

HANetf ICAV
UK Reporting Fund Status
Reporting period: 2 October 2018 - 31 March 2019

ISIN	Fund Name	Share Class Name	Share Class Type	Bond Fund ?	Share Class Currency	UK reportable income for the year (A)	Number of shares outstanding as of 31/03/2019 (B)	Reportable income per share (C = A / B)	Total Cash Distributions (D)	Excess reportable income (Inflow date: 30/09/2019) (C - D)
IE00BFYN8Y92	EMQQ Emerging Markets Internet and Ecommerce UCITS ETF	Class Accumulating	Accumulating	No	USD	0	230,000	0.0000	0.0000	0.0000
IE00BDDRF924	HAN-GINS Cloud Technology UCITS ETF	Class Accumulating	Accumulating	No	USD	11,305	320,000	0.0353	0.0000	0.0353
IE00BDDRF700	HAN-GINS Innovative Technologies UCITS ETF	Class Accumulating	Accumulating	No	USD	1,573	320,000	0.0049	0.0000	0.0049

Notes and Confirmations

This document is addressed to all those investors in the reporting sub-funds and share classes of HANetf ICAV (the "Fund") as at 31 March 2019.

The sub-funds / share classes listed above are registered with HM Revenue & Customs in the UK as "reporting funds". As such, the respective sub-fund / share class is required to make reports of income to the investors. There may be a requirement for you to pay tax as though you had actually received a dividend from the fund.

If you are not subject to UK taxation, you may ignore this notice. If you are subject to UK taxation (unless you are a non-domiciled individual paying tax on the remittance basis), you will be required to pay tax on the share of income reported to you in this notice. If you are uncertain you should seek advice from your tax advisor.

A fund marked with 'Yes' in the column 'Bond Fund ?' is a fund which holds more than 60% by market value of its investments in "qualifying investments" (as defined in section 494 of Corporation Tax Act 2009 ("CTA 2009"), broadly being investments which yield a return directly or indirectly in the form of interest). For such funds, distributions received by individual UK Shareholders from the Company will be taxed as interest income. This will be treated as savings income for UK resident individuals and will be subject to UK income tax. Distributions received by corporate UK Shareholders will instead be subject to tax under the loan relationship rules (contained in Chapters 5 and 6 of the CTA 2009), on a fair value accounting basis, and will be subject to UK corporation tax.

The currency amounts contained in this report are expressed in the currency of the respective share class (as stated in column 'Share Class Currency'). In cases where no share classes are established within a sub-fund, the column 'Share Class Currency' represents the base currency of the sub-fund and the respective currency amounts contained in this report are expressed in the base currency of the respective sub-fund.

The 'Excess reportable income' (ERI) is deemed to arise on 30 September 2019 (being the fund distribution date). The sub-funds / share classes operate equalisation arrangements.

The 'Excess reportable income' is calculated based on the 'Reportable income per share' generated during the reporting period, less the cash distributions per share paid in respect of the reporting period.

The Fund declares that it has complied with its obligations specified in s53 and s58 of The Offshore Funds (Tax) Regulations 2009, as amended.

We confirm that the above sub-funds / share classes remain within the reporting fund regime as at the date of this report.

This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, accounting, legal or tax advice. Please consult your tax advisor for personal tax questions and concerns and to determine your relevant taxable amount, based on your specific circumstances.