

Appendix I

Italian tax regulation regarding profits deriving from investment fund

Eleva UCITS Fund

Pursuant to the provisions of the Decree-law 138, issued by the Italian Government on 13/08/2011 (article 2, paragraphs 6, 7, 13 and 14), the Decree issued by the Italian Ministry of Economy and Finance on 13 December 2011, the Circular No.11/E issued by the Italian Tax Authorities on 28 March 2012 and the Decree-law 66, hereby we certify the percentages of Government Bonds directly or indirectly held by the following Funds, which will grant a reduced taxation rate in respect of income perceived by unit-holders in the period between 01/01/2023 and 30/06/2023. These percentages refer to the holdings in State Bonds issued by the Italian State (as well as bonds and similar securities treated as such) and to the holdings in bonds and assimilated securities issued by Countries which allow an adequate exchange of information with the Italian tax authorities, as listed in Ministerial Decree 4 September 1996 (and subsequent amendments). These Funds are established in EU/EEA Countries which allow an adequate exchange of information with the Italian tax authorities and subject to regulatory supervision in their relevant Country of establishment.

ISIN	SHARE NAME	SHARE CLASS	SHARE CLASS CURRENCY	FIRST REFERENCE FINANCIAL STATEMENT DATE	LATEST REFERENCE FINANCIAL STATEMENT DATE	% PRIVILEGED SECURITIES FIRST DATE	% PRIVILEGED SECURITIES SECOND DATE	ITALIAN REDUCED RATE PERCENTAGE (as %)	PERCENTAGE APPLICATION STARTING DATE	PERCENTAGE APPLICATION END DATE
LU2168535123	Eleva Euro Bonds Strategies Fund	Class A1 (EUR) acc.	EUR	31/12/2021	30/06/2022	29.6%	24.1%	26.8%	01/01/2023	30/06/2023
LU2168535719	Eleva Euro Bonds Strategies Fund	Class A2 (EUR) acc.	EUR	31/12/2021	30/06/2022	29.6%	24.1%	26.8%	01/01/2023	30/06/2023
LU2168537335	Eleva Euro Bonds Strategies Fund	Class I (EUR) acc.	EUR	31/12/2021	30/06/2022	29.6%	24.1%	26.8%	01/01/2023	30/06/2023
LU2168538499	Eleva Euro Bonds Strategies Fund	Class R (EUR) acc.	EUR	31/12/2021	30/06/2022	29.6%	24.1%	26.8%	01/01/2023	30/06/2023
LU2168538903	Eleva Euro Bonds Strategies Fund	Class X (EUR) acc.	EUR	31/12/2021	30/06/2022	29.6%	24.1%	26.8%	01/01/2023	30/06/2023
LU2168540040	Eleva Global Bonds Opportunities Fund	Class A1 (EUR) acc.	EUR	31/12/2021	30/06/2022	21.3%	23.8%	22.5%	01/01/2023	30/06/2023
LU2168540636	Eleva Global Bonds Opportunities Fund	Class A2 (EUR) acc.	EUR	31/12/2021	30/06/2022	21.3%	23.8%	22.5%	01/01/2023	30/06/2023
LU2168542251	Eleva Global Bonds Opportunities Fund	Class I (EUR) acc.	EUR	31/12/2021	30/06/2022	21.3%	23.8%	22.5%	01/01/2023	30/06/2023
LU2168543499	Eleva Global Bonds Opportunities Fund	Class R (EUR) acc.	EUR	31/12/2021	30/06/2022	21.3%	23.8%	22.5%	01/01/2023	30/06/2023
LU2168543903	Eleva Global Bonds Opportunities Fund	Class X (EUR) acc.	EUR	31/12/2021	30/06/2022	21.3%	23.8%	22.5%	01/01/2023	30/06/2023
LU1331972064	Eleva Absolute Return Europe Fund	Class A1 (CHF) acc. (hedged)	CHF	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331971769	Eleva Absolute Return Europe Fund	Class A1 (EUR) acc.	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1543705369	Eleva Absolute Return Europe Fund	Class A1 (EUR) dis.	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1716218950	Eleva Absolute Return Europe Fund	Class A1 (GBP) acc. (hedged)	GBP	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331971926	Eleva Absolute Return Europe Fund	Class A1 (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331971843	Eleva Absolute Return Europe Fund	Class A1 (USD) acc. (unhedged)	USD	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1920211973	Eleva Absolute Return Europe Fund	Class A2 (EUR) acc.	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331972817	Eleva Absolute Return Europe Fund	Class I (CHF) acc. (hedged)	CHF	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331972494	Eleva Absolute Return Europe Fund	Class I (EUR) acc.	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331973112	Eleva Absolute Return Europe Fund	Class I (EUR) dis.	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331972908	Eleva Absolute Return Europe Fund	Class I (GBP) acc. (hedged)	GBP	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023

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LU1331972650	Eleva Absolute Return Europe Fund	Class I (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1739248950	Eleva Absolute Return Europe Fund	Class I2 (EUR) acc.	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331973898	Eleva Absolute Return Europe Fund	Class R (CHF) acc. (hedged)	CHF	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331973468	Eleva Absolute Return Europe Fund	Class R (EUR) acc.	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1716219503	Eleva Absolute Return Europe Fund	Class R (EUR) dis.	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331973542	Eleva Absolute Return Europe Fund	Class R (GBP) acc. (hedged)	GBP	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331973625	Eleva Absolute Return Europe Fund	Class R (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1716219685	Eleva Absolute Return Europe Fund	Class R (USD) dis. (hedged)	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1331974276	Eleva Absolute Return Europe Fund	Class S (EUR) acc.	EUR	31/12/2021	30/06/2022	3.6%	24.3%	13.9%	01/01/2023	30/06/2023
LU1111642663	Eleva European Selection Fund	Class A1 (CHF) acc. (hedged)	CHF	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111642408	Eleva European Selection Fund	Class A1 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1543705286	Eleva European Selection Fund	Class A1 (EUR) dis.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111642580	Eleva European Selection Fund	Class A1 (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111642820	Eleva European Selection Fund	Class A2 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920210579	Eleva European Selection Fund	Class H1 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920210652	Eleva European Selection Fund	Class H1 (EUR) dis.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920210736	Eleva European Selection Fund	Class H1 (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920211387	Eleva European Selection Fund	Class H3 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111643398	Eleva European Selection Fund	Class I (CHF) acc. (hedged)	CHF	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111643042	Eleva European Selection Fund	Class I (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111643638	Eleva European Selection Fund	Class I (EUR) dis.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111643471	Eleva European Selection Fund	Class I (GBP) acc. (hedged)	GBP	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111643125	Eleva European Selection Fund	Class I (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1140883403	Eleva European Selection Fund	Class I2 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1737657111	Eleva European Selection Fund	Class I2 (EUR) dis.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1148164426	Eleva European Selection Fund	Class R (CHF) acc. (hedged)	CHF	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111643711	Eleva European Selection Fund	Class R (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1716217044	Eleva European Selection Fund	Class R (EUR) dis.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1111643802	Eleva European Selection Fund	Class R (GBP) acc. (hedged)	GBP	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1148156323	Eleva European Selection Fund	Class R (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1616920697	Eleva Euroland Selection Fund	Class A1 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1616921158	Eleva Euroland Selection Fund	Class A2 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920212195	Eleva Euroland Selection Fund	Class H1 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920212864	Eleva Euroland Selection Fund	Class H2 (GBP) dis. (hedged)	GBP	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023

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LU1616921232	Eleva Euroland Selection Fund	Class I (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1616921745	Eleva Euroland Selection Fund	Class I (EUR) dis.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1616922040	Eleva Euroland Selection Fund	Class I2 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1737656733	Eleva Euroland Selection Fund	Class I2 (EUR) dis.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1616922123	Eleva Euroland Selection Fund	Class R (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1616922396	Eleva Euroland Selection Fund	Class R (GBP) acc. (hedged)	GBP	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920213755	Eleva Leaders Small & MidCap Europe Fund	Class A1 (CHF) acc. (hedged)	CHF	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920213326	Eleva Leaders Small & MidCap Europe Fund	Class A1 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920213599	Eleva Leaders Small & MidCap Europe Fund	Class A1 (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920214308	Eleva Leaders Small & MidCap Europe Fund	Class A1 (USD) dis. (hedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920214563	Eleva Leaders Small & MidCap Europe Fund	Class A2 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920214647	Eleva Leaders Small & MidCap Europe Fund	Class H1 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920216345	Eleva Leaders Small & MidCap Europe Fund	Class I (CHF) acc. (hedged)	CHF	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920216006	Eleva Leaders Small & MidCap Europe Fund	Class I (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920216774	Eleva Leaders Small & MidCap Europe Fund	Class I (EUR) dis.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920216188	Eleva Leaders Small & MidCap Europe Fund	Class I (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920217152	Eleva Leaders Small & MidCap Europe Fund	Class I2 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2188778422	Eleva Leaders Small & MidCap Europe Fund	Class J1 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2188778349	Eleva Leaders Small & MidCap Europe Fund	Class J1 (USD) acc. (unhedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2188778265	Eleva Leaders Small & MidCap Europe Fund	Class J1 (GBP) dis. (unhedged)	GBP	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2188778851	Eleva Leaders Small & MidCap Europe Fund	Class J2 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2188778695	Eleva Leaders Small & MidCap Europe Fund	Class J2 (GBP) dis. (unhedged)	GBP	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2188778778	Eleva Leaders Small & MidCap Europe Fund	Class J2 (USD) acc. (unhedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2188779073	Eleva Leaders Small & MidCap Europe Fund	Class J3 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2188778935	Eleva Leaders Small & MidCap Europe Fund	Class J3 (USD) acc. (unhedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920217319	Eleva Leaders Small & MidCap Europe Fund	Class R (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920217822	Eleva Leaders Small & MidCap Europe Fund	Class R (GBP) acc. (hedged)	GBP	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920217400	Eleva Leaders Small & MidCap Europe Fund	Class R (USD) acc. (hedged)	USD	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU1920218556	Eleva Leaders Small & MidCap Europe Fund	Class X (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2210203167	Eleva Sustainable Impact Europe Fund	Class A1 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2210204306	Eleva Sustainable Impact Europe Fund	Class A2 (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2210205881	Eleva Sustainable Impact Europe Fund	Class I (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2210207234	Eleva Sustainable Impact Europe Fund	Class R (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023
LU2210208471	Eleva Sustainable Impact Europe Fund	Class X (EUR) acc.	EUR	31/12/2021	30/06/2022	0.0%	0.0%	0.0%	01/01/2023	30/06/2023