
Forward currency contracts	-	(2,606)	-	(2,606)
Total derivative contracts	-	(1,665,695)	-	(1,665,695)
	-	(1,665,695)	-	(1,665,695)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

U Access (IRL) Campbell Absolute Return UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Held for trading				
Equities	174,196,604	-	-	174,196,604
Total equities	174,196,604	-	-	174,196,604
Derivative contracts				
Forward currency contracts	-	334,854	-	334,854
Total return swaps	-	3,972,281	-	3,972,281
Total derivative contracts	-	4,307,135	-	4,307,135
	174,196,604	4,307,135	-	178,503,739
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Forward currency contracts	-	(2,683)	-	(2,683)
Total return swaps	-	(400,566)	-	(400,566)
Total derivative contracts	-	(403,249)	-	(403,249)
	-	(403,249)	-	(403,249)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Held for trading				
Equities	83,263,507	-	-	83,263,507
Total equities	83,263,507	-	-	83,263,507
Derivative contracts				
Forward currency contracts	-	426,470	-	426,470
Total return swaps	-	6,185,836	-	6,185,836
Total derivative contracts	-	6,612,306	-	6,612,306
	83,263,507	6,612,306	-	89,875,813
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Forward currency contracts	-	(338,657)	-	(338,657)
Total return swaps	-	(450,548)	-	(450,548)
Total derivative contracts	-	(789,205)	-	(789,205)
	-	(789,205)	-	(789,205)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Financial assets and liabilities at fair value through profit or loss (continued)

U Access (IRL) Brigade Credit Long/Short UCITS#

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss held for trading				
Interest bearing securities				
Corporate bonds	-	24,347,746	-	24,347,746
Total interest bearing securities	-	24,347,746	-	24,347,746
Derivative contracts				
Credit default swaps	-	2,486,405	-	2,486,405
Forward currency contracts	-	12,985	-	12,985
Total derivative contracts	-	2,499,390	-	2,499,390
	-	26,847,136	-	26,847,136
Financial liabilities at fair value through profit or loss held for trading				
Derivative contracts				
Credit default swaps	-	(7,577,994)	-	(7,577,994)
Forward currency contracts	-	(2,543)	-	(2,543)
Total derivative contracts	-	(7,580,537)	-	(7,580,537)
	-	(7,580,537)	-	(7,580,537)

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

For the period ended 30 June 2023 and 31 December 2022, the Company mainly invested in Level 1 and Level 2 securities. During the period ended 30 June 2023 and 31 December 2022, the Company did not have any significant transfers between any of the levels of the fair value hierarchy.

Those financial instruments not measured at fair value through profit or loss are short-term financial assets and liabilities whose carrying amounts approximate fair value because of their short-term nature and, for financial assets, high credit quality of counterparties. All these financial instruments are level 2 securities as at 30 June 2023 and 31 December 2022.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Cash and cash equivalents, cash collateral and bank overdraft

As at 30 June 2023 and 31 December 2022, cash balances were held as disclosed below:

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS	
	2023	2022	2023	2022
	US\$	US\$	€	€
Cash and cash equivalents				
BNY Mellon	41,989,259	79,333,914	8,508,946	19,492,186
JPMorgan Chase Bank NA	26,091	-	-	-
Total cash and cash equivalents	42,015,350	79,333,914	8,508,946	19,492,186
Cash collateral				
Barclays Capital	-	365	-	-
BNP Paribas	-	2	-	-
BNY Mellon	-	-	-	380,000
Citibank NA	-	181,933	-	-
Goldman Sachs	-	7,097,707	-	-
JPMorgan Chase Bank NA	-	2,553,552	-	-
JPMorgan Securities LLC	-	2,529	-	-
Morgan Stanley	-	14	1,322,934	1,055,843
Natixis	-	-	2,329,005	5,331,549
UBS AG	-	102	973,969	676,676
Total cash collateral	-	9,836,204	4,625,908	7,444,068
Bank overdraft				
BNY Mellon	(480,000)	(24,179)	-	-
Goldman Sachs	-	(487)	-	-
JPMorgan Chase Bank NA	(185)	(817)	-	-
Morgan Stanley	-	-	(281)	(274)
Natixis	-	-	(6,419)	(1,633)
UBS AG	-	-	(429,645)	(1,011,639)
Total bank overdraft	(480,185)	(25,483)	(436,345)	(1,013,546)
Cash collateral payable				
Morgan Stanley	-	-	-	(817,543)
Total cash collateral payable	-	-	-	(817,543)
Total	41,535,165	89,144,635	12,698,509	25,105,165

* U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

For U Access (IRL) Trend Macro, the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$Nil (cost: US\$Nil) (31 December 2022: US\$65,878,156 (cost: US\$65,729,380)).

For U Access (IRL) Cheyne Arbitrage UCITS the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to €6,893,355 (cost: €6,822,204) (31 December 2022: €7,980,620 (cost: €7,985,794)).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Cash and cash equivalents, cash collateral and bank overdraft (continued)

	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Cash and cash equivalents				
Barclays Bank Plc	-	3,623,976	-	-
BNP Paribas	-	465,400	-	-
BNY Mellon	51,516,441	228,529,638	18,810,006	17,067,327
Goldman Sachs	-	-	-	3,677
JPMorgan Chase Bank NA	-	1,853,706	-	-
Total cash and cash equivalents	51,516,441	234,472,720	18,810,006	17,071,004
Cash collateral				
Barclays Bank Plc	2,735,213	-	-	-
BNY Mellon	-	-	746,981	-
Goldman Sachs & Co	-	-	805,502	1,975,644
JPMorgan Chase Bank NA	1,368,938	56,460	-	-
BNP Paribas	1,516,251	-	-	-
Total cash collateral	5,620,402	56,460	1,552,483	1,975,644
Bank overdraft				
BNY Mellon	(2,190,011)	(6,068,928)	-	-
Goldman Sachs	-	-	(260,237)	(791,183)
Total bank overdraft	(2,190,011)	(6,068,928)	(260,237)	(791,183)
Cash collateral payable				
BNY Mellon	-	(706,946)	-	(470,863)
Total cash collateral payable	-	(706,946)	-	(470,863)
Cash held in investor money collection account				
BNY Mellon	-	496,271	-	-
Total cash held in investor money collection account	-	496,271	-	-
Total	54,946,832	228,249,577	20,102,252	17,784,602

For U Access (IRL) GCA Credit Long/Short UCITS the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$23,652,301 (cost: US\$23,462,303) (31 December 2022: US\$212,120,142 (cost: US\$210,869,139)).

For U Access (IRL) Shannon River UCITS, the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$13,952,473 (cost: US\$13,599,510) (31 December 2022: US\$13,893,593 (cost: US\$13,808,326)).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Cash and cash equivalents, cash collateral and bank overdraft (continued)

	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible UCITS	
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Cash and cash equivalents				
BNY Mellon	25,594,226	11,076,080	25,148,115	57,929,613
Goldman Sachs	-	-	-	581,694
Morgan Stanley	-	25,427	-	-
Total cash and cash equivalents	25,594,226	11,101,507	25,148,115	58,511,308
Cash collateral				
BNY Mellon	350,000	-	-	-
Goldman Sachs & Co	-	-	67,199	-
Morgan Stanley	2,345,558	2,717,070	3	-
Total cash collateral	2,695,558	2,717,070	67,202	-
Bank overdraft				
BNY Mellon	(570,000)	-	-	(1,048)
Goldman Sachs	-	-	(566,684)	(145,576)
Morgan Stanley	-	(5)	-	-
Total bank overdraft	(570,000)	(5)	(566,684)	(146,624)
Cash collateral payable				
BNY Mellon	-	(242,553)	(530,000)	(912,741)
Goldman Sachs International	-	-	(531,228)	(5,432,734)
Morgan Stanley	-	-	(102,803)	(1,089,409)
Total cash collateral payable	-	(242,553)	(1,164,031)	(7,434,884)
Cash held in investor money collection account				
BNY Mellon	332,311	-	-	-
Total cash held in investor money collection account	332,311	-	-	-
Total	28,052,095	13,576,019	23,484,602	50,929,800

For U Access (IRL) Bain Capital Global Equity LS Responsible UCITS the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$14,967,290 (cost: US\$14,936,192) (31 December 2022: 37,249,426 US\$ (cost: US\$37,207,487)).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Cash and cash equivalents, cash collateral and bank overdraft (continued)

	U Access (IRL) Brigade Credit Long/Short UCITS#	
	2023	2022
	US\$	US\$
Cash and cash equivalents		
BNY Mellon	33,046,048	65,686,051
Goldman Sachs	-	3,845,070
Morgan Stanley	-	-
Total cash and cash equivalents	33,046,048	69,531,121
Cash collateral		
BNY Mellon	3,708,947	-
Goldman Sachs & Co	4,490,000	-
Morgan Stanley	6,310,003	3,400,000
Total cash collateral	14,508,950	3,400,000
Bank overdraft		
BNY Mellon	(200,285)	(109,977)
Total bank overdraft	(200,285)	(109,977)
Total	47,354,713	72,821,144

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

For U Access (IRL) Brigade Credit long/Short UCITS the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$26,869,313 (cost: US\$26,648,520) (31 December 2022: US\$ 52,585,565 (cost: US\$52,411,893)).

5. Net Change in Fair Value of Financial Assets and Financial Liabilities through Profit or Loss

For the six months period ended 30 June 2023 and 30 June 2022

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS	
	2023	2022	2023	2022
	US\$	US\$	€	€
Realised losses on investments	(31,088,262)	(16,900,897)	(398,371)	(2,867,627)
Realised (losses)/gains on derivative contracts	(2,315,761)	44,607,550	(5,122,168)	583,773
Realised gains/(losses) on foreign currency	16,823	139,367	(147,655)	(405,165)
Change in unrealised appreciation/(depreciation) on investments	26,868,981	(23,355,336)	982,723	6,456,803
Change in unrealised appreciation/(depreciation) on derivative contracts	618,905	(5,424,995)	(1,688,782)	585,224
Change in unrealised appreciation on foreign currency	20,974	26,368	44,270	139,164
Total	(5,878,340)	(907,943)	(6,329,983)	4,492,172

* U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

Included in the total is an overall gain of US\$1,167,519 (31 December 2022: US\$14,736,634) for U Access (IRL) Trend Macro, loss of €240,057 (31 December 2022: €2,367,722) for U Access (IRL) Cheyne Arbitrage UCITS.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

5. Net Change in Fair Value of Financial Assets and Financial Liabilities through Profit or Loss (continued)

	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Realised gains/(losses) on investments	843,239	(30,495,774)	628,876	(1,722,733)
Realised gains/(losses) on derivative contracts	2,711,663	4,134,175	8,061,862	(19,802,212)
Realised (losses)/gains on foreign currency	(5,188)	(278,150)	77,063	(3,982)
Change in unrealised appreciation/(depreciation) on investments	7,794,099	(31,133,496)	378,857	(1,027,295)
Change in unrealised (depreciation)/appreciation on derivative contracts	(1,900,407)	6,601,199	660,226	(3,456,668)
Change in unrealised appreciation/(depreciation) on foreign currency	(26,019)	2,408	(79,483)	19,071
Total	9,417,387	(51,169,638)	9,727,401	(25,993,819)

	U Access (IRL) Bain Capital Global Equity LS Responsible UCITS		U Access (IRL) Campbell Absolute Return UCITS	
	2023	2022	2023	2022
	US\$	US\$	US\$	US\$
Realised gains/(losses) on investments	7,339,009	(8,356,075)	32,052,054	(5,960,023)
Realised (losses)/gains on derivative contracts	(861,821)	6,496,938	(13,442,205)	24,121,838
Realised gains/(losses) on foreign currency	41,217	(76,758)	(186,487)	566,793
Change in unrealised appreciation/(depreciation) on investments	2,357,935	(7,917,022)	(4,810,312)	(12,259,364)
Change in unrealised (depreciation)/appreciation on derivative contracts	(5,768,411)	(155,171)	(4,237,295)	4,352,486
Change in unrealised (depreciation)/appreciation on foreign currency	(10,963)	566	182,248	(570,240)
Total	3,096,966	(10,007,522)	9,558,003	10,251,490

	U Access (IRL) Brigade Credit Long/Short UCITS#	
	2023	2022
	US\$	US\$
Realised gains on investments	348,941	
Realised losses on derivative contracts		(1,392,570)
Realised losses on foreign currency		(2,469)
Change in unrealised appreciation on investments		904,253
Change in unrealised appreciation on derivative contracts		1,514,753
Change in unrealised appreciation on foreign currency		538
Total	1,373,446	

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

Included in the total is an overall gain of US\$2,681,359 (31 December 2022: US\$30,182,669) for U Access (IRL) GCA Credit Long/Short UCITS US\$163,129 (31 December 2022: US\$3,320,168) for U Access (IRL) Shannon River UCITS, gain on share class hedging of US\$584,056 (31 December 2022: US\$131,471) for U Access (IRL) Campbell Absolute Return UCITS, loss on share class hedging of US\$390,248 (31 December 2022: US\$3,124,329) for U Access (IRL) Bain Capital Global Equity LS Responsible UCITS and gain on share class hedging for U Access (IRL) Brigade Long/Short UCITS of US\$92,725 (31 December 2022: US\$131,557).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of financial assets and liabilities

Financial assets and liabilities are offset and the net amount is reported in the Statement of Financial Position when the Company has a legally enforceable right to offset and the transactions are intended to be settled on a net basis or simultaneously.

As at 30 June 2023 and 31 December 2022, no financial instruments of the Company are being presented net within the Statement of Financial Position.

The following tables provide information on the financial impact of netting for instruments subject to an enforceable master netting arrangement or similar agreement in the event of default as defined under such agreements.

U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

U Access (IRL) Cheyne Arbitrage UCITS 30 June 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		Net amount
		Financial instruments	Cash collateral received	
	€	€	€	€
BNY Mellon	149,404	(24,856)	-	124,548
Morgan Stanley	203,391	(203,391)	-	-
Natixis	997,728	(470,469)	-	527,259
Total	1,350,523	(698,716)	-	651,807

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		Net amount
		Financial instruments	Cash collateral pledged	
	€	€	€	€
BNY Mellon	(24,856)	24,856	-	-
Morgan Stanley	(246,578)	203,391	43,187	-
Natixis	(470,469)	470,469	-	-
UBS AG	(142,064)	-	142,064	-
Total	(883,967)	698,716	185,251	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) GCA Credit Long/Short UCITS
30 June 2023

Counterparty	Gross amounts not offset in the Statement of Financial Position			
	Gross amounts of assets presented in the Statement of Financial Position	Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
Barclays Bank	445,799	(191,379)	-	254,420
BNP Paribas	46,837	(46,837)	-	-
BNY Mellon	1,210,804	(18,795)	-	1,192,009
JPMorgan Chase Bank NA	58,425	(58,425)	-	-
Total	1,761,865	(315,436)	-	1,446,429

Counterparty	Gross amounts not offset in the Statement of Financial Position			
	Gross amounts of liabilities presented in the Statement of Financial Position	Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
Barclays Bank	(191,379)	191,379	-	-
BNP Paribas	(895,138)	46,837	-	(848,301)
BNY Mellon	(18,795)	18,795	-	-
JPMorgan Chase Bank NA	(660,356)	58,425	601,931	-
Total	(1,765,668)	315,436	601,931	(848,301)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Shannon River UCITS
30 June 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	1,999	(1,679)	-	320
Goldman Sachs	1,103,222	(1,000,177)	-	103,045
Total	1,105,221	(1,001,856)	-	103,365

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	(1,679)	1,679	-	-
Goldman Sachs	(1,000,177)	1,000,177	-	-
Total	(1,001,856)	1,001,856	-	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Campbell Absolute Return UCITS
30 June 2023

Counterparty	Gross amounts not offset in the Statement of Financial Position			
	Gross amounts of assets presented in the Statement of Financial Position	Financial instruments	Cash collateral received	Net amount
BNY Mellon	16,729	(16,729)	-	-
Morgan Stanley	4,187,917	(4,187,917)	-	-
Total	4,204,646	(4,204,646)	-	-

Counterparty	Gross amounts not offset in the Statement of Financial Position			
	Gross amounts of liabilities presented in the Statement of Financial Position	Financial instruments	Cash collateral pledged	Net amount
BNY Mellon	(22,148)	16,729	5,419	-
Morgan Stanley	(4,515,907)	4,187,917	327,990	-
Total	(4,538,055)	4,204,646	333,409	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS
30 June 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position			Net amount
		Financial instruments	Cash collateral received		
		US\$	US\$	US\$	
BNY Mellon	110,418	(110,418)	-		-
Goldman Sachs	988,289	(731,082)	(257,207)		-
Morgan Stanley	118,834	(118,834)	-		-
Total	1,217,541	(960,334)	(257,207)		-

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position			Net amount
		Financial instruments	Cash collateral pledged		
		US\$	US\$	US\$	
BNY Mellon	(128,675)	110,418	-		(18,257)
Goldman Sachs	(731,082)	731,082	-		-
Morgan Stanley	(303,094)	118,834	-		(184,260)
Total	(1,162,851)	960,334	-		(202,517)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Brigade Credit Long/Short UCITS#
30 June 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position US\$	Gross amounts not offset in the Statement of Financial Position			Net amount US\$
		Financial instruments	Cash collateral received		
		US\$	US\$	US\$	
BNY Mellon	4,086,709	(4,086,709)	-	-	-
Goldman Sachs	480,318	(480,318)	-	-	-
Morgan Stanley	472,412	(472,412)	-	-	-
Total	5,039,438	(5,039,438)	-	-	-

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position US\$	Gross amounts not offset in the Statement of Financial Position			Net amount US\$
		Financial instruments	Cash collateral pledged		
		US\$	US\$	US\$	
BNY Mellon	(4,803,656)	4,086,709	716,947	-	-
Goldman Sachs	(3,366,371)	480,318	2,886,053	-	-
Morgan Stanley	(4,739,099)	472,412	4,266,688	-	-
Total	(12,909,126)	5,039,438	7,869,688	-	-

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Trend Macro
31 December 2022

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
		US\$	US\$	US\$
BNY Mellon	460,272	(260,588)	-	199,684
Citibank NA	24,133	-	-	24,133
Goldman Sachs	23,612	(23,612)	-	-
JPMorgan Chase Bank NA	2,482,958	(1,688,241)	-	794,717
Total	2,990,975	(1,972,441)	-	1,018,534

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
		US\$	US\$	US\$
BNY Mellon	(260,588)	260,588	-	-
Goldman Sachs	(746,807)	23,612	723,195	-
JPMorgan Chase Bank NA	(1,688,241)	1,688,241	-	-
Total	(2,695,636)	1,972,441	723,195	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Cheyne Arbitrage UCITS
31 December 2022

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	€	€	€	€
BNY Mellon	1,199,047	(937,333)	-	261,714
Morgan Stanley	60,380	-	(60,380)	-
Natixis	1,625,850	(256,501)	-	1,369,349
UBS AG	507,117	(6,219)	-	500,898
Total	3,392,394	(1,200,053)	(60,380)	2,131,961

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	€	€	€	€
BNY Mellon	(937,333)	937,333	-	-
Natixis	(256,501)	256,501	-	-
UBS AG	(6,219)	6,219	-	-
Total	(1,200,053)	1,200,053	-	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) GCA Credit Long/Short UCITS
31 December 2022

Counterparty	Gross amounts of assets presented in the Statement of Financial Position US\$	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments US\$	Cash collateral received US\$	Net amount US\$
Barclays Bank Plc	1,424,085	(116,169)	-	1,307,916
BNP Paribas	351,616	(290,721)	-	60,895
BNY Mellon	1,561,821	(181,341)	(706,946)	673,534
JPMorgan Chase Bank NA	79,097	(79,097)	-	-
Total	3,416,619	(667,328)	(706,946)	2,042,345

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position US\$	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments US\$	Cash collateral pledged US\$	Net amount US\$
Barclays Bank Plc	(116,169)	116,169	-	-
BNP Paribas	(290,721)	290,721	-	-
BNY Mellon	(181,341)	181,341	-	-
JPMorgan Chase Bank NA	(338,722)	79,097	56,460	(203,165)
Total	(926,953)	667,328	56,460	(203,165)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Shannon River UCITS
31 December 2022

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		Net amount
		Financial instruments	Cash collateral received	
	US\$	US\$	US\$	US\$
Barclays Bank Plc	45,000	-	-	45,000
BNY Mellon	94,734	(2,606)	(92,128)	-
Goldman Sachs	996,610	(996,610)	-	-
Total	1,136,344	(999,216)	(92,128)	45,000

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		Net amount
		Financial instruments	Cash collateral pledged	
	US\$	US\$	US\$	US\$
BNY Mellon	(2,606)	2,606	-	-
Goldman Sachs	(1,663,089)	996,610	666,479	-
Total	(1,665,695)	999,216	666,479	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Campbell Absolute Return UCITS
31 December 2022

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	334,853	(2,684)	(242,553)	89,616
Morgan Stanley	3,972,283	(400,565)	-	3,571,718
Total	4,307,136	(403,249)	(242,553)	3,661,334

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	(2,684)	2,684	-	-
Morgan Stanley	(400,565)	400,565	-	-
Total	(403,249)	403,249	-	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS
31 December 2022

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position			Net amount
		Financial instruments	Cash collateral received		
		US\$	US\$	US\$	
BNY Mellon	426,471	(338,657)	(87,814)	-	
Goldman Sachs	5,324,958	(334,712)	(4,990,246)	-	
Morgan Stanley	860,877	(115,836)	(745,041)	-	
Total	6,612,306	(789,205)	(5,823,101)	-	

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position			Net amount
		Financial instruments	Cash collateral pledged		
		US\$	US\$	US\$	
BNY Mellon	(338,657)	338,657	-	-	
Goldman Sachs	(334,712)	334,712	-	-	
Morgan Stanley	(115,836)	115,836	-	-	
Total	(789,205)	789,205	-	-	

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transaction

As at 30 June 2023, all the share classes of U Access (IRL) Trend Macro are redeemed and are no longer available for subscription.

The table below outlines the share classes available as at 30 June 2023 for U Access (IRL) Cheyne Arbitrage UCITS:

U Access (IRL) Cheyne Arbitrage UCITS

Class A ¹	Class B ²	Class C ²	Class D	Class E	Class F ¹	Class H ³	Class I	Class K	Class T ³
CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF
EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
USD	GBP	GBP	GBP	GBP	USD	GBP	GBP	GBP	GBP
	SEK	SEK	SEK	SEK		SEK	SEK	SEK	SEK
	USD	USD	USD	USD		USD	USD	USD	USD

¹The Class A Shares and the Class F Shares are only available to the Principal Investment Manager or its affiliates, investment funds or any other investment vehicles, managed, advised or promoted by Principal Investment Manager or its affiliates or Principal Investment Manager's clients having a discretionary or advisory mandate or specific investment services agreement with Principal Investment Manager or its affiliates or to other investors at the sole discretion of the Directors;

²The Class B Shares and the Class C Shares are only available to: (A) investors in the United Kingdom, the Netherlands and such other countries as may be decided by the Directors at their sole discretion from time to time who purchase the Shares directly; (B) investors (which are pre-approved by the Directors at their sole discretion) who purchase the Shares indirectly through a financial intermediary (such as a fund platform or wealth management firm) which provides either: (i) portfolio management services; or (ii) independent investment advisory services; or (iii) similar services based on agreements specifically providing for investment in retrocession-free share or unit classes; (C) other investors having received a specific approval given the Directors at their sole discretion. These Shares do not give rights to any retrocessions. The Class B Shares and the Class C Shares are retail distribution review (RDR) compliant;

³The Class H and T Shares are only available to specific investors who are prior approved both by the Portfolio Manager and the Principal Investment Manager;

The Class A USD Shares, Class A CHF Shares, Class B GBP Shares, Class B USD Shares, Class B CHF Shares, Class B SEK Shares, Class C USD Shares, Class C CHF Shares, Class C GBP Shares, Class C SEK Shares, Class D USD Shares, Class D CHF Shares, Class D SEK Shares, Class D GBP Shares, Class E GBP Shares, Class E USD Shares, Class E CHF Shares, Class E SEK Shares, Class F USD Shares, Class F CHF Shares, Class I USD Shares, Class I CHF Shares, Class I SEK Shares, Class I GBP Shares, Class K USD Shares, Class K CHF Shares, Class K GBP Shares, Class K SEK Shares, Class H USD Shares, Class H CHF Shares, Class H GBP Shares, Class H SEK Shares, Class T USD Shares, Class T CHF Shares, Class T GBP Shares, Class T SEK Shares are "Currency Hedged Class" as described in the Prospectus under "Hedged Classes – Currency Hedged Classes". Accordingly, the Principal Investment Manager or any other entity duly appointed by the Company or the Manager will seek, on behalf of the Company, to hedge the exchange rate fluctuation risks between the designated currency of such Classes of Shares and the Base Currency.

USD shares are available at an issue price of US\$100 per share, EUR shares available at an issue price of €100 per share, CHF shares available at an issue price of CHF100 per share, GBP shares available at an issue price of GBP100 per share and SEK shares available at an issue price of SEK100 per share.

The table below outlines the share classes available as at 30 June 2023 for U Access (IRL) GCA Credit Long/Short UCITS:

U Access (IRL) GCA Credit Long/Short UCITS

Class A ¹	Class B ²	Class D	Class E	Class I	Class T ³
CHF	AUD	CHF	CHF	CHF	CHF
EUR	CHF	EUR	EUR	EUR	EUR
USD	EUR	GBP	GBP	GBP	GBP
	GBP	SEK	SEK	SEK	SEK
	SEK	USD	USD	USD	USD
	USD				

¹The Class A Shares are only available to the Principal Investment Manager or its affiliates, investment funds or any other investment vehicles, managed, advised or promoted by the Principal Investment Manager or its affiliates or the Principal Investment Manager's clients having a discretionary or advisory mandate or specific investment services agreement with the Principal Investment Manager or its affiliates or to other investors at the sole discretion of the Directors;

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

U Access (IRL) GCA Credit Long/Short UCITS (continued)

²The Class B Shares are only available to: (A) investors in the United Kingdom, the Netherlands and such other countries as may be decided by the Directors at their sole discretion from time to time who purchase the Shares directly; (B) investors (which are pre-approved by the Directors at their sole discretion) who purchase the Shares indirectly through a financial intermediary (such as a fund platform or wealth management firm) which provides either: (i) portfolio management services; or (ii) independent investment advisory services; or (iii) similar services based on agreements specifically providing for investment in retrocession-free share or unit classes; (C) other investors having received a specific approval given the Directors at their sole discretion. These Shares do not give rights to any retrocessions. The Class B Shares are retail distribution review (RDR) compliant;

³The Class T Shares are only available to specific investors who are prior approved both by the Portfolio Manager and the Principal Investment Manager.

The Class A EUR Shares, Class A CHF Shares, Class B EUR Shares, Class B CHF Shares, Class B SEK Shares, Class B GBP Shares, Class B AUD Shares, Class D EUR Shares, Class D CHF Shares, Class D SEK Shares, Class D GBP Shares, Class E EUR Shares, Class E CHF Shares, Class E SEK Shares, Class E GBP Shares, Class I EUR Shares, Class I CHF Shares, Class I SEK Shares, Class I GBP Shares, Class T EUR Shares, Class T CHF Shares, Class T SEK Shares and Class T GBP Shares are “Currency Hedged Class” as described in the Prospectus under “Hedged Classes – Currency Hedged Classes”. Accordingly, the Principal Investment Manager or any other entity duly appointed by the Company or the Manager will seek, on behalf of the Company, to hedge the exchange rate fluctuation risks between the designated currency of such Classes of Shares and the Base Currency.

USD shares are available at an issue price of US\$100 per share, AUD shares available at an issue price of AUD100 per share, EUR shares available at an issue price of €100 per share, CHF shares available at an issue price of CHF100 per share, GBP shares available at an issue price of GBP100 per share and SEK shares available at an issue price of SEK100 per share.

The table below outlines the share classes available as at 30 June 2023 for U Access (IRL) Shannon River UCITS:

U Access (IRL) Shannon River UCITS

Class A ¹	Class B ²	Class C ³	Class E	Class F ¹	Class I ²	Class L ⁴	Class N	Class S ⁴
CHF	AUD	CHF	CHF	CHF	CHF	EUR	EUR	EUR
EUR	CHF	EUR	EUR	EUR	EUR	USD	HKD	USD
USD	EUR	GBP	GBP	USD	GBP		SGD	
	SEK	USD	USD		SEK		USD	
	USD				SGD			
					USD			

¹ The Class A Shares and the Class F Shares are only available to the Principal Investment Manager or its affiliates, investment funds or any other investment vehicles, managed, advised or promoted by Principal Investment Manager or its affiliates or Principal Investment Manager’s clients having a discretionary or advisory mandate or specific investment services agreement with Principal Investment Manager or its affiliates;

²The Class B Shares and Class I Shares are only available to: (A) investors in the United Kingdom, the Netherlands and such other countries as may be decided by the Directors at their sole discretion from time to time who purchase the Shares directly; and (B) investors who purchase the Shares indirectly through a financial intermediary (such as a fund platform or wealth management firm) which provides either: (i) portfolio management services; or (ii) independent investment advisory services; or (iii) similar services based on agreements specifically providing for investment in retrocession-free share or unit classes. These Shares do not give rights to any retrocessions. The Class B Shares and Class I Shares are retail distribution review (RDR) compliant;

³The Class C Shares are closed to new or subsequent subscription requests unless permitted otherwise by the Directors and only for investors who are prior approved by the Directors at their sole discretion. The Class C Shares are only available to investors investing directly or through a financial intermediary and who (i) fulfil the conditions set out in point (2)(A) or (2)(B) above; and (ii) in addition, have a specific arrangement with the Principal Investment Manager. The Class C Shares do not give rights to any retrocessions.

⁴The Class L Shares and Class S Shares are only available to direct investors or investors who purchase shares through financial intermediary entities having a specific arrangement with the Principal Investment Manager.

The Class A EUR Shares, Class A CHF Shares, Class B EUR Shares, Class B CHF Shares, Class B SEK Shares, Class B GBP Shares, Class B AUD Shares, Class C EUR Shares, Class C CHF Shares, Class C SEK Shares, Class C GBP Shares, Class E EUR Shares, Class E CHF Shares, Class E SEK Shares, Class E GBP Shares, Class F EUR Shares, Class F CHF Shares, Class I EUR Shares, Class I CHF Shares, Class I SEK Shares, Class I GBP Shares, Class I HKD Shares, Class I SGD Shares, Class L EUR Shares, Class N EUR Shares, Class N HKD Shares, Class N SGD Shares and Class S EUR Shares are “Currency Hedged Class” as described in the Prospectus under “Hedged Classes – Currency Hedged Classes”. Accordingly, the Principal Investment Manager or any other entity duly appointed by the Company or the Manager will seek, on behalf of the Company, to hedge the exchange rate fluctuation risks between the designated currency of such Classes of Shares and the Base Currency.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

U Access (IRL) Shannon River UCITS (continued)

USD shares are available at an issue price of US\$100 per share, AUD shares are available at an issue price of AUD100 per share, EUR shares available at an issue price of €100 per share, CHF shares available at an issue price of CHF100 per share, GBP shares available at an issue price of GBP100 per share, SEK shares available at an issue price of SEK100 per share, HKD shares available at an issue price of HKD100 per share and SGD shares available at an issue price of SGD100 per share.

The table below outlines the share classes available as at 30 June 2023 for U Access (IRL) Campbell Absolute Return UCITS:

U Access (IRL) Campbell Absolute Return UCITS

Class A ¹	Class B ²	Class C ²	Class E	Class F ¹	Class H ³	Class I	Class T ³
CHF ⁴	CHF ⁴	CHF ⁴	CHF ⁴	EUR ⁴	CHF ⁴	CHF ⁴	CHF ⁴
EUR ⁴	EUR ⁴	EUR ⁴	EUR ⁴	USD	EUR ⁴	EUR ⁴	EUR ⁴
USD	GBP ⁴	GBP ⁴	GBP ⁴		GBP ⁴	GBP ⁴	GBP ⁴
	SEK ⁴	SEK ⁴	SEK ⁴		SEK ⁴	SEK ⁴	SEK ⁴
	USD	USD	USD		USD	USD	USD

¹ The Class A Shares and the Class F Shares are only available to the Principal Investment Manager or its affiliates, investment funds or any other investment vehicles, managed, advised or promoted by Principal Investment Manager or its affiliates or its Clients having a discretionary or advisory mandates or specific investment services agreement with Principal Investment Manager or its affiliates or other investors at the sole discretion of the Directors;

² The Class B Shares and the Class C Shares are only available to: (A) investors in the United Kingdom, the Netherlands and such other countries as may be decided by the Directors at their sole discretion from time to time who purchase the Shares directly; (B) investors (which are preapproved by the Directors at their sole discretion) who purchase the Shares indirectly through a financial intermediary (such as a fund platform or wealth management firm) which provides either: (i) portfolio management services; or (ii) independent investment advisory services; or (iii) similar services based on agreements specifically providing for investment in retrocession-free share or unit classes; (C) other investors having received a specific approval given the Directors at their sole discretion. These Shares do not give rights to any retrocessions. The Class B Shares and the Class C Shares are retail distribution review (RDR) compliant.

³ The Class H Shares and the Class T Shares are only available to investors for which the Portfolio Manager and the Principal Investment Manager have a specific arrangement.

⁴ The Class A EUR Shares, Class A CHF Shares, Class B EUR Shares, Class B CHF Shares, Class B GBP Shares, Class B SEK, Class C EUR Shares, Class C CHF Shares, Class C GBP Shares, Class C SEK, Class E EUR Shares, Class E CHF Shares, Class E GBP Shares, Class E SEK, Class F EUR Shares, Class I EUR Shares, Class I CHF Shares, Class I GBP Shares, Class I SEK Shares, Class H EUR Shares, Class H CHF Shares, Class H GBP Shares, Class H SEK Shares, Class T EUR Shares, Class T CHF Shares, Class T GBP Shares and Class T SEK Shares are "Currency Hedged Class" as described in the Prospectus under "Hedged Classes – Currency Hedged Classes". Accordingly, the Principal Investment Manager will seek, on behalf of the Company, to hedge the exchange rate fluctuation risks between the designated currency of such Classes of Shares and the Base Currency.

USD shares are available at an issue price of US\$100 per share, EUR shares available at an issue price of €100 per share, CHF shares available at an issue price of CHF100 per share, GBP shares available at an issue price of GBP100 per share and SEK shares available at an issue price of SEK100 per share.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

The table below outlines the share classes available as at 30 June 2023 for U Access (IRL) Bain Capital Global Equity LS Responsible UCITS:

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

Class A ¹	Class B ²	Class C	Class E	Class F ¹	Class I	Class X ³	Class Y ³
CHF	CHF	CHF	CHF	CHF	CHF	USD	USD
EUR	EUR	EUR	EUR	EUR	EUR		
USD	GBP	GBP	GBP	USD	GBP		
	SEK	SEK	SEK		SEK		
	USD	USD	USD		USD		

¹The Class A Shares and Class F Shares are only available to the Principal Investment Manager or its affiliates, investment funds or any other investment vehicles, managed, advised or promoted by the Principal Investment Manager or its affiliates or the Principal Investment Manager's clients having a discretionary or advisory mandate or specific investment services agreement with the Principal Investment Manager or its affiliates;

²The Class B Shares and Class C Shares are only available to: (A) investors in the United Kingdom, the Netherlands and such other countries as may be decided by the Directors at their sole discretion from time to time who purchase the Shares directly; and (B) investors who purchase the Shares indirectly through a financial intermediary (such as a fund platform or wealth management firm) which provides either: (i) portfolio management services; or (ii) independent investment advisory services; or (iii) similar services based on agreements specifically providing for investment in retrocession-free share or unit classes. These Shares do not give rights to any retrocessions. The Class B Shares and Class C Shares are retail distribution review (RDR) compliant;

³The Class X Shares and Class Y Shares are only available to direct investors or investors who purchase shares through financial intermediary entities having a specific arrangement with the Principal Investment Manager.

It is each investor's responsibility to invest in the appropriate Share Class having regard to the above definition(s) for each Share Class.

The Class A EUR Shares, Class A CHF Shares, Class B EUR Shares, Class B CHF Shares, Class B SEK Shares, Class B GBP Shares, Class C EUR Shares, Class C CHF Shares, Class C SEK Shares, Class C GBP Shares, Class E EUR Shares, Class E CHF Shares, Class E SEK Shares, Class E GBP Shares, Class F EUR Shares, Class F CHF Shares, Class I EUR Shares, Class I CHF Shares, Class I SEK Shares, Class I GBP Shares, are "Currency Hedged Class" as described in the Prospectus under "Hedged Classes – Currency Hedged Classes". Accordingly, the Principal Investment Manager or any other entity duly appointed by the Company or the Manager will seek, on behalf of the Company, to hedge the exchange rate fluctuation risks between the designated currency of such Classes of Shares and the Base Currency.

USD shares are available at an issue price of US\$100 per share, EUR shares available at an issue price of €100 per share, CHF shares available at an issue price of CHF100 per share, GBP shares available at an issue price of GBP100 per share and SEK shares available at an issue price of SEK100 per share.

The table below outlines the share classes available as at 30 June 2023 for U Access (IRL) Brigade Credit Long/Short UCITS.

U Access (IRL) Brigade Credit Long/Short UCITS

Class A ¹	Class B ²	Class C ²	Class E	Class F ¹	Class I
CHF	CHF	CHF	CHF	CHF	CHF
EUR	EUR	EUR	EUR	EUR	EUR
USD	GBP	GBP	GBP	USD	GBP
	SEK	SEK	SEK		SEK
	USD	USD	USD		USD

¹The Class A Shares and Class F Shares are only available to the Principal Investment Manager or its affiliates, investment funds or any other investment vehicles, managed, advised or promoted by the Principal Investment Manager or its affiliates or the Principal Investment Manager's clients having a discretionary or advisory mandate or specific investment services agreement with the Principal Investment Manager or its affiliates;

²The Class B Shares and Class C Shares are only available to: (A) investors in the United Kingdom, the Netherlands and such other countries as may be decided by the Directors at their sole discretion from time to time who purchase the Shares directly; and (B) investors who purchase the Shares indirectly through a financial intermediary (such as a fund platform or wealth management firm) which provides either: (i) portfolio management services; or (ii) independent investment advisory services; or (iii) similar services based on agreements specifically providing for investment in retrocession-free share or unit classes. These Shares do not give rights to any retrocessions. The Class B Shares and Class C Shares are retail distribution review (RDR) compliant.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

It is each investor's responsibility to invest in the appropriate Share Class having regard to the above definition(s) for each Share Class.

The Class A EUR Shares, Class A CHF Shares, Class B EUR Shares, Class B CHF Shares, Class B SEK Shares, Class B GBP Shares, Class C EUR Shares, Class C CHF Shares, Class C SEK Shares, Class C GBP Shares, Class E EUR Shares, Class E CHF Shares, Class E SEK Shares, Class E GBP Shares, Class F EUR Shares, Class F CHF Shares, Class I EUR Shares, Class I CHF Shares, Class I SEK Shares, Class I GBP Shares, are "Currency Hedged Class" as described in the Prospectus under "Hedged Classes – Currency Hedged Classes". Accordingly, the Principal Investment Manager or any other entity duly appointed by the Company, or the Manager will seek, on behalf of the Company, to hedge the exchange rate fluctuation risks between the designated currency of such Classes of Shares and the Base Currency.

USD shares are available at an issue price of US\$100 per share, EUR shares available at an issue price of €100 per share, CHF shares available at an issue price of CHF100 per share, GBP shares available at an issue price of GBP100 per share and SEK shares available at an issue price of SEK100 per share.

Share movements during the period ended 30 June 2023 for each share class are as follows:

U Access (IRL) Trend Macro*

Classes	Shares outstanding 1 January 2023	Shares Issued	Shares Redeemed	Switch In	Switch Out	Shares outstanding 30 June 2023
Class A USD	21,981	43,527	(65,508)	-	-	-
Class B CHF	19,559	-	(19,559)	-	-	-
Class B EUR	217,256	1,300	(218,556)	-	-	-
Class B GBP	177,537	-	(177,537)	-	-	-
Class B SEK	824,535	-	(824,535)	-	-	-
Class B USD	66,741	1,058	(67,799)	-	-	-
Class C CHF	165	-	(165)	-	-	-
Class D CHF	5,914	-	(5,914)	-	-	-
Class D EUR	10,041	-	(10,041)	-	-	-
Class D SEK	7,444	-	(7,444)	-	-	-
Class D USD	29,759	-	(29,759)	-	-	-
Class E EUR	8,068	1,296	(9,364)	-	-	-
Class E USD	28,738	4,015	(32,753)	-	-	-
Class G EUR	7,332	-	(7,332)	-	-	-
Class I EUR	264,364	1,909	(266,273)	-	-	-
Class I USD	3,349	-	(3,349)	-	-	-
Class J EUR	121,090	2,119	(123,209)	-	-	-

* U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

U Access (IRL) Cheyne Arbitrage UCITS

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares
	outstanding 1 January 2023	Shares Issued				outstanding 30 June 2023
Class B EUR	5,314	1,757	(675)	-	-	6,396
Class B SEK	1,972	-	(1,691)	-	-	281
Class C CHF	46,894	-	(7,883)	-	-	39,011
Class C EUR	456,836	8,864	(246,642)	-	-	219,058
Class C GBP	6,923	-	(4,938)	-	-	1,985
Class C USD	227,267	17,448	(161,750)	-	-	82,965
Class F EUR	11,043	-	(11,043)	-	-	-
Class F USD	146,958	-	(116,991)	-	-	29,967
Class T GBP	119	-	-	-	-	119

U Access (IRL) GCA Credit Long/Short UCITS

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares
	outstanding 1 January 2023	Shares Issued				outstanding 30 June 2023
Class A EUR	11,185	3,260	(11,185)	-	-	3,260
Class A USD	136,327	129,523	(158,841)	-	-	107,009
Class B CHF	188,616	2,466	(39,944)	-	-	151,138
Class E CHF	8,794	4,205	(15)	-	-	12,984
Class B EUR	981,288	151,077	(395,543)	-	-	736,822
Class B GBP	58,318	245	(10,646)	-	-	47,917
Class B USD	1,421,123	421,637	(324,028)	-	-	1,518,732
Class D EUR	3,856	-	(1,147)	-	-	2,709
Class D USD	68,346	-	(2,017)	-	-	66,329
Class E EUR	27,301	6,092	(7,978)	-	-	25,415
Class E USD	97,957	-	(27,349)	-	-	70,608
Class I CHF	26,096	292	(23,794)	-	-	2,594
Class I USD	12,407	-	(2,419)	-	-	9,988
Class T EUR	1,327,987	-	-	-	-	1,327,987
Class T USD	40,000	-	-	-	-	40,000

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

U Access (IRL) Shannon River UCITS

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares outstanding 30 June 2023
	outstanding 1 January 2023	Shares Issued				
Class B CHF	4,612	-	-	-	-	4,612
Class B EUR	37,701	-	(751)	-	-	36,950
Class B GBP	7,189	-	(368)	-	-	6,821
Class B USD	145,026	1,445	(19,169)	-	-	127,302
Class C CHF	300	-	-	-	-	300
Class C EUR	17,338	-	(3,090)	-	-	14,248
Class C SEK	5,514	-	-	-	-	5,514
Class C USD	87,834	-	(9,759)	-	-	78,075
Class E EUR	3,255	32	-	-	-	3,287
Class E GBP	500	-	-	-	-	500
Class E USD	106,094	-	(9,937)	-	-	96,157
Class F USD	21,703	-	-	-	-	21,703
Class I CHF	531	-	-	-	-	531
Class I EUR	2,850	-	-	-	-	2,850
Class I USD	25,424	-	-	-	-	25,424
Class L EUR	3,750	-	(2,505)	-	-	1,245
Class L USD	60,705	-	(5,827)	-	-	54,878
Class N EUR	1,000	-	-	-	-	1,000
Class N SGD	10,100	-	(2,457)	-	-	7,643
Class N USD	51,148	-	(19,988)	-	-	31,160
Class S EUR	47,400	-	(47,400)	-	-	-

U Access (IRL) Campbell Absolute Return UCITS

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares outstanding 30 June 2023
	outstanding 1 January 2023	Shares Issued				
Class A USD	125,986	90,083	(14,470)	-	-	201,599
Class B CHF	13,479	15,481	(1,100)	-	-	27,860
Class B GBP	9,378	30,571	(3,606)	-	-	36,343
Class B SEK	2,960	205,616	(10,555)	-	-	198,021
Class B EUR	118,743	122,281	(16,881)	-	-	224,143
Class B USD	212,074	206,739	(14,657)	-	-	404,156
Class C CHF	23,125	-	(5,099)	-	-	18,026
Class C EUR	136,432	53,737	(47,899)	-	-	142,270
Class C GBP	2,747	-	(309)	-	-	2,438
Class C USD	487,920	187,386	(57,144)	-	-	618,162
Class E EUR	25,224	36,518	(13,293)	-	-	48,449
Class E GBP	2,000	1,007	-	-	-	3,007
Class E USD	8,042	19,367	(2,052)	-	-	25,357
Class F USD	165,593	-	(17,650)	-	-	147,943
Class I USD	169,206	77,650	(70,398)	-	-	176,458

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

Classes	Shares	Shares	Shares	Switch In	Switch Out	Shares
	outstanding					Issued
	1 January 2023					30 June 2023
Class B CHF	3,782	-	(3,580)	-	-	202
Class B EUR	80,065	7,377	(16,504)	-	-	70,938
Class B GBP	10	660	-	-	-	670
Class B USD	51,292	5,412	(4,634)	-	-	52,070
Class C CHF	18,507	-	(595)	-	-	17,912
Class C EUR	354,871	15,000	(73,038)	-	-	296,833
Class C GBP	16,457	-	(2,131)	-	-	14,326
Class C SEK	19,618	-	-	-	-	19,618
Class C USD	675,256	200	(245,620)	-	-	429,836
Class E CHF	10	-	-	-	-	10
Class E EUR	10	-	-	-	-	10
Class E GBP	10	-	-	-	-	10
Class E USD	10	1,915	(1,398)	-	-	527
Class F CHF	10	-	-	-	-	10
Class F EUR	10	-	-	-	-	10
Class F USD	124,106	-	(71,000)	-	-	53,106
Class I EUR	4,833	-	(329)	-	-	4,504
Class I GBP	3,000	-	-	-	-	3,000
Class I USD	11,117	-	(5,941)	-	-	5,176

U Access (IRL) Brigade Credit Long/Short UCITS

Classes	Shares	Shares	Shares	Switch In	Switch Out	Shares
	outstanding					Issued
	1 January 2023					30 June 2023
Class F EUR	19,460	-	(1,700)	-	-	17,760
Class F USD	588,336	70,377	(149,883)	-	-	508,830
Class C CHF	20	-	-	-	-	20
Class C EUR	3	12,166	(812)	-	-	11,357
Class C USD	303,447	148,055	(79,034)	-	-	372,468

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

Share movements during the year ended 31 December 2022 for each share class are as follows:

U Access (IRL) Trend Macro

Classes	Shares outstanding 1 January 2022	Shares Issued	Shares Redeemed	Switch In	Switch Out	Shares outstanding 31 December 2022
Class A EUR	3,734	-	(3,734)	-	-	-
Class A USD	55,671	-	(33,690)	-	-	21,981
Class B CHF	44,870	4,360	(29,671)	-	-	19,559
Class B EUR	307,678	67,225	(157,647)	-	-	217,256
Class B GBP	183,223	310	(5,996)	-	-	177,537
Class B SEK	1,094,814	276,449	(546,728)	-	-	824,535
Class B USD	60,927	43,633	(37,819)	-	-	66,741
Class C CHF	4,443	-	(4,278)	-	-	165
Class D CHF	6,566	-	(652)	-	-	5,914
Class D EUR	32,814	564	(23,337)	-	-	10,041
Class D SEK	19,207	-	(11,763)	-	-	7,444
Class D USD	31,145	736	(2,122)	-	-	29,759
Class E EUR	3,575	5,000	(507)	-	-	8,068
Class E USD	19,404	15,642	(6,308)	-	-	28,738
Class G EUR	7,990	100	(758)	-	-	7,332
Class I EUR	258,132	39,857	(33,625)	-	-	264,364
Class I USD	1,226	2,124	(1)	-	-	3,349
Class J EUR	128,261	5,746	(12,917)	-	-	121,090

U Access (IRL) Cheyne Arbitrage UCITS

Classes	Shares outstanding 1 January 2022	Shares Issued	Shares Redeemed	Switch In	Switch Out	Shares outstanding 31 December 2022
Class B EUR	4,346	968	-	-	-	5,314
Class B SEK	-	1,972	-	-	-	1,972
Class C CHF	48,269	2,095	(3,470)	-	-	46,894
Class C EUR	431,580	188,597	(163,341)	-	-	456,836
Class C GBP	7,983	-	(1,060)	-	-	6,923
Class C USD	211,783	50,818	(35,334)	-	-	227,267
Class F EUR	11,043	-	-	-	-	11,043
Class F USD	49,158	98,956	(1,156)	-	-	146,958
Class T GBP	119	-	-	-	-	119

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

U Access (IRL) GCA Credit Long/Short UCITS

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares	
	outstanding 1 January 2022	Issued				outstanding 31 December 2022	
Class A EUR	11,185	-	-	-	-	11,185	
Class A USD	63,826	112,101	(39,600)	-	-	136,327	
Class B CHF	132,679	72,218	(16,281)	-	-	188,616	
Class E CHF	-	13,492	(4,698)	-	-	8,794	
Class B EUR	1,261,606	266,274	(548,988)	2,396	-	981,288	
Class B GBP	78,611	10,220	(30,513)	-	-	58,318	
Class B SEK	2,544	-	(2,544)	-	-	-	
Class B USD	1,871,833	154,557	(604,674)	1,787	(2,380)	1,421,123	
Class D EUR	5,375	-	(1,519)	-	-	3,856	
Class D USD	79,067	184	(10,905)	-	-	68,346	
Class E EUR	45,548	6,670	(24,917)	-	-	27,301	
Class E USD	151,481	-	(53,524)	-	-	97,957	
Class I CHF	28,587	-	(2,491)	-	-	26,096	
Class I USD	14,744	-	(533)	-	(1,804)	12,407	
Class T EUR	1,478,081	-	(150,094)	-	-	1,327,987	
Class T USD	195,209	-	(155,209)	-	-	40,000	

U Access (IRL) Shannon River UCITS

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares	
	outstanding 1 January 2022	Issued				outstanding 31 December 2022	
Class A EUR	-	-	-	-	-	-	
Class A USD	17,804	-	(17,804)	-	-	-	
Class B CHF	12,953	-	(8,341)	-	-	4,612	
Class B EUR	73,218	3,151	(38,668)	-	-	37,701	
Class B GBP	9,417	-	(2,228)	-	-	7,189	
Class B SEK	-	-	-	-	-	-	
Class B USD	274,945	3,354	(133,273)	-	-	145,026	
Class C CHF	950	-	(650)	-	-	300	
Class C EUR	121,244	25,136	(129,042)	-	-	17,338	
Class C GBP	1,501	-	(1,501)	-	-	-	
Class C SEK	107,990	-	(102,476)	-	-	5,514	
Class C USD	228,098	-	(140,264)	-	-	87,834	
Class E EUR	13,665	-	(10,410)	-	-	3,255	
Class E GBP	500	-	-	-	-	500	
Class E USD	119,210	-	(13,116)	-	-	106,094	
Class F USD	67,250	-	(45,547)	-	-	21,703	
Class I CHF	531	-	-	-	-	531	
Class I EUR	18,947	-	(16,097)	-	-	2,850	
Class I GBP	170	-	(170)	-	-	-	
Class I SEK	1,930	-	(1,930)	-	-	-	
Class I USD	149,678	-	(124,254)	-	-	25,424	
Class L EUR	6,906	143	(3,299)	-	-	3,750	
Class L USD	102,137	-	(41,432)	-	-	60,705	
Class N EUR	1,000	-	-	-	-	1,000	
Class N SGD	10,100	-	-	-	-	10,100	
Class N USD	57,526	-	(6,378)	-	-	51,148	
Class S EUR	207,913	-	(160,513)	-	-	47,400	

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

U Access (IRL) Campbell Absolute Return UCITS

Classes	Shares			Switch In	Switch Out	Shares outstanding 31 December 2022
	Shares outstanding 1 January 2022	Shares Issued	Shares Redeemed			
Class A USD	-	187,900	(61,914)	-	-	125,986
Class B CHF	-	15,874	(2,395)	-	-	13,479
Class B GBP	-	9,378	-	-	-	9,378
Class B SEK	-	2,960	-	-	-	2,960
Class B EUR	13,968	110,649	(5,874)	-	-	118,743
Class B USD	16,823	205,583	(10,332)	-	-	212,074
Class C CHF	2,271	21,764	(910)	-	-	23,125
Class C EUR	27,645	158,493	(49,706)	-	-	136,432
Class C GBP	4,719	1,658	(3,630)	-	-	2,747
Class C USD	58,956	479,869	(50,905)	-	-	487,920
Class E EUR	-	25,824	(600)	-	-	25,224
Class E GBP	-	2,000	-	-	-	2,000
Class E USD	-	32,430	(24,388)	-	-	8,042
Class F USD	43,378	202,824	(80,609)	-	-	165,593
Class I USD	-	172,057	(2,851)	-	-	169,206

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS*

Classes	Shares			Switch In	Switch Out	Shares outstanding 31 December 2022
	Shares outstanding 1 January 2022	Shares Issued	Shares Redeemed			
Class B CHF	10	3,772	-	-	-	3,782
Class B EUR	10	104,017	(23,962)	-	-	80,065
Class B GBP	10	-	-	-	-	10
Class B USD	10	58,689	(7,407)	-	-	51,292
Class C CHF	10	18,507	(10)	-	-	18,507
Class C EUR	41,338	367,057	(53,524)	-	-	354,871
Class C GBP	1,259	20,057	(4,859)	-	-	16,457
Class C SEK	10	19,618	(10)	-	-	19,618
Class C USD	81,558	731,426	(137,728)	-	-	675,256
Class E CHF	10	-	-	-	-	10
Class E EUR	10	-	-	-	-	10
Class E GBP	10	-	-	-	-	10
Class E USD	10	-	-	-	-	10
Class F CHF	10	-	-	-	-	10
Class F EUR	10	-	-	-	-	10
Class F USD	22,500	165,622	(64,016)	-	-	124,106
Class I EUR	-	4,842	(9)	-	-	4,833
Class I GBP	-	3,000	-	-	-	3,000
Class I USD	-	15,189	(4,072)	-	-	11,117

U Access (IRL) Brigade Credit Long/Short UCITS*

Classes	Shares			Switch In	Switch Out	Shares outstanding 31 December 2022
	Shares outstanding 1 January 2022	Shares Issued	Shares Redeemed			
Class F EUR	-	19,460	-	-	-	19,460
Class F USD	-	604,336	(16,000)	-	-	588,336
Class C CHF	-	20	-	-	-	20
Class C EUR	-	3	-	-	-	3
Class C USD	-	303,447	-	-	-	303,447

*U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

7. Share transactions (continued)

For any Class of Shares, a Subscription Charge not exceeding 5% of the Subscription Price may be applied by financial intermediaries involved in the subscription of the Shares.

The authorised share capital of the Company is 300,000 non-participating subscriber shares of one Euro each and 500,000,000,000 shares of no par value initially designated as unclassified participating shares. Non-participating shares do not entitle the holders thereof to any dividend and on a winding up entitle the holders thereof to receive the consideration paid therefor but do not otherwise entitle them to participate in the assets of the Company. The Directors have the power to allot shares in the capital of the Company on such terms and in such manner as they may think fit.

Shareholders may redeem their Shares on a dealing day at the repurchase price which shall be the NAV per share, less Repurchase Charge, if any and any applicable duties and charges (save during any period when the calculation of the NAV is suspended).

If requested, the Directors may, in their absolute discretion and subject to the prior approval of the Depositary, agree to designate additional dealing days for the repurchase of Shares relating to any Fund which will be open to all Shareholders. Any such additional dealing days and valuation points designated shall be notified to all Shareholders in the relevant Fund in advance.

Capital Management

As a result of the ability to issue, repurchase and resell Redeemable Participating Shares, the capital of the Funds can vary depending on the demand for the redemptions and subscriptions to the Fund. The Funds are not subject to externally imposed capital requirements and has no restrictions on the issue, redemption of Redeemable Participating Shares other than those set out in the Fund's Prospectus, repurchase and resale of the shares.

8. Fee arrangements

Platform Fee (payable to Principal Investment Manager and to the Manager)

The Principal Investment Manager and the Manager are paid an annual fee (the "Platform Fee") out of the assets of the Company on behalf of each Fund, calculated and accrued at each valuation point and payable monthly in arrears.

U Access (IRL) Trend Macro

A maximum Platform Fee of 0.30% of the net asset value of the Fund was payable.

For the period ended 30 June 2023, the Fund incurred a total Platform Fee of US\$145,680 (30 June 2022: US\$209,972) of which US\$58,346 was payable at the period end (31 December 2022: US\$86,012).

U Access (IRL) Cheyne Arbitrage UCITS

A maximum Platform fee of 0.30% of the net asset value of the Fund was payable.

For the period ended 30 June 2023, the Fund incurred a total Platform Fee of €105,443 (30 June 2022: €116,479) of which €41,938 was payable at the period end (31 December 2022: €67,341).

U Access (IRL) GCA Credit Long/Short UCITS

A maximum Platform fee of 0.30% of the net asset value of the Fund was payable.

For the period ended 30 June 2023, the Fund incurred a total Platform Fee of US\$366,216 (30 June 2022: US\$457,220) of which US\$185,839 was payable at the period end (31 December 2022: US\$188,312).

U Access (IRL) Shannon River UCITS

A maximum Platform fee of 0.30% of the net asset value of the Fund was payable.

For the period ended 30 June 2023, the Fund incurred a total Platform Fee of US\$ 53,263 (30 June 2022: US\$110,472) of which US\$26,088 was payable at the period end (31 December 2022: US\$29,444).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Platform Fee (payable to Principal Investment Manager and to the Manager) (continued)

U Access (IRL) Campbell Absolute Return UCITS

A maximum Platform fee of 0.30% of the net asset value of the Fund was payable.

For the period ended 30 June 2023, the Fund incurred a total Platform Fee of US\$242,619 (30 June 2022: US\$61,584) of which US\$134,759 was payable at the period end (31 December 2022: US\$93,993).

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

A maximum Platform Fee of 0.30% of the net asset value of the Fund was payable.

For the period ended 30 June 2023, the Fund incurred a total Platform Fee of US\$118,000 (30 June 2022: US\$111,400) of which US\$51,788 was payable at the period end (31 December 2022: US\$64,697).

U Access (IRL) Brigade Credit Long/Short UCITS

A maximum Platform Fee of 0.30% of the net asset value of the Fund was payable.

For the period ended 30 June 2023, the Fund incurred a total Platform Fee of US\$98,495 of which US\$50,312 was payable at the period end (31 December 2022: US\$26,816)

Management Fee and Incentive Fee

The Management Fee consists of a fee paid to the Portfolio Manager (the "Portfolio Management Fee") and to the Investment Manager (the "Investment Management fee").

(a) Portfolio Management Fee

With respect to each class of shares, the Funds shall pay a Portfolio Management Fee equal to the percentages set forth in the table overleaf of the NAV of the applicable class of shares. The Portfolio Management Fee shall be calculated at each valuation point, paid monthly in arrears and prorated for any partial period.

U Access (IRL) Trend Macro

For the period ended 30 June 2023, the Fund incurred a Portfolio Management Fee of US\$562,520 (30 June 2022: US\$821,438) of which US\$43,781 was payable at the period end (31 December 2022: US\$108,675).

U Access (IRL) Cheyne Arbitrage UCITS

For the period ended 30 June 2023, the Fund incurred a Portfolio Management Fee of €274,848 (30 June 2022: €303,365) of which €109,385 was payable at the period end (31 December 2022: €175,395).

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2023, the Fund incurred a Portfolio Management Fee of US\$2,054,558 (30 June 2022: US\$2,562,472) of which US\$332,589 was payable at the period end (31 December 2022: US\$343,234).

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2023, the Fund incurred a Portfolio Management Fee of US\$234,479 (30 June 2022: US\$490,839) of which US\$36,054 was payable at the period end (31 December 2022: US\$40,492).

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2023, the Fund incurred a Portfolio Management Fee of US\$716,336 (30 June 2022: US\$161,572) of which US\$280,813 was payable at the period end (31 December 2022: US\$190,155).

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

For the period ended 30 June 2023, the Fund incurred a Portfolio Management Fee of US\$441,225 (30 June 2022: US\$404,206) of which US\$61,173 was payable at the period end (31 December 2022: US\$80,008).

U Access (IRL) Brigade Credit Long/Short UCITS

For the period ended 30 June 2023, the Fund incurred a Portfolio Management Fee of US\$138,486 of which US\$271,014 was payable at the period end (31 December 2022: US\$53,559).

(b) Investment Management Fee

With respect to certain Classes of Shares, the Fund shall pay an Investment Management Fee equal to the percentage set forth in the table overleaf of the Net Asset Value of the applicable Class of Shares as of each Valuation Point, paid monthly in arrears and prorated for any partial period.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

(b) Investment Management Fee (continued)

U Access (IRL) Trend Macro

For the period ended 30 June 2023, the Fund incurred an Investment Management Fee of US\$203,667 (30 June 2022: US\$284,421) of which US\$83,586 was payable at the period end (31 December 2022: US\$119,482).

U Access (IRL) Cheyne Arbitrage UCITS

For the period ended 30 June 2023, the Fund incurred an Investment Management Fee of €125,488 (30 June 2022: €149,822) of which €52,702 was payable at the period end (31 December 2022: €77,263).

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2023, the Fund incurred an Investment Management Fee of US\$528,660 (30 June 2022: US\$708,176) of which US\$267,934 was payable at the period end (31 December 2022: US\$280,842).

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2023, the Fund incurred an Investment Management Fee of US\$104,678 (30 June 2022: US\$184,264) of which US\$51,413 was payable at the period end (31 December 2022: US\$56,155).

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2023, the Fund incurred an Investment Management Fee of US\$254,018 (30 June 2022: US\$40,999) of which US\$144,420 was payable at the period end (31 December 2022: US\$84,742).

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

For the period ended 30 June 2023, the Fund incurred an Investment Management Fee of US\$124,414 (30 June 2022: US\$109,103) of which US\$56,637 was payable at the period end (31 December 2022: US\$65,330).

U Access (IRL) Brigade Credit Long/Short UCITS

For the period ended 30 June 2023, the Fund incurred an Investment Management Fee of US\$36,664 of which US\$20,257 was payable at the period end (31 December 2022: 170).

(c) Incentive Fee

With respect to each class of shares and Performance Period (as defined in the Funds' Supplements to the Prospectus), the Company shall pay the Portfolio Manager an incentive fee (the "Incentive Fee") equal to the percentage set forth in the table overleaf of the Net Profits (as defined in the Funds' Supplements to the Prospectus) for each class of shares for such Performance Period as set forth in the table overleaf of the Net Profits of the applicable class of shares for each Performance Period. The Incentive Fee shall be calculated at each valuation point, accrued with respect to all shares in the applicable class, and paid annually in arrears.

U Access (IRL) Trend Macro

As of the 30 June 2023, the provision of the Fund for Incentive Fees was US\$Nil (31 December 2022: US\$1,238,197). The crystallised incentive fees amount on redemption since the beginning of the period was US\$95,800 (31 December 2022 US\$342,911). During the period the Fund incurred total Incentive Fees of US\$95,800 (30 June 2022: US\$1,495,248).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

(c) Incentive Fee (continued)

U Access (IRL) Trend Macro (continued)

Breakdown of Incentive Fees of each Share Class are given below:

	30 June 2023			30 June 2022		
	Average Net Assets	Performance fees	% Net Assets	Average Net Assets	Performance fees	% Net Assets
Class A EUR	(48)	-	0.00%	230,051	1,907	0.83%
Class A USD	3,430,332	20,914	0.61%	7,324,637	59,645	0.81%
Class B CHF	2,104,003	1,989	0.09%	5,456,451	51,031	0.94%
Class B EUR	24,054,068	21,527	0.09%	41,996,399	379,579	0.90%
Class B GBP	26,002,331	246	0.00%	30,315,013	298,445	0.98%
Class B SEK	3,933,926	21,968	0.56%	12,669,198	65,187	0.51%
Class B USD	8,093,860	4,119	0.05%	10,025,459	60,764	0.61%
Class C CHF	16,403	-	0.00%	537,306	4,014	0.75%
Class D CHF	707,056	-	0.00%	781,573	6,725	0.86%
Class D EUR	1,151,156	667	0.06%	3,682,712	36,194	0.98%
Class D SEK	25,375	868	3.42%	179,299	2,100	1.17%
Class D USD	3,604,894	1,435	0.04%	3,942,905	35,444	0.90%
Class E EUR	1,057,341	-	0.00%	713,483	6,122	0.86%
Class E USD	3,230,475	3,831	0.12%	3,218,756	11,428	0.36%
Class G EUR	784,356	41	0.01%	966,132	7,509	0.78%
Class I EUR	27,457,884	12,731	0.05%	29,411,465	328,991	1.12%
Class I USD	395,209	-	0.00%	150,086	1,506	1.00%
Class J EUR	13,589,173	5,464	0.04%	15,440,442	138,657	0.90%
Total		95,800			1,495,248	

U Access (IRL) Cheyne Arbitrage UCITS

As of the 30 June 2023, the provision of the Fund for Incentive Fees was (€43) (31 December 2022: €321,275). The crystallised incentive fees amount on redemption since the beginning of the period was €29 (31 December 2022: €26,639). During the period the Fund incurred total Incentive Fees of (€14) (30 June 2022: €89,182).

Breakdown of Incentive Fees of each Share Class are given below:

	30 June 2023			30 June 2022		
	Average Net Assets	Performance fees	% Net Assets	Average Net Assets	Performance fees	% Net Assets
Class B EUR	677,246	(32)	(0.005%)	3,089,917	459	0.01%
Class C CHF	4,754,354	-	0.00%	32,272,302	6,214	0.00%
Class C EUR	44,038,953	-	0.00%	325,363,058	31,392	0.01%
Class C GBP	501,324	18	0.00%	6,508,142	1,849	0.03%
Class C USD	21,424,176	-	0.00%	154,245,362	34,749	0.02%
Class F EUR	630,891	-	0.00%	7,414,244	1,679	0.02%
Class F USD	12,265,336	-	0.00%	40,453,655	12,812	0.03%
Class T GBP	15,419	-	0.00%	97,665	28	0.03%
Total		(14)			89,182	

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

(c) Incentive Fee (continued)

U Access (IRL) GCA Credit Long/Short UCITS

As of the 30 June 2023, the provision of the Fund for Incentive Fees was US\$14,639 (31 December 2022: US\$Nil). The crystallised incentive fees amount on redemption since the beginning of the period was US\$8,137 (31 December 2022: US\$404). During the period the Fund incurred total Incentive Fees of US\$22,776 (30 June 2022: US\$404).

Breakdown of Incentive Fees of each Share Class are given below:

	30 June 2023			30 June 2022		
	Average Net Assets	Performance fees	% Net Assets	Average Net Assets	Performance fees	% Net Assets
Class A USD	11,349,607	22,776	0.20%	8,424,721	-	0.00%
Class B GBP	10,026,947	-	0.00%	11,150,819	2	0.00%
Class B USD	196,599,586	-	0.00%	210,862,738	231	0.00%
Class T USD	10,821,355	-	0.00%	14,039,687	138	0.00%
Total		22,776			404	

U Access (IRL) Shannon River UCITS

As of the 30 June 2023, the provision of the Fund for Incentive Fees was US\$Nil (31 December 2022: US\$ Nil). The crystallised incentive fees amount on redemption since the beginning of the period was US\$Nil (31 December 2022: US\$ Nil). During the period the Fund incurred total Incentive Fees of US\$Nil (30 June 2022: US\$Nil).

U Access (IRL) Campbell Absolute Return UCITS

As of the 30 June 2023, the provision of the Fund for Incentive Fees was US\$830,990 (31 December 2022: US\$1,510,866). The crystallised incentive fees amount on redemption since the beginning of the period was US\$118,119 (31 December 2022: US\$140,296). During the period the Fund incurred total Incentive Fees of US\$949,547 (30 June 2022: US\$1,373,368).

Breakdown of Incentive Fees of each Share Class are given below:

	30 June 2023			30 June 2022		
	Average Net Assets	Performance fees	% Net Assets	Average Net Assets	Performance fees	% Net Assets
Class A USD	18,879,051	86,574	0.46%	6,512,981	-	0.00%
Class B CHF	2,224,117	99	0.00%	409	-	0.00%
Class B EUR	23,147,321	78,225	0.34%	2,460,434	64,408	2.62%
Class B GBP	2,545,932	15,210	0.60%	31,595	-	0.00%
Class B SEK	1,266,389	63	0.00%	-	-	0.00%
Class B USD	42,569,823	175,062	0.41%	2,852,345	75,979	1.27%
Class C CHF	2,910,523	8,711	0.30%	1,128,666	14,373	2.16%
Class C EUR	18,483,589	76,060	0.41%	11,507,535	248,645	2.52%
Class C GBP	438,217	2,306	0.53%	857,193	21,608	2.33%
Class C USD	85,986,030	278,420	0.32%	24,940,579	581,314	0.05%
Class E CHF	292,775	198	0.07%	-	-	0.00%
Class E EUR	5,752,567	29,963	0.52%	2,131,486	1,126	0.00%
Class E USD	2,127,599	1,552	0.07%	329,010	211	0.00%
Class F USD	22,040,871	117,625	0.53%	15,270,808	365,704	0.00%
Class I CHF	165,167	21	0.01%	-	-	0.00%
Class I USD	21,121,744	79,458	0.00%	-	-	0.00%
Total		949,547			1,373,368	

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

(c) Incentive Fee (continued)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

As of the 30 June 2023, the provision of the Fund for Incentive Fees was US\$37 (31 December 2022: US\$ Nil). The crystallised incentive fees amount on redemption since the beginning of the period was US\$Nil (31 December 2022: US\$49,722). During the period the Fund incurred total Incentive Fees of US\$37 (30 June 2022: US\$49,722).

Breakdown of Incentive Fees reversal of each Share Class are given below:

	30 June 2023			30 June 2022		
	Average Net Assets	Performance fees	% Net Assets	Average Net Assets	Performance fees	% Net Assets
Class B CHF	188,375	-	0.0%	113,450	(2)	(0.00%)
Class B EUR	7,554,875	-	0.0%	3,846,289	(1)	(0.00%)
Class B GBP	27,888	-	0.0%	1,310	(2)	(0.15%)
Class B USD	5,271,034	-	0.0%	2,698,436	(1)	(0.00%)
Class C CHF	1,860,362	-	0.0%	1,829,391	(1)	(0.00%)
Class C EUR	35,834,723	-	0.0%	26,885,503	(15,653)	(0.06%)
Class C GBP	1,919,108	-	0.0%	2,391,129	(192)	(0.01%)
Class C USD	53,813,103	-	0.0%	63,871,581	(27,628)	(0.04%)
Class E CHF	1,026	-	0.0%	1,065	(2)	(0.19%)
Class E EUR	1,020	-	0.0%	1,100	(2)	(0.18%)
Class E GBP	1,189	-	0.0%	1,309	(2)	(0.15%)
Class E USD	163,252	37	0.0%	1,004	(2)	(0.20%)
Class F CHF	1,042	-	0.0%	1,069	(1)	(0.09%)
Class F EUR	1,035	-	0.0%	1,104	(1)	(0.09%)
Class F USD	7,685,161	-	0.0%	9,382,498	(6,232)	(0.07%)
Total		37			(49,722)	

*U Access (IRL) Brigade Credit Long/Short UCITS**

As of the 30 June 2023, the provision of the Fund for Incentive Fees was US\$229,915 (31 December 2022: 84,536). The crystallised incentive fees amount on redemption since the beginning of the period was US\$43,821 (31 December 2022: US\$Nil). During the period the Fund incurred total Incentive Fees of US\$273,736.

*U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

	30 June 2023		
	Average Net Assets	Performance fees	% Net Assets
Class C CHF	2,204	3	0.14%
Class C EUR	491,865	2,619	0.53%
Class C USD	35,096,306	114,391	0.33%
Class F EUR	2,038,215	3,317	0.16%
Class F USD	60,029,691	153,406	0.26%
Total		273,736	

Each of the Principal Investment Manager, the Portfolio Manager reserves the right to waive or rebate a portion or all of the applicable Investment Management Fee, Portfolio Management Fee and Incentive Fee or the Investment Management fee to which it is entitled in respect of one or more classes of shares or shareholders.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

U Access (IRL) Trend Macro

The maximum Management Fees schedule in force from 10 June 2020 to 30 June 2023 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for U Access (IRL) UCITS Trend Macro were:

	Class A Shares	Class B Shares	Class C Shares	Class D Shares	Class E Shares	Class F Shares	Class G Shares	Class I Shares	Class J Shares	Class T Shares	Class U Shares
Management Fee	2.0% per annum	1.50% per annum	1.50% per annum	2.0% per annum	2.0% per annum	1.5% per annum	2.0% per annum	1.50% per annum	1.50% per annum	1.50% per annum	1.50% per annum
<i>Including:</i>											
<i>Portfolio Management Fee</i>	1.50%	1.10%	1.00%	1.50%	1.10%	1.00%	1.10%	1.10%	1.10%	1.50%	1.10%
<i>and Investment Management Fee</i>	0.50%	0.40%	0.50%	0.50%	0.90%	0.50%	0.90%	0.40%	0.40%	0.00%	0.40%
Incentive Fee	16.75% of the Net Profit	20% of the Net Profit	15% of the Net Profit	20% of the Net Profit	20% of the Net Profit	15% of the Net Profit	20% of the Net Profit	20% of the Net Profit	20% of the Net Profit	10% of the Net Profit	20% of the Net Profit

U Access (IRL) Cheyne Arbitrage UCITS

The maximum Management Fees schedule in force from 30 April 2018 to 30 June 2023 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) Cheyne Arbitrage UCITS were:

	Class A Shares	Class B Shares	Class C Shares	Class D Shares	Class E Shares	Class F Shares	Class H Shares	Class I Shares	Class K Shares	Class T Shares
Management Fee	1.50% per annum	1.30% per annum	1.00% per annum	1.50% per annum	2.00% per annum	1.00% per annum	1.30% per annum	1.30% per annum	1.00% per annum	1.00% per annum
<i>Including:</i>										
<i>Portfolio Management Fee</i>	1.00%	0.85%	0.65%	1.00%	1.00%	0.65%	1.00%	0.85%	0.65%	0.82%
<i>and Investment Management Fee</i>	0.50%	0.45%	0.35%	0.50%	1.00%	0.35%	0.30%	0.45%	0.35%	0.18%
Incentive Fee	15% of the Net Profits	13% of the Net Profits	10% of the Net Profits	15% of the Net Profits	15% of the Net Profits	10% of the Net Profits	15% of the Net Profits	13% of the Net Profits	10% of the Net Profits	10% of the Net Profits

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

U Access (IRL) GCA Credit Long/Short UCITS

The maximum Management Fees schedule in force from 10 June 2020 to 30 June 2023 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) GCA Credit Long/Short UCITS were:

	Class A Shares	Class B Shares	Class D Shares	Class E Shares	Class I Shares	Class T Shares
Management Fee	1.30% per annum	1.05% per annum	1.30% per annum	1.70% per annum	1.05% per annum	1.05% per annum
<i>Including:</i>						
<i>Portfolio Management Fee</i>	0.80%	0.80%	0.80%	0.80%	0.80%	0.95%
<i>and</i>						
<i>Investment Management Fee</i>	0.50%	0.25%	0.50%	0.90%	0.25%	0.10%
Incentive Fee	15% of the Net Profits	15% of the Net Profits	15% of the Net Profits	15% of the Net Profits	15% of the Net Profits	15% of the Net Profits
<i>Including:</i>						
<i>Portfolio Manager</i>	12% of the Net Profits	12% of the Net Profits	12% of the Net Profits	12% of the Net Profits	12% of the Net Profits	15% of the Net Profits
<i>Incentive Fee rate</i>						
<i>and</i>						
<i>Principal Investment</i>	3% of the Net Profits	3% of the Net Profits	3% of the Net Profits	3% of the Net Profits	3% of the Net Profits	0% of the Net Profits
<i>Manager Incentive Fee</i>						
<i>rate</i>						

U Access (IRL) Shannon River UCITS

The maximum Management Fees schedule in force from 27 July 2020 to 30 June 2023 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) Shannon River UCITS were:

	Class A Shares	Class B Shares	Class C Shares	Class E Shares	Class F Shares	Class I Shares	Class L Shares	Class N Shares	Class S Shares
Management Fee	1.10% per annum	1.20% per annum	1.00% per annum	1.50% per annum	1.00% per annum	1.10% per annum	1.60% per annum	1.70% per annum	1.50% per annum
<i>Including:</i>									
<i>Portfolio Management Fee</i>	0.83%	0.90%	0.76%	0.90%	0.76%	0.83%	0.83%	0.83%	1.35%
<i>and</i>									
<i>Investment Management Fee</i>	0.27%	0.30%	0.24%	0.60%	0.24%	0.27%	0.77%	0.87%	0.15%
Incentive Fee	16% of the Net Profits	20% of the Net Profits	16% of the Net Profits	20% of the Net Profits	16% of the Net Profits	16% of the Net Profits	16% of the Net Profits	20% of the Net Profits	20% of the Net Profits
<i>Including:</i>									
<i>Portfolio Manager</i>	15% of the Net Profits	18% of the Net Profits	15% of the Net Profits	19% of the Net Profits	15% of the Net Profits	15% of the Net Profits	15% of the Net Profits	19% of the Net Profits	20% of the Net Profits
<i>Incentive Fee rate</i>									
<i>and</i>									
<i>Principal Investment</i>	1% of the Net Profits	2% of the Net Profits	1% of the Net Profits	1% of the Net Profits	1% of the Net Profits	1% of the Net Profits	1% of the Net Profits	1% of the Net Profits	0% of the Net Profits
<i>Manager Incentive Fee</i>									
<i>rate</i>									

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

U Access (IRL) Campbell Absolute Return UCITS

The maximum Management Fees schedule in force from 11 May 2020 to 30 June 2023 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) Shannon River UCITS were:

	Class A Shares	Class B Shares	Class C Shares	Class E Shares	Class F Shares	Class H Shares	Class I Shares	Class T Shares
Management Fee	0.95% per annum	1.05% per annum	0.65% per annum	1.45% per annum	0.65% per annum	0.95% per annum	0.95% per annum	0.65% per annum
<i>Including:</i>								
<i>Portfolio Management Fee</i>	0.65%	0.72%	0.50%	0.65%	0.50%	0.85%	0.65%	0.60%
<i>and</i>								
<i>Investment Management Fee</i>	0.30%	0.33%	0.15%	0.80%	0.15%	0.10%	0.30%	0.05%
Incentive Fee	15% of the Net Profits	15% of the Net Profits	12.5% of the Net Profits	15% of the Net Profits	12.5% of the Net Profits	15% of the Net Profits	15% of the Net Profits	12.5% of the Net Profits

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

The maximum Management Fees schedule in force from 11 May 2020 to 30 June 2023 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) Shannon River UCITS were:

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

	Class A Shares	Class B Shares	Class C Shares	Class E Shares	Class F Shares	Class I Shares	Class X Shares	Class Y Shares
Management Fee	1.20% per annum	1.50% per annum	0.90% per annum	1.90% per annum	0.90% per annum	1.20% per annum	1.90% per annum	1.30% per annum
<i>Including:</i>								
<i>Portfolio Management Fee</i>	0.90%	1.10%	0.70%	1.10%	0.70%	0.90%	1.10%	0.90%
<i>and</i>								
<i>Investment Management Fee</i>	0.30%	0.40%	0.20%	0.80%	0.20%	0.30%	0.80%	0.40%
Incentive Fee	15% of the Net Profits	17.5% of the Net Profits	12.5% of the Net Profits	17.5% of the Net Profits	12.5% of the Net Profits	15% of the Net Profits	17.5% of the Net Profits	15% of the Net Profits
<i>Including:</i>								
<i>Portfolio Management Fee</i>	12.50%	15%	10%	15%	10%	12.50%	12.50%	10.00%
<i>and</i>								
<i>Investment Management Fee</i>	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	5.00%	5.00%

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

U Access (IRL) Brigade Credit Long/Short UCITS

	Class A Shares	Class B Shares	Class C Shares	Class E Shares	Class F Shares	Class I Shares
Management Fee	1.00% per annum	1.20% per annum	0.75% per annum	1.50% per annum	0.75% per annum	1.00% per annum
<i>Including:</i>						
<i>Portfolio Management Fee</i>	0.70%	0.70%	0.55%	0.70%	0.55%	0.70%
<i>and</i>						
<i>Investment Management Fee</i>	0.30%	0.50%	0.20%	0.80%	0.20%	0.30%
Incentive Fee	15% of the Net Profits	15% of the Net Profits	12.5% of the Net Profits	15% of the Net Profits	12.5% of the Net Profits	15% of the Net Profits
<i>Including:</i>						
<i>Portfolio Management Fee</i>	12.00%	12.00%	10.00%	12.00%	10.00%	12.00%
<i>Investment Management Fee</i>	3.00%	3.00%	2.50%	3.00%	2.50%	3.00%

Administrator's Fees

U Access (IRL) Trend Macro

The Administrator shall be paid an annual fee out of the assets of the Company on behalf of the Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.15% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon subject to a minimum of US\$120,000 per annum.

For the period ended 30 June 2023, the Fund incurred an Administration Fee of US\$34,722 (30 June 2022: US\$53,969) of which US\$15,337 (31 December 2022: US\$13,931) was payable at the period end.

U Access (IRL) Cheyne Arbitrage UCITS

The Administrator shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.15% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon with a minimum fee per month that shall not exceed €10,000.

For the period ended 30 June 2023, the Fund incurred an Administration Fee of €23,955 (30 June 2022: €25,440) of which €8,481 (31 December 2022: €8,304) was payable at the period end.

U Access (IRL) GCA Credit Long/Short UCITS

The Administrator shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.15% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon with a minimum fee per month that shall not exceed US\$10,000.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Administrator's Fees (continued)

For the period ended 30 June 2023, the Fund incurred an Administration Fee of US\$139,008 (30 June 2022: US\$166,961) of which US\$ 71,943(31 December 2022: US\$47,199) was payable at the period end.

U Access (IRL) Shannon River UCITS

The Administrator shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.15% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon with a minimum fee per month that shall not exceed US\$10,000.

For the period ended 30 June 2023, the Fund incurred an Administration Fee of US\$18,439 (30 June 2022: US\$30,368) of which US\$10,074 (31 December 2022: US\$6,360) was payable at the period end.

U Access (IRL) Campbell Absolute Return UCITS

The Administrator shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.08% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon with a minimum fee per month that shall not exceed US\$10,000.

For the period ended 30 June 2023, the Fund incurred an Administration Fee of US\$66,503 (30 June 2022: US\$21,558) of which US\$ 35,735(31 December 2022: US\$16,724) was payable at the period end.

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

The Administrator shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.08% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon with a minimum fee per month that shall not exceed US\$10,000.

For the period ended 30 June 2023, the Fund incurred an Administration Fee of US\$32,070 (30 June 2022: US\$31,706) of which US\$13,301 (31 December 2022: US\$11,245) was payable at the period end.

U Access (IRL) Brigade Credit Long/Short UCITS

The Administrator shall be paid an annual fee out of the assets of the Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.08% per annum of the Net Asset Value of the Fund plus VAT if any, thereon. Where the Administrator applies a minimum monthly fee, such minimum monthly fee shall not exceed \$10,000.

For the period ended 30 June 2023, the Fund incurred an Administration Fee of US\$21,107 of which US\$4,305 (31 December 2022: US\$2,840) was payable at the period end.

Depository's and Custodian Fees

Depository Fees

U Access (IRL) Trend Macro

The Depository shall be paid an annual fee out of the assets of the Company on behalf of the Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.05% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon subject to a minimum of US\$34,500 per annum.

For the period ended 30 June 2023, the Fund incurred a Depository Fee of US\$28,851 (30 June 2022: US\$19,106) of which US\$25,993 (31 December 2022: US\$11,415) was payable at the period end.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Depository's and Custodian Fees (continued)

Depository Fees (continued)

U Access (IRL) Cheyne Arbitrage UCITS

The Depository shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.05% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon, with a minimum fee per year that shall not exceed €34,500.

For the period ended 30 June 2023, the Fund incurred a Depository Fee of €16,090 (30 June 2022: €15,659) of which €7,843 (31 December 2022: €Nil) was payable at the period end.

U Access (IRL) GCA Credit Long/Short UCITS

The Depository shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.05% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon, with a minimum fee per year that shall not exceed US\$34,500.

For the period ended 30 June 2023, the Fund incurred a Depository Fee of US\$45,802 (30 June 2022: US\$54,616) of which US\$23,494 (31 December 2022: US\$15,724) was payable at the period end.

U Access (IRL) Shannon River UCITS

The Depository shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.05% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon, with a minimum fee per year that shall not exceed US\$34,500.

For the period ended 30 June 2023, the Fund incurred a Depository Fee of US\$ 17,203 (30 June 2022: US\$17,176) of which US\$8,814 (31 December 2022: US\$5,884) was payable at the period end.

U Access (IRL) Campbell Absolute Return UCITS

The Depository shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.023% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon, with a minimum fee per year that shall not exceed US\$34,500.

For the period ended 30 June 2023, the Fund incurred a Depository Fee of US\$ 26,016 (30 June 2022: US\$17,108) of which US\$14,018 (31 December 2022: US\$7,273) was payable at the period end.

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

The Depository shall be paid an annual fee out of the assets of the Company on behalf of each Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.023% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon, with a minimum fee per year that shall not exceed US\$34,500.

For the period ended 30 June 2023, the Fund incurred a Depository Fee of US\$17,203 (30 June 2022: US\$17,118) of which US\$8,611 (31 December 2022: US\$5,681) was payable at the period end.

U Access (IRL) Brigade Credit Long/Short UCITS

The Depository shall be paid an annual fee out of the assets of the Fund, calculated and accrued at each Valuation Point and payable monthly in arrears at a rate which shall not exceed 0.023% per annum of the Net Asset Value of the Fund plus VAT, if any, thereon, subject to a minimum of \$34,500 per annum.

For the period ended 30 June 2023, the Fund incurred a Depository Fee of US\$ 12,422 of which US\$2,908 was payable at the period end. (31 December 2022: US\$4,758).

Custody Fees

U Access (IRL) Trend Macro

For the period ended 30 June 2023, the Fund incurred custody fees of US\$25,947 (30 June 2022: US\$21,979) of which US\$7,822 (31 December 2022: US\$7,199) was payable at the period end.

U Access (IRL) Cheyne Arbitrage UCITS

For the period ended 30 June 2023, the Fund incurred custody fees of €21,613 (30 June 2022: €23,518) of which €7,863 (31 December 2022: € Nil) was payable at the period end.

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2023, the Fund incurred custody fees of US\$36,300 (30 June 2022: US\$45,130) of which US\$10,545 (31 December 2022: US\$19,098) was payable at the period end.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Fee arrangements (continued)

Depository's and Custodian Fees (continued)

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2023, the Fund incurred custody fees of US\$10,850 (30 June 2022: US\$13,565) of which US\$15,682 (31 December 2022: US\$12,069) was payable at the period end.

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2023, the Fund incurred custody fees of US\$113,528 (30 June 2022: US\$22,454) of which US\$22,226 (31 December 2022: US\$1,272) was payable at the period end.

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

For the period ended 30 June 2023, the Fund incurred custody fees of US\$60,652 (30 June 2022: US\$7,439) of which US\$18,220 (31 December 2022: US\$12,105) was payable at the period end.

U Access (IRL) Brigade Credit Long/Short UCITS

For the period ended 30 June 2023, the Fund incurred custody fees of US\$10,282 of which US\$2,799 was payable at the period end.

9. Related person transactions and connected person disclosures

Related person transactions

Investment management transactions have been disclosed in Note 8. Except as disclosed below, the Company had no other related party transactions for the period ended 30 June 2023 or year ended 31 December 2022.

Management fees paid to Carne Global Fund Managers (Ireland) Limited ("Manager") are included within Platform Fees and have been disclosed in Note 8. Yvonne Connolly, a Director of the Company, is an employee of Carne Global Financial Services Limited, the parent Company of the Manager.

U Access (IRL) Trend Macro

For the period ended 30 June 2023, expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$4,872 (30 June 2022: US\$49,917).

U Access (IRL) Cheyne Arbitrage UCITS

For the period ended 30 June 2023, expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were €2,843 (30 June 2022: €33,263).

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2023 expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$23,634 (30 June 2022: US\$172,424).

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2023, expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$1,214 (30 June 2022: US\$47,723).

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2023 expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$8,044 (30 June 2022: US\$12,423).

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

For the period ended 30 June 2023 expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$6,260 (30 June 2022: US\$21,617).

U Access (IRL) Brigade Credit Long/Short UCITS

For the period ended 30 June 2023 expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$376.

Each of the Directors is entitled to remuneration for services to the Company as follows:

Patrick Palffy, Susanna Wallis and Rémy Portes are employees of Union Bancaire Privée, UBP SA (the Principal Investment Manager) and are not entitled to receive Directors' fees from the Company.

Yvonne Connolly is entitled to an annual director's fee of €9,900 (30 June 2022: €14,908). During the period ended 30 June 2023, Yvonne Connolly earned €4,950 (30 June 2022: €7,454) of director's fees of which €Nil (31 December 2022: €Nil) was payable at the period end.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. Related person transactions and connected person disclosures (continued)

Came Global Financial Services Limited earned fees during the year in respect of Director support services provided to the Company, the fees amounted to US\$4,050 (30 June 2022: US\$6,300), of which US\$Nil (31 December 2022: US\$Nil) was payable at period end.

Bryan Tiernan and Gilles Guerin (Independent Directors of the Company) are entitled to an annual director's fee of €27,500 each (30 June 2022: €25,500 for Bryan Tiernan, n/a for Gilles Guerin). During the period ended 30 June 2023, Bryan Tiernan earned US\$13,750 (30 June 2022: €12,750) of director's fees of which €Nil (31 December 2022: €Nil) was payable at the period end. During the period ended 30 June 2023, Gilles Guerin earned €13,750 (30 June 2022: €Nil) of director's fees of which €Nil (31 December 2022: €Nil) was payable at the period end.

Related party investors in the Company hold shares to the value of US\$204,986,034 (31 December 2022: US\$77,292,396).

Connected person transactions

The Directors of the Manager are satisfied that there are arrangements (evidenced by written procedures) in place to ensure that transactions carried out with connected persons of the Company are carried out as if negotiated at arm's length and any such transactions are in the best interests of the shareholders of the Company. The Directors of the Manager are satisfied that any transactions entered into with connected persons during the period complied with the aforementioned obligation.

Regulation 43 of the Central Bank UCITS Regulations "Restrictions of transactions with connected persons" states that a responsible person shall ensure that any transaction between a UCITS and a connected person are conducted

- a) at arm's length; and
- b) in the best interest of the shareholders of the UCITS.

10. Research, data and operating expenses reimbursement

The Company reimburses the Portfolio Managers for research/financial data and operating expenses.

U Access (IRL) Trend Macro

For the period ended 30 June 2023, payments to the Portfolio Managers for research and data expenses for the Fund were US\$78,008 (30 June 2022: US\$79,914).

U Access (IRL) Cheyne Arbitrage UCITS

For the period ended 30 June 2023, payments to the Portfolio Managers for research and data expenses for the Fund were €100,315 (30 June 2022: €78,213).

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2023, payments to the Portfolio Managers for research, data and operating expenses for the Fund were US\$139,735 (30 June 2022: US\$165,191).

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2023, payments to the Portfolio Managers for research and data expenses for the Fund were US\$10,000 (30 June 2022: US\$Nil).

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2023, payments to the Portfolio Managers for research and data expenses for the Fund were US\$Nil (30 June 2022: US\$Nil).

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS

For the period ended 30 June 2023, payments to the Portfolio Managers for research and data expenses for the Fund were US\$Nil (30 June 2022: US\$Nil).

U Access (IRL) Brigade Credit Long/Short UCITS

For the period ended 30 June 2023, payments to the Portfolio Managers for research and data expenses for the Fund were US\$31,578.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

11. Net Asset Value Comparison

The following tables summarise the Net Asset Value per Share and total net assets of each Share Class of the Funds for the period/years ended 30 June 2023, 31 December 2022 and 31 December 2021:

U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

30 June 2023	U Access (IRL) Cheyne Arbitrage UCITS		U Access (IRL) GCA Credit Long/Short UCITS	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
	Class A EUR	-	-	€107.71
Class A USD	-	-	\$116.75	\$12,493,317
Class B CHF	-	-	fr.103.50	fr.15,642,966
Class B EUR	€106.13	€678,837	€106.79	€78,687,359
Class B GBP	-	-	£111.15	£5,326,206
Class B SEK	kr.94.90	kr.26,643	-	-
Class B USD	-	-	\$115.14	\$174,862,571
Class C CHF	fr.106.20	fr.4,143,101	-	-
Class C EUR	€108.96	€23,867,710	-	-
Class C GBP	£112.84	£223,980	-	-
Class C USD	\$119.79	\$9,938,102	-	-
Class D EUR	-	-	€100.39	€271,995
Class D USD	-	-	\$114.01	\$7,561,940
Class E CHF	-	-	fr.95.29	fr.1,237,217
Class E EUR	-	-	€99.20	€2,521,029
Class E USD	-	-	\$111.33	\$7,860,627
Class F USD	\$122.80	\$3,679,957	-	-
Class I CHF	-	-	fr.102.41	fr.265,636
Class I USD	-	-	\$114.06	\$1,139,200
Class T EUR	-	-	€96.75	€128,483,102
Class T GBP	£110.84	£13,189	-	-
Class T USD	-	-	\$100.57	\$4,022,668

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

11. Net Asset Value Comparison(continued)

30 June 2023	U Access (IRL) Shannon River UCITS		U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
Class A USD	-	-	\$104.85	\$21,138,605	-	-
Class B CHF	fr.89.97	fr.414,917	fr.100.29	fr.2,794,202	fr.93.10	fr.18,810
Class B EUR	€86.11	€3,181,602	€132.82	€29,770,105	€94.07	€6,673,099
Class B GBP	£88.33	£602,531	£103.34	£3,755,759	£96.62	£64,734
Class B SEK	-	-	kr.100.38	kr.19,877,226	-	-
Class B USD	\$101.44	\$12,913,334	\$136.66	\$55,233,566	\$97.27	\$5,064,947
Class C CHF	fr.94.18	fr.28,254	fr.133.20	fr.2,401,078	fr.93.94	fr.1,682,676
Class C EUR	€96.07	€1,368,779	€135.06	€19,215,374	€96.68	€28,696,662
Class C GBP	-	-	£139.37	£339,832	£96.96	£1,389,094
Class C SEK	kr.96.62	kr.532,752	-	-	kr.96.00	kr.1,883,341
Class C USD	\$102.91	\$8,034,669	\$139.49	\$86,226,680	\$100.12	\$43,033,566
Class E CHF	-	-	fr.99.67	fr.795,546	fr.92.82	fr.928
Class E EUR	€94.28	€309,947	€103.25	€5,002,557	€94.03	€940
Class E GBP	£86.84	£43,420	£98.37	£295,780	£96.04	£960
Class E USD	\$100.37	\$9,651,486	\$104.68	\$2,654,426	\$96.79	\$50,993
Class F CHF	-	-	-	-	fr.94.56	fr.946
Class F EUR	-	-	-	-	€95.69	€957
Class F USD	\$103.94	\$2,255,884	\$140.14	\$20,733,263	\$100.54	\$5,339,574
Class I CHF	fr.82.48	fr.43,833	fr.100.07	fr.150,106	-	-
Class I EUR	€84.75	€241,548	-	-	€93.19	€419,717
Class I GBP	-	-	-	-	£94.28	£282,845
Class I USD	\$91.59	\$2,328,549	\$106.98	\$18,877,187	\$95.57	\$494,708
Class L EUR	€83.60	€104,072	-	-	-	-
Class L USD	\$88.36	\$4,848,766	-	-	-	-
Class N EUR	€88.51	€88,515	-	-	-	-
Class N SGD	S\$89.77	S\$686,051	-	-	-	-
Class N USD	\$91.01	\$2,835,843	-	-	-	-

30 June 2023	U Access (IRL) Brigade Credit Long/Short UCITS#	
	Net Asset Value per share	Net Asset Value
Class B EUR	€98.62	€323,764
Class C CHF	fr.100.82	fr.2,016
Class C EUR	€101.59	€1,153,682
Class C GBP	£99.18	£724,028
Class C USD	\$103.30	\$38,476,836
Class F EUR	€102.26	€1,816,092
Class F USD	\$104.01	\$52,924,273

U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

11. Net Asset Value Comparison(continued)

31 December 2022	U Access (IRL) Trend Macro		U Access (IRL) Cheyne Arbitrage UCITS		U Access (IRL) GCA Credit Long/Short UCITS	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
Class A EUR	-	-	-	-	€106.67	€1,193,026
Class A USD	\$132.11	\$2,904,009	-	-	\$114.49	\$15,608,522
Class B CHF	fr.115.79	fr.2,264,960	-	-	fr.103.60	fr.19,539,895
Class B EUR	€120.12	€26,100,188	€114.01	€605,864	€105.94	€103,954,789
Class B GBP	£128.25	£22,767,876	-	-	£109.48	£6,384,752
Class B SEK	kr.103.23	kr.85,112,204	kr.101.64	kr.200,451	-	kr.-2
Class B USD	\$133.13	\$8,885,265	-	-	\$112.91	\$160,455,088
Class C CHF	fr.113.61	fr.18,780	fr.114.93	fr.5,389,345	-	-
Class C EUR	-	-	€116.87	€53,390,939	-	-
Class C GBP	-	-	£120.17	£831,952	-	-
Class C USD	-	-	\$127.03	\$28,870,478	-	-
Class D CHF	fr.110.54	fr.653,810	-	-	-	-
Class D EUR	€112.45	€1,129,186	-	-	€99.71	€384,465
Class D SEK	kr.114.24	kr.850,301	-	-	-	-
Class D USD	\$126.41	\$3,761,869	-	-	\$111.94	\$7,650,512
Class E CHF	-	-	-	-	fr.95.59	fr.840,618
Class E EUR	€112.42	€907,102	-	-	€98.63	€2,692,638
Class E USD	\$127.12	\$3,653,180	-	-	\$109.43	\$10,719,116
Class F EUR	-	-	€113.57	€1,254,172	-	-
Class F USD	-	-	\$129.98	\$19,101,369	-	-
Class G EUR	€108.73	€797,320	-	-	-	-
Class I CHF	-	-	-	-	fr.102.67	fr.2,679,212
Class I EUR	€111.03	€29,354,194	-	-	-	-
Class I USD	\$123.13	\$412,320	-	-	\$111.85	\$1,387,751
Class J EUR	€111.26	€13,473,816	-	-	-	-
Class T EUR	-	-	-	-	€95.97	€127,445,551
Class T GBP	-	-	£118.05	£14,049	-	-
Class T USD	-	-	-	-	\$98.62	\$3,944,760

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

11. Net Asset Value Comparison (continued)

31 December 2022	U Access (IRL) Shannon River UCITS		U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
Class A USD	-	-	\$101.32	\$12,617,101	-	-
Class B CHF	fr.78.06	fr.359,996	fr.98.44	fr.1,326,924	fr.93.79	fr.354,730
Class B EUR	€74.10	€2,793,474	€129.67	€15,548,603	€93.45	€7,482,263
Class B GBP	£75.47	£542,546	£100.20	£939,731	£95.27	£953
Class B SEK	-	-	kr.97.74	kr.289,313	-	-
Class B USD	\$86.33	\$12,520,405	\$132.30	\$28,057,792	\$95.41	\$4,893,518
Class C CHF	fr.81.63	fr.24,489	fr.130.83	fr.3,025,495	fr.93.90	fr.1,737,858
Class C EUR	€82.59	€1,431,938	€131.57	€17,950,101	€95.76	€33,981,450
Class C GBP	-	-	£134.79	£370,289	£95.32	£1,568,689
Class C SEK	kr.82.94	kr.457,323	-	-	kr.94.97	kr.1,863,193
Class C USD	\$87.50	\$7,685,237	\$134.67	\$65,707,111	\$97.90	\$66,109,189
Class E CHF	-	-	-	-	fr.93.26	fr.933
Class E EUR	€81.25	€264,477	€101.06	€2,549,146	€93.57	€936
Class E GBP	£74.30	£37,151	£95.02	£190,040	£94.93	£949
Class E USD	\$85.55	\$9,076,640	\$101.21	\$813,909	\$95.21	\$952
Class F CHF	-	-	-	-	fr.94.36	fr.944
Class F EUR	-	-	-	-	€94.64	€947
Class F USD	\$88.27	\$1,915,722	\$135.21	\$22,389,170	\$98.22	\$12,190,135
Class I CHF	fr.71.52	fr.38,011	-	-	-	-
Class I EUR	€72.90	€207,754	-	-	€92.44	€446,828
Class I GBP	-	-	-	-	£92.82	£278,469
Class I USD	\$77.91	\$1,980,785	\$103.51	\$17,513,740	\$93.60	\$1,040,503
Class J EUR	-	-	-	-	-	-
Class L EUR	€72.10	€270,379	-	-	-	-
Class L USD	\$75.35	\$4,574,025	-	-	-	-
Class N EUR	€76.28	€76,283	-	-	-	-
Class N SGD	S\$76.97	S\$777,391	-	-	-	-
Class N USD	\$77.57	\$3,967,618	-	-	-	-
Class S EUR	€80.87	€3,833,293	-	-	-	-

31 December 2022	U Access (IRL) Brigade Credit Long/Short UCITS*	
	Net Asset Value per share	Net Asset Value
Class C CHF	fr.100.33	fr.2,007
Class C EUR	€100.62	€302
Class C USD	\$101.00	\$30,648,244
Class F EUR	€100.85	€1,962,551
Class F USD	\$101.54	\$59,737,293

* U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

11. Net Asset Value Comparison (continued)

31 December 2021	U Access (IRL) Trend Macro		U Access (IRL) Cheyne Arbitrage UCITS		U Access (IRL) GCA Credit Long/Short UCITS	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
Class A EUR	€114.56	€427,770	-	-	€111.34	€1,245,231
Class A USD	\$125.01	\$6,959,647	-	-	\$117.11	\$7,474,703
Class B CHF	fr.111.59	fr.5,006,850	-	-	fr.108.76	fr.14,429,730
Class B EUR	€115.64	€35,579,294	€111.02	€482,437	€110.86	€139,858,800
Class B GBP	£121.72	£22,301,704	-	-	£112.85	£8,871,008
Class B SEK	kr.98.94	Kr.108,325,458	-	-	kr.109.91	kr.279,609
Class B USD	\$126.08	\$7,681,727	-	-	\$115.78	\$216,715,459
Class C CHF	fr.109.72	fr.487,510	fr.112.03	fr.5,407,569	-	-
Class C EUR	-	-	€113.42	€48,948,256	-	-
Class C GBP	-	-	£115.19	£919,542	-	-
Class C USD	-	-	\$121.42	\$25,714,614	-	-
Class D CHF	fr.107.15	fr.703,543	-	-	-	-
Class D EUR	€109.02	€3,577,455	-	-	€104.60	€562,179
Class D SEK	kr.110.10	kr.2,114,641	-	-	-	-
Class D USD	\$120.35	\$3,748,206	-	-	\$115.07	\$9,098,301
Class E CHF	-	-	-	-	-	-
Class E EUR	€109.00	€389,629	-	-	€103.88	€4,731,670
Class E USD	\$120.86	\$2,345,062	-	-	\$112.94	\$17,107,920
Class F CHF	-	-	-	-	-	-
Class F EUR	-	-	€109.87	€1,213,256	-	-
Class F USD	-	-	\$123.82	\$6,086,896	-	-
Class G EUR	€105.36	€841,813	-	-	-	-
Class I CHF	-	-	-	-	fr.107.79	fr.3,081,300
Class I EUR	€106.94	€27,605,533	-	-	-	-
Class I USD	\$116.52	\$142,821	-	-	\$114.69	\$1,691,052
Class J EUR	€107.14	€13,742,348	-	-	-	-
Class T EUR	-	-	-	-	€100.42	€148,426,937
Class T GBP	-	-	£113.19	£13,469	-	-
Class T USD	-	-	-	-	\$101.13	\$19,740,673

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

11. Net Asset Value Comparison (continued)

31 December 2021	U Access (IRL) Shannon River UCITS		U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Sustainable UCITS*	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
Class A EUR	-	-	-	-	-	-
Class A USD	\$97.26	\$1,731,595	-	-	-	-
Class B CHF	fr.101.10	fr.1,309,535	-	-	fr.100.78	fr.1,008
Class B EUR	€95.68	€7,005,671	€107.01	€1,494,608	€100.79	€1,008
Class B GBP	£96.23	£906,115	-	-	£100.80	£1,008
Class B SEK	-	-	-	-	-	-
Class B USD	\$108.74	\$29,896,400	\$108.24	\$1,820,875	\$100.82	\$1,008
Class C CHF	fr.105.60	fr.100,321	fr.107.33	fr.243,784	fr.100.84	fr.1,008
Class C EUR	€106.40	€12,900,181	€107.77	€2,979,211	€102.36	€4,231,306
Class C GBP	£107.59	£161,480	£108.62	£512,578	£100.87	£126,994
Class C SEK	kr.107.09	kr.11,564,056	-	-	kr.100.88	kr.1,009
Class C USD	\$109.98	\$25,087,064	\$109.15	\$6,435,323	\$102.42	\$8,352,809
Class E CHF	-	-	-	-	fr.100.77	fr.1,008
Class E EUR	€105.27	€1,438,571	-	-	€100.79	€1,008
Class E GBP	£95.04	£47,520	-	-	£100.79	£1,008
Class E USD	\$108.08	\$12,883,827	-	-	\$100.81	\$1,008
Class F CHF	-	-	-	-	fr.100.87	fr.1,009
Class F EUR	-	-	-	-	€100.88	€1,009
Class F USD	\$110.69	\$7,443,883	\$109.45	\$4,747,544	\$102.49	\$2,306,102
Class I CHF	fr.92.56	fr.49,196	-	-	-	-
Class I EUR	€94.01	€1,781,210	-	-	-	-
Class I GBP	£94.75	£16,110	-	-	-	-
Class I SEK	kr.104.15	kr.200,976	-	-	-	-
Class I USD	\$98.03	\$14,672,976	-	-	-	-
Class J EUR	-	-	-	-	-	-
Class L EUR	€93.44	€645,252	-	-	-	-
Class L USD	\$95.28	\$9,731,670	-	-	-	-
Class N EUR	€98.77	€98,771	-	-	-	-
Class N SGD	\$97.63	\$986,026	-	-	-	-
Class N USD	\$97.99	\$5,637,211	-	-	-	-
Class S EUR	€104.78	€21,785,856	-	-	-	-

*U Access (IRL) Bain Capital Global Equity LS Responsible UCITS commenced trading on 16 December 2021.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

12. Exchange Rates

For all Funds, excluding U Access (IRL) Cheyne Arbitrage UCITS the following exchange rates were used to convert assets and liabilities denominated in other currencies into US Dollars as at 30 June 2023 and 31 December 2022:

	30 June 2023	31 December 2022
Australian dollar	0.6657	0.6782
Brazilian real	0.2073	0.1894
Canadian dollar	0.7557	0.7380
Chilean peso	0.0012	0.0012
Colombian peso	0.0002	0.0002
Czech koruna	0.0459	0.0442
Danish krone	0.1465	0.1435
Egyptian pound	0.0324	0.0404
Euro	1.0910	1.0673
Hong Kong dollar	0.1276	0.1281
Hungarian forint	0.0029	0.0027
Japanese yen	0.0069	0.0076
Kazakhstan tenge	0.0022	0.0022
Mexican peso	0.0583	0.0513
Norwegian krone	0.0933	0.1015
Singapore dollar	0.7389	0.7456
South African rand	0.0529	0.0588
South Korean won	0.0008	0.0008
Swedish krona	0.0926	0.0960
Swiss franc	1.0967	1.0808
U.K. pound	1.2714	1.2029
Nigerian Naira	0.0013	0.0022

For U Access (IRL) Cheyne Arbitrage UCITS, the following exchange rates were used to convert assets and liabilities denominated in other currencies into Euro as at 30 June 2023 and 31 December 2022:

	30 June 2023	31 December 2022
Canadian dollar	0.69267	0.69146
Danish krone	0.13428	0.00000
Japanese yen	0.00632	0.00760
New Zealand dollar	0.56159	0.63250
Norwegian krone	0.08552	0.09510
Swedish krona	0.08488	0.09600
Swiss franc	1.02456	1.08080
U.K. pound	1.16535	1.20290
U.S. Dollars	0.91659	0.93694

13. Transaction Costs

In order to achieve its investment objective, the Company incurs transaction costs in relation to trading activity on its portfolio. These include certain broker and commission fees incurred on trades. Commission fees borne by the Company include fees of US\$47,556 (31 December 2022: US\$136,784). As part of its trading activity conducted with counterparties for OTC derivatives, the Company does incur other transaction costs which are not separately identifiable.

14. Dividends

There were no dividends paid during the period ended 30 June 2023 and 31 December 2022.

15. Soft commissions

The following table details the equivalent soft dollar arrangement amount generated from 1 January 2023 to 30 June 2023:

	30 June 2023	30 June 2022
	US\$	US\$
U Access (IRL) Brigade Credit Long/Short UCITS	999	-
U Access (IRL) Shannon River UCITS	-	81,205

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

16. Statement of changes in the composition of the portfolio

A statement of changes in the composition of the portfolio for the period ended 30 June 2023 is available to shareholders on request free of charge.

17. Efficient Portfolio Management

Subject to the conditions and within the limits from time to time laid down by the Central Bank of Ireland, and except as otherwise stated in the investments objective and policies of the Company, FDI may be employed for efficient portfolio management purposes. Furthermore, new techniques and instruments may be developed which may be suitable for use by the Company in the future, and the Company may employ such techniques and instruments subject to the prior approval of, and any restrictions imposed by, the Central Bank of Ireland.

A UCITS is required to disclose the revenues arising from efficient portfolio management in order to hedge currency and market exposure as well as increase capital and income returns. Revenues arising from efficient portfolio management are disclosed in Statement of Comprehensive Income.

During the financial year, futures, options, swaps and forwards agreements were entered into for the purpose of efficient portfolio management in order to hedge currency and market exposure and/or for investment purposes. The notional amounts are detailed in the Schedule of Investments.

18. Structured entities

The table below describes the types of structured entities that the Company does not consolidate but in which it holds an interest.

Type of structured entity	Nature and purpose	Interest held by the Company
Debt issuance vehicle	To manage and issue structured products that are backed by a segregated pool of collaterals	Investment in bonds issued by the structured entity

The Company's maximum exposure to the loss from its investment in the unconsolidated structured entities is equal to the total fair value of its investment in the above debt instruments.

During the year, the Company did not provide financial support to unconsolidated structured entities and has no intention of providing financial or other support.

19. Significant events during the period

The outbreak of Coronavirus (COVID-19), declared by the World Health Organisation ("WHO") as a global pandemic in March 2020 and has impacted many aspects of daily life and the global economy since this date. On 05 May 2023, the WHO have announced that COVID-19 is no longer a public health emergency of international concern. However, this does not mean the pandemic itself is over, but the global emergency it has caused is, for now. The WHO will establish a Review Committee that will develop long-term, standing recommendations for countries on how to manage COVID-19 on an ongoing basis. Most travel movements and operational restrictions implemented by many countries have returned to normal. While many economies globally have reopened the pace of recovery has varied from country to country and most countries also now impacted by the rising inflation as a global phenomenon. The Directors together with the Manager will continue to monitor business continuity and resilience processes with the objective of mitigating any ongoing impact of COVID-19.

Events arising in Ukraine, as a result of military action being undertaken by Russia in Ukraine, may impact on securities directly or indirectly related to companies domiciled in Russia and/or listed on exchanges located in Russia ("Russian Securities"). As at 30 June 2023, none of the Sub-Funds, have direct exposure to Russian Securities. The Directors are monitoring developments related to this military action, including current and potential future interventions of foreign governments and economic sanctions.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

19. Significant events during the period (continued)

An application was made to the Central Bank of Ireland (the “Central Bank”) to request the revocation of the Central Bank’s approval of the U Access (IRL) Nexthera UCITS sub-fund. The Central Bank’s approval of the sub-fund was revoked with effect from 10 January 2023.

A new Prospectus was issued for the Company dated 22 March 2023, which superseded the Prospectus issued on 30 November 2022. In summary the Prospectus was updated to reflect:

- the removal of the Supplement for U Access (IRL) Nexthera UCITS along with any other references to the sub-fund from the Prospectus or Supplements. The remaining Supplements were also re-numbered to reflect this.
- updates to the risk factor entitled ‘Investing in Russia Risk’, in particular, to include reference to the application of international economic sanctions.
- updates to the details of the board of directors of the management company to include updated biographies, to remove references to Michael J Bishop and David McGowan and to include details of Jackie O’Connor and Aleda Anderson.
- amendments to the definition of “Performance Period” to clarify, for completeness, that the calculation of the performance fee does not crystallise more than once a year, in the following Supplements: U Access (IRL) Trend Macro, U Access Cheyne Arbitrage UCITS, U Access (IRL) Shannon River UCITS, U Access (IRL) GCA Credit Long/Short UCITS and U Access (IRL) Campbell Absolute Return UCITS. For the avoidance of doubt, there is no change to the circumstances whereby the performance fee will crystallise, as set out in the Supplements.
- update to the cover page of the Supplement for U Access (IRL) Cheyne Arbitrage UCITS to include a statement that the fund may have high volatility as a result of its investment policy. This is not the result of any change to the investment policy of the fund.
- amendments to the “Investment Policies” section of the Supplement for U Access (IRL) Bain Capital Global Equity LS Responsible UCITS to reflect that the fund can invest in certain healthcare and industrial sectors.
- updates to the sustainability disclosure pre-contractual annex of the Supplement for U Access (IRL) Bain Capital Global Equity LS Responsible UCITS to reflect the following:
 - o the amendments to the investment policy of the fund (as referenced in the paragraph above);
 - o the changes prescribed by the revised annex template set out in Commission Delegated Regulation (EU) 2023/36; and
 - o updates to the asset allocation disclosure.

U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

There were no other significant events during the period affecting the Company.

20. Subsequent events

There are no subsequent events that would have a material impact on the financial statements subsequent to 30 June 2023.

21. Directors approval

The Directors approved the financial statements on 23 August 2023.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES

The Statement of Significant Purchases and Sales reflects the aggregate purchases of transferable securities exceeding one percent of the total value of purchases and aggregate disposals of transferable securities greater than one percent of the total value of the sales for the year. At minimum the largest 20 purchases and 20 sales must be given or all purchases and sales if less than 20.

U Access (IRL) Trend Macro Statement of Significant Purchases for the period ended 30 June 2023

Description	Costs	
	Nominal	US\$
Treasury Bill 0% 30/05/2023	16,000,000	15,982,565
United States Treasury Bill 0% 14/03/2023	16,000,000	15,938,753
United States Treasury Bill 0% 02/03/2023	15,000,000	14,935,622
United States Treasury Bill 0% 18/04/2023	15,000,000	14,928,447
United States Treasury Bill 0% 25/05/2023	14,000,000	13,983,857
United States Treasury Bill 0% 01/06/2023	14,000,000	13,948,643
Treasury Bill 0% 30/03/2023	10,000,000	9,965,704
United States Treasury Bill 0% 28/02/2023	10,000,000	9,957,086
United States Treasury Bill 0% 23/02/2023	10,000,000	9,954,685
United States Treasury Bill 0% 09/03/2023	10,000,000	9,954,130
United States Treasury Bill 0% 11/04/2023	10,000,000	9,951,213
Treasury Bill 0% 27/04/2023	10,000,000	9,944,639
United States Treasury Bill 0% 18/05/2023	8,000,000	7,994,338
United States Treasury Bill 0% 16/02/2023	8,000,000	7,967,976
Republic Of Nigeria 8.38% 24/03/2029	9,052,000	7,243,329
United States Treasury Bill 0% 08/06/2023	6,000,000	5,970,708
Treasury Bill 0% 02/05/2023	5,000,000	4,980,100
United States Treasury Bill 0% 09/05/2023	5,000,000	4,979,758
United States Treasury Bill 0% 14/02/2023	5,000,000	4,979,430
United States Treasury Bill 0% 07/03/2023	5,000,000	4,978,984

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Trend Macro (continued)
Statement of Significant Sales for the period ended 30 June 2023

Description	Nominal	Proceeds US\$
United States Treasury Bill 0% 01/06/2023	(14,000,000)	(13,980,225)
Petroleos Mexicanos 7.19% 12/09/2024	(234,382,600)	(12,143,204)
Treasury Bill 0% 30/03/2023	(10,000,000)	(9,991,631)
United States Treasury Bill 0% 11/04/2023	(10,000,000)	(9,978,472)
United States Treasury Bill 0% 18/04/2023	(10,000,000)	(9,973,125)
Republic of Nigeria 8.38% 24/03/2029	(9,052,000)	(7,610,418)
United States Treasury Bill 0% 08/06/2023	(6,000,000)	(5,981,280)
Banque Centrale de Tunisie SA 5.75% 30/01/2025	(9,224,000)	(5,506,424)
Sino-Ocean Land Treasure IV Limited 2.7% 13/01/2025	(9,438,000)	(4,642,700)
Kenya Government International Bond 7% 22/05/2027	(5,055,000)	(4,130,941)
Shelf Drilling Holdings Limited 8.25% 15/02/2025	(4,373,000)	(4,058,041)
Egypt Government International Bond 8.5% 31/01/2047	(7,365,000)	(3,822,055)
Nigeria Government International Bond 7.143% 23/02/2030	(4,716,000)	(3,680,021)
Banque Centrale de Tunisie International Bond 6.75% 31/10/2023	(3,572,000)	(3,542,217)
National Bank of Kazakhstan Notes 0% 19/04/2023	(1,601,487,000)	(3,541,679)
Petroleos Mexicanos 6.7% 16/02/2032	(4,352,000)	(3,414,128)
Arab Republic Of Egypt 5.8% 30/09/2027	(5,081,000)	(3,373,860)
New Metro Global Limited 4.8% 15/12/2024	(4,246,000)	(3,169,174)
Nigeria Government International Bond 8.747% 21/01/2031	(3,749,000)	(3,118,819)
United States Treasury Bill 0% 29/06/2023	(3,000,000)	(2,996,321)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Cheyne Arbitrage UCITS Statement of Significant Purchases for the period ended 30 June 2023

Description	Nominal	Costs €
Spain Letras Del Tesoro 0% 12/01/2024	7,500,000	7,292,706
Spain Letras Del Tesoro 0% 08/12/2023	7,000,000	6,822,204
France Treasury Bill BTF 0% 29/11/2023	6,000,000	5,855,615
Spain Letras Del Tesoro 0% 10/11/2023	5,000,000	4,889,775
Spain Letras Del Tesoro 0% 10/05/2024	5,000,000	4,845,045
Spain Letras Del Tesoro 0% 08/03/2024	4,000,000	3,870,275
Buoni Ordinari Del Tes 0% 14/03/2024	4,000,000	3,867,797
Buoni Poliennali Del Tes 0% 30/01/2024	3,000,000	2,908,410
Buoni Ordinari Del Tes 0% 02/14/2024	2,750,000	2,664,437
Allkem Limited	124,216	1,159,379
NASDAQ 100 E-Mini Index Futures June 2023	21	764,743
January 2024 Puts on ATVI US Put 70 19/01/2024	1,370	699,203
S&P 500 E-Mini Index Futures June 2023	10	94,365
B2Gold Corporation	(6,077,255)	86,987
Brookfield Infrastructure Partners	(560,614)	36,917
CHR Hansen Holding A/S	(4,897,754)	22,356
Horizon Therapeutics Plc	(24,159,680)	20,834
Maxlinear Inc	(4,442,292)	17,824
Alphatec Holdings Inc	(306,426)	11,890
Penumbra Inc	(105,604)	9,863

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Cheyne Arbitrage UCITS (continued)
Statement of Significant Sales for the period ended 30 June 2023

Description	Nominal	Proceeds €
Spain Letras Del Tesoro 0% 06/10/2023	(9,999,000)	(9,872,826)
Spain Letras Del Tesoro 0% 10/11/2023	(9,999,000)	(9,849,538)
Activision Blizzard Inc	(103,136)	(7,133,253)
France Treasury Bill BTF 0% 29/11/2023	(5,990,000)	(5,894,234)
Spain Letras Del Tesoro 0% 09/06/2023	(5,000,000)	(4,970,813)
Buoni Poliennali Del Tes 0.6% 15/06/2023	(2,000,000)	(1,989,500)
Energy Transition Partners	(89,100)	(895,006)
Silicon Motion Technology	55,569,657	(674,137)
Shaw Communications Inc	49,162,725	(561,638)
Sabina Gold & Silver Corporation	6,587,556	(559,308)
Ritchie Bros Auctioneers	4,750,334	(213,325)
IAA Inc	3,081,157	(210,574)
Rogers Corporation	3,844,779	(181,260)
Maxlinear Inc	1,622,141	(131,945)
Iveric Bio Inc	4,409,899	(121,148)
EDF	26,701,419	(120,930)
Maxar Technologies Inc	16,644,979	(118,597)
Seagen Inc	2,931,249	(84,549)
Evoqua Water Technologies Company	3,330,820	(80,712)
Option Care Health Inc	1,160,140	(70,488)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) GCA Credit Long/Short UCITS
Statement of Significant Purchases for the period ended 30 June 2023

Description	Nominal	Costs US\$
United States Treasury Bill 0% 15/06/2023	50,000,000	49,417,158
United States Treasury Bill 0% 08/06/2023	30,000,000	29,684,086
United States Treasury Bill 0% 18/05/2023	30,000,000	29,663,096
United States Treasury Bill 0% 25/04/2023	30,000,000	29,660,850
Treasury Bill 0% 02/05/2023	30,000,000	29,658,750
American Airlines Inc 11.75% 15/07/2025	22,089,000	24,282,696
Caesars Entertainment Inc 6.25% 01/07/2025	22,990,000	22,950,375
United States Treasury Bill 0% 01/06/2023	18,000,000	17,785,622
Wynn Las Vegas LLC / Wynn Las Vegas Capital Corporation 5.5% 01/03/2025	16,920,000	16,549,178
Goldman Sachs plc - US\$ Treasury Liquid Reserves Fund	14,500,000	14,500,000
BlackRock ICS US Treasury Fund	14,500,000	14,500,000
Prime Security Services Borrower LLC / Prime Finance Inc 5.25% 15/04/2024	14,415,000	14,279,856
MGM Resorts International 6% 15/03/2023	13,361,000	13,374,361
Uber Technologies Inc 7.5% 15/05/2025	11,282,000	11,465,333
FMG Resources August 2006 Pty Limited 5.125% 15/05/2024	11,032,000	10,920,509
Royal Caribbean Cruises Limited 11.5% 01/06/2025	10,196,000	10,827,092
Uber Technologies Inc 8% 01/11/2026	10,182,000	10,411,001
United States Treasury Bill 0% 20230411	10,000,000	9,888,298
Royal Caribbean Cruises Limited 11.625% 15/08/2027	8,898,000	9,674,738
Hyatt Hotels Corporation 1.8% 01/10/2024	10,124,000	9,562,118

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) GCA Credit Long/Short UCITS (continued)
Statement of Significant Sales for the period ended 30 June 2023

Description	Nominal	Proceeds US\$
United States Treasury Bill 0% 02/02/2023	(50,000,000)	(49,984,479)
United States Treasury Bill 0% 26/01/2023	(50,000,000)	(49,975,665)
United States Treasury Bill 0% 15/06/2023	(50,000,000)	(49,813,000)
United States Treasury Bill 0% 21/02/2023	(40,000,000)	(39,935,133)
United States Treasury Bill 0% 19/01/2023	(35,000,000)	(34,965,114)
Treasury Bill 0% 02/05/2023	(30,000,000)	(29,980,585)
United States Treasury Bill 0% 25/04/2023	(30,000,000)	(29,974,756)
United States Treasury Bill 0% 18/05/2023	(30,000,000)	(29,938,821)
United States Treasury Bill 0% 08/06/2023	(30,000,000)	(29,875,452)
United States Treasury Bill 0% 01/06/2023	(18,000,000)	(17,925,797)
FMG Resources August 2006 Pty Limited 5.125% 15/05/2024	(11,032,000)	(11,032,000)
United States Treasury Bill 0% 16/03/2023	(10,000,000)	(9,991,328)
Goldman Sachs plc - US\$ Treasury Liquid Reserves Fund	(8,000,000)	(8,000,000)
BlackRock ICS US Treasury Fund	(8,000,000)	(8,000,000)
United States Treasury Bill 0% 29/06/2023	(8,000,000)	(7,958,879)
Caesars Entertainment Inc 8.125% 01/07/2027	(6,999,000)	(7,125,316)
United States Treasury Bill 0% 18/04/2023	(7,000,000)	(6,994,414)
Mauser Packaging Solutions Holding Company 8.5% 15/04/2024	(6,868,000)	(6,872,393)
United States Treasury Bill 0% 22/06/2023	(6,000,000)	(5,969,010)
Camelot Return Merger Sub Inc 8.75% 01/08/2028	(6,083,000)	(5,744,071)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Shannon River UCITS
Statement of all Significant Purchases for the period ended 30 June 2023

Description	Nominal	Costs US\$
United States Treasury Bill 0% 21/03/2024	8,000,000	7,657,048
United States Treasury Bill 0% 25/01/2024	7,000,000	6,684,321
United States Treasury Bill 0% 16/05/2024	7,000,000	6,667,633
United States Treasury Bill 0% 22/02/2024	7,000,000	6,665,414
United States Treasury Bill 0% 18/04/2024	6,000,000	5,740,143
May 2023 Puts on NVDA US Put 290 26/05/2023	195	98,873
February 2023 Puts on NDX Put 11900 28/02/2023	15	81,216
May 2023 Puts on RUY Put 1760 31/05/2023	60	73,063
June 2023 Puts on NDX Put 14100 09/06/2023	6	56,876
June 2023 Puts on NDX Put 14350 16/06/2023	5	56,005
June 2023 Puts on NDX Put 14600 23/06/2023	8	51,508
June 2023 Puts on RUY Put 1730 02/06/2023	30	45,631
March 2023 Puts on NDX Put 11900 17/03/2023	4	45,204
March 2023 Puts on NDX Put 11700 03/03/2023	12	44,773
March 2023 Puts on NDX Put 11700 10/03/2023	4	38,204
February 2023 Puts on NVDA US Put 220 17/02/2023	59	32,570
June 2023 Puts on NDX Put 14600 30/06/2023	4	31,144
February 2023 Puts on NVDA US Put 205 17/02/2023	59	27,658
March 2023 Puts on AMD US Put 90 24/03/2023	185	26,217
March 2023 Puts on NVDA US Put 250 24/03/2023	58	25,314

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Shannon River UCITS (continued)
Statement of all Significant Sales for the period ended 30 June 2023

Description	Proceeds	
	Nominal	US\$
United States Treasury Bill 0% 20/04/2023	(7,000,000)	(6,997,550)
United States Treasury Bill 0% 23/02/2023	(7,000,000)	(6,992,937)
United States Treasury Bill 0% 18/05/2023	(7,000,000)	(6,991,080)
United States Treasury Bill 0% 15/06/2023	(7,000,000)	(6,991,047)
United States Treasury Bill 0% 23/03/2023	(7,000,000)	(6,988,828)
Interdigital Inc	26,650,326	(2,507,225)
NVIDIA Corporation	19,470,374	(2,310,091)
United States Treasury Bill 0% 18/04/2024	(2,000,000)	(1,916,376)
Advanced Micro Devices Inc	18,050,275	(1,818,814)
United States Treasury Bill 0% 21/03/2024	(1,000,000)	(959,204)
Nice Limited	19,994,562	(667,824)
Dynatrace Inc	15,035,673	(638,567)
Flex Limited	26,809,639	(633,469)
Appfolio Inc	11,188,337	(584,341)
Manhattan Associates Inc	11,023,821	(528,406)
Salesforce Inc	8,041,540	(410,317)
Shift4 Payments Inc	6,630,541	(367,645)
Lightspeed Commerce Inc	3,651,312	(256,883)
Legalzoomcom Inc	2,549,402	(169,615)
Pure Storage Inc	3,395,602	(165,402)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Campbell Absolute Return UCITS Statement of Significant Purchases for the period ended 30 June 2023

Description	Costs	
	Nominal	US\$
Telefonaktiebolaget LM Ericsson	5,296,167	30,616,940
SSAB AB	3,303,010	22,749,051
RWE AG	460,387	20,792,500
Deutsche Telekom AG	945,968	20,603,452
Ageas	489,931	20,603,443
SAP SE	163,396	20,315,529
Siemens AG	126,937	20,304,697
Carlsberg A/S	125,069	20,192,545
Novartis AG	216,644	19,774,711
Roche Holding AG	69,277	19,774,462
Sampo OYJ	370,801	16,830,705
Mowi ASA	946,195	15,649,590
Kesko OYJ	719,506	15,361,399
Metso Corporation	1,315,631	14,790,790
Deutsche Lufthansa AG	1,337,851	13,770,655
Essity AB	484,234	13,280,632
SimCorp A/S	122,424	10,437,273
ASML Holding NV	14,433	10,416,219
Danske Bank A/S	495,271	10,407,390
Koninklijke Ahold Delhaize NV	304,557	10,315,614

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Campbell Absolute Return UCITS (continued)
Statement of Significant Sales for the period ended 30 June 2023

Description	Nominal	Proceeds US\$
Sampo OYJ	(580,291)	(29,301,097)
Deutsche Lufthansa AG	(2,177,222)	(23,821,988)
Mowi ASA	(1,097,055)	(19,270,385)
Roche Holding AG	(54,276)	(17,185,625)
SSAB AB	(2,170,645)	(15,999,157)
SAP SE	(113,212)	(14,993,319)
Swiss Life Holding AG	(25,242)	(14,917,783)
Kesko OYJ	(719,506)	(14,671,890)
TGS ASA	(930,170)	(14,629,392)
Metso Corporation	(1,315,631)	(14,541,030)
Commerzbank AG	(1,354,492)	(14,532,122)
Telefonaktiebolaget LM Ericsson	(2,359,043)	(13,276,107)
Sandvik AB	(569,238)	(11,891,117)
GN Store Nord AS	(446,483)	(11,341,959)
DSV AS	(59,888)	(10,616,352)
Deutsche Telekom AG	(436,029)	(10,428,578)
UCB SA	(112,127)	(10,217,410)
Ageas	(229,955)	(10,212,620)
ASR Nederland NV	(228,140)	(9,866,752)
RWE AG	(216,074)	(9,860,206)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS
Statement of Significant Purchases for the period ended 30 June 2023

Description	Nominal	Costs US\$
Banco Bilbao Vizcaya Argentaria SA	1,072,681	7,902,672
Moncler SpA	114,562	7,049,424
UniCredit SpA	332,762	6,561,147
Crane Company	88,871	6,520,166
Fraport AG	120,756	6,423,640
Alight Inc	691,109	6,285,568
United States Treasury Bill 0% 09/02/2023	6,285,000	6,261,316
United States Treasury Bill 0% 14/03/2023	6,285,000	6,257,809
United States Treasury Bill 0% 18/04/2023	6,285,000	6,257,032
United States Treasury Bill 0% 07/02/2023	6,214,000	6,191,112
United States Treasury Bill 0% 21/03/2023	6,200,000	6,183,906
Treasury Bill 0% 28/03/2023	6,200,000	6,182,988
United States Treasury Bill 0% 16/03/2023	6,200,000	6,182,769
United States Treasury Bill 0% 07/03/2023	6,200,000	6,173,478
United States Treasury Bill 0% 02/03/2023	6,200,000	6,167,564
United States Treasury Bill 0% 23/02/2023	6,200,000	6,167,416
United States Treasury Bill 0% 28/02/2023	6,200,000	6,165,142
United States Treasury Bill 0% 20/04/2023	6,000,000	5,979,500
United States Treasury Bill 0% 04/05/2023	6,000,000	5,974,477
Treasury Bill 0% 02/05/2023	6,000,000	5,974,000

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS (continued)
Statement of Significant Sales for the period ended 30 June 2023

Description	Proceeds	
	Nominal	US\$
The Allstate Corporation	(73,065)	(8,178,307)
UniCredit SpA	(427,487)	(7,873,528)
American International Group Inc	(116,069)	(7,110,603)
Banco Bilbao Vizcaya Argentaria SA	(962,546)	(6,525,731)
United States Treasury Bill 0% 14/03/2023	(6,285,000)	(6,284,214)
United States Treasury Bill 0% 09/02/2023	(6,285,000)	(6,283,457)
United States Treasury Bill 0% 10/01/2023	(6,285,000)	(6,282,207)
United States Treasury Bill 0% 18/04/2023	(6,285,000)	(6,281,210)
United States Treasury Bill 0% 05/01/2023	(6,214,000)	(6,213,268)
United States Treasury Bill 0% 07/02/2023	(6,214,000)	(6,211,066)
United States Treasury Bill 0% 21/03/2023	(6,200,000)	(6,199,311)
Treasury Bill 0% 28/03/2023	(6,200,000)	(6,199,311)
United States Treasury Bill 0% 19/01/2023	(6,200,000)	(6,199,294)
United States Treasury Bill 0% 07/03/2023	(6,200,000)	(6,199,225)
United States Treasury Bill 0% 12/01/2023	(6,200,000)	(6,198,584)
United States Treasury Bill 0% 02/02/2023	(6,200,000)	(6,198,571)
United States Treasury Bill 0% 02/03/2023	(6,200,000)	(6,198,481)
United States Treasury Bill 0% 23/02/2023	(6,200,000)	(6,198,450)
United States Treasury Bill 0% 17/01/2023	(6,200,000)	(6,197,107)
United States Treasury Bill 0% 16/03/2023	(6,200,000)	(6,192,800)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Brigade Credit Long/Short UCITS
Statement of Significant Purchase for the period ended 30 June 2023

Description	Nominal	Costs US\$
Treasury Bill 0% 30/03/2023	7,500,000	7,436,635
United States Treasury Bill 0% 29/06/2023	7,500,000	7,423,342
United States Treasury Bill 0% 04/05/2023	6,500,000	6,447,391
United States Treasury Bill 0% 23/03/2023	5,000,000	4,960,729
Treasury Bill 0% 27/04/2023	5,000,000	4,959,644
United States Treasury Bill 0% 21/02/2023	4,000,000	3,980,667
United States Treasury Bill 0% 20/04/2023	4,000,000	3,967,905
United States Treasury Bill 0% 11/05/2023	4,000,000	3,967,100
United States Treasury Bill 0% 25/05/2023	4,000,000	3,963,600
United States Treasury Bill 0% 18/05/2023	4,000,000	3,963,289
United States Treasury Bill 0% 22/06/2023	4,000,000	3,957,627
United States Treasury Bill 0% 09/03/2023	3,900,000	3,878,502
United States Treasury Bill 0% 09/02/2023	3,000,000	2,989,725
United States Treasury Bill 0% 14/03/2023	3,000,000	2,982,551
Treasury Bill 0% 06/04/2023	3,000,000	2,976,743
United States Treasury Bill 0% 01/06/2023	3,000,000	2,970,868
United States Treasury Bill 0% 15/06/2023	3,000,000	2,968,710
United States Treasury Bill 0% 08/06/2023	3,000,000	2,968,500
United States Treasury Bill 0% 13/04/2023	2,000,000	1,984,294
WIN Limited 7.75% 15/08/2028	1,840,000	1,520,513

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (CONTINUED)

U Access (IRL) Brigade Credit Long/Short UCITS (continued) Statement of Significant Sales for the period ended 30 June 2023

Description	Nominal	Proceeds
		US\$
Treasury Bill 0% 30/03/2023	(7,500,000)	(7,500,000)
United States Treasury Bill 0% 04/05/2023	(6,500,000)	(6,491,091)
United States Treasury Bill 0% 29/06/2023	(5,500,000)	(5,488,233)
United States Treasury Bill 0% 23/03/2023	(5,000,000)	(5,000,000)
United States Treasury Bill 0% 16/02/2023	(5,000,000)	(5,000,000)
United States Treasury Bill 0% 02/02/2023	(5,000,000)	(5,000,000)
Treasury Bill 0% 27/04/2023	(5,000,000)	(4,996,665)
United States Treasury Bill 0% 09/03/2023	(4,900,000)	(4,900,000)
United States Treasury Bill 0% 20/04/2023	(4,000,000)	(4,000,000)
United States Treasury Bill 0% 14/03/2023	(4,000,000)	(4,000,000)
United States Treasury Bill 0% 25/05/2023	(4,000,000)	(4,000,000)
United States Treasury Bill 0% 22/06/2023	(4,000,000)	(4,000,000)
United States Treasury Bill 0% 21/02/2023	(4,000,000)	(4,000,000)
United States Treasury Bill 0% 11/05/2023	(4,000,000)	(3,994,730)
United States Treasury Bill 0% 18/05/2023	(4,000,000)	(3,992,952)
United States Treasury Bill 0% 28/02/2023	(3,250,000)	(3,250,000)
United States Treasury Bill 0% 02/02/2023	(3,250,000)	(3,250,000)
United States Treasury Bill 0% 15/06/2023	(3,000,000)	(3,000,000)
United States Treasury Bill 0% 01/06/2023	(3,000,000)	(2,993,700)
United States Treasury Bill 0% 08/06/2023	(3,000,000)	(2,992,500)

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CHEYNE ARBITRAGE UCITS

SCHEDULE OF INVESTMENTS

(Expressed in Euro)

As at 30 June 2023

Description	Number of Units	Fair Value €	% of Net Assets
Financial assets at fair value through profit or loss			
Equities			
Allkem Limited	124,216	1,239,954	2.98%
		1,239,954	2.98%
Government bonds			
Buoni Ordinari Del Tes 0.00% 12/01/2024	1,000	981	0.00%
Buoni Ordinari Del Tes 0.00% 14/03/2024	4,000,000	3,896,200	9.38%
Buoni Ordinari Del Tes 0.00% 14/02/2024	2,750,000	2,687,149	6.47%
Buoni Poliennali Del Tes 0.00% 15/01/2024	2,000	1,961	0.00%
Buoni Poliennali Del Tes 0.00% 15/04/2024	3,000,000	2,913,600	7.01%
Buoni Poliennali Del Tes 0.00% 30/01/2024	3,001,000	2,937,514	7.07%
Buoni Poliennali Del Tes 0.50% 01/02/2026	1,000	921	0.00%
France Treasury Bill BTF 0.00% 29/11/2023	10,000	9,856	0.02%
Spain Letras Del Tesoro 0.00% 01/12/2024	7,500,000	7,359,637	17.72%
Spain Letras Del Tesoro 0.00% 03/08/2024	4,000,000	3,901,460	9.40%
Spain Letras Del Tesoro 0.00% 05/10/2024	5,000,000	4,845,850	11.67%
Spain Letras Del Tesoro 0.00% 07/07/2023	1,000	1,000	0.00%
Spain Letras Del Tesoro 0.00% 09/08/2023	1,000	994	0.00%
Spain Letras Del Tesoro 0.00% 10/06/2023	1,000	991	0.00%
Spain Letras Del Tesoro 0.00% 11/10/2023	1,000	987	0.00%
		28,559,101	68.74%
Equity Options			
January 24 Puts on ATVI US PUT 70.000000 19/01/2024	1,370	203,391	0.49%
		203,391	0.49%
Total return swaps			
Amedisys Inc Trs (Natixis)	18,033	107,213	0.26%
Brookfield Infrastructure-A Trs (Natixis)	(7,018)	3,344	0.01%
Chr Hansen Holding A/S (Natixis)	(29,235)	127,895	0.31%
First Horizon Corp Trs (Natixis)	385,706	339,331	0.82%
Globus Medical Inc - A Trs (Natixis)	22,089	109,514	0.26%
Horizon Therapeutics Plc (Natixis)	43,575	112,611	0.26%
Illumina Inc Trs (Natixis)	(934)	7,840	0.02%
Maxlinear Inc (UBS)	34,170	73,588	0.17%
Network International Holdin Trs (Natixis)	361,022	100	0.00%
Nuvasive Inc Trs (Natixis)	31,416	98,751	0.24%
Simcorp A/S (Natixis)	17,209	2,311	0.01%
Triton International Limited Trs (Natixis)	26,805	15,230	0.04%
		997,728	2.40%
Warrants			
Energy Transition Partners (BNY Mellon)	30,000	7,500	0.02%
		7,500	0.02%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CHEYNE ARBITRAGE UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in Euro)

As at 30 June 2023

Description	Number of Units	Fair Value €	% of Net Assets			
Financial assets at fair value through profit or loss (continued)						
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Gain €	% of Net Assets
CAD	212,242	EUR	143,928	28 July 2023	2,747	0.01%
DKK	406,474	EUR	54,583	28 July 2023	24	0.00%
EUR	154,927	CAD	223,359	28 July 2023	571	0.00%
EUR	19	GBP	(17)	28 July 2023	-	0.00%
EUR	7,300,737	USD	7,839,748	28 July 2023	126,667	0.30%
GBP	333	EUR	381	28 July 2023	7	0.00%
USD	5,849,263	EUR	5,340,710	28 July 2023	11,888	0.03%
					141,904	0.34%
Total financial assets at fair value through profit or loss					31,149,578	74.97%
Financial liabilities at fair value through profit or loss						
Total return swaps						
Dexcom Inc Trs (Natixis)				(1,704)	(17,568)	(0.04%)
Home Capital Group Inc Trs (Natixis)				70,064	(16,479)	(0.04%)
Livent Corp Trs (Natixis)				(51,628)	(131,754)	(0.32%)
National Instruments Corp Trs (Natixis)				35,000	(12,830)	(0.03%)
Novozymes A/S-B Shares (Natixis)				44,805	(107,111)	(0.27%)
Numis Corporation Plc Trs (Natixis)				495,251	(5,708)	(0.01%)
Penumbra Inc Trs (Natixis)				(756)	(25,440)	(0.06%)
Rovio Entertainment Oyj Trs (Natixis)				130,506	(9,136)	(0.02%)
Seagen Inc (Natixis)				11,768	(34,942)	(0.08%)
Silicon Motion Technol-Adr (UBS)				48,293	(142,064)	(0.34%)
Stryker Corp Trs (Natixis)				(1,132)	(30,613)	(0.07%)
Tower Semiconductor Limited (UBS)				53,138	(78,889)	(0.19%)
					(612,534)	(1.47%)
Equity Options						
December 23 Calls on AMED US CALL 100.000000 15/12/2023				(14)	(834)	(0.00%)
December 23 Calls on FHN US CALL 14.000000 15/12/2023				(1,422)	(58,642)	(0.14%)
January 24 Puts on ATVI US PUT 60.000000 19/01/2024				(2,740)	(158,193)	(0.38%)
					(217,669)	(0.52%)
Futures Contract						
NASDAQ 100 E-MINI September 2023				(6)	(10,600)	(0.03%)
S&P500 EMINI Futures September 2023				(8)	(18,309)	(0.04%)
					(28,909)	(0.07%)

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CHEYNE ARBITRAGE UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in Euro)

As at 30 June 2023

Description					Fair Value €	% of Net Assets
Financial liabilities at fair value through profit or loss (continued)						
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss €	% of Net Assets
CHF	4,140,240	EUR	(4,246,155)	27 July 2023	(642)	(0.00%)
EUR	147,729	CAD	(223,074)	28 July 2023	(6,431)	(0.02%)
EUR	45,145	DKK	(336,108)	28 July 2023	(9)	(0.00%)
EUR	327,650	USD	(362,229)	28 July 2023	(3,822)	(0.01%)
GBP	236,862	EUR	(275,584)	27 July 2023	(241)	(0.00%)
GBP	340	EUR	(397)	28 July 2023	(1)	(0.00%)
SEK	26,614	EUR	(2,279)	27 July 2023	(18)	(0.00%)
USD	13,598,933	EUR	(12,449,787)	27 July 2023	(4,882)	(0.01%)
USD	809,697	EUR	(749,754)	28 July 2023	(8,809)	(0.02%)
					(24,855)	(0.06%)
Total financial liabilities at fair value through profit or loss					(883,967)	(2.12%)
Total financial assets and liabilities at fair value through profit or loss					30,265,611	72.85%
Other assets					13,263,194	31.92%
Other liabilities					(1,982,038)	(4.77%)
Net assets attributable to holders of redeemable shares					41,546,767	100.00%
Analysis of total assets						
Transferable securities and money market instruments admitted to official stock exchange listing						67.10%
Financial derivative instruments dealt in on a regulated market						0.47%
OTC financial derivative instruments						2.57%
Cash and cash equivalents						29.57%
Other assets						0.29%
Total Assets						100.00%

Counterparty to forward currency contracts, as at 30 June 2023 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Corporate bonds			
Abercrombie & Fitch Management Company 8.75% 15/07/2025	2,736,000	2,779,900	0.60%
Academy Limited 6 15/11/2027	2,203,000	2,117,347	0.46%
Air Canada 3.875% 15/08/2026	3,872,000	3,592,651	0.78%
Albertson's LLC 7.5% 15/03/2026	2,902,000	2,953,801	0.64%
Alexander Funding Trust 1.841% 15/11/2023	1,275,000	1,247,219	0.27%
Allwyn Entertainment Financing Uk Plc 7.875% 30/04/2029	2,295,000	2,332,890	0.50%
American Airlines Inc 11.75% 15/07/2025	21,238,000	23,306,220	5.03%
American Airlines Inc 5.50% 20/04/2026	5,754,000	5,680,964	1.23%
ARMK 6.375% 05/01/2025	6,971,000	6,970,290	1.50%
ARU Finance Corporation 7% 11/01/2026	1,627,000	1,576,318	0.34%
ARU Finance Corporation 8.25% 31/12/2028	4,534,000	4,462,678	0.96%
Austin BidCo Inc 7.125% 15/12/2028	3,587,000	2,922,951	0.63%
B&G Foods Inc 5.25% 01/04/2025	2,958,000	2,827,929	0.61%
Bombardier Inc 7.875% 15/04/2027	2,320,000	2,317,105	0.50%
Brinker International Inc 8.25% 15/07/2030	2,486,000	2,451,768	0.53%
Caesars Entertainment Inc 6.25% 07/01/2025	20,485,000	20,406,824	4.40%
Camelot Return Merger Sub Inc 8.75% 01/08/2028	1,670,000	1,580,353	0.34%
Carnival Corporation 10.50% 06/01/2030	680,000	722,037	0.16%
Carnival Corporation 5.75% 03/01/2027	2,091,000	1,926,997	0.42%
Carrizo Oil & Gas Inc 8.25% 15/07/2025	7,919,000	7,874,812	1.70%
CCO Holdings Capital Corporation 6.375% 01/09/2029	1,771,000	1,670,416	0.36%
CDW Finance Corporation 5.50% 01/12/2024	233,000	231,679	0.05%
CDW Finance Corporation 4.125% 01/05/2025	369,000	355,664	0.08%
CEC Entertainment Company LLC 6.75% 01/05/2026	3,360,000	3,210,214	0.69%
CHTR 7.375% 03/03/2031	2,063,000	2,011,666	0.43%
Clarios Global LP 6.75% 15/05/2025	5,303,000	5,312,264	1.15%
Cornerstone Building Brands Inc 6.125% 15/01/2029	800,000	633,316	0.14%
CRC Finco Inc 5.75% 01/07/2025	4,848,000	4,909,579	1.06%
DAL 7% 05/01/25	6,067,000	6,197,567	1.34%
Dave & Buster's Inc 7.625% 01/11/2025	2,909,000	2,956,257	0.64%
Delta Air Lines Inc 2.9% 28/10/2024	4,059,000	3,900,194	0.84%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss (continued)			
Corporate bonds (continued)			
Garda World Security Corp 6.00% 01/06/2029	456,000	374,125	0.08%
Garda World Security Corporation 9.50% 01/11/2027	1,107,000	1,070,827	0.23%
GFL Environmental Inc 3.75% 01/08/2025	3,158,000	3,007,396	0.65%
GFL Environmental Inc 4.25% 06/01/2025	1,987,000	1,919,418	0.41%
GLP Financing II Inc 3.35% 01/09/2024	964,000	931,466	0.20%
Golden Entertainment Inc (BNP Paribas)	7,863,000	7,905,775	1.71%
Hospitality Properties Trust 4.95% 15/02/2027	2,174,000	1,861,766	0.40%
Hospitality Properties Trust 5.25% 15/02/2026	861,000	782,025	0.17%
Hyatt Hotels Corporation 1.80% 01/10/2024	10,124,000	9,638,916	2.09%
Jazz Securities DAC 4.375% 15/01/2029	3,895,000	3,479,864	0.75%
Jeld-Wen Inc 4.875% 15/12/2027	5,173,000	4,588,037	0.99%
Las Vegas Sands Corporation 2.905 25/06/2025	909,000	854,671	0.18%
Las Vegas Sands Corporation 3.2% 08/08/2024	13,008,000	12,609,097	2.72%
Midas OpCo Holdings LLC 5.625% 15/08/2029	2,997,000	2,568,092	0.55%
NCL Corporation Limited 5.875% 15/03/2026	3,773,000	3,532,719	0.76%
NCLH 6.125% 15/03/2028	1,047,000	943,268	0.20%
Neptune Bidco US Inc 9.29% 15/04/2029	3,991,000	3,669,547	0.79%
Nobian Finance BV 3.625% 15/07/2026	918,000	848,122	0.18%
Olympus Water US Holding Corporation 9.75% 15/11/2028	2,099,000	2,051,143	0.44%
Organon Finance 1 LLC 5.125% 30/04/2031	2,550,000	2,107,200	0.45%
Park Intermediate Holdings LLC 7.5% 01/06/2025	5,853,000	5,859,438	1.26%
PBF Finance Corporation 7.25% 15/06/2025	7,136,000	7,130,012	1.55%
PBF Holding Company LLC 6% 15/02/2028	5,253,000	4,916,921	1.06%
PETM 7.75% 15/02/2029	2,275,000	2,263,002	0.49%
Post Holdings Inc 5.75% 01/03/2027	2,893,000	2,827,941	0.61%
Presidio Holdings Inc 8.25% 01/02/2028	2,822,000	2,690,544	0.58%
Prime Finance Inc 5.75% 15/04/2026	1,743,000	1,712,347	0.37%
Prime Finance Inc 5.25% 15/04/2024	13,851,000	13,749,030	2.97%
Rockcliff Energy II LLC 5.5% 15/10/2029	2,991,000	2,762,099	0.60%
Royal Caribbean Cruises Limited 11.50% 01/06/2025	7,326,000	7,779,479	1.68%
Royal Caribbean Cruises Limited 11.625% 15/08/2027	8,898,000	9,685,420	2.10%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss (continued)			
Corporate bonds (continued)			
SAZKAG 7.25% 30/04/2030	1,079,000	1,200,129	0.26%
Scientific Games International Inc 8.625% 01/07/2025	5,835,000	5,964,234	1.29%
Service Properties Trust 4.35% 01/10/2024	5,300,000	5,101,727	1.10%
Service Properties Trust 4.75% 01/10/2026	1,275,000	1,108,315	0.24%
SM Energy Company 5.625% 01/06/2025	6,824,000	6,676,260	1.44%
Spirit IP Cayman Limited 8% 20/09/2025	4,685,000	4,724,593	1.02%
Sugarhouse HSP Gaming Finance Corporation 5.87% 15/05/2025	3,255,000	3,144,835	0.68%
Tenet Healthcare Corporation 6.75% 15/05/2031	3,006,000	3,017,033	0.65%
Trivium Packaging Finance BV 3.75% 15/08/2026	2,964,000	2,993,900	0.65%
TROX 4.625% 15/03/2029	3,314,000	2,757,074	0.60%
Uber Technologies Inc 7.50% 15/05/2025	11,282,000	11,429,297	2.47%
Uber Technologies Inc 8.00% 01/11/2026	10,182,000	10,388,654	2.24%
UNVR 8.50% 15/06/2030	487,000	486,440	0.10%
Urban One Inc 7.375% 01/02/2028	3,783,000	3,299,570	0.71%
Usfood 6.25% 04/15/2025	9,973,000	9,976,795	2.15%
Vallourec SA 8.5 30/06/2026	2,109,000	2,304,505	0.50%
Venture Global LNG Inc 8.125% 01/06/2028	1,667,000	1,690,497	0.36%
VICI Note Company Inc 3.50% 15/02/2025	4,178,000	3,995,900	0.86%
VICI Note Company Inc 4.625% 15/06/2025	5,621,000	5,436,323	1.17%
VICI Note Company Inc 5.625% 01/05/2024	8,726,000	8,679,050	1.87%
Viking Cruises Limited 6.25% 15/05/2025	6,430,000	6,308,666	1.36%
Vistra Operations Company LLC 3.55% 15/07/2024	18,440,000	17,813,376	3.84%
Vistra Operations Company LLC 4.875% 13/05/2024	822,000	806,948	0.17%
Vistra Operations Company LLC 5.125% 13/05/2025	5,342,000	5,213,644	1.13%
White Cap Parent LLC 8.25% 15/03/2026	865,000	829,505	0.18%
Wynn Las Vegas Capital Corporation 5.50% 01/03/2025	15,073,000	14,846,138	3.20%
		397,752,985	85.84%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss (continued)			
Equities			
ADT Inc	40,580	244,697	0.05%
Clear Channel Outdoor Holdings Inc	111,334	152,528	0.03%
CommScope Holding Company	48,104	270,825	0.06%
Everi Holdings Inc	113,958	1,647,833	0.36%
Golden Entertainment Inc	17,722	740,780	0.16%
PlayAGS Inc	231,426	1,307,557	0.28%
Urban One Inc	187,155	1,122,215	0.24%
		5,486,435	1.18%
Government bonds			
EnLink Midstream Partners LP 6% 29/12/2049	1,251,000	1,031,060	0.22%
Us Treasury N/B 3.63% 31/05/2028	3,888,000	3,802,039	0.82%
		4,833,099	1.04%
Index options			
CDX CDX.NA.HY.39-V1 - 500 20/12/2027 (Goldman Sachs)	48	58,425	0.01%
		58,425	0.01%
Total return swaps			
Allied Universal Trs (Barclays Bank)	(3,000,000)	15,494	0.00%
B&G Foods Inc Trs (Barclays Bank)	(1,750,000)	1,594	0.00%
Cntrl Parent/Cdk Glb Inc (Barclays Bank PLC)	(2,250,000)	10,345	0.00%
Fertitta Entertainment (Barclays Bank PLC)	(3,250,000)	25,156	0.01%
Hanesbrands Inc Trs (Barclays Bank)	(3,000,000)	18,666	0.00%
Iris Holding Inc (Barclays Bank PLC)	(1,139,000)	24,446	0.01%
Labl Inc Trs (Barclays Bank)	(2,000,000)	19,230	0.00%
Majordrive Holdings Iv L Trs (Barclays Bank)	(1,600,000)	13,357	0.00%
Michaels Cos Inc/The Trs (Barclays Bank)	(1,600,000)	3,409	0.00%
Minerva Merger Sub Inc (Barclays Bank)	(3,000,000)	39,069	0.01%
Olympus Wtr Us Hldg Corp Trs (Barclays Bank)	(1,000,000)	46,959	0.01%
Scientific Games Holdings (Barclays Bank)	(3,244,000)	39,689	0.01%
Scotts Miracle-Gro Company (Barclays Bank PLC)	(1,084,000)	16,352	0.00%
Summit Materials LLC (Barclays Bank PLC)	(3,218,000)	24,430	0.01%
United Natural Foods Inc (Barclays Bank)	(2,200,000)	33,475	0.01%
Univision Communications (Barclays Bank)	(5,279,000)	35,289	0.01%
Us Treasury N/B Trs (BNP Paribas)	(7,219,000)	46,837	0.01%
Vistra Operations Company Llc Trs (Barclays Bank)	(3,450,000)	23,091	0.00%
Windstream Escrow LLC 7.75% 15/08/2028	(2,500,000)	55,748	0.01%
		492,636	0.11%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets			
Real estate investment trusts						
Spirit Mta REIT (Barclays Bank)	44,509	-	0.00%			
		-	0.00%			
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Gain US\$	% of Net Assets
CHF	17,320,358	USD	19,309,220	27 July 2023	98,504	(0.02%)
EUR	219,738,497	USD	239,005,080	27 July 2023	1,109,932	(0.25%)
GBP	10,069	USD	12,726	27 July 2023	64	(0.00%)
USD	10,265,887	EUR	9,392,601	27 July 2023	2,304	(0.00%)
					1,210,804	0.27%
Total financial assets at fair value through profit or loss					409,834,384	88.45%
Financial liabilities at fair value through profit or loss						
Credit default swaps						
CDX Ig40 100 06/28 Cdx (Jpmorgan Chase Bank Na)				41,102,000	(625,991)	(0.14%)
CDX Hy40 500 06/28 Cdx (Bnp Paribas)				14,903,000	(431,955)	(0.09%)
					(1,057,946)	(0.23%)
Index options						
CDX CDX.Na.Hy.39-V1 - 500 20/12/2027 (Goldman Sachs)				(48)	(34,365)	(0.01%)
					(34,365)	(0.01%)
Total return swaps						
3M Company (Barclays Bank)				(3,692,000)	(12,236)	(0.00%)
Fmg Resources Aug 2006 (BNP Swap)				(1,750,000)	(18,559)	(0.00%)
Mohegan Tribal Gaming Au (Barclays Bank PLC)				(3,384,000)	(137,635)	(0.03%)
Mph Acquisition Holdings (BNP Swap)				(3,500,000)	(186,249)	(0.04%)
Nortonlifelock Inc (BNP Swap)				(1,820,000)	(2,050)	(0.00%)
Zayo Group Holdings Inc (BNP Paribas)				(4,400,000)	(97,646)	(0.02%)
American Airlines Inc Trs (BNP Paribas)				(3,250,000)	(47,066)	(0.01%)
Caesars Entertain Inc Trs (BNP Paribas)				(5,750,000)	(32,101)	(0.01%)
Chemours Company (Barclays Bank PLC)				(800,000)	(5,531)	(0.00%)
Fmg Resources Aug 2006 Trs (BNP Paribas)				(2,000,000)	(21,612)	(0.00%)
Michaels Cos Inc/The Trs (Barclays Bank)				(1,000,000)	(9,262)	(0.00%)
Vibrantz Tech Inc Trs (BNP Paribas)				(3,000,000)	(57,900)	(0.01%)
Srs Distribution Inc Trs (Barclays Bank)				(1,500,000)	(20,493)	(0.00%)
Tempur Sealy Intl Inc Trs (Barclays Bank)				(2,000,000)	(6,222)	(0.00%)
					(654,562)	(0.14%)

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description					Fair Value US\$	% of Net Assets
Financial liabilities at fair value through profit or loss (continued)						
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss US\$	% of Net Assets
EUR	5,200	USD	5,683	27 July 2023	(1)	(0.00%)
GBP	5,316,206	USD	6,763,052	27 July 2023	(10,083)	(0.00%)
USD	192,594	CHF	172,617	27 July 2023	(826)	(0.00%)
USD	17,392	EUR	15,917	27 July 2023	(1)	(0.00%)
USD	7,500,845	EUR	6,853,536	20 September 2023	(7,884)	(0.00%)
					(18,795)	(0.00%)
Total financial liabilities at fair value through profit or loss					(1,765,668)	(0.38%)
Total financial assets and liabilities at fair value through profit or loss					408,068,716	88.07%
Other assets					66,144,333	14.27%
Other liabilities					(10,856,863)	(2.34%)
Net assets attributable to holders of redeemable shares					463,356,186	100.00%
Analysis of total assets						
Transferable securities and money market instruments admitted to official stock exchange listing						85.74%
Financial derivative instruments dealt in on a regulated market						0.01%
OTC financial derivative instruments						0.36%
Cash and cash equivalents						12.00%
Other assets						1.89%
Total Assets						100.00%

Counterparty to forward currency contracts, as at 30 June 2023 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) SHANNON RIVER UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets			
Financial assets at fair value through profit or loss						
Government bonds						
United States Treasury Bill 0.00% 18/04/2024	4,000,000	3,834,502	7.55%			
United States Treasury Bill 0.00% 22/02/2024	7,000,000	6,769,959	13.33%			
United States Treasury Bill 0.00% 15/01/2024	7,000,000	6,799,837	13.39%			
United States Treasury Bill 0.00% 16/05/2024	7,000,000	6,681,846	13.16%			
United States Treasury Bill 0.00% 21/03/2024	7,000,000	6,740,315	13.28%			
		30,826,459	60.71%			
Contracts for difference						
Activision Blizzard Inc (Goldman Sachs)	19,130	68,868	0.14%			
Alteryx Inc Class A (Goldman Sachs)	53,014	75,810	0.15%			
CDX CDX.NA.HY.39-V1 - 500 20/12/2027 (Goldman Sachs)	(300)	3,182	0.01%			
Clear Secure Inc -Class A (Goldman Sachs)	(22,264)	42,524	0.08%			
Commvault Systems Inc (Goldman Sachs)	15,980	29,563	0.06%			
Criteo Sa-Spon ADR (Goldman Sachs)	(10,918)	437	0.00%			
Flex Limited (Goldman Sachs)	162,301	167,170	0.33%			
Godaddy Inc - Class A (Goldman Sachs)	40,599	25,983	0.05%			
HP Inc (Goldman Sachs)	(28,083)	5,055	0.01%			
Intel Corporation (Goldman Sachs)	(12,000)	5,640	0.01%			
Interdigital Inc (Goldman Sachs)	46,460	286,194	0.56%			
Intl Business Machines Corp (Goldman Sachs)	(5,647)	21,402	0.04%			
Lightspeed Commerce Inc (Goldman Sachs)	191,500	82,397	0.16%			
Nexttracker Inc Class A (Goldman Sachs)	(12,951)	30,435	0.06%			
Nvidia Corp (Goldman Sachs)	5,623	71,974	0.14%			
Qualys Inc (Morgan Stanley)	(6,135)	10,675	0.02%			
Salesforce Inc (Goldman Sachs)	4,137	9,432	0.02%			
Silicon Laboratories Inc (Goldman Sachs)	(5,566)	20,427	0.04%			
Solarwinds Corporation (Goldman Sachs)	35,177	7,387	0.01%			
Vicor Corp (Goldman Sachs)	(6,458)	40,427	0.08%			
Warner Bros Discovery Inc (Goldman Sachs)	(40,770)	50,963	0.10%			
Wolfspeed Inc (Goldman Sachs)	(15,479)	23,998	0.05%			
Zoominfo Technologies Inc Class A (Goldman Sachs)	(9,394)	23,279	0.05%			
		1,103,222	2.17%			
Forward currency contracts#						
Currency	Amount	Currency	Amount	Maturity	Gain	% of Net
Receivable	Receivable	Payable	Payable	Date	US\$	Assets
EUR	5,269,908	USD	5,757,014	27 July 2023	1,577	0.00%
SGD	682,899	USD	505,042	27 July 2023	422	0.01%
					1,999	0.01%
Total financial assets at fair value through profit or loss					31,931,680	62.89%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) SHANNON RIVER UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets			
Financial liabilities at fair value through profit or loss						
Contracts for difference						
Advanced Micro Devices (BNY Mellon)	21,025	(177,868)	(0.35%)			
Appfolio Inc - A (Goldman Sachs)	6,209	(6,457)	(0.01%)			
CDX CDX.NA.HY.39-V1 - 500 20/12/2027 (Goldman Sachs)	(6,841)	(25,696)	(0.05%)			
Dell Technologies -C W/I (Goldman Sachs)	(17,563)	(93,260)	(0.18%)			
Dynatrace Inc (Goldman Sachs)	44,263	(4,426)	(0.01%)			
Lam Research Corp (Goldman Sachs)	(2,100)	(39,830)	(0.08%)			
Netapp Inc (Goldman Sachs)	(10,619)	(33,344)	(0.07%)			
Nice Limited (Goldman Sachs)	19,978	(470,482)	(0.93%)			
ON Semiconductor Corporation (Goldman Sachs)	(5,097)	(9,735)	(0.02%)			
Broadridge Financial Solution (Goldman Sachs)	(3,750)	(29,475)	(0.06%)			
Informatica Inc - Class A (Goldman Sachs)	63,473	(56)	0.00%			
Jabil Incorporation (Goldman Sachs)	(9,663)	(89,189)	(0.18%)			
Kla Corporation (Goldman Sachs)	(900)	(8,896)	(0.02%)			
Texas Instruments Inc (Goldman Sachs)	(4,392)	(11,463)	(0.02%)			
		(1,000,177)	(1.98%)			
Forward currency contracts#						
Currency	Amount	Currency	Amount	Maturity	Loss	% of Net
Receivable	Receivable	Payable	Payable	Date	US\$	Assets
CHF	484,910	USD	(543,494)	27 July 2023	(145)	(0.00%)
GBP	642,844	USD	(817,793)	27 July 2023	(1,213)	(0.00%)
SEK	530,332	USD	(49,555)	27 July 2023	(321)	(0.00%)
					(1,679)	(0.00%)
Total financial liabilities at fair value through profit or loss					(1,001,856)	(1.98%)
Total financial assets and liabilities at fair value through profit or loss					30,929,824	61.17%
Other assets					20,389,302	40.32%
Other liabilities					(752,150)	(1.49%)
Net assets attributable to holders of redeemable shares					50,566,976	100.00%
Analysis of total assets						
Transferable securities and money market instruments admitted to official stock exchange listing						58.92%
Financial derivative instruments dealt in on a regulated market						0.00%
OTC financial derivative instruments						2.11%
Cash and cash equivalents						38.92%
Other assets						0.05%
Total Assets						100.00%

Counterparty to forward currency contracts, as at 30 June 2023 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CAMPBELL ABSOLUTE RETURN UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Equities			
DNB Bank ASA	510,173	9,539,364	3.43%
EVN AG	110,013	2,436,938	0.88%
Gjensidige Forsikring ASA	350,399	5,608,421	2.02%
Kemira Oyj	108,881	1,733,452	0.62%
Orkla ASA	79,027	567,655	0.20%
Roche Holding AG	31,925	9,755,307	3.51%
Sandvik AB	498,040	9,706,501	3.49%
SAP SE	78,248	10,684,981	3.84%
Simcorp A/S	100,110	10,607,391	3.81%
Storebrand ASA	274,222	2,137,345	0.77%
Telefonaktiebolaget LM Ericsson	4,034,003	21,846,868	7.86%
Telenet Group Holding Nv	111,999	2,520,038	0.91%
Carlsberg	125,069	19,987,945	7.19%
Danske bank	495,271	12,048,800	4.33%
H.Lundbeck	678,443	3,225,425	1.16%
RWE AG	244,313	10,629,117	3.82%
E.ON SE	696,230	8,873,602	3.19%
Siemens AG	120,996	20,139,984	7.24%
Deutsche Telekom AG	509,939	11,115,554	4.00%
Ageas	259,976	10,527,580	3.79%
ASML Holding NV	14,433	10,441,779	3.76%
Koninklijke Ahold Delhaize NV	304,557	10,388,717	3.74%
ABN AMRO Group NV	646,431	10,037,636	3.61%
Aker BP ASA	223,337	5,239,273	1.88%
SSAB AB	1,132,365	8,044,413	2.89%
Essity AB	203,634	5,420,623	1.95%
Novartis AG	196,777	18,798,107	6.76%
		252,062,816	90.65%
Total return swaps			
Gjensidige Forsikring ASA (Morgan Stanley)	(350,399)	8,089	0.00%
Kemira Oyj (Morgan Stanley)	(108,881)	7,447	0.00%
Telenet Group Holding Nv (Morgan Stanley)	(111,999)	5,349	0.00%
Simcorp A/S (Morgan Stanley)	(100,110)	9,205	0.00%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CAMPBELL ABSOLUTE RETURN UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets			
Financial assets at fair value through profit or loss (continued)						
Total return swaps (continued)						
H Lundbeck A/S Trs (Morgan Stanley)	(678,443)	163,669	0.06%			
Siemens Ag-Reg Trs (Morgan Stanley)	(120,996)	391,936	0.14%			
Ssab Ab-A Shares Trs (Morgan Stanley)	(1,132,365)	305,420	0.12%			
Essity Aktiebolag-B Trs (Morgan Stanley)	(203,634)	33,856	0.01%			
Alphas Managed Accounts Platform Limited Trs (Morgan Stanley)	1,772,318	2,495,575	0.90%			
Novartis Ag-Reg Trs (Morgan Stanley)	(196,777)	767,371	0.28%			
		4,187,917	1.51%			
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Gain US\$	% of Net Assets
CHF	39,632	USD	44,312	27 July 2023	96	0.00%
EUR	53,471,624	USD	58,414,056	27 July 2023	16,032	0.01%
USD	147,257	EUR	134,227	27 July 2023	583	0.00%
USD	3,064	SEK	32,811	27 July 2023	17.94	0.00%
					16,729	0.01%
Total financial assets at fair value through profit or loss					256,267,462	92.17%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CAMPBELL ABSOLUTE RETURN UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets			
Financial liabilities at fair value through profit or loss						
Total return swaps						
Orkla ASA (Morgan Stanley)	(79,027)	(4,603)	(0.00%)			
Roche Holding AG (Morgan Stanley)	(31,925)	(9,668)	(0.00%)			
Sandvik AB (Morgan Stanley)	(498,040)	(165,050)	(0.06%)			
SAP SE (Morgan Stanley)	(78,248)	(298,647)	(0.11%)			
Storebrand ASA (Morgan Stanley)	(274,222)	(31,512)	(0.01%)			
Carlsberg As-B Trs (Morgan Stanley)	(125,069)	(509,787)	(0.18%)			
Danske Bank A/S Trs (Morgan Stanley)	(495,271)	(342,723)	(0.12%)			
EVN AG (Morgan Stanley)	(110,013)	(52,384)	(0.02%)			
Rwe Ag Trs (Morgan Stanley)	(244,313)	(80,707)	(0.03%)			
E.On Se Trs (Morgan Stanley)	(696,230)	(218,767)	(0.08%)			
Deutsche Telekom Ag-Reg Trs (Morgan Stanley)	(509,939)	(153,803)	(0.06%)			
Ageas Trs (Morgan Stanley)	(259,976)	(26,448)	(0.01%)			
Asml Holding Nv Trs (Morgan Stanley)	(14,433)	(245,396)	(0.09%)			
Koninklijke Ahold Delhaize N Trs (Morgan Stanley)	(304,557)	(338,793)	(0.12%)			
Abn Amro Bank Nv-Cva Trs (Morgan Stanley)	(646,431)	(269,805)	(0.10%)			
Aker Bp Asa Trs (Morgan Stanley)	(223,337)	(58,189)	(0.02%)			
DNB Bank ASA (Morgan Stanley)	(510,173)	(347,424)	(0.13%)			
Telefonaktiebolaget LM Ericsson (Morgan Stanley)	(4,034,003)	(1,362,201)	(0.49%)			
		(4,515,907)	(1.63%)			
Forward currency contracts#						
Currency	Amount	Currency	Amount	Maturity	Loss	% of Net
Receivable	Receivable	Payable	Payable	Date	US\$	Assets
CHF	6,006,962	USD	32,811	27 July 2023	(1,791)	(0.00%)
EUR	207,577	USD	6,732,683	27 July 2023	(20)	(0.00%)
GBP	4,347,410	USD	226,845	27 July 2023	(8,206)	(0.00%)
SEK	19,684,503	USD	5,530,551	27 July 2023	(11,867)	(0.01%)
USD	95,312	EUR	1,839,334	27 July 2023	(264)	(0.00%)
					(22,148)	(0.01%)
Total financial liabilities at fair value through profit or loss					(4,538,055)	(1.64%)
Total financial assets and liabilities at fair value through profit or loss					251,729,407	90.53%
Other assets					29,400,567	10.57%
Other liabilities					(3,073,406)	(1.11%)
Net assets attributable to holders of redeemable shares					278,056,568	99.99%
Analysis of total assets						
Transferable securities and money market instruments admitted to official stock exchange listing						88.24%
Financial derivative instruments dealt in on a regulated market						0.00%
OTC financial derivative instruments						1.47%
Cash and cash equivalents						10.02%
Other assets						0.27%
Total Assets						100.00%

Counterparty to forward currency contracts, as at 30 June 2023 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) BAIN CAPITAL GLOBAL EQUITY LS RESPONSIBLE UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Equities			
Accor SA	61,797	2,294,067	2.36%
Aib Group Plc	150,424	631,949	0.65%
Alight Inc - Class A	261,731	2,418,394	2.48%
Altair Engineering Inc	10,999	834,164	0.86%
Ansys Inc	2,252	743,768	0.76%
Arthur J Gallagher & Co	11,517	2,528,788	2.60%
Banco Bilbao Vizcaya Argentaria SA	110,135	845,101	0.87%
Cadence Design Systems Inc	11,716	2,747,636	2.82%
Ccc Intelligent Solutions	198,617	2,226,497	2.29%
Constellation Brands Inc	17,181	4,228,760	4.35%
Crane Company	53,729	4,788,328	4.91%
Dollarama Inc	29,195	1,977,260	2.03%
Driven Brands Holdings Inc	55,760	1,508,866	1.55%
Dupont De Nemours Inc	51,296	3,664,586	3.77%
Everest Re Group Limited	17,424	5,956,569	6.12%
Five9 Inc	25,153	2,073,865	2.13%
Fraport AG	35,308	1,882,483	1.93%
Global-E Online Limited	16,326	668,386	0.69%
Haleon Plc ADR	387,655	3,248,549	3.34%
Liberty Media Corporation-Liberty Formula One	33,240	2,502,307	2.57%
Microsoft Corporation	8,403	2,861,558	2.94%
Moncler SpA	47,230	3,264,377	3.34%
Procore Technologies Inc	10,632	691,824	0.71%
Progressive Corporation	12,137	1,606,575	1.65%
Prudential Plc ADR	436	12,347	0.01%
Siemens AG	21,138	3,518,455	3.62%
Spotify Technology SA	9,975	1,601,486	1.65%
Synopsys Inc	5,900	2,568,919	2.64%
Unicredit Spa	37,344	866,544	0.89%
Universal Music Group BV	64,723	1,437,234	1.48%
Vertiv Holdings LLC	207,675	5,144,110	5.29%
Workday Inc	7,656	1,729,414	1.78%
Yext Inc	30,837	348,766	0.36%
		73,421,932	75.44%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) BAIN CAPITAL GLOBAL EQUITY LS RESPONSIBLE UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Total return Swaps			
3M Company (Goldman Sachs)	(3,963)	10,502	0.02%
Aib Group Plc (Goldman Sachs)	655,061	123,821	0.13%
Amcor Plc Trs (Goldman Sachs)	(72,945)	13,130	0.01%
Assicurazioni Generali Trs (Goldman Sachs)	(18,981)	3,728	0.00%
Bath & Body Works Inc (Goldman Sachs)	(6,828)	24,786	0.03%
Campbell Soup Company Trs (Goldman Sachs)	(1,837)	992	0.00%
Castellum Ab (Goldman Sachs)	(21,413)	11,614	0.01%
CDX CDX.NA.HY.39-V1 - 500 20/12/2027 (Goldman Sachs)	(23,181)	37,674	0.04%
Franklin Resources Inc (Goldman Sachs)	(28,625)	514	0.00%
Gartner Inc Trs (Goldman Sachs)	(1,397)	6,342	0.01%
Graphic Packaging Holding Company (Morgan Stanley)	(17,168)	50,302	0.05%
Haleon Plc 1P (Goldman Sachs)	856,939	13,511	0.01%
Interpublic Group Of Cos Inc Trs (Morgan Stanley)	(12,534)	16,545	0.02%
Jm Smucker Co/The Trs (Morgan Stanley)	(605)	2,063	0.00%
Kraft Heinz Co/The Trs (Goldman Sachs)	(11,198)	9,618	0.01%
London Stock Exchange Group Trs (Goldman Sachs)	40,609	269,076	0.28%
Monro Inc (Morgan Stanley)	(2,685)	1,369	0.00%
Msci Eafe Nr (Goldman Sachs)	(667)	596	0.00%
Natwest Group Plc Trs (Goldman Sachs)	(93,755)	27,981	0.03%
Omnicom Group (Morgan Stanley)	(9,192)	2,022	0.00%
Paramount Global Trs (Goldman Sachs)	(15,001)	10,651	0.01%
Prudential Plc (Goldman Sachs)	251,331	111,125	0.11%
Rentokil Initial Plc (Goldman Sachs)	558,768	275,014	0.28%
Roku Inc (Goldman Sachs)	(3,389)	26,231	0.03%
Svenska Handelsbanken-A Shs Trs (Goldman Sachs)	(86,391)	2,403	0.00%
Swiss Life Holding AG (Sachs)	(1,081)	15,218	0.02%
Travel + Leisure Company (Goldman Sachs)	(7,104)	14,066	0.02%
Urban Outfitters Inc (Goldman Sachs)	(6,326)	2,594	0.00%
Walt Disney Co/The Trs (Morgan Stanley)	(4,754)	18,350	0.02%
Wipro Limited-Adr Trs (Goldman Sachs)	(64,134)	641	0.00%
Zions Bancorp Na Trs (Morgan Stanley)	(7,437)	3,974	0.00%
Zurich Insurance Group AG (Goldman Sachs)	(1,500)	670	0.00%
		1,107,123	1.14%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) BAIN CAPITAL GLOBAL EQUITY LS RESPONSIBLE UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description			Number of Units	Fair Value US\$	% of Net Assets	
Financial assets at fair value through profit or loss (continued)						
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Gain US\$	% of Net Assets
EUR	35,967,786	USD	(39,292,344)	27 July 2023	10,762	0.01%
EUR	423,243	USD	(463,595)	20 September 2023	109	0.00%
GBP	13,291,943	USD	(16,792,070)	20 September 2023	92,118	0.09%
USD	112,133	CAD	(147,987)	20 September 2023	283	0.00%
USD	209,291	EUR	(191,518)	27 July 2023	13	0.00%
USD	369,811	EUR	(335,928)	20 September 2023	1,769	0.00%
USD	1,544,138	GBP	(1,211,618)	20 September 2023	5,071	0.01%
USD	212,578	HKD	(1,660,403)	20 September 2023	293	0.00%
					110,418	0.11%
Total financial assets at fair value through profit or loss					74,639,473	76.69%
Financial Liabilities at fair value through profit or loss						
Total return swaps						
Accenture Plc-Cl A (Morgan Stanley)				(2,418)	(17,168)	(0.02%)
Aflac Inc Trs (Morgan Stanley)				(12,820)	(13,589)	(0.01%)
Airbnb Inc - Class A (Morgan Stanley)				(2,876)	(10,267)	(0.01%)
Align Technology Inc Trs (Morgan Stanley)				(1,178)	(49,888)	(0.06%)
Allianz Se-Reg Trs (Goldman Sachs)				(1,255)	(5,820)	(0.01%)
Asgn Incorporated Com Usd0.01 (Goldman Sachs)				(3,632)	(5,920)	(0.01%)
Automatic Data Processing Trs (Morgan Stanley)				(4,934)	(7,056)	(0.01%)
Avery Dennison Corp (Goldman Sachs)				(1,425)	(9,219)	(0.01%)
Bank Of Ireland Group Plc (Goldman Sachs)				301,164	(158,007)	(0.16%)
Bank Of Montreal (Goldman Sachs)				(11,294)	(11,920)	(0.01%)
Brookfield Corp (Goldman Sachs)				(5,565)	(6,285)	(0.01%)
Brookfield Corp Trs (Goldman Sachs)				(12,309)	(10,128)	(0.01%)
Caixabank S.A (Goldman Sachs)				(71,019)	(14,879)	(0.02%)
CDX CDX.NA.HY.39-V1 - 500 20/12/2027 (Goldman Sachs)				(34,390)	(202,137)	(0.21%)
Cintas Corp Trs (Morgan Stanley)				(1,055)	(13,240)	(0.01%)
Gildan Activewear Inc (Goldman Sachs)				(9,898)	(21,593)	(0.02%)
Hanover Insurance Group Inc/ Trs (Goldman Sachs)				(3,192)	(419)	(0.00%)
Infosys Limited-Sp Adr Trs (Goldman Sachs)				(20,366)	(4,481)	(0.00%)
Intercontinental Hotels-Adr Trs (Morgan Stanley)				(10,364)	(4,457)	(0.00%)
International Paper Company (Morgan Stanley)				(21,639)	(10,387)	(0.01%)
Intuit Inc Trs (Goldman Sachs)				(1,117)	(11,885)	(0.01%)
Jones Lang Lasalle Inc Trs (Goldman Sachs)				(3,960)	(12,434)	(0.01%)
Kimberly-Clark Corporation (Goldman Sachs)				(1,896)	(6,826)	(0.01%)
Kuehne + Nagel Intl Ag-Reg (Goldman Sachs)				(1,359)	(12,299)	(0.01%)
Lattice Semiconductor Corp Trs (Morgan Stanley)				(4,025)	(35,702)	(0.04%)

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) BAIN CAPITAL GLOBAL EQUITY LS RESPONSIBLE UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023						
Description				Number of Units	Fair Value US\$	% of Net Assets
Financial liabilities at fair value through profit or loss (continued)						
Total return swaps (continued)						
Moody'S Corp Trs (Goldman Sachs)				(220)	(1,962)	(0.00%)
Northern Trust Corporation (Morgan Stanley)				(3,643)	(2,004)	(0.00%)
On Holding Ag-Class A Trs (Morgan Stanley)				(9,832)	(41,535)	(0.05%)
Ralph Lauren Corporation (Goldman Sachs)				(884)	(4,411)	(0.00%)
Robert Half International Inc (Goldman Sachs)				(13,015)	(23,297)	(0.02%)
Rockwell Automation Inc Trs (Goldman Sachs)				(3,338)	(44,726)	(0.05%)
Royal Bank Of Canada Trs (Goldman Sachs)				(9,719)	(12,472)	(0.01%)
S&P 500 Eqwg Usd Tr Trs (Goldman Sachs)				(223)	(51,957)	(0.05%)
S&P 500 Total Return (Goldman Sachs)				(146)	(26,098)	(0.03%)
Servicenow Inc Trs (Goldman Sachs)				(2,012)	(14,587)	(0.01%)
Skandinaviska Enskilda Ban-A Trs (Goldman Sachs)				(48,255)	(447)	(0.00%)
SysCompany Companyrpt (Morgan Stanley)				(22,600)	(42,262)	(0.04%)
T Rowe Price Group Inc (Goldman Sachs)				(3,793)	(683)	(0.00%)
Tenable Holdings Inc Trs (Goldman Sachs)				(8,505)	(14,629)	(0.02%)
Tesla Inc (Morgan Stanley)				(1,436)	(20,353)	(0.02%)
Travelers Cos Inc/The Trs (Goldman Sachs)				(4,500)	(6,588)	(0.01%)
United Parcel Service-Cl B (Morgan Stanley)				(3,018)	(19,194)	(0.02%)
Zebra Technologies Corp-Cl A (Goldman Sachs)				(1,757)	(27,831)	(0.03%)
Zurn Elkay Water Solutions C Trs (Goldman Sachs)				(31,689)	(23,133)	(0.02%)
					(1,034,175)	(1.06%)
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss US\$	% of Net Assets
CHF	1,703,072	USD	1,908,826	27 July 2023	(508)	(0.00%)
EUR	113,000	USD	124,392	20 September 2023	(589)	(0.00%)
GBP	1,736,432	USD	2,208,999	27 July 2023	(3,278)	(0.00%)
HKD	542,403	USD	69,429	20 September 2023	(82)	(0.00%)
SEK	1,882,624	USD	175,917	27 July 2023	(1,138)	(0.00%)
USD	2,487,212	CAD	3,306,000	20 September 2023	(11,499)	(0.01%)
USD	126,830	CHF	113,673	20 September 2023	(1,255)	(0.00%)
USD	10,562,705	EUR	9,737,282	20 September 2023	(105,455)	(0.11%)
USD	746,967	GBP	591,879	20 September 2023	(4,872)	(0.01%)
					(128,676)	(0.13%)
Total financial liabilities at fair value through profit or loss					(1,162,851)	(1.19%)
Total financial assets and liabilities at fair value through profit or loss					73,476,622	75.50%
Other assets					31,489,726	32.36%
Other liabilities					(7,642,498)	(7.85%)
Net assets attributable to holders of redeemable shares					97,323,850	100.00%
Analysis of total assets						
Transferable securities and money market instruments admitted to official stock exchange listing						69.18%
Financial derivative instruments dealt in on a regulated market						0.00%
OTC financial derivative instruments						1.15%
Cash and cash equivalents						23.76%
Other assets						5.91%
Total Assets						100.00%

Counterparty to forward currency contracts, as at 30 June 2023 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) Brigade Credit Long/Short UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Equities			
Avaya Inc (144A Shares)	2494	47211	0.05%
Avaya Inc (1145 Shares)	34248	648315	0.68%
LANNETT_EQUITY	19816	11287	0.01%
		706,813	0.74%
Corporate bonds			
9.75 20260301 9.75% 01/03/2026	1,565,000	1,081,814	1.13%
AGKLN 6.125% 15/10/2026	1,100,000	1,035,353	1.08%
Akumin Escrow Inc 7.5% 01/08/2028	275,000	182,773	0.19%
Akumin Inc 7% 01/11/2025	1,065,000	871,947	0.91%
American Greetings Corp 8.75% 15/04/2025	892,000	867,492	0.90%
Armor Holdco Inc 8.50% 15/11/2029	600,000	509,268	0.53%
Baffinland Iron Mines Corporation 8.75% 15/07/2025	1,835,000	1,768,747	1.84%
Beasley Mezzanine Holdings LLC 8.625% 01/02/2026	1,485,000	980,330	1.02%
Carnival Holdings Bermuda Limited 10.375% 01/05/2028	525,000	574,657	0.60%
CEMEX Materials LLC 7.7 20250721	1,000,000	1,011,355	1.05%
CenturyLink Inc 4.00% 15/02/2027	195,000	145,895	0.15%
CommScope Inc 6% 01/03/2026	1,000,000	936,930	0.98%
CORELOGIC INC 4.5% 01/05/2028	880,000	710,582	0.74%
DIRECTV Holdings LLC / DIRECTV Financing Co Inc 5.875% 15/08/2027	1,075,000	980,835	1.02%
DISH DBS Corp 5.125% 01/06/2029	325,000	152,094	0.16%
DISH DBS Corp 5.25% 01/12/2026	880,000	710,420	0.74%
DISH DBS Corporation 5.875% 15/11/2024	600,000	529,203	0.55%
DISH DBS Corporation 7.75% 01/07/2026	150,000	92,213	0.10%
Diversified Healthcare Trust 4.375% 01/03/2031	610,000	449,335	0.47%
Diversified Healthcare Trust 4.75% 01/05/2024	1,280,000	1,193,626	1.24%
Diversified Healthcare Trust 4.75% 15/02/2028	45,000	31,087	0.03%
Empire Resorts Inc 7.75% 01/11/2026	920,000	745,977	0.78%
Finance of America Funding LLC 7.875% 15/11/2025	980,000	820,588	0.86%
Ford Motor Credit Company LLC 4.063% 01/11/2024	1,075,000	1,042,593	1.09%
Freedom Mortgage Corp 8.125% 15/11/2024	1,025,000	1,017,553	1.06%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) Brigade Credit Long/Short UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss (continued)			
Corporate bonds (continued)			
Global Medical Response Inc 6.50% 01/10/2025	1,910,000	1,053,145	1.10%
Gray Escrow II Inc 5.375% 15/11/2025	840,000	560,851	0.58%
Hospitality Properties Trust 4.95% 15/02/2027	40,000	34,255	0.04%
Hospitality Properties Trust 3.95% 15/01/2028	300,000	235,127	0.25%
Innophos Holdings Inc 9.375% 15/02/2028	700,000	701,271	0.73%
Jacobs Entertainment Inc 6.75% 15/02/2029	1,000,000	894,750	0.93%
LCIN 7 3/4 04/15/26 144A LIFE (ESCROW)	715,000	-	0.00%
LD Holdings Group LLC 6.50% 01/11/2025	1,150,000	908,845	0.95%
Level 3 Financing Inc 10.50% 15/05/2030	1,219,000	1,238,736	1.29%
Level 3 Financing Inc 3.625% 15/01/2029	350,000	210,436	0.22%
Level 3 Financing Inc 4.255% 01/07/2028	80,000	51,725	0.05%
Liberty Latin America 2.00% 15/07/2024	1,200,000	1,140,425	1.18%
LSB Industries Inc 6.25% 15/10/2028	1,075,000	966,602	1.01%
Mav Acquisition Corp 5.75% 01/08/2028	1,260,000	1,092,515	1.14%
Mineral Resources Limited 8.00% 01/11/2027	625,000	629,944	0.66%
Mineral Resources Limited 8.125% 05/01/2027	325,000	326,713	0.34%
New Fortress Energy Inc 6.75% 15/09/2025	790,000	741,889	0.77%
NGL Energy Operating LLC / NGL Energy Finance Corporation 7.5% 01/02/2026	1,000,000	985,970	1.03%
OneMain Finance Corp 5.37% 15/11/2029	1,150,000	985,970	1.03%
Pearl Merger Sub Inc 6.75% 01/10/2028	1,600,000	1,367,632	1.43%
PennyMac Financial Services Inc 4.25 20290215	1,000,000	807,970	0.84%
Pitney Bowes Inc 7.25% 15/03/2029	1,300,000	861,224	0.90%
PMTS 8.625 15/03/2026	1,120,000	1,084,966	1.13%
QVC Inc 4.375 20280901	180,000	103,910	0.11%
QVC Inc 4.75 20270215	275,000	177,345	0.18%
QVC Inc 4.850000 20240401	1,295,000	1,267,358	1.32%
Radiate Finance Inc 4.50% 15/9/2026	1,405,000	1,123,817	1.17%
Rain CII Carbon LLC / CII Carbon Corp 7.25% 01/04/2025	1,290,000	1,252,448	1.31%
Rite Aid Corp 7.5 20250701	1,425,000	847,825	0.88%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) Brigade Credit Long/Short UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss (continued)			
Corporate bonds (continued)			
RP Escrow Issuer LLC 5.25 20251215	1,645,000	1,216,297	1.27%
Sabre GBLB Inc 7.375 20250901	1,090,000	968,776	1.01%
Service Properties Trust 4.375% 15/02/2030	350,000	262,474	0.27%
Service Properties Trust 5.5 % 15/12/2027	1,150,000	1,012,075	1.06%
Sprint Corp 7.87% 15/09/2023	1,500,000	1,505,565	1.57%
Strathcona Resources Limited 6.875% 01/08/2026	1,250,000	1,101,800	1.15%
Sugarhouse HSP Gaming Prop Mezz LP / Sugarhouse			
HSP Gaming Finance Corp 5.87% 15/05/2025	1,505,000	1,457,751	1.52%
Telecom Italia SpA 5.303 05/30/24	1,020,000	993,490	1.04%
Transocean Inc 11.5% 30/01/2027	475,000	493,843	0.51%
TROX 4.625% 15/03/2029	750,000	623,786	0.65%
Urban One Inc 7.375% 01/02/2028	1,360,000	1,195,671	1.25%
Windstream Escrow LLC 7.75% 15/08/2028	1,840,000	1,528,230	1.59%
WOMCHI 6 7/8 11/26/24	95,000	82,838	0.09%
Yum! Brands Inc 3.87% 01/11/2023	1,600,000	1,591,544	1.66%
		54,130,471	56.43%
Credit default swaps			
CDX.NA.HY.33 5 YR 2024/12 500bps 15%-25% Tranche CDX (Morgan Stanley)	(3,500,000)	282,759	0.29%
CDX.NA.HY.33 5 YR 2024/12 500bps 15%-25% Tranche CDX (Goldman Sachs)	(3,000,000)	15,299	0.02%
CDX.NA.HY.35 5 YR 2025/12 500bps 15%-25% Tranche CDX (Morgan Stanley)	(3,000,000)	17,849	0.02%
CDXH39 2027/12 500bps SNAC CDX (BNY Mellon)	(15,840,000)	185,700	0.19%
CDXH40 2028/06 500bps SNAC CDX (BNY Mellon)	(10,000,000)	364,987	0.38%
CDX.NA.IG.39 5 YR 2027/12 100bps 3%-7% Tranche CDX (Goldman Sachs)	5,000,000	514,447	0.54%
BHC 2026/12 500bps SNAC CDS (BNY Mellon)	650,000	289,844	0.30%
CMBX.AAA12 2061/08 50bps SNAC CDS (Morgan Stanley)	7,500,000	83,089	0.09%
CYH 2025/12 500bps SNAC CDS (BNY Mellon)	600,000	107,491	0.11%
HOUS 2027/12 500bps SNAC CDS (BNY Mellon)	500,000	52,385	0.05%
JWN 2027/12 100bps SNAC CDS (BNY Mellon)	1,500,000	184,483	0.19%
NBR1 2027/12 100bps SNAC CDS (BNY Mellon)	1,250,000	245,372	0.26%
PARA 2027/12 100bps SNAC CDS (BNY Mellon)	2,000,000	87,165	0.09%
PBI 2027/12 100bps SNAC CDS (BNY Mellon)	800,000	276,883	0.29%
RAD 2026/12 500bps SNAC CDS (BNY Mellon)	1,550,000	1,170,322	1.22%
SPLS 2027/12 500bps SNAC CDS (BNY Mellon)	1,400,000	631,472	0.66%
UFS 2026/12 100bps SNAC CDS (BNY Mellon)	750,000	115,620	0.12%
		4,625,167	4.82%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) Brigade Credit Long/Short UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets			
Financial assets at fair value through profit or loss (continued)						
Equity options						
CDXIG40 OCT23 - 67.5 CALL (V1) OTCOPTN	50,000,000	86,055	0.09%			
		86,055	0.09%			
Swaption						
1 YR 5.00% PAYER SWAPTION 05/02/2024	31,250,000	100,031	0.10%			
1 YR 5.00% PAYER SWAPTION 07/02/2024	31,250,000	99,719	0.10%			
		199,750	0.21%			
Option-InterestRateFuture						
CDX CDX.NA.HY.39-V1 - 500 20/12/2027 (Goldman Sachs)	600	112,500	0.12%			
		112,500	0.12%			
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Gain US\$	% of Net Assets
CHF	2,012	USD	2,244	27 July 2023	11	0.00%
EUR	3,357,106	USD	3,652,474	27 July 2023	15,939	0.02%
USD	78,041	EUR	71,403	27 July 2023	18	0.00%
USD	6	CHF	6	27 July 2023	-	0.00%
					15,968	0.02%
Total financial assets at fair value through profit or loss					59,876,724	62.43%

Counterparty to forward currency contracts, as at 30 June 2023 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) Brigade Credit Long/Short UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial liabilities at fair value through profit or loss			
Credit default swaps			
ITRXMAIN39 2028/06 100bps EURO SNAC CDS (BNY Mellon)	(650,000)	(10,166)	(0.01%)
CDX.NA.HY.33 5 YR 2024/12 500bps 0%-15% Tranche CDX (Goldman Sachs)	(796,467)	(417,670)	(0.44%)
CDX.NA.HY.33 5 YR 2024/12 500bps 0%-15% Tranche CDX (morgan Stanley)	(2,726,367)	(1,429,715)	(1.49%)
CDX.NA.HY.33 5 YR 2024/12 500bps 0%-15% Tranche CDX (BNY Mellon)	(2,787,633)	(1,461,843)	(1.52%)
CDX.NA.HY.35 5 YR 2025/12 500bps 0%-15% Tranche CDX (morgan Stanley)	(1,829,000)	(612,109)	(0.64%)
CDX.NA.HY.35 5 YR 2025/12 500bps 0%-15% Tranche CDX (Goldman Sachs)	(914,500)	(306,055)	(0.32%)
CDX.NA.HY.37 5 YR 2026/12 500bps 0%-15% Tranche CDX (Goldman Sachs)	(1,829,000)	(826,371)	(0.86%)
CDX.NA.HY.37 5 YR 2026/12 500bps 15%-25% Tranche CDX (Goldman Sachs)	2,000,000	(71,380)	(0.07%)
CDXH39 2027/12 500bps SNAC CDX (BNY Mellon)	(1,000,000)	(13,630)	(0.01%)
CDXH40 2028/06 500bps SNAC CDX (BNY Mellon)	(2,000,000)	(27,261)	(0.03%)
CDX.NA.IG.31 5 YR 2023/12 100bps 0%-3% Tranche CDX (BNY Mellon)	(3,050,000)	(306,843)	(0.32%)
CDX.NA.IG.31 5 YR 2023/12 100bps 0%-3% Tranche CDX (morgan Stanley)	(1,000,000)	(100,604)	(0.10%)
CDX.NA.IG.33 5 YR 2024/12 100bps 0%-3% Tranche CDX (morgan Stanley)	(1,250,000)	(125,755)	(0.13%)
CDX.NA.IG.33 5 YR 2024/12 100bps 0%-3% Tranche CDX (Goldman Sachs)	2,970,000	(94,293)	(0.10%)
CDX.NA.IG.33 5 YR 2024/12 100bps 0%-3% Tranche CDX (BNY Mellon)	32,000,000	(927,500)	(0.97%)
CDXIG40 2028/06 100bps SNAC CDX (BNY Mellon)	112,000,000	(1,698,142)	(1.78%)
BHC 2023/12 500bps SNAC CDS (BNY Mellon)	(3,000,000)	(1,249,152)	(1.31%)
CMBX.BB9 2058/09 500bps SNAC CDS (morgan Stanley)	(1,500,000)	(478,479)	(0.50%)
CMBX.BBB-12 2061/08 300bps SNAC CDS (morgan Stanley)	(1,500,000)	(462,073)	(0.48%)
CMBX.BBB-13 2072/12 300bps SNAC CDS (morgan Stanley)	(2,000,000)	(399,024)	(0.42%)
CMBX.BBB-7 2047/01 300bps SNAC CDS (morgan Stanley)	(800,000)	(190,667)	(0.20%)
CMBX.BBB-9 2058/09 300bps SNAC CDS (morgan Stanley)	(400,000)	(95,367)	(0.10%)
CMBX.BBB-9 2058/09 300bps SNAC CDS (Goldman Sachs)	2,250,000	(403,757)	(0.42%)
FSA 2027/12 500bps SNAC CDS (BNY Mellon)	2,735,000	(3,923)	(0.00%)
HPQ 2027/12 100bps SNAC CDS (BNY Mellon)	-	6,668	0.01%
LEN 2027/12 500bps SNAC CDS (BNY Mellon)	1,500,000	(246,732)	(0.26%)
LINTA 2025/06 500bps SNAC CDS (BNY Mellon)	(500,000)	(121,549)	(0.13%)
PBI 2024/12 100bps SNAC CDS (BNY Mellon)	(800,000)	(81,420)	(0.08%)
RAD 2023/12 500bps SNAC CDS (BNY Mellon)	(1,550,000)	(482,966)	(0.50%)
		(12,637,778)	(13.18%)
Equity options			
CDXIG40 OCT23 - 92.5 PUT (V1) OTCOPTN	(50,000,000)	(42,640)	(0.04%)
		(42,640)	(0.04%)
Swaption			
1YR 5.00% PAYER SWAPTION 03/08/2024	(37,500,000)	(135,525)	(0.14%)
1YR 5.00% PAYER SWAPTION 07/08/2023	(25,000,000)	(91,450)	(0.10%)
		(226,975)	(0.24%)

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) Brigade Credit Long/Short UCITS

SCHEDULE OF INVESTMENTS (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2023

Description					Fair Value US\$	% of Net Assets
Financial liabilities at fair value through profit or loss (cotinued)						
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss US\$	% of Net Assets
GBP	721,925	USD	918,691	27 July 2023	(1,658)	(0.00%)
USD	9,414	EUR	8,671	27 July 2023	(62)	(0.00%)
USD	2,497	GBP	1,976	27 July 2023	(13)	(0.00%)
					(1,733)	(0.00%)
Total financial liabilities at fair value through profit or loss					(12,909,126)	(13.46%)
Total financial assets and liabilities at fair value through profit or loss					46,967,598	48.97%
Other assets					49,800,110	51.92%
Other liabilities					(850,922)	(0.89%)
Net assets attributable to holders of redeemable shares					95,916,786	100.00%
Analysis of total assets						
Transferable securities and money market instruments admitted to official stock exchange listing						50.00%
Financial derivative instruments dealt in on a regulated market						0.08%
OTC financial derivative instruments						4.51%
Cash and cash equivalents						43.36%
Other assets						2.05%
Total Assets						100.00%

Counterparty to forward currency contracts, as at 30 June 2023 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

SECURITIES FINANCING TRANSACTIONS REGULATION 2016

Securities Financing Transactions Regulation (Regulation (EU) 2015/2365) (“SFTR”) came into force on 12 January 2016 and, amongst other requirements, introduces new disclosure requirements in the Fund’s annual and interim reports published after 13 January 2017 detailing the Company’s use of securities financing transactions. Securities financing transactions are defined as repurchase/reverse repurchase transactions, total return swaps (including contracts for difference “CFDs”), securities borrowing and lending and margin lending transactions.

For the period ended 30 June 2023, the Company has not entered into any securities lending, securities borrowing, repurchase agreements or margin lending transactions.

For the period ended 30 June 2023, the Company has entered into total return swaps (including CFD’s). As a result, additional disclosures have been included in this supplementary section to the semi annual report and unaudited accounts.

The following table details the Company’s exposure to total return swaps as at 30 June 2023.

Fund	Counterparty	Counterparty country of incorporation	Total return swap (including CFDs)	% of net assets
			Currency USD	
U Access (IRL) Cheyne Arbitrage UCITS	Natixis	United States of America	527,259	1.24%
U Access (IRL) Cheyne Arbitrage UCITS	UBS AG	United States of America	(142,064)	(0.33%)
U Access (IRL) GCA Credit Long/Short UCITS	Barclays Bank Plc	United States of America	254,420	0.05%
U Access (IRL) GCA Credit Long/Short UCITS	BNP Paribas	United States of America	(416,346)	(0.09%)
U Access (IRL) Shannon River UCITS	Goldman Sachs	United States of America	103,045	0.20%
U Access (IRL) Campbell Absolute Returns UCITS	Morgan Stanley	United States of America	(327,990)	(0.12%)
Bain Capital Global Equity LS Responsible UCITS	Goldman Sachs	United States of America	257,207	0.26%
Bain Capital Global Equity LS Responsible UCITS	Morgan Stanley	United States of America	(184,260)	(0.19%)

U Access (IRL) Trend Macro

The total returns earned on trading in total return swaps (including CFD’s) was US\$Nil

U Access (IRL) Cheyne Arbitrage UCITS

The total returns earned on trading in total return swaps (including CFD’s) was €(5,804,078).

U Access (IRL) GCA Credit Long/Short UCITS

The total returns earned on trading in total return swaps (including CFD’s) was US\$(2,591,598).

U Access (IRL) Shannon River UCITS

The total returns earned on trading in total return swaps (including CFD’s) was US\$9,043,400.

U Access (IRL) Campbell Absolute Returns UCITS

The total returns earned on trading in total return swaps (including CFD’s) was US\$(17,454,129).

U Access (IRL) Bain Capital Global Equity Long Short Responsible UCITS

The total returns earned on trading in total return swaps (including CFD’s) was US\$(7,759,926).

U Access (IRL) Brigade Credit Long/Short UCITS

The total returns earned on trading in total return swaps (including CFD’s) was US\$Nil.

For the period ended 30 June 2023, the Company’s sub funds did not trade in repurchase or reverse repurchase agreements.

U ACCESS (IRELAND) UCITS PLC

SECURITIES FINANCING TRANSACTIONS REGULATION 2016 (CONTINUED)

Maturity tenor

All total return swaps have an open maturity tenor as at 30 June 2023 as they are callable or terminable on a daily basis.

Settlement and clearing

All OTC derivative transactions and total return swaps are entered into by the Company under an International Swap and Derivatives Association, Inc. Master Agreement (“ISDA Master Agreement”) or similar agreement. An ISDA Master Agreement is a bilateral agreement between the Company and a counterparty that governs OTC derivative transactions (including total return swaps) entered into by the parties.

Collateral and safekeeping

Collateral received by the Company under the ISDA Master Agreement is transferred either a security interest or under a title transfer arrangement. Collateral received by the Company is held by the Depository in line with the UCITS regulatory requirements. The collateral posted by the Company is transferred either under a security interest or a title transfer arrangement in accordance with the terms of each ISDA Master Agreement.

Non-cash collateral received by way of title transfer collateral arrangement in relation to OTC derivative transactions, cannot be sold, re-invested or pledged.

As at 30 June 2023, the Company has pledged the following securities as non-cash collateral. These pledged securities are held on separate account opened in the name of the related sub fund in the books of the Depository.

	Pledgee	Currency	Fair Value
U Access (IRL) Cheyne Arbitrage UCITS			
Buoni Poliennali Del Tes 0.50 01/02/2026	UBS AG	EUR	921
Buoni Ordinari Del Tes 0.00% 14/02/2024	UBS AG	EUR	2,687,149
Buoni Poliennali Del Tes 0.00 15/04/2024	UBS AG	EUR	2,913,600
Spain Letras Del Tesoro 0.00% 01/12/2024	UBS AG	EUR	7,359,637
Spain Letras Del Tesoro 0.00% 03/08/2024	UBS AG	EUR	3,901,460
Buoni Ordinari Del Tes 0.00% 03/14/2024	UBS AG	EUR	3,896,200
U Access (IRL) GCA Credit Long/Short UCITS			
United States Treasury Bill 0 20230720	BNP Paribas	USD	13,966,899
U Access (IRL) Bain Capital Global Equity LS Sustainable UCITS			
United States Treasury Bill 0.00 13/07/2023	Goldman Sachs	USD	4,793,365
United States Treasury Bill 0 20230711	Goldman Sachs	USD	4,994,484

U ACCESS (IRELAND) UCITS PLC

TOTAL EXPENSE RATIO ("TER")

For the last twelve months period ended June 30, 2023

The Total Expense Ratio ("TER") was calculated according to currently valid guidelines of the Swiss Funds & Asset Management Association.

The key figures as at June 30, 2023 were as follows:

Sub fund	TER without Performance Fee	Performance Fee Contribution	TER with Performance Fee
U ACCESS (IRL) Brigade Credit Long/Short UCITS A CHF	*	*	*
U ACCESS (IRL) Brigade Credit Long/Short UCITS A EUR	—	—	—
U ACCESS (IRL) Brigade Credit Long/Short UCITS A USD	*	*	*
U ACCESS (IRL) Brigade Credit Long/Short UCITS B CHF	*	*	*
U ACCESS (IRL) Brigade Credit Long/Short UCITS B EUR	**	**	**
U ACCESS (IRL) Brigade Credit Long/Short UCITS B GBP	*	*	*
U ACCESS (IRL) Brigade Credit Long/Short UCITS B SEK	*	*	*
U ACCESS (IRL) Brigade Credit Long/Short UCITS B USD	*	*	*
U ACCESS (IRL) Brigade Credit Long/Short UCITS C CHF	**	**	**
U ACCESS (IRL) Brigade Credit Long/Short UCITS C EUR	**	**	**
U ACCESS (IRL) Brigade Credit Long/Short UCITS C GBP	**	**	**
U ACCESS (IRL) Brigade Credit Long/Short UCITS C SEK	*	*	*

U ACCESS (IRL) Brigade Credit Long/Short UCITS C USD	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS E CHF	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS E EUR	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS E GBP	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS E SEK	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS E USD	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS F CHF	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS F EUR	— **	— **	— **
U ACCESS (IRL) Brigade Credit Long/Short UCITS F USD	— **	— **	— **
U ACCESS (IRL) Brigade Credit Long/Short UCITS I CHF	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS I EUR	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS I GBP	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS I SEK	— *	— *	— *
U ACCESS (IRL) Brigade Credit Long/Short UCITS I USD	— *	— *	— *
Sub fund	TER without Performance Fee	Performance Fee Contribution	TER with Performance Fee
U ACCESS (IRL) Campbell Absolute Return UCITS A CHF	— *	— *	— *
U ACCESS (IRL) Campbell Absolute Return UCITS A EUR	— *	— *	— *
U ACCESS (IRL) Campbell Absolute Return UCITS A USD	1.10%	0.98%	2.08%
U ACCESS (IRL) Campbell Absolute Return UCITS B CHF	1.49%	0.64%	2.13%
U ACCESS (IRL) Campbell Absolute Return UCITS B EUR	1.50%	0.53%	2.03%
U ACCESS (IRL) Campbell Absolute Return UCITS B GBP	1.50%	0.93%	2.43%
U ACCESS (IRL) Campbell Absolute Return UCITS B SEK	— **	— **	— **

U ACCESS (IRL) Campbell			
Absolute Return UCITS B USD	1.50%	0.81%	2.31%
U ACCESS (IRL) Campbell			
Absolute Return UCITS C CHF	1.10%	0.38%	1.47%
U ACCESS (IRL) Campbell			
Absolute Return UCITS C EUR	1.10%	0.53%	1.63%
U ACCESS (IRL) Campbell			
Absolute Return UCITS C GBP	1.11%	0.74%	1.85%
U ACCESS (IRL) Campbell			
Absolute Return UCITS C SEK	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS C USD	1.10%	0.71%	1.81%
U ACCESS (IRL) Campbell			
Absolute Return UCITS E CHF	**	**	**
U ACCESS (IRL) Campbell			
Absolute Return UCITS E EUR	1.90%	0.61%	2.51%
U ACCESS (IRL) Campbell			
Absolute Return UCITS E GBP	**	**	**
U ACCESS (IRL) Campbell			
Absolute Return UCITS E SEK	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS E USD	1.89%	1.11%	3.00%
U ACCESS (IRL) Campbell			
Absolute Return UCITS F EUR	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS F USD	0.95%	0.73%	1.68%
U ACCESS (IRL) Campbell			
Absolute Return UCITS H CHF	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS H EUR	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS H GBP	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS H SEK	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS H USD	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS I CHF	**	**	**
U ACCESS (IRL) Campbell			
Absolute Return UCITS I EUR	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS I GBP	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS I SEK	*	*	*
U ACCESS (IRL) Campbell			
Absolute Return UCITS I USD	**	**	**

U ACCESS (IRL) Campbell Absolute Return UCITS T CHF	— *	— *	— *
U ACCESS (IRL) Campbell Absolute Return UCITS T EUR	— *	— *	— *
U ACCESS (IRL) Campbell Absolute Return UCITS T GBP	— *	— *	— *
U ACCESS (IRL) Campbell Absolute Return UCITS T SEK	— *	— *	— *
U ACCESS (IRL) Campbell Absolute Return UCITS T USD	— *	— *	— *
Sub fund	TER without Performance Fee	Performance Fee Contribution	TER with Performance Fee
U ACCESS (IRL) Cheyne Arbitrage UCITS A CHF	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS A EUR	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS A USD	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS B CHF	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS B EUR	2.00%	0.25%	2.25%
U ACCESS (IRL) Cheyne Arbitrage UCITS B GBP	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS B SEK	— **	— **	— **
U ACCESS (IRL) Cheyne Arbitrage UCITS B USD	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS C CHF	1.70%	0.17%	1.87%
U ACCESS (IRL) Cheyne Arbitrage UCITS C EUR	1.70%	0.21%	1.91%
U ACCESS (IRL) Cheyne Arbitrage UCITS C GBP	1.70%	0.27%	1.97%
U ACCESS (IRL) Cheyne Arbitrage UCITS C SEK			
U ACCESS (IRL) Cheyne Arbitrage UCITS C USD	1.70%	0.35%	2.05%
U ACCESS (IRL) Cheyne Arbitrage UCITS D CHF	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS D EUR	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS D GBP	— *	— *	— *

U ACCESS (IRL) Cheyne Arbitrage UCITS D SEK	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS D USD	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS E CHF	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS E EUR	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS E GBP	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS E SEK	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS E USD	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS F CHF	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS F EUR	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS F USD	1.35%	0.36%	1.71%
U ACCESS (IRL) Cheyne Arbitrage UCITS H CHF	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS H EUR	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS H GBP	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS H SEK	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS H USD	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS I CHF	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS I EUR	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS I GBP	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS I SEK	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS I USD	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS K CHF	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS K EUR	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS K GBP	— *	— *	— *

U ACCESS (IRL) Cheyne Arbitrage UCITS K SEK	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS K USD	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS T CHF	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS T EUR	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS T GBP	1.70%	0.27%	1.97%
U ACCESS (IRL) Cheyne Arbitrage UCITS T SEK	— *	— *	— *
U ACCESS (IRL) Cheyne Arbitrage UCITS T USD	— *	— *	— *
Sub fund	TER without Performance Fee	Performance Fee Contribution	TER with Performance Fee
U ACCESS (IRL) GCA Credit Long Short UCITS A CHF	— *	— *	— *
U ACCESS (IRL) GCA Credit Long Short UCITS A EUR	1.16%	0.00%	1.16%
U ACCESS (IRL) GCA Credit Long Short UCITS A USD	1.16%	0.13%	1.29%
U ACCESS (IRL) GCA Credit Long Short UCITS B CHF	1.41%	0.00%	1.41%
U ACCESS (IRL) GCA Credit Long Short UCITS B EUR	1.41%	0.00%	1.41%
U ACCESS (IRL) GCA Credit Long Short UCITS B GBP	1.41%	0.00%	1.41%
U ACCESS (IRL) GCA Credit Long Short UCITS B SEK	— *	— *	— *
U ACCESS (IRL) GCA Credit Long Short UCITS B USD	1.41%	0.00%	1.41%
U ACCESS (IRL) GCA Credit Long Short UCITS D CHF	— *	— *	— *
U ACCESS (IRL) GCA Credit Long Short UCITS D EUR	1.66%	0.00%	1.66%
U ACCESS (IRL) GCA Credit Long Short UCITS D GBP	— *	— *	— *
U ACCESS (IRL) GCA Credit Long Short UCITS D SEK	— *	— *	— *
U ACCESS (IRL) GCA Credit Long Short UCITS D USD	1.66%	0.00%	1.66%
U ACCESS (IRL) GCA Credit Long Short UCITS E CHF	1.96%	0.00%	1.96%

U ACCESS (IRL) GCA Credit Long Short UCITS E EUR	1.98%	0.00%	1.98%
U ACCESS (IRL) GCA Credit Long Short UCITS E GBP	*	*	*
U ACCESS (IRL) GCA Credit Long Short UCITS E SEK	—	—	—
U ACCESS (IRL) GCA Credit Long Short UCITS E USD	1.98%	0.00%	1.98%
U ACCESS (IRL) GCA Credit Long Short UCITS I CHF	1.41%	0.00%	1.41%
U ACCESS (IRL) GCA Credit Long Short UCITS I EUR	*	*	*
U ACCESS (IRL) GCA Credit Long Short UCITS I GBP	—	—	—
U ACCESS (IRL) GCA Credit Long Short UCITS I SEK	*	*	*
U ACCESS (IRL) GCA Credit Long Short UCITS I USD	1.41%	0.00%	1.41%
U ACCESS (IRL) GCA Credit Long Short UCITS T CHF	*	*	*
U ACCESS (IRL) GCA Credit Long Short UCITS T EUR	1.41%	0.00%	1.41%
U ACCESS (IRL) GCA Credit Long Short UCITS T GBP	*	*	*
U ACCESS (IRL) GCA Credit Long Short UCITS T SEK	—	—	—
U ACCESS (IRL) GCA Credit Long Short UCITS T USD	1.41%	0.00%	1.41%
U ACCESS (IRL) GCA Credit Long/Short UCITS B AUD	*	*	*
	—	—	—
Sub fund	TER without Performance Fee	Performance Fee Contribution	TER with Performance Fee
U ACCESS (IRL) Shannon River UCITS A CHF	*	*	*
U ACCESS (IRL) Shannon River UCITS A EUR	—	—	—
U ACCESS (IRL) Shannon River UCITS A USD	*	*	*
U ACCESS (IRL) Shannon River UCITS B AUD	—	—	—
U ACCESS (IRL) Shannon River UCITS B CHF	1.75%	0.00%	1.75%
U ACCESS (IRL) Shannon River UCITS B EUR	1.75%	0.00%	1.75%

U ACCESS (IRL) Shannon River UCITS B GBP	1.75%	0.00%	1.75%
U ACCESS (IRL) Shannon River UCITS B SEK	*	*	*
U ACCESS (IRL) Shannon River UCITS B USD	1.75%	0.00%	1.75%
U ACCESS (IRL) Shannon River UCITS C CHF	1.55%	0.00%	1.55%
U ACCESS (IRL) Shannon River UCITS C EUR	1.55%	0.00%	1.55%
U ACCESS (IRL) Shannon River UCITS C GBP	*	*	*
U ACCESS (IRL) Shannon River UCITS C SEK	1.55%	0.00%	1.55%
U ACCESS (IRL) Shannon River UCITS C USD	1.55%	0.00%	1.55%
U ACCESS (IRL) Shannon River UCITS E CHF	*	*	*
U ACCESS (IRL) Shannon River UCITS E EUR	2.05%	0.00%	2.05%
U ACCESS (IRL) Shannon River UCITS E GBP	2.05%	0.00%	2.05%
U ACCESS (IRL) Shannon River UCITS E SEK	*	*	*
U ACCESS (IRL) Shannon River UCITS E USD	2.05%	0.00%	2.05%
U ACCESS (IRL) Shannon River UCITS F CHF	*	*	*
U ACCESS (IRL) Shannon River UCITS F EUR	*	*	*
U ACCESS (IRL) Shannon River UCITS F USD	1.31%	0.00%	1.31%
U ACCESS (IRL) Shannon River UCITS I CHF	1.65%	0.00%	1.65%
U ACCESS (IRL) Shannon River UCITS I EUR	1.65%	0.00%	1.65%
U ACCESS (IRL) Shannon River UCITS I GBP	*	*	*
U ACCESS (IRL) Shannon River UCITS I HKD	*	*	*
U ACCESS (IRL) Shannon River UCITS I SEK	*	*	*
U ACCESS (IRL) Shannon River UCITS I SGD	*	*	*
U ACCESS (IRL) Shannon River UCITS I USD	1.65%	0.00%	1.65%

U ACCESS (IRL) Trend Macro D USD	— *	— *	— *
U ACCESS (IRL) Trend Macro E	— *	— *	— *
U ACCESS (IRL) Trend Macro E EUR	— *	— *	— *
U ACCESS (IRL) Trend Macro E	— *	— *	— *
U ACCESS (IRL) Trend Macro E	— *	— *	— *
U ACCESS (IRL) Trend Macro E USD	— *	— *	— *
U ACCESS (IRL) Trend Macro F	— *	— *	— *
U ACCESS (IRL) Trend Macro F	— *	— *	— *
U ACCESS (IRL) Trend Macro G EUR	— *	— *	— *
U ACCESS (IRL) Trend Macro I	— *	— *	— *
U ACCESS (IRL) Trend Macro I	— *	— *	— *
U ACCESS (IRL) Trend Macro I	— *	— *	— *
U ACCESS (IRL) Trend Macro I	— *	— *	— *
U ACCESS (IRL) Trend Macro I	— *	— *	— *
U ACCESS (IRL) Trend Macro J	— *	— *	— *
U ACCESS (IRL) Trend Macro T USD	— *	— *	— *
U ACCESS (IRL) Trend Macro U CHF	— *	— *	— *
U ACCESS (IRL) Trend Macro U EUR	— *	— *	— *
U ACCESS (IRL) Trend Macro U GBP	— *	— *	— *
U ACCESS (IRL) Trend Macro U	— *	— *	— *
U ACCESS (IRL) Trend Macro U USD	— *	— *	— *
Sub fund	TER without Performance Fee	Performance Fee Contribution	TER with Performance Fee
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	— *	— *	— *
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	— *	— *	— *
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	— *	— *	— *
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	— *	— *	— *
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	— *	— *	— *
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	— *	— *	— *
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	— *	— *	— *
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	2.00%	0.00%	2.00%

U ACCESS (IRL) Bain Capital Global Equity LS Responsible	2.00%	0.00%	2.00%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.97%	0.00%	1.97%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	—*	—*	—*
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	2.00%	0.00%	2.00%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.40%	0.00%	1.40%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.40%	0.00%	1.40%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.40%	0.00%	1.40%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.40%	0.00%	1.40%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.40%	0.00%	1.40%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.40%	0.00%	1.40%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	2.27%	0.00%	2.27%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	2.28%	0.00%	2.28%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	2.31%	0.00%	2.31%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	—*	—*	—*
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	2.40%	0.09%	2.49%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.12%	0.00%	1.12%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.12%	0.00%	1.12%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.20%	0.00%	1.20%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	—*	—*	—*
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.70%	0.00%	1.70%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.70%	0.00%	1.70%
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	—*	—*	—*
U ACCESS (IRL) Bain Capital Global Equity LS Responsible	1.70%	0.00%	1.70%

**Share class not invested as
* of the end of the period**

**No TER calculation due to
the short lifespan of the
** sub fund / share class**