

OSSIAM IRL ICAV

Condensed Unaudited Interim Report & Financial Statements

For the period from 1 January 2023 to 30 June 2023

OSSIAM IRL ICAV
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Directors and Other Information

Directors of the ICAV

Eimear Cowhey (Irish)¹
Lorcan Murphy (Irish)¹
Bruno Poulin (Chairman, French)²
Philippe Chanzy (French)²

Registered Office of the ICAV

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Management Company

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France

Secretary

Matsack Trust Limited
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Dublin 2
D02 R296
Ireland

Depositary

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Independent Auditors

Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House
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Administrator and Registrar

BNY Mellon Fund Services (Ireland) Designated Activity
Company
One Dockland Central
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International Financial Services Centre
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Ireland

Legal Advisors to the ICAV

Matheson LLP
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¹ Independent and non-executive Director.

² Non-executive Director.

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Directors' Interim Report

The board of directors (the "Directors") present their Interim Report together with the unaudited financial statements of Ossiam IRL ICAV (the "ICAV") for the financial period ended 30 June 2023.

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and financial statements, in accordance with applicable law and regulations.

Regulation 88 of the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations 2011, as amended, requires the Directors to prepare financial statements for the first six months of each financial year. Under that law, they have elected to prepare the financial statements in accordance with International Financial Reporting Standards ("IFRS") as adopted by the EU and applicable law.

Transactions with Connected Persons

Regulation 43 of the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (the "Central Bank UCITS Regulations") states that "A responsible person shall ensure that any transaction between a UCITS and a connected person is conducted a) at arm's length; and b) in the best interest of the shareholders of the UCITS".

As required under Regulation 81 (4) of the Central Bank UCITS Regulations, the Management Company, as the responsible person, is satisfied that there are in place arrangements, evidenced by written procedures, to ensure that the obligations that are prescribed by Regulation 43(1) are applied to all transactions with a connected person; and all transactions with connected persons that were entered into during the period to which the report relates complied with the obligations that are prescribed by Regulation 43(1).

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Investment Manager's Report

Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF (the "Sub-Fund")

1. Investment Objective

The objective of the Sub-Fund is to deliver net total returns of a selection of US equities which are part of the Shiller Barclays CAPE® US Sector Value Net TR Index, while taking into account ESG (Environment, Social, Governance) criteria and improving carbon performance.

2. Year to Date Performance and Volatility comparison vs Index and Market Cap Weighted Index from 30 December 2022 to 30 June 2023

Index - Shiller Barclays CAPE® US Sector Value Net TR Index

Market Cap Index - S&P 500 NR Index

Class	Fund Class Performance	Index Performance	Performance Difference	Fund Class Volatility	Index Volatility	Volatility Difference
1A (EUR)	10.26%	17.41%	-7.14%	16.86%	16.58%	0.28%
1A (USD)	12.74%	20.02%	-7.28%	16.34%	15.93%	0.41%

Class	Fund Class Performance	Market Cap Index Performance	Performance Difference	Fund Class Volatility	Market Cap Index Volatility	Volatility Difference
1A (EUR)	10.26%	14.06%	-3.80%	16.86%	15.51%	1.25%
1A (USD)	12.74%	16.60%	-3.76%	16.34%	14.73%	1.61%

The 1A (USD) share class of the Sub-Fund underperformed the S&P 500 NR Index over the first semester of 2023 by 3.76% and the Shiller Barclays CAPE® US Sector Value Net TR Index by 7.28%.

The overperformance of Index versus the Market Cap Index shows that the sector picking process at the core of the strategy had a positive impact on the performance of the Sub-Fund, with the global overweighting of the Consumer Staples sector and underweighting of the Healthcare sector contributing the most while the overweighting of the Financial/Real Estate and Materials sectors were less successful bets.

Unfortunately, the positive impact of sector selection was more than offset by the negative contribution of the ethical filters implemented by the strategy, especially in the Communication Services but also in the Materials and Consumer Discretionary sectors. Namely, a selective filter based on stocks' controversy level was very detrimental to the performance of the Sub-Fund, excluding stocks such as Meta or Alphabet which experienced a very strong performance during the first semester of 2023 and really drove upwards the performance of the S&P500 Index.

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Investment Manager’s Report (continued)

Ossiam World ESG Machine Learning UCITS ETF (the “Sub-Fund”)*

1. Investment Objective

The objective of the Sub-Fund was to deliver the net total returns of a selection of equities from developed markets.

The Sub-Fund was liquidated on 20 April 2023. Please note that Ossiam World ESG Machine Learning UCITS ETF still is a Sub-Fund of the ICAV and an application in respect of the formal revocation of the Sub-Fund will be submitted to the Central Bank of Ireland once audited zero net asset value accounts are available.

2. Year to Date Performance and Volatility comparison vs Index and Market Cap Weighted Index from 30 December 2022 to 20 April 2023

Market Cap Index - Solactive GBS Developed Markets Large & Mid USD Index

Class	Fund Class Performance	Market Cap Index Performance	Performance Difference	Fund Class Volatility	Market Cap Index Volatility	Volatility Difference
1A (EUR)	2.03%	6.06%	-4.03%	11.01%	12.85%	-1.84%
1A (USD)	5.02%	9.10%	-4.08%	9.44%	12.96%	-3.52%

The 1A (USD) share class of the Sub-Fund underperformed the Solactive GBS Developed Markets Large & Mid USD Index from 30 December 2022 to 20 April 2023 by 4.08%. Over that same period of time, its defensive profile (beta around 0.7) has enabled to further decrease volatility compared to its benchmark (-3.52 % of annualised volatility) in an already low volatility environment.

The stock picking component of the strategy, implemented via Machine Learning techniques on ESG data, has performed well during the first months of 2023 but the ethical filters implemented by the strategy turned out to be a drag on the Sub-Fund’s performance. The Minimum Variance approach also proved detrimental to the Sub-Fund’s performance in a context of soaring markets driven by Technology/ Communication Services companies.

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Investment Manager's Report (continued)

Sub-Fund not registered in Switzerland

1. Investment Objective

The objective of the Sub-Fund is to deliver the net total returns of a selection of listed US equities.

2. Year to Date Performance and Volatility comparison vs Index and Market Cap Weighted Index from 30 December 2022 to 30 June 2023

Market Cap Index - Solactive GBS United States Large & Mid Cap Index

Class	Fund Class Performance	Market Cap Index Performance	Performance Difference	Fund Class Volatility	Market Cap Index Volatility	Volatility Difference
1A (EUR)	6.80%	14.81%	-8.01%	15.73%	15.56%	0.17%
1A (USD)	9.21%	17.37%	-8.15%	14.56%	14.68%	-0.12%

The 1A (USD) share class of the Sub-Fund underperformed the Solactive GBS United States Large & Mid Cap Index over the first semester of 2023 by 8.15%.

During the first half of 2023 all traditional factors underperformed the broader Market Cap Index according to the main index providers (with Size and Value displaying respectively the best/worst performances), an equally weighted portfolio of the four main factors returning around 3.5% during this period. Despite a disappointing performance versus the Market Cap Index the Sub-Fund, which returned 9.21% over the period, proved once again its ability to generate added value in implementing two equally weighted multi-factor portfolios, one at sector level and the other at stock level.

The sector portfolio behaved particularly well in this context of factors' underperformance thanks to its overweighting of the Consumer Discretionary sector and underweighting of the Healthcare sector. The stock portfolio on the other hand experienced a harsh first semester, with detrimental pickings in most of the sectors.

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Investment Manager’s Report (continued)

Ossiam US Minimum Variance ESG NR UCITS ETF (the “Sub-Fund”)

1. Investment Objective

The objective of the Sub-Fund is to replicate, before the Sub-Fund's fees and expenses, the performance of the US ESG Minimum Variance Index NR (or such other index determined by the Directors from time to time as being able to track substantially the same market as the Index).

2. Year to Date Performance and Volatility comparison vs Index and Market Cap Weighted Index from 30 December 2022 to 30 June 2023

Official Benchmark – US ESG Minimum Variance Index NR

Class	Fund Class Performance	Benchmark Performance	Performance Difference	Tracking Error	Target Tracking Error
1A (EUR)	-1.77%	-1.64%	-0.13%	0.06%	0.50%
1A (USD)	0.42%	0.55%	-0.13%	0.06%	0.50%

This performance difference represents the net cost borne by the Sub-Fund which is the sum of administrative costs (Total Expense Ratio) and transaction costs. The effective tracking error is compliant with the Sub-Fund’s investment policy which is to maintain a low tracking error.

3. Year to Date Performance and Volatility comparison vs Market Cap Weighted Index*

Market Cap Index – Solactive US Large Cap Index

Class	Fund Class Performance	Market Cap Index Performance	Performance Difference	Fund Class Volatility	Market Cap Index Volatility	Volatility Difference
1A (EUR)	-1.77%	14.50%	-16.27%	12.89%	15.50%	-2.60%
1A (USD)	0.42%	17.05%	-16.63%	10.28%	14.62%	-4.34%

The 1A (USD) share class of the Sub-Fund underperformed the Solactive US Large Cap Index over the first semester of 2023 by 16.63%.

After a very good year in 2022 where its defensive profile triggered a strong outperformance versus its Market Cap benchmark, the Sub-Fund experienced a difficult start of the year. In a rising market environment, its defensive profile (beta of 0.7) turned out this time highly detrimental. Both stock picking (especially in the Consumer Discretionary and Financials sectors) and induced sector biases (overweighting of Consumer Staples and underweighting of IT) strongly contributing negatively to the Sub-Fund’s performance as low volatility stocks and sector largely underperformed the broader market.

On top of that, ESG filters implemented by the strategy further weighted on the performance with several overperforming stocks being excluded from the Fund’s portfolio.

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Investment Manager’s Report (continued)

Ossiam Food for Biodiversity UCITS ETF (the “Sub-Fund”)

1. Investment Objective

The objective of the Sub-Fund is to deliver the net total returns of a selection of listed equities, primarily from developed markets with a view to contributing to the reduction of biodiversity impact in the agricultural and food sectors.

2. Year to Date Performance and Volatility comparison vs Index and Market Cap Weighted Index from 30 December 2022 to 30 June 2023

Market Cap Index - Solactive GBS Developed Markets Index

Class	Fund Class Performance	Market Cap Index Performance	Performance Difference	Fund Class Volatility	Market Cap Index Volatility	Volatility Difference
1A (EUR)	6.03%	12.75%	-6.72%	9.69%	11.93%	-2.24%
1A (USD)	8.39%	15.26%	-6.87%	10.33%	12.13%	-1.80%

The 1A (USD) share class of the Sub-Fund has underperformed the Solactive GBS Developed Market Index by 6.87% over the first semester of 2023.

This underperformance compared to a broad Market Cap Index is mostly due to the global underperformance of the “Food” subset of stocks which is typically composed of more defensive companies. When compared to the performance of its Food investment universe the Sub-Fund performed well during the first half of the year, thanks to its biodiversity-based selection approach, while the ESG filters embedded in the strategy contributed slightly negatively. The main positive contributions came from the overweight of Chipotle, Whitbread and Shake Shack which all outperformed.

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Investment Manager's Report (continued)

Sub-Fund not registered in Switzerland

1. Investment Objective

The objective of the Sub-Fund is to deliver net total returns of a selection of European equities which are part of the Shiller Barclays CAPE® Europe Sector Value Net TR Index, while consistently integrating environmental, social and governance (“ESG”) matters.

2. Year to Date Performance and Volatility comparison vs Index and Market Cap Weighted Index from 30 December 2022 to 30 June 2023

Index - Shiller Barclays CAPE® Europe Sector Value Net TR Index

Market Cap Index – MSCI Europe NR Index

Class	Fund Class Performance	Index Performance	Performance Difference	Fund Class Volatility	Index Volatility	Volatility Difference
1D (EUR)*	8.46%	9.48%	-1.02%	10.98%	10.34%	0.64%

* Data presented include the reinvestment of dividend paid in January 2023 of EUR 2.56 per share.

Class	Fund Class Performance	Market Cap Index Performance	Performance Difference	Fund Class Volatility	Market Cap Index Volatility	Volatility Difference
1D (EUR)*	8.46%	11.12%	-2.66%	10.98%	12.96%	-1.98%

* Data presented include the reinvestment of dividend paid in January 2023 of EUR 2.56 per share.

The 1D (EUR) share class of the Sub-Fund underperformed the MSCI Europe NR Index over the first semester of 2023 by 2.66% and the Shiller Barclays CAPE® Europe Sector Value Net TR Index by 1.02%.

The underperformance of the Shiller Barclays CAPE® Europe Sector Value Net TR Index versus the MSCI Europe NR Index shows that the sector picking process at the core of the strategy had a negative impact on the performance of the Sub-Fund, with the overweighting of the Communication Services and IT sectors contributing the most negatively to the Sub-Fund's performance. On the contrary, the underweighting of the Energy and Healthcare sectors were successful bets.

The ethical filters implemented by the strategy also contributed negatively to the Sub-Fund's performance with the exclusion of stocks such as Cellnex, Ferrari, HSBC or Sanofi which outperformed over the first months of 2023.

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Investment Manager’s Report (continued)

Ossiam Bloomberg Canada PAB UCITS ETF (the “Sub-Fund”)

1. Investment Objective

The objective of the Sub-Fund is to replicate, before the Sub-Fund's fees and expenses, the performance of the Bloomberg PAB Canada Large & Mid Cap Net Return Index.

The Sub-Fund is a financial product that pursuant to Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (the “SFDR Regulation”) promotes the reduction of carbon emissions through the replication of the Index.

2. Year to Date Performance and Volatility comparison vs Index and Market Cap Weighted Index from 30 December 2022 to 30 June 2023

Official Benchmark – Bloomberg PAB Canada Large & Mid Cap Net Return Index

Class	Fund Class Performance	Benchmark Performance	Performance Difference	Tracking Error	Target Tracking Error
1A (EUR)	8.31%	8.43%	-0.12%	0.07%	1.00%

This performance difference represents the net cost borne by the Sub-Fund which is the sum of administrative costs (Total Expense Ratio) and transaction costs. The effective tracking error is compliant with the Sub-Fund’s investment policy which is to maintain a low tracking error.

3. Year to Date Performance and Volatility comparison vs Market Cap Weighted Index*

Market Cap Index – Bloomberg Canada Large & Mid Cap Index

Class	Fund Class Performance	Market Cap Index Performance	Performance Difference	Fund Class Volatility	Market Cap Index Volatility	Volatility Difference
1A (EUR)	8.31%	5.13%	3.18%	11.82%	13.35%	-1.53%

The 1A (EUR) share class of the Sub-Fund has outperformed the Bloomberg Canada Large & Mid Cap Index by 11.82% over the first semester of 2023.

The PAB methodology applied by the Sub-Fund turned into some significant gains versus the Market Cap Index over the beginning of 2023, coming from both sector allocation and stock selection.

From a sector allocation perspective, underweighting the Energy sector and overweighting the IT sector were the main contributors.

Stock picking was mainly successful in the Industrials sector (overweighting of GFL Environmental) and in the Materials sector (overweighting of Ivanhoe Mines and Wheaton Precious Metals).

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Investment Manager’s Report (continued)

Ossiam Bloomberg USA PAB UCITS ETF (the “Sub-Fund”)

1. Investment Objective

The objective of the Sub-Fund is to replicate, before the Sub-Fund's fees and expenses, the performance of the Bloomberg PAB US Large & Mid Cap Net Return Index.

The Sub-Fund is a financial product that pursuant to Article 9(3) of Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (the “SFDR Regulation”) aims at reducing carbon emissions through the replication of the Index.

2. Year to Date Performance and Volatility comparison vs Index and Market Cap Weighted Index from 30 December 2022 to 30 June 2023

Official Benchmark – Bloomberg PAB US Large & Mid Cap Net Return Index

Class	Fund Class Performance	Benchmark Performance	Performance Difference	Tracking Error	Target Tracking Error
1A (EUR Hedged)	14.78%	16.39%	-1.61%	0.43%	1.00%
1A (EUR)	14.05%	13.86%	0.19%	0.15%	1.00%

This performance difference represents the net cost borne by the Sub-Fund which is the sum of administrative costs (Total Expense Ratio) and transaction costs. The effective tracking error is compliant with the Sub-Fund’s investment policy which is to maintain a low tracking error.

3. Year to Date Performance and Volatility comparison vs Market Cap Weighted Index*

Market Cap Index – Bloomberg US Large & Mid Cap Index

Class	Fund Class Performance	Market Cap Index Performance	Performance Difference	Fund Class Volatility	Market Cap Index Volatility	Volatility Difference
1A (EUR Hedged)	14.78%	16.67%	-1.89%	15.19%	14.78%	0.41%
1A (EUR)	14.05%	14.13%	-0.08%	16.02%	15.63%	0.38%

The 1A (EUR) share class of the Sub-Fund has underperformed the Bloomberg US Large & Mid Cap Index by 0.08% over the first semester of 2023.

Sector allocation was positive during the first 6 months of 2023 while stock selection was negative translating into a performance in-line with the Market Cap Index.

From a sector allocation perspective, the underweight of the Energy sector and overweight of the IT sector were the main contributor, while the underweight of the Communication services sector and overweight of the Healthcare sector contributed negatively.

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Investment Manager’s Report (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF (the “Sub-Fund”)

1. Investment Objective

The objective of the Sub-Fund is to deliver net total returns of a selection of equities from developed markets using a sector allocation approach while consistently integrating environmental, social and governance (“ESG”) matters.

The Sub-Fund has been launched on 24 April 2023.

2. Year to Date Performance and Volatility comparison vs Index and Market Cap Weighted Index from 24 April 2023 to 30 June 2023

Index - Shiller Barclays CAPE® Global Sector Net TR GoC

Market Cap Index – MSCI World Net TR

Class	Fund Class Performance	Index Performance	Performance Difference	Fund Class Volatility	Index Volatility	Volatility Difference
1A (EUR)	2.33%	2.84%	-0.51%	13.30%	12.60%	0.70%
1A (USD)	1.24%	1.73%	-0.49%	14.55%	14.15%	0.40%

Class	Fund Class Performance	Market Cap Index Performance	Performance Difference	Fund Class Volatility	Market Cap Index Volatility	Volatility Difference
1A (EUR)	2.33%	6.53%	-4.20%	13.30%	13.05%	0.25%
1A (USD)	1.24%	5.38%	-4.14%	14.55%	13.99%	0.56%

Given the Sub-Fund was launched on 24 April 2023, no performance analysis has been performed on such a short period.

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Date: July 2023

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Statement of Financial Position

		Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF*	Sub-Fund not registered in Switzerland
	Notes	As at 30 June 2023 USD	As at 30 June 2023 USD	As at 30 June 2023 USD
Assets				
Cash and cash equivalents	2(n), 5	2,810,127	713,180	225,864
Financial assets at fair value through profit or loss:	2(b), 2(q)			
Transferable securities		1,383,232,752	–	159,412,871
Dividends receivable		851,297	–	146,117
Securities sold receivable		–	–	13,417,095
Other assets	2(p)	48,775	6,670	20,598
Total current assets		1,386,942,951	719,850	173,222,545
Liabilities				
Capital shares payable		(1,098,634)	(715,266)	(13,513,740)
Accrued liabilities	6	(1,734,108)	(4,584)	(129,309)
Total current liabilities		(2,832,742)	(719,850)	(13,643,049)
Net assets attributable to holders of redeemable participating shares	15	1,384,110,209	–	159,579,496
Number of redeemable participating Shares				
Share class 1A (EUR) Shares	3	4,882,240	–	33,924
Share class 1A (USD) Shares		7,108,483	–	1,009,757
Net asset value per share attributable to holders of redeemable participating Shares				
Share class 1A (EUR) Shares	15	105.738	–	156.000
Share class 1A (USD) Shares		115.480	–	152.320

*Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

The accompanying notes form an integral part of the financial statements.

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Statement of Financial Position (continued)

		Ossiam US Minimum Variance ESG NR UCITS ETF	Ossiam Food for Biodiversity UCITS ETF	Sub-Fund not registered in Switzerland
	Notes	As at 30 June 2023 USD	As at 30 June 2023 USD	As at 30 June 2023 EUR
Assets				
Cash and cash equivalents	2(n), 5	83,376	55,118	114,927
Financial assets at fair value through profit or loss:	2(b), 2(q)			
Transferable securities		105,979,836	38,034,643	77,449,861
Dividends receivable		116,762	83,040	162,357
Other assets	2(p)	22,215	8,052	7,403
Total current assets		106,202,189	38,180,853	77,734,548
Liabilities				
Bank overdraft	2(n), 5	(1)	–	–
Accrued liabilities	6	(130,686)	(67,159)	(153,580)
Total current liabilities		(130,687)	(67,159)	(153,580)
Net assets attributable to holders of redeemable participating shares	15	106,071,502	38,113,694	77,580,968
Number of redeemable participating Shares				
	3			
Share class 1A (EUR) Shares		346,265	261,439	–
Share class 1A (USD) Shares		43,367	64,771	–
Share class 1D (EUR) Shares		–	–	791,115
Net asset value per share attributable to holders of redeemable participating Shares				
	15			
Share class 1A (EUR) Shares		249.522	111.210	–
Share class 1A (USD) Shares		272.272	98.702	–
Share class 1D (EUR) Shares		–	–	98.065

The accompanying notes form an integral part of the financial statements.

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Statement of Financial Position (continued)

		Ossiam Bloomberg Canada PAB UCITS ETF	Ossiam Bloomberg USA PAB UCITS ETF	Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF**
	Notes	As at 30 June 2023 CAD	As at 30 June 2023 USD	As at 30 June 2023 USD
Assets				
Cash and cash equivalents	2(n), 5	3,934	548,983	24,251
Financial assets at fair value through profit or loss:	2(b), 2(q)			
Transferable securities		118,941,565	450,821,651	10,224,863
Financial derivative instruments		–	1,121,835	–
Dividends receivable		157,094	287,198	9,964
Capital share receivable		–	2,272,852	–
Other assets	2(p)	18,949	12,907	31,317
Total current assets		119,121,542	455,065,426	10,290,395
Liabilities				
Bank overdraft	2(n), 5	(7,862)	(4,215)	(37,014)
Securities purchased payable		–	(2,503,499)	–
Accrued liabilities	6	(121,388)	(147,421)	(25,455)
Total current liabilities		(129,250)	(2,655,135)	(62,469)
Net assets attributable to holders of redeemable participating shares	15	118,992,292	452,410,291	10,227,926
Number of redeemable participating Shares				
	3			
Share class 1A (EUR Hedged) Shares		–	481,278	–
Share class 1A (EUR) Shares		802,320	3,328,853	10,000
Share class 1A (USD) Shares		–	–	90,000
Net asset value per share attributable to holders of redeemable participating Shares				
	15			
Share class 1A (EUR Hedged) Shares		–	107.408	–
Share class 1A (EUR) Shares		102.732	109.040	102.333
Share class 1A (USD) Shares		–	–	101.239

**Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023.

The accompanying notes form an integral part of the financial statements.

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Statement of Financial Position (continued)

	Notes	Total ICAV As at 30 June 2023 EUR
Assets		
Cash and cash equivalents	2(n), 5	4,202,377
Financial assets at fair value through profit or loss:	2(b), 2(q)	
Transferable securities		2,128,393,713
Financial derivative instruments		1,028,257
Dividends receivable		1,640,897
Capital share receivable		2,083,262
Securities sold receivable		12,297,904
Other assets	2(p)	158,468
Total current assets		<u>2,149,804,878</u>
Liabilities		
Bank overdraft	2(n), 5	(43,237)
Securities purchased payable		(2,294,669)
Capital shares payable		(14,045,002)
Accrued liabilities	6	(2,289,615)
Total current liabilities		<u>(18,672,523)</u>
Net assets attributable to holders of redeemable participating shares		<u>2,131,132,355</u>

The accompanying notes form an integral part of the financial statements

OSSIAM IRL ICAV
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Statement of Financial Position (continued)

		Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF	Sub-Fund not registered in Switzerland
		As at 31 December 2022 USD	As at 31 December 2022 USD	As at 31 December 2022 USD
	Notes			
Assets				
Cash and cash equivalents	2(n), 5	2,372,179	97,458	153,813
Financial assets at fair value through profit or loss:	2(b), 2(q)			
Transferable securities		952,587,460	33,996,069	131,627,103
Dividends receivable		917,328	45,782	149,546
Other assets	2(p)	18,340	30,177	29,450
Total current assets		955,895,307	34,169,486	131,959,912
Liabilities				
Accrued liabilities	6	(1,265,667)	(126,187)	(154,584)
Total current liabilities		(1,265,667)	(126,187)	(154,584)
Net assets attributable to holders of redeemable participating shares	15	954,629,640	34,043,299	131,805,328
Number of redeemable participating Shares				
Share class 1A (EUR) Shares	3	4,241,188	44,356	107,439
Share class 1A (USD) Shares		5,082,068	269,649	824,964
Net asset value per share attributable to holders of redeemable participating Shares				
Share class 1A (EUR) Shares	15	95.897	113.000	146.061
Share class 1A (USD) Shares		102.431	106.412	139.469

The accompanying notes form an integral part of the financial statements.

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Statement of Financial Position (continued)

	Notes	Ossiam US Minimum Variance ESG NR UCITS ETF As at 31 December 2022 USD	Ossiam Food for Biodiversity UCITS ETF As at 31 December 2022 USD	Sub-Fund not registered in Switzerland As at 31 December 2022 EUR
Assets				
Cash and cash equivalents	2(n), 5	1,926	163,946	156,885
Financial assets at fair value through profit or loss:	2(b), 2(q)			
Transferable securities		138,086,972	36,494,388	55,925,255
Dividends receivable		308,304	21,336	84,347
Other assets	2(p)	16,994	21,170	2,987
Total current assets		138,414,196	36,700,840	56,169,474
Liabilities				
Bank overdraft	2(n), 5	–	(31)	–
Accrued liabilities	6	(172,838)	(148,984)	(171,860)
Total current liabilities		(172,838)	(149,015)	(171,860)
Net assets attributable to holders of redeemable participating shares	15	138,241,358	36,551,825	55,997,614
Number of redeemable participating Shares				
	3			
Share class 1A (EUR) Shares		394,253	273,843	–
Share class 1A (USD) Shares		115,656	64,771	–
Share class 1D (EUR) Shares		–	–	603,222
Net asset value per share attributable to holders of redeemable participating Shares				
	15			
Share class 1A (EUR) Shares		254.018	104.885	–
Share class 1A (USD) Shares		271.138	91.060	–
Share class 1D (EUR) Shares		–	–	92.831

The accompanying notes form an integral part of the financial statements.

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Statement of Financial Position (continued)

		Ossiam Bloomberg Canada PAB UCITS ETF*	Ossiam Bloomberg USA PAB UCITS ETF**	Total ICAV
		As at 31 December 2022 CAD	As at 31 December 2022 USD	As at 31 December 2022 EUR
	Notes			
Assets				
Cash and cash equivalents	2(n), 5	161,241	161,187	3,032,974
Financial assets at fair value through profit or loss:	2(b), 2(q)			
Transferable securities		125,128,384	172,484,185	1,515,398,745
Financial derivative instruments		–	1,672,465	1,567,076
Dividends receivable		159,799	140,062	1,677,500
Other assets	2(p)	10,937	33,385	150,645
Total current assets		125,460,361	174,491,284	1,521,826,940
Liabilities				
Bank overdraft	2(n), 5	(4,269)	–	(2,981)
Financial liabilities at fair value through profit or loss:	2(b)			
Financial derivative instruments		–	(47,830)	(44,816)
Securities purchased payable		(121,224)	–	(83,831)
Accrued liabilities	6	(93,297)	(107,167)	(2,087,325)
Total current liabilities		(218,790)	(154,997)	(2,218,953)
Net assets attributable to holders of redeemable participating shares	15	125,241,571	174,336,287	1,519,607,987
Number of redeemable participating Shares				
Share class 1A (EUR Hedged) Shares	3	–	481,278	
Share class 1A (EUR) Shares		913,127	1,237,429	
Net asset value per share attributable to holders of redeemable participating Shares				
Share class 1A (EUR Hedged) Shares	15	–	93.580	
Share class 1A (EUR) Shares		94.849	95.612	

*Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022.

**Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022.

The accompanying notes form an integral part of the financial statements.

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Statement of Comprehensive Income

		Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF*	Sub-Fund not registered in Switzerland
	Notes	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 USD
Income				
Interest income		16,396	1,058	1,320
Dividend income	2(e)	12,220,607	26,791	1,572,599
Net gains on financial assets and financial liabilities at fair value through profit or loss	2(b), 4	125,760,365	242,924	12,183,752
Total investment income		137,997,368	270,773	13,757,671
Operating expenses				
Management fees	8	(2,291,877)	–	(218,974)
Other operating expenses		(2,441,634)	(30,402)	(118,285)
Total operating expenses		(4,733,511)	(30,402)	(337,259)
Fee waiver	2(i)	–	19,925	–
Total fee waiver		–	19,925	–
Net income		133,263,857	260,296	13,420,412
Finance costs				
Distribution to holders of redeemable participating shares	16	–	–	–
Interest expense	2(f)	(11,785)	(3)	(2,481)
Profit for the period before tax		133,252,072	260,293	13,417,931
Withholding tax	2(m)	(1,704,454)	(3,307)	(463,281)
Increase in net assets resulting from operations attributable to holders of redeemable participating shares		131,547,618	256,986	12,954,650

Gains and losses arose solely from continuing investment activities with the exception of Ossiam World ESG Machine Learning UCITS ETF which is from discontinuing investment activities. There were no gains or losses other than those dealt with in the Statement of Comprehensive Income.

*Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

The accompanying notes form an integral part of the financial statements.

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Statement of Comprehensive Income (continued)

		Ossiam US Minimum Variance ESG NR UCITS ETF	Ossiam Food for Biodiversity UCITS ETF	Sub-Fund not registered in Switzerland
		Period from 1 January 2023 to 30 June 2023	Period from 1 January 2023 to 30 June 2023	Period from 1 January 2023 to 30 June 2023
Notes	USD	USD	EUR	
Income				
Interest income		793	639	21
Dividend income	2(e)	1,418,248	422,579	2,287,468
Net (losses)/gains on financial assets and financial liabilities at fair value through profit or loss	2(b), 4	(543,751)	2,759,926	3,557,337
Total investment income		875,290	3,183,144	5,844,826
Operating expenses				
Management fees	8	(271,152)	(64,185)	(96,225)
Other operating expenses		(126,244)	(76,479)	(160,017)
Total operating expenses		(397,396)	(140,664)	(256,242)
Net income		477,894	3,042,480	5,588,584
Finance costs				
Distribution to holders of redeemable participating shares	16	–	–	(1,604,787)
Interest expense	2(f)	(461)	(18)	(27)
Profit for the period before tax		477,433	3,042,462	3,983,770
Withholding tax	2(m)	(194,894)	(85,845)	(396,276)
Increase in net assets resulting from operations attributable to holders of redeemable participating shares		282,539	2,956,617	3,587,494

Gains and losses arose solely from continuing investment activities with the exception of Ossiam World ESG Machine Learning UCITS ETF which is from discontinuing investment activities. There were no gains or losses other than those dealt with in the Statement of Comprehensive Income.

The accompanying notes form an integral part of the financial statements.

OSSIAM IRL ICAV
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Statement of Comprehensive Income (continued)

		Ossiam Bloomberg Canada PAB UCITS ETF**	Ossiam Bloomberg USA PAB UCITS ETF***	Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF****
	Notes	Period from 1 January 2023 to 30 June 2023 CAD	Period from 1 January 2023 to 30 June 2023 USD	Period from 24 April 2023 to 30 June 2023 USD
Income				
Interest income		57	3,980	39
Dividend income	2(e)	1,809,390	2,165,612	77,751
Net gains on financial assets and financial liabilities at fair value through profit or loss	2(b), 4	8,828,645	47,729,648	73,875
Total investment income		<u>10,638,092</u>	<u>49,899,240</u>	<u>151,665</u>
Operating expenses				
Management fees	8	(62,552)	–	–
Other operating expenses		(120,700)	(162,843)	(27,308)
Total operating expenses		<u>(183,252)</u>	<u>(162,843)</u>	<u>(27,308)</u>
Fee waiver	2(i)	–	8,145	13,599
Total fee waiver		<u>–</u>	<u>8,145</u>	<u>13,599</u>
Net income		<u>10,454,840</u>	<u>49,744,542</u>	<u>137,956</u>
Finance costs				
Distribution to holders of redeemable participating shares	16	–	–	–
Interest expense	2(f)	(153)	(401)	(38)
Profit for the period before tax		<u>10,454,687</u>	<u>49,744,141</u>	<u>137,918</u>
Withholding tax	2(m)	(470,534)	(308,648)	(12,961)
Increase in net assets resulting from operations attributable to holders of redeemable participating shares		<u><u>9,984,153</u></u>	<u><u>49,435,493</u></u>	<u><u>124,957</u></u>

Gains and losses arose solely from continuing investment activities with the exception of Ossiam World ESG Machine Learning UCITS ETF which is from discontinuing investment activities. There were no gains or losses other than those dealt with in the Statement of Comprehensive Income.

**Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

***Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

****Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023, therefore, there are no comparatives for the financial period ended 30 June 2022.

The accompanying notes form an integral part of the financial statements.

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Statement of Comprehensive Income (continued)

	Notes	Total ICAV Period from 1 January 2023 to 30 June 2023 EUR
Income		
Interest income		22,486
Dividend income	2(e)	20,101,563
Net gains on financial assets and financial liabilities at fair value through profit or loss	2(b), 4	<u>183,822,913</u>
Total investment income		203,946,962
Operating expenses		
Management fees	8	(2,773,591)
Other operating expenses		<u>(3,004,096)</u>
Total operating expenses		(5,777,687)
Fee waiver	2(i)	<u>38,573</u>
Total fee waiver		38,573
Net income		<u>198,207,848</u>
Finance costs		
Distribution to holders of redeemable participating shares	16	(1,604,787)
Interest expense	2(f)	<u>(14,189)</u>
Profit for the period before tax		<u>196,588,872</u>
Withholding tax	2(m)	(3,286,336)
Increase in net assets resulting from operations attributable to holders of redeemable participating shares		<u><u>193,302,536</u></u>

Gains and losses arose solely from continuing investment activities with the exception of Ossiam World ESG Machine Learning UCITS ETF which is from discontinuing investment activities. There were no gains or losses other than those dealt with in the Statement of Comprehensive Income.

The accompanying notes form an integral part of the financial statements.

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Statement of Comprehensive Income (continued)

		Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF	Sub-Fund not registered in Switzerland
	Notes	Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 USD
Income				
Interest income		105	9	1,068
Dividend income	2(e)	5,294,931	1,119,349	1,185,953
Net losses on financial assets and financial liabilities at fair value through profit or loss	2(b), 4	(133,428,894)	(18,138,044)	(26,025,870)
Total investment loss		(128,133,858)	(17,018,686)	(24,838,849)
Operating expenses				
Management fees	8	(1,096,162)	(174,545)	(216,020)
Other operating expenses		(1,201,779)	(81,678)	(77,496)
Total operating expenses		(2,297,941)	(256,223)	(293,516)
Net loss		(130,431,799)	(17,274,909)	(25,132,365)
Finance costs				
Distribution to holders of redeemable participating shares	16	–	–	–
Interest expense	2(f)	(1,079)	(98)	(1,271)
Loss for the period before tax		(130,432,878)	(17,275,007)	(25,133,636)
Withholding tax	2(m)	(772,626)	(198,538)	(131,391)
Decrease in net assets resulting from operations attributable to holders of redeemable participating shares		(131,205,504)	(17,473,545)	(25,265,027)

Gains and losses arose solely from continuing investment activities. There were no gains or losses other than those dealt with in the Statement of Comprehensive Income.

The accompanying notes form an integral part of the financial statements.

OSSIAM IRL ICAV
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Statement of Comprehensive Income (continued)

	Notes	Ossiam US Minimum Variance ESG NR UCITS ETF Period from 1 January 2022 to 30 June 2022 USD	Ossiam Food for Biodiversity UCITS ETF Period from 1 January 2022 to 30 June 2022 USD	Sub-Fund not registered in Switzerland Period from 1 January 2022 to 30 June 2022 EUR
Income				
Interest income		29	8	–
Dividend income	2(e)	2,350,484	375,438	109,222
Net losses on financial assets and financial liabilities at fair value through profit or loss	2(b), 4	(17,279,823)	(7,565,083)	(438,737)
Total investment loss		(14,929,310)	(7,189,637)	(329,515)
Operating expenses				
Management fees	8	(486,679)	(66,230)	–
Other operating expenses		(124,276)	(58,145)	(105,228)
Total operating expenses		(610,955)	(124,375)	(105,228)
Fee waiver	2(i)	–	–	82,418
Total fee waiver		–	–	82,418
Net loss		(15,540,265)	(7,314,012)	(352,325)
Finance costs				
Distribution to holders of redeemable participating shares	16	(5,427)	–	–
Interest expense	2(f)	(67)	(13)	(158)
Loss for the period before tax		(15,545,759)	(7,314,025)	(352,483)
Withholding tax	2(m)	(286,608)	(54,734)	(19,698)
Decrease in net assets resulting from operations attributable to holders of redeemable participating shares		(15,832,367)	(7,368,759)	(372,181)

Gains and losses arose solely from continuing investment activities. There were no gains or losses other than those dealt with in the Statement of Comprehensive Income.

The accompanying notes form an integral part of the financial statements.

OSSIAM IRL ICAV
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Statement of Comprehensive Income (continued)

	Notes	Total ICAV Period from 1 January 2022 to 30 June 2022 EUR
Income		
Interest income		1,115
Dividend income	2(e)	9,552,139
Net losses on financial assets and financial liabilities at fair value through profit or loss	2(b), 4	<u>(185,561,893)</u>
Total investment loss		(176,008,639)
Operating expenses		
Management fees	8	(1,865,187)
Other operating expenses		<u>(1,516,608)</u>
Total operating expenses		(3,381,795)
Fee waiver	2(i)	<u>82,418</u>
Total fee waiver		82,418
Net loss		<u>(179,308,016)</u>
Finance costs		
Distribution to holders of redeemable participating shares	16	(4,963)
Interest expense	2(f)	<u>(2,470)</u>
Loss for the period before tax		(179,315,449)
Withholding tax	2(m)	(1,340,084)
Decrease in net assets resulting from operations attributable to holders of redeemable participating shares		<u><u>(180,655,533)</u></u>

Gains and losses arose solely from continuing investment activities. There were no gains or losses other than those dealt with in the Statement of Comprehensive Income.

The accompanying notes form an integral part of the financial statements.

OSSIAM IRL ICAV
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**Statement of Changes in Net Assets Attributable
to Holders of Redeemable Participating Shares**

	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF*	Sub-Fund not registered in Switzerland
Notes	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 USD
Net assets attributable to holders of redeemable participating shares at beginning of the period	954,629,640	34,043,299	131,805,328
Increase in net assets resulting from operations attributable to holders of redeemable participating shares	131,547,618	256,986	12,954,650
Amounts received on issue of redeemable participating shares	3 482,557,426	–	51,815,997
Amounts paid on redemption of redeemable participating shares	3 (184,624,475)	(34,300,285)	(36,996,479)
Increase/(decrease) in net assets resulting from share transactions	297,932,951	(34,300,285)	14,819,518
Currency translation	2(c) –	–	–
Net assets attributable to holders of redeemable participating shares at end of the period	1,384,110,209	–	159,579,496

*Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

The accompanying notes form an integral part of the financial statements.

OSSIAM IRL ICAV
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**Statement of Changes in Net Assets Attributable
to Holders of Redeemable Participating Shares (continued)**

	Notes	Ossiam US Minimum Variance ESG NR UCITS ETF Period from 1 January 2023 to 30 June 2023 USD	Ossiam Food for Biodiversity UCITS ETF Period from 1 January 2023 to 30 June 2023 USD	Sub-Fund not registered in Switzerland Period from 1 January 2023 to 30 June 2023 EUR
Net assets attributable to holders of redeemable participating shares at beginning of the period		138,241,358	36,551,825	55,997,614
Increase in net assets resulting from operations attributable to holders of redeemable participating shares		282,539	2,956,617	3,587,494
Amounts received on issue of redeemable participating shares	3	2,698,115	–	26,575,341
Amounts paid on redemption of redeemable participating shares (Decrease)/increase in net assets resulting from share transactions	3	(35,150,510)	(1,394,748)	(8,579,481)
		(32,452,395)	(1,394,748)	17,995,860
Currency translation	2(c)	–	–	–
Net assets attributable to holders of redeemable participating shares at end of the period		106,071,502	38,113,694	77,580,968

The accompanying notes form an integral part of the financial statements.

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**Statement of Changes in Net Assets Attributable
to Holders of Redeemable Participating Shares (continued)**

	Notes	Ossiam Bloomberg Canada PAB UCITS ETF**	Ossiam Bloomberg USA PAB UCITS ETF***	Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF****
		Period from 1 January 2023 to 30 June 2023 CAD	Period from 1 January 2023 to 30 June 2023 USD	Period from 24 April 2023 to 30 June 2023 USD
Net assets attributable to holders of redeemable participating shares at beginning of the period		125,241,571	174,336,287	–
Increase in net assets resulting from operations attributable to holders of redeemable participating shares		9,984,153	49,435,493	124,957
Amounts received on issue of redeemable participating shares	3	2,191,628	238,842,360	10,102,969
Amounts paid on redemption of redeemable participating shares (Decrease)/increase in net assets resulting from share transactions	3	(18,425,060)	(10,203,849)	–
		(16,233,432)	228,638,511	10,102,969
Currency translation	2(c)	–	–	–
Net assets attributable to holders of redeemable participating shares at end of the period		118,992,292	452,410,291	10,227,926

**Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

***Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

****Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023, therefore, there are no comparatives for the financial period ended 30 June 2022.

The accompanying notes form an integral part of the financial statements.

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**Statement of Changes in Net Assets Attributable
to Holders of Redeemable Participating Shares (continued)**

		Total ICAV
		Period from 1 January 2023 to 30 June 2023 EUR
	Notes	
Net assets attributable to holders of redeemable participating shares at beginning of the period		1,519,607,987
Increase in net assets resulting from operations attributable to holders of redeemable participating shares		193,302,536
Amounts received on issue of redeemable participating shares	3	755,563,986
Amounts paid on redemption of redeemable participating shares	3	<u>(301,502,045)</u>
Increase in net assets resulting from share transactions		<u>454,061,941</u>
Currency translation	2(c)	(35,840,109)
Net assets attributable to holders of redeemable participating shares at end of the period		<u><u>2,131,132,355</u></u>

The accompanying notes form an integral part of the financial statements.

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**Statement of Changes in Net Assets Attributable
to Holders of Redeemable Participating Shares (continued)**

		Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF	Sub-Fund not registered in Switzerland
	Notes	Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 USD
Net assets attributable to holders of redeemable participating shares at beginning of the period		597,469,709	96,583,231	120,371,507
Decrease in net assets resulting from operations attributable to holders of redeemable participating shares		(131,205,504)	(17,473,545)	(25,265,027)
Amounts received on issue of redeemable participating shares	3	436,965,354	–	47,776,636
Amounts paid on redemption of redeemable participating shares	3	(105,390,718)	(22,677,835)	(2,226,198)
Increase/(decrease) in net assets resulting from share transactions		331,574,636	(22,677,835)	45,550,438
Currency translation	2(c)	–	–	–
Net assets attributable to holders of redeemable participating shares at end of the period		797,838,841	56,431,851	140,656,918

The accompanying notes form an integral part of the financial statements.

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**Statement of Changes in Net Assets Attributable
to Holders of Redeemable Participating Shares (continued)**

	Notes	Ossiam US Minimum Variance ESG NR UCITS ETF Period from 1 January 2022 to 30 June 2022 USD	Ossiam Food for Biodiversity UCITS ETF Period from 1 January 2022 to 30 June 2022 USD	Sub-Fund not registered in Switzerland Period from 1 January 2022 to 30 June 2022 EUR
Net assets attributable to holders of redeemable participating shares at beginning of the period		200,869,466	37,564,446	37,971,292
Decrease in net assets resulting from operations attributable to holders of redeemable participating shares		(15,832,367)	(7,368,759)	(372,181)
Amounts received on issue of redeemable participating shares	3	4,674,079	1,037,340	1,665,201
Amounts paid on redemption of redeemable participating shares (Decrease)/increase in net assets resulting from share transactions	3	(13,797,105)	–	(35,809,722)
		(9,123,026)	1,037,340	(34,144,521)
Currency translation	2(c)	–	–	–
Net assets attributable to holders of redeemable participating shares at end of the period		175,914,073	31,233,027	3,454,590

The accompanying notes form an integral part of the financial statements.

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**Statement of Changes in Net Assets Attributable
to Holders of Redeemable Participating Shares (continued)**

	Notes	Total ICAV Period from 1 January 2022 to 30 June 2022 EUR
Net assets attributable to holders of redeemable participating shares at beginning of the period		964,119,113
Decrease in net assets resulting from operations attributable to holders of redeemable participating shares		(180,655,533)
Amounts received on issue of redeemable participating shares	3	450,178,802
Amounts paid on redemption of redeemable participating shares	3	<u>(167,575,399)</u>
Increase in net assets resulting from share transactions		<u>282,603,403</u>
Currency translation	2(c)	87,200,351
Net assets attributable to holders of redeemable participating shares at end of the period		<u><u>1,153,267,334</u></u>

The accompanying notes form an integral part of the financial statements.

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Statement of Cash Flows

	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF*	Sub-Fund not registered in Switzerland
Notes	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 USD
Cash flows from operating activities			
Proceeds from sale of investments (including realised gains)	3,185,002,021	37,472,351	157,536,838
Purchase of investments	(3,489,886,949)	(3,233,358)	(186,555,949)
Income received	10,568,146	113,756	1,122,919
Operating expenses paid	(4,265,070)	(152,005)	(362,534)
Net cash (outflow)/inflow from operating activities	(298,581,852)	34,200,744	(28,258,726)
Cash flows from financing activities			
Distribution to holders of redeemable participating shares	–	–	–
Interest expense paid	(11,785)	(3)	(2,481)
Amounts received on issue of redeemable participating shares	482,557,426	–	51,815,997
Amounts paid on redemption of redeemable participating shares	(183,525,841)	(33,585,019)	(23,482,739)
Net cash inflow/(outflow) from financing activities	299,019,800	(33,585,022)	28,330,777
Net increase in cash and cash equivalents	437,948	615,722	72,051
Cash and cash equivalents at beginning of period	2,372,179	97,458	153,813
Foreign exchange movement arising from aggregation	2(c) –	–	–
Cash and cash equivalents at end of the period	2(n), 5 2,810,127	713,180	225,864

*Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

The accompanying notes form an integral part of the financial statements.

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Statement of Cash Flows (continued)

Notes	Ossiam US Minimum Variance ESG NR UCITS ETF Period from 1 January 2023 to 30 June 2023 USD	Ossiam Food for Biodiversity UCITS ETF Period from 1 January 2023 to 30 June 2023 USD	Sub-Fund not registered in Switzerland Period from 1 January 2023 to 30 June 2023 EUR
Cash flows from operating activities			
Proceeds from sale of investments (including realised gains)	149,414,055	17,301,056	97,783,302
Purchase of investments	(117,850,670)	(16,081,386)	(115,750,571)
Income received	1,410,468	288,787	1,808,787
Operating expenses paid	(439,548)	(222,489)	(274,522)
Net cash inflow/(outflow) from operating activities	32,534,305	1,285,968	(16,433,004)
Cash flows from financing activities			
Distribution to holders of redeemable participating shares	–	–	(1,604,787)
Interest expense paid	(461)	(18)	(27)
Amounts received on issue of redeemable participating shares	2,698,115	–	26,575,341
Amounts paid on redemption of redeemable participating shares	(35,150,510)	(1,394,748)	(8,579,481)
Net cash (outflow)/inflow from financing activities	(32,452,856)	(1,394,766)	16,391,046
Net increase/(decrease) in cash and cash equivalents	81,449	(108,798)	(41,958)
Cash and cash equivalents at beginning of period	1,926	163,916	156,885
Foreign exchange movement arising from aggregation	2(c) –	–	–
Cash and cash equivalents at end of the period	2(n), 5 83,376	55,118	114,927
Bank overdraft at end of the period	1	–	–

The accompanying notes form an integral part of the financial statements.

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Statement of Cash Flows (continued)

	Ossiam Bloomberg Canada PAB UCITS ETF**	Ossiam Bloomberg USA PAB UCITS ETF***	Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF****
Notes	Period from 1 January 2023 to 30 June 2023 CAD	Period from 1 January 2023 to 30 June 2023 USD	Period from 24 April 2023 to 30 June 2023 USD
Cash flows from operating activities			
Proceeds from sale of investments (including realised gains)	39,344,610	25,428,894	3,278,243
Purchase of investments	(24,450,371)	(253,030,414)	(13,429,231)
Income received	1,333,606	1,742,431	37,147
Operating expenses paid	(155,161)	(122,589)	(1,853)
Net cash inflow/(outflow) from operating activities	16,072,684	(225,981,678)	(10,115,694)
Cash flows from financing activities			
Distribution to holders of redeemable participating shares	–	–	–
Interest expense paid	(153)	(401)	(38)
Amounts received on issue of redeemable participating shares	2,191,628	236,569,508	10,102,969
Amounts paid on redemption of redeemable participating shares	(18,425,060)	(10,203,849)	–
Net cash (outflow)/inflow from financing activities	(16,233,585)	226,365,258	10,102,931
Net (decrease)/increase in cash and cash equivalents	(160,901)	383,580	(12,763)
Cash and cash equivalents at beginning of period	156,973	161,188	–
Foreign exchange movement arising from aggregation	2(c) –	–	–
Cash and cash equivalents at end of the period	3,934	548,983	24,251
Bank overdraft at end of the period	7,862	4,215	37,014

**Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

***Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

****Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023, therefore, there are no comparatives for the financial period ended 30 June 2022.

The accompanying notes form an integral part of the financial statements.

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Statement of Cash Flows (continued)

	Notes			Total ICAV	
				Period from 1 January 2023 to 30 June 2023	EUR
Cash flows from operating activities					
Proceeds from sale of investments (including realised gains)				3,434,317,429	
Purchase of investments				(3,908,974,316)	
Income received				16,871,155	
Operating expenses paid				(5,533,530)	
Net cash outflow from operating activities				<u>(463,319,262)</u>	
Cash flows from financing activities					
Distribution to holders of redeemable participating shares				(1,604,787)	
Interest expense paid				(14,189)	
Amounts received on issue of redeemable participating shares				753,460,246	
Amounts paid on redemption of redeemable participating shares				(287,312,327)	
Net cash inflow from financing activities				<u>464,528,943</u>	
Net increase in cash and cash equivalents				1,209,681	
Cash and cash equivalents at beginning of period				3,029,993	
Foreign exchange movement arising from aggregation	2(c)			<u>(80,534)</u>	
Cash and cash equivalents at end of the period	2(n), 5			<u>4,202,377</u>	
Bank overdraft at end of the period				<u>43,237</u>	

The accompanying notes form an integral part of the financial statements.

OSSIAM IRL ICAV
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Statement of Cash Flows (continued)

	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF	Sub-Fund not registered in Switzerland
	Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 USD
Notes			
Cash flows from operating activities			
Proceeds from sale of investments (including realised gains)	1,583,458,007	79,571,573	131,995,587
Purchase of investments	(1,917,101,576)	(57,615,897)	(178,280,404)
Income received	4,370,545	955,001	1,043,892
Operating expenses paid	(2,135,515)	(272,790)	(288,133)
Net cash (outflow)/inflow from operating activities	(331,408,539)	22,637,887	(45,529,058)
Cash flows from financing activities			
Distribution to holders of redeemable participating shares	–	–	–
Interest expense paid	(1,079)	(98)	(1,271)
Amounts received on issue of redeemable participating shares	436,965,354	–	47,776,636
Amounts paid on redemption of redeemable participating shares	(105,390,718)	(22,677,835)	(2,226,198)
Net cash inflow/(outflow) from financing activities	331,573,557	(22,677,933)	45,549,167
Net increase/(decrease) in cash and cash equivalents	165,018	(40,046)	20,109
Cash and cash equivalents at beginning of period	1,283,537	190,953	164,593
Foreign exchange movement arising from aggregation	2(c) –	–	–
Cash and cash equivalents at end of the period	2(n), 5 1,448,555	150,907	184,702

The accompanying notes form an integral part of the financial statements.

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Statement of Cash Flows (continued)

	Ossiam US Minimum Variance ESG NR UCITS ETF	Ossiam Food for Biodiversity UCITS ETF	Sub-Fund not registered in Switzerland
	Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 EUR
Notes			
Cash flows from operating activities			
Proceeds from sale of investments (including realised gains)	291,075,201	4,884,994	60,015,107
Purchase of investments	(283,282,380)	(6,120,383)	(25,966,488)
Income received	1,968,689	293,264	183,402
Operating expenses paid	(597,817)	(134,878)	(44,971)
Net cash inflow/(outflow) from operating activities	9,163,693	(1,077,003)	34,187,050
Cash flows from financing activities			
Distribution to holders of redeemable participating shares	(5,427)	–	–
Interest expense paid	(67)	(13)	(158)
Amounts received on issue of redeemable participating shares	4,674,079	1,037,340	1,665,201
Amounts paid on redemption of redeemable participating shares	(13,797,105)	–	(35,809,722)
Net cash (outflow)/inflow from financing activities	(9,128,520)	1,037,327	(34,144,679)
Net increase/(decrease) in cash and cash equivalents	35,173	(39,676)	42,371
Cash and cash equivalents at beginning of period	191,135	103,612	31,989
Foreign exchange movement arising from aggregation	2(c) –	–	–
Cash and cash equivalents at end of the period	2(n), 5 226,308	63,936	74,360

The accompanying notes form an integral part of the financial statements.

OSSIAM IRL ICAV
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Statement of Cash Flows (continued)

	Notes			Period from	Total
				1 January 2022	ICAV
				to	
				30 June 2022	
				EUR	
Cash flows from operating activities					
Proceeds from sale of investments (including realised gains)				1,972,179,496	
Purchase of investments				(2,259,500,226)	
Income received				8,076,511	
Operating expenses paid				(3,180,816)	
Net cash outflow from operating activities				<u>(282,425,035)</u>	
Cash flows from financing activities					
Distribution to holders of redeemable participating shares				(4,963)	
Interest expense paid				(2,470)	
Amounts received on issue of redeemable participating shares				450,178,802	
Amounts paid on redemption of redeemable participating shares				(167,575,398)	
Net cash inflow from financing activities				<u>282,595,971</u>	
Net increase in cash and cash equivalents				170,936	
Cash and cash equivalents at beginning of period				1,733,127	
Foreign exchange movement arising from aggregation	2(c)			154,517	
Cash and cash equivalents at end of the period	2(n), 5			<u>2,058,580</u>	

The accompanying notes form an integral part of the financial statements

OSSIAM IRL ICAV
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Notes to the Financial Statements

1. Organisation

Ossiam IRL ICAV (the “ICAV”) is an Irish collective asset-management vehicle established under the laws of Ireland pursuant to the Irish Collective Asset-Management Vehicles Act 2015 (the “ICAV Act”), the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011, (as amended) (the “UCITS Regulations”) and the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Undertakings for Collective Investment in Transferable Securities) Regulations 2019 (the “Central Bank UCITS Regulations”). The ICAV was incorporated on 4 October 2017 and approved by the Central Bank of Ireland (“CBI”) on 21 March 2018. The launch date was 5 April 2018.

The ICAV is structured as an umbrella fund with segregated liability between Sub-Funds (individually a “Sub-Fund” and collectively “Sub-Funds”). The Directors may from time to time, with the prior approval of the CBI, create different series of shares effected in accordance with the requirements of the CBI representing separate portfolios of assets, each such series comprising a Sub-Fund. Within each Sub-Fund, the Directors may from time to time create different share classes in accordance with the requirements of the CBI. Each Sub-Fund will bear its own liabilities and, under Irish law, none of the ICAV, any of the service providers appointed to the ICAV, the Directors, any receiver, examiner or liquidator, nor will any other person have access to the assets of a Sub-Fund in satisfaction of a liability of any other Sub-Fund.

As at 30 June 2023, the ICAV consisted of ten Sub-Funds, eight of which have launched. These are Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF which launched 5 April 2018, Sub-Fund not registered in Switzerland which launched on 2 May 2019, Ossiam US Minimum Variance ESG NR UCITS ETF which launched on 24 April 2020, Ossiam Food for Biodiversity UCITS ETF which launched on 30 December 2020, Sub-Fund not registered in Switzerland which launched on 17 December 2021, Ossiam Bloomberg Canada PAB UCITS ETF which launched on 11 July 2022, Ossiam Bloomberg USA PAB UCITS ETF which launched on 18 July 2022 and Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF which launched on 24 April 2023.

Ossiam Bloomberg World PAB UCITS ETF was approved on 10 June 2022 by the CBI but has not launched. The CBI confirmed the revocation of the approval of Ossiam Global Sustainable Income UCITS ETF on 19 May 2023 and therefore, it is no longer a Sub-Fund of the ICAV.

Ossiam World ESG Machine Learning UCITS ETF was launched on 26 November 2018 and sought to deliver the net total returns of a selection of equities from developed markets. Ossiam World ESG Machine Learning UCITS ETF was liquidated effective 20 April 2023. Please note that Ossiam World ESG Machine Learning UCITS ETF still is a Sub-Fund of the ICAV and an application in respect of the formal revocation of the Sub-Fund will be submitted to the CBI once audited zero net asset value accounts are available.

Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF seeks to provide investors with net total returns of a selection of US equities which are part of the Shiller Barclays CAPE® US Sector Value Net TR Index, while taking into account ESG (Environment, Social, Governance) criteria and improving carbon performance.

Sub-Fund not registered in Switzerland seeks to deliver the net total returns of a selection of listed US equities.

Ossiam US Minimum Variance ESG NR UCITS ETF seeks to replicate, before the Sub-Fund's fees and expenses, the performance of the US ESG Minimum Variance Index NR (or such other index determined by the Directors from time to time as being able to track substantially the same market as the Index).

Ossiam Food for Biodiversity UCITS ETF seeks to deliver the net total returns of a selection of listed equities, primarily from developed markets with a view to contributing to the reduction of biodiversity impact in the agricultural and food sectors.

Sub-Fund not registered in Switzerland seeks to deliver net total returns of a selection of European equities which are part of the Shiller Barclays CAPE® Europe Sector Value Net TR Index, while consistently integrating environmental, social and governance (“ESG”) matters.

Ossiam Bloomberg Canada PAB UCITS ETF seeks to replicate, before the Sub-Fund's fees and expenses, the performance of the Bloomberg PAB Canada Large & Mid Cap Net Return Index.

Ossiam Bloomberg USA PAB UCITS ETF seeks to replicate, before the Sub-Fund's fees and expenses, the performance of the Bloomberg PAB US Large & Mid Cap Net Return Index.

OSSIAM IRL ICAV
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Notes to the Financial Statements (continued)

1. Organisation (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF seeks to deliver net total returns of a selection of equities from developed markets using a sector allocation approach while consistently integrating environmental, social and governance (“ESG”) matters.

The shares of the launched Sub-Funds are listed and admitted for trading on at least one of the following stock exchanges: London Stock Exchange, Deutsche Boerse, Borsa Italiana, Euronext Paris and Six Swiss Exchange.

2. Significant Accounting Policies

(a) Basis of preparation

These condensed unaudited interim report and financial statements have been prepared in accordance with IAS 34, "Interim Financial Reporting", the ICAV Act, the UCITS Regulations and the Central Bank UCITS Regulations.

The condensed unaudited interim report and financial statements have been prepared on a going concern basis which assumes that the ICAV will continue in operational existence for the foreseeable future, with the exception of that of Ossiam World ESG Machine Learning UCITS ETF which has been prepared on a non-going concern basis due to it being liquidated as a result of a significant drop in its net asset value during the financial period. The condensed unaudited interim report and financial statements have been prepared under the historical cost convention, as modified by the revaluation of financial assets and financial liabilities at fair value through profit or loss.

The condensed unaudited interim report and financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2022.

The significant accounting policies adopted by the ICAV for the financial period ended 30 June 2023 are consistent with those adopted for the financial year ended 31 December 2022.

The preparation of the condensed unaudited interim report and financial statements in conformity with IFRS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management’s best knowledge of the amount, event or actions, actual results ultimately may differ from those estimates.

The Directors make estimates and assumptions concerning the future of the ICAV. The resulting accounting estimates will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

International Financial Reporting Standards

New accounting standards, amendments and interpretations in issue and effective for the financial periods beginning on or after 1 January 2023

At the date of approval of these financial statements, the following standards, amendments and interpretations to existing standards were adopted by the ICAV effective from 1 January 2023:

Amendments to IAS 1 Classification of Liabilities as Current or Non-Current

The IASB issued 'Classification of Liabilities as Current or Non-current (Amendments to IAS 1)' providing a more general approach to the classification of liabilities under IAS 1 based on the contractual arrangements in place at the reporting date. The amendments were originally effective for annual reporting periods beginning on or after 1 January 2022, however, their effective date has been delayed to 1 January 2023.

The adoption of Amendments to IAS 1 Classification of Liabilities as Current or Non-Current did not have a significant impact on the ICAV’s financial statements.

OSSIAM IRL ICAV
Condensed Unaudited Interim Report & Financial Statements
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Notes to the Financial Statements (continued)

2. Significant Accounting Policies (continued)

(a) Basis of preparation (continued)

International Financial Reporting Standards (continued)

New accounting standards, amendments and interpretations in issue and effective for the financial periods beginning on or after 1 January 2023 (continued)

IFRS 17 Insurance Contracts

This standard replaces IFRS 4, which permits a wide variety of practices in accounting for insurance contracts. IFRS 17 will fundamentally change the accounting by all entities that issue insurance contracts and investment contracts with discretionary participation features.

The amendments are effective for annual reporting periods beginning on or after 1 January 2023 with earlier application permitted. The adoption of IFRS 17 Insurance Contracts did not have a significant impact on the ICAV's financial statements.

Amendments to IAS 1 and IFRS Practice Statement 2 Disclosure of Accounting Policies

The IASB issued 'Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2)' with amendments that are intended to help preparers in deciding which accounting policies to disclose in their financial statements. The amendments aim to improve accounting policy disclosures.

The amendments are effective for annual reporting periods beginning on or after 1 January 2023 with earlier application permitted. The adoption of Amendments to IAS 1 and IFRS Practice Statement 2 Disclosure of Accounting Policies did not have a significant impact on the ICAV's financial statements.

Amendments to IAS 8 Definition of Accounting Estimates

The amendments aim to help users of the financial statements to distinguish between changes in accounting estimates and changes in accounting policies.

The amendments are effective for annual reporting periods beginning on or after 1 January 2023 with earlier application permitted. The adoption of Amendments to IAS 8 Definition of Accounting Estimates did not have a significant impact on the ICAV's financial statements.

Amendments to IAS 12 Deferred Tax related to Assets and Liabilities arising from a Single Transaction

These amendments require companies to recognise deferred tax on transactions that, on initial recognition, give rise to equal amounts of taxable and deductible temporary differences.

The amendments are effective for annual reporting periods beginning on or after 1 January 2023 with earlier application permitted. The adoption of Amendments to IAS 12 Deferred Tax related to Assets and Liabilities arising from a Single Transaction did not have a significant impact on the ICAV's financial statements.

There are no other standards, amendments to standards or interpretations that are effective for annual periods beginning on or after 1 January 2023 that have a material effect on the ICAV's financial statements.

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Notes to the Financial Statements (continued)

2. Significant Accounting Policies (continued)

(a) Basis of preparation (continued)

International Financial Reporting Standards (continued)

Standards, interpretations and amendments to existing standards in issue but not yet effective and not early adopted

At the date of approval of these financial statements, the ICAV has not applied the following new and revised IFRS Standards that have been issued but are not yet effective:

New and revised IFRS	Effective for annual periods beginning on or after
Amendment to IFRS 16 – Leases on sale and leaseback	1 January 2024
Amendment to IAS 1 – Non-current liabilities with covenants	1 January 2024
IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information	1 January 2024
IFRS S2 – Climate-related Disclosures	1 January 2024

The ICAV is currently evaluating the impact, if any, that these new and revised IFRS Standards will have on its financial statements.

(b) Financial assets and financial liabilities at fair value through profit or loss

The fair value of financial instruments is based on their quoted market prices, in an active market, at the financial period end date without any deduction for estimated future selling costs.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of financial assets and financial liabilities traded in active markets (such as trading securities) are based on quoted market prices at the close of trading on the reporting date.

If a quoted market price in an active market is not available on a recognised stock exchange or from a broker/dealer for non-exchange traded financial instruments, the fair value of the instrument is estimated using valuation techniques, including use of recent arm's length market transactions, reference to the current fair value of another instrument that is substantially the same, discounted cash flow techniques, option pricing models or any other valuation technique that provides a reliable estimate of prices obtained in actual market transactions.

Where discounted cash flow techniques are used, estimated future cash flows are based on management's best estimates and the discount rate used is a market rate at the financial period end date applicable for an instrument with similar terms and conditions. Where other pricing models are used, inputs are based on market data at the financial period end date.

(i) Classification and recognition

IFRS 9 "Financial Instruments" became effective for annual periods on or after 1 January 2018. It addresses the classification, measurement and derecognition of financial assets and financial liabilities and replaces the multiple classification and measurement models in IAS 39.

The ICAV recognises financial assets and financial liabilities on the date it becomes a party to the contractual provisions of the instrument, and all significant rights and access to the benefits from the assets, and the exposure to the risks inherent in those benefits, are transferred to the ICAV. A purchase of financial assets is recognised using trade date accounting. From this date any gains and losses arising from changes in the fair value of the financial assets or financial liabilities are recorded in the Statement of Comprehensive Income.

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Notes to the Financial Statements (continued)

2. Significant Accounting Policies (continued)

(b) Financial assets and financial liabilities at fair value through profit or loss (continued)

(ii) Measurement

Financial instruments are measured initially at fair value (transaction price) plus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Transaction costs on financial assets and financial liabilities at fair value through profit or loss are expensed immediately.

Subsequent to initial recognition, all instruments classified at fair value through profit or loss, are measured at fair value with changes in their fair value recognised in the Statement of Comprehensive Income. The fair value of instruments traded in active markets is based on quoted market prices at the financial period end date.

Forward exchange contracts which are outstanding at the financial period end are entered into for efficient portfolio management and hedging purposes and are valued at their market value. The resulting unrealised gain or loss is included in unrealised gains and losses on investments.

Financial liabilities, arising from the redeemable shares issued by the ICAV, are carried at the redemption amount representing the Shareholders' right to a residual interest in the ICAV's assets.

(iii) Derecognition

A financial asset is derecognised when the contractual right to receive cash flows from the financial asset has expired or the ICAV has transferred substantially all risks and rewards of ownership. A financial liability is derecognised when the obligation specified in the contract has been discharged, cancelled or expired.

(c) Foreign currency translation

(i) Functional and presentation currency

The financial statements are presented in base currency of the Sub-Funds and the base currency of the ICAV is EUR. Items included in the ICAV's financial statements are measured and presented using the currency of the primary economic environment in which it operates. The functional currency of Sub-Fund not registered in Switzerland is EUR while that of Ossiam Bloomberg Canada PAB UCITS ETF is CAD and for all other Sub-Funds it is USD.

(ii) Transactions and balances

Monetary assets and liabilities denominated in currencies other than the functional currency are translated into the functional currency at the closing rate of exchange at the financial period end date. Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at financial period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Comprehensive Income.

Subscriptions and redemptions in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares and items in the Statement of Cash Flows are translated at average exchange rates with the exception of cash and cash equivalents at the beginning of the period which is converted at the opening exchange rate for the period and cash and cash equivalents at the end of the financial period which is converted using the closing exchange rate. The use of different exchange rates to convert non-Euro amounts gives rise to a currency translation adjustment which is recorded in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares and the Statement of Cash Flows as part of the Company only and is not attributable to any Sub-Fund.

Translation differences on non-monetary items, held at fair value through profit and loss are reported as part of the fair value gain and loss.

Reported net realised and unrealised gains and losses arising from foreign currency transactions are reflected in the Statement of Comprehensive Income.

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Notes to the Financial Statements (continued)

2. Significant Accounting Policies (continued)

(d) Transaction costs

Transaction costs are incurred on the acquisition or disposal of financial assets or financial liabilities at fair value through profit or loss. They include fees and commissions paid to agents, advisors, brokers and dealers, interest or taxes payable in respect of purchase and sale transactions. Transaction costs when incurred are expensed immediately and are included within net gain/loss on financial assets and financial liabilities at fair value through profit and loss in the Statement of Comprehensive Income. Please refer to Note 9 for more details. Transaction costs on forward exchange contracts are included in the purchase and sale prices of the investment. They cannot be practically or reliably gathered as they are embedded in the cost of investment and cannot be separately verified and disclosed.

(e) Dividend income

Dividends are credited to the Statement of Comprehensive Income on the dates on which the relevant securities are listed as "ex dividend". Income is shown gross of any non-recoverable withholding tax, which is disclosed separately in the Statement of Comprehensive Income, and net of any tax credits.

(f) Interest income and interest expense

Bank interest income and expenses are recognised in the Statement of Comprehensive Income using the effective interest rate basis.

(g) Redeemable participating shares

Redeemable participating shares are redeemable at the shareholder's option and are classified as financial liabilities. Any distributions on these shares are recognised in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Participating Shares.

(h) Fees and charges

Operating expenses of the ICAV are expensed in the financial period to which they relate on an accrual basis.

(i) Fee waiver

Fee waiver can be seen on the Statement of Comprehensive Income from pages 20 to 26. The Management Company reimburses the ICAV for certain expenses to cap the expenses at the agreed maximum total expense ratio. The amount paid by the Management Company to the Sub-Funds is presented under "Fee Waiver" in the Statement of Comprehensive Income.

(j) Fair value through profit or loss

Realised gains or losses on disposals of investments during the period and unrealised gains and losses on valuation of investments held at the financial period end are recognised within the net gains/(losses) on financial assets and financial liabilities at fair value through profit or loss line in the Statement of Comprehensive Income.

(k) Cash flows

The ICAV has prepared a Statement of Cash Flows using the direct method, whereby major classes of cash receipts and payments related to operating activities are disclosed.

(l) Dividend policy

It is not proposed that the Directors will declare a dividend in respect of the Sub-Funds apart from Share class 1D (USD) on Ossiam US Minimum Variance ESG NR UCITS ETF prior to the redesignation to Share class 1A (USD) and Share class 1D (EUR) on Sub-Fund not registered in Switzerland. Full details of any change to a Sub-Fund's dividend policy will be provided in an updated Supplement and all Shareholders will be notified in advance.

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Notes to the Financial Statements (continued)

2. Significant Accounting Policies (continued)

(m) Withholding tax

Dividend and interest income received by the ICAV may be subject to withholding tax imposed in the country of origin, which is shown separately in the Statement of Comprehensive Income.

(n) Cash and cash equivalents and Bank overdrafts

Cash comprises of cash on hand and demand deposits. Cash equivalents, if any, are short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to insignificant changes in value. Bank overdrafts (if any) are short term financing options which are repayable on demand and are included in the liabilities section of the Statement of Financial Position.

(o) Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

Income and expenses are presented on a net basis for gains and losses from financial instruments at fair value through profit or loss and foreign exchange gains and losses.

(p) Other assets

This line on the Statement of Financial Position includes prepaid expense and fee waiver.

(q) Fair Value

IFRS 13 'Fair Value Measurement' requires disclosure relating to the fair value hierarchy in which fair value measurements are categorised as assets and liabilities in the Statement of Financial Position.

The disclosures are based on a three-level fair value hierarchy for the inputs used in valuation techniques to measure fair value. The fair value of financial assets and financial liabilities traded in an active market (such as trading securities) are based on quoted market prices at the close of trading on the reporting date.

A financial instrument is regarded as quoted in an active market if the 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. These instruments are included within Level 1 of the hierarchy.

The fair value of financial assets and financial liabilities that are not traded in an active market is determined by using valuation techniques. The ICAV uses a variety of methods and makes assumptions that are based on market conditions existing at the reporting date. These instruments are included within Level 2 of the hierarchy.

The fair value hierarchy has the following levels:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1).
- 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 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (Level 3).

Transfers are deemed to occur at the end of the financial period.

There were no transfers between levels during the financial period ended 30 June 2023 and financial year ended 31 December 2022 for the Sub-Funds.

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Notes to the Financial Statements (continued)

2. Significant Accounting Policies (continued)

(q) Fair Value (continued)

The tables below and overleaf provides an analysis of financial instruments at 30 June 2023 and 31 December 2022 that are measured at fair value in accordance with IFRS 13:

Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023 and therefore, no table has been presented below for the financial period ended 30 June 2023.

Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF

	As at 30 June 2023			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	1,383,232,752	–	–	1,383,232,752
Total	1,383,232,752	–	–	1,383,232,752

Sub-Fund not registered in Switzerland

	As at 30 June 2023			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	159,412,871	–	–	159,412,871
Total	159,412,871	–	–	159,412,871

Ossiam US Minimum Variance ESG NR UCITS ETF

	As at 30 June 2023			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	105,979,836	–	–	105,979,836
Total	105,979,836	–	–	105,979,836

Ossiam Food for Biodiversity UCITS ETF

	As at 30 June 2023			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	38,034,643	–	–	38,034,643
Total	38,034,643	–	–	38,034,643

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Notes to the Financial Statements (continued)

2. Significant Accounting Policies (continued)

(q) Fair Value (continued)

Sub-Fund not registered in Switzerland

	As at 30 June 2023			Total EUR
	Level 1 EUR	Level 2 EUR	Level 3 EUR	
Financial Assets at Fair Value through Profit or Loss Transferable Securities				
Common Stock	77,449,861	–	–	77,449,861
Total	77,449,861	–	–	77,449,861

Ossiam Bloomberg Canada PAB UCITS ETF

	As at 30 June 2023			Total CAD
	Level 1 CAD	Level 2 CAD	Level 3 CAD	
Financial Assets at Fair Value through Profit or Loss Transferable Securities				
Common Stock	118,941,565	–	–	118,941,565
Total	118,941,565	–	–	118,941,565

Ossiam Bloomberg USA PAB UCITS ETF

	As at 30 June 2023			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss Transferable Securities				
Common Stock	450,821,651	–	–	450,821,651
Financial Derivative Instruments				
Forward Exchange Contracts	–	1,121,835	–	1,121,835
Total	450,821,651	1,121,835	–	451,943,486

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF*

	As at 30 June 2023			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss Transferable Securities				
Common Stock	10,224,863	–	–	10,224,863
Total	10,224,863	–	–	10,224,863

*Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023.

2. Significant Accounting Policies (continued)

(q) Fair Value (continued)

OSSIAM IRL ICAV
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Notes to the Financial Statements (continued)

Total ICAV Portfolio

	As at 30 June 2023			Total EUR
	Level 1 EUR	Level 2 EUR	Level 3 EUR	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	2,128,393,712	–	–	2,128,393,712
Financial Derivative Instruments				
Forward Exchange Contracts	–	1,028,257	–	1,028,257
Total	2,128,393,712	1,028,257	–	2,129,421,969

Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF

	As at 31 December 2022			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	952,587,460	–	–	952,587,460
Total	952,587,460	–	–	952,587,460

Ossiam World ESG Machine Learning UCITS ETF

	As at 31 December 2022			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	33,996,069	–	–	33,996,069
Total	33,996,069	–	–	33,996,069

Sub-Fund not registered in Switzerland

	As at 31 December 2022			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	131,627,103	–	–	131,627,103
Total	131,627,103	–	–	131,627,103

2. Significant Accounting Policies (continued)

(q) Fair Value (continued)

Ossiam US Minimum Variance ESG NR UCITS ETF

	As at 31 December 2022			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	138,086,972	–	–	138,086,972
Total	138,086,972	–	–	138,086,972

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Notes to the Financial Statements (continued)

Ossiam Food for Biodiversity UCITS ETF

	As at 31 December 2022			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	36,494,388	–	–	36,494,388
Total	36,494,388	–	–	36,494,388

Sub-Fund not registered in Switzerland

	As at 31 December 2022			Total EUR
	Level 1 EUR	Level 2 EUR	Level 3 EUR	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	55,925,255	–	–	55,925,255
Total	55,925,255	–	–	55,925,255

Ossiam Bloomberg Canada PAB UCITS ETF*

	As at 31 December 2022			Total CAD
	Level 1 CAD	Level 2 CAD	Level 3 CAD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	125,128,384	–	–	125,128,384
Total	125,128,384	–	–	125,128,384

*Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022.

2. Significant Accounting Policies (continued)

(q) Fair Value (continued)

Ossiam Bloomberg USA PAB UCITS ETF**

	As at 31 December 2022			Total USD
	Level 1 USD	Level 2 USD	Level 3 USD	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	172,484,185	–	–	172,484,185
Financial Derivative Instruments				
Forward Exchange Contracts	–	1,672,465	–	1,672,465
Total	172,484,185	1,672,465	–	174,156,650

Financial Liabilities at Fair Value through Profit or Loss

Financial Derivative Instruments				
Forward Currency Contract	–	(47,830)	–	(47,830)
Total	–	(47,830)	–	(47,830)

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Notes to the Financial Statements (continued)

**Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022.

Total ICAV Portfolio

	As at 31 December 2022			Total EUR
	Level 1 EUR	Level 2 EUR	Level 3 EUR	
Financial Assets at Fair Value through Profit or Loss				
Transferable Securities				
Common Stock	1,515,398,745	–	–	1,515,398,745
Financial Derivative Instruments				
Forward Exchange Contracts	–	1,567,076	–	1,567,076
Total	1,515,398,745	1,567,076	–	1,516,965,821
Financial Liabilities at Fair Value through Profit or Loss				
Financial Derivative Instruments				
Forward Currency Contract	–	(44,816)	–	(44,816)
Total	–	(44,816)	–	(44,816)

Assets and liabilities not carried at fair value but for which fair value is disclosed

The ICAV's assets and liabilities (by class) not measured at fair value at 30 June 2023 and 31 December 2022 but for which fair value is disclosed within the fair value hierarchy are considered Level 2, except for cash and cash equivalents, which are considered Level 1.

Cash and cash equivalents include cash on hand and demand deposits held with banks and brokers.

3. Share Capital

The authorised share capital of the ICAV is 500,000,000,002 Shares of no par value divided into 2 Subscriber Shares of no par value and 500,000,000,000 shares of no par value. The Directors are empowered to issue up to all of the Shares of the ICAV on such terms as they think fit. The Subscriber Shares entitle the holders to attend and vote at any general meetings of the ICAV but do not entitle the holders to participate in the profits or assets of the ICAV except for a return of capital on a winding-up.

3. Share Capital (continued)

The Shares entitle the holders to attend and vote at general meetings of the ICAV and (other than the Subscriber Shares) to participate equally in the profits and assets of the Sub-Fund to which the Shares relate, subject to any differences between fees, charges and expenses applicable to different Share Classes.

The ICAV may from time to time by ordinary resolution increase its capital, consolidate the Shares or any of them into a smaller number of Shares, sub-divide the Shares or any of them into a larger number of Shares or cancel any Shares not taken or agreed to be taken by any person.

The ICAV may by special resolution from time to time reduce its share capital in any way permitted by law. At a meeting of Shareholders, on a show of hands, each Shareholder shall have one vote and, on a poll, each Shareholder shall have one vote for each whole Share held by such Shareholder.

During the financial period ended 30 June 2023 and the financial year 31 December 2022 the number of redeemable shares issued and redeemed were as follows:

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Notes to the Financial Statements (continued)

	Ossiam ESG Low Carbon Shiller Barclays CAPE@ US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF*	Sub-Fund not registered in Switzerland
	Period from 1 January 2023 to 30 June 2023	Period from 1 January 2023 to 30 June 2023	Period from 1 January 2023 to 30 June 2023
Share class 1A (EUR) Shares			
Balance at beginning of period	4,241,188	44,356	107,439
Shares issued	1,605,940	–	55,778
Shares redeemed	(964,888)	(44,356)	(129,293)
Balance at end of period	4,882,240	–	33,924
Share class 1A (USD) Shares			
Balance at beginning of period	5,082,068	269,649	824,964
Shares issued	2,725,694	–	292,476
Shares redeemed	(699,279)	(269,649)	(107,683)
Balance at end of period	7,108,483	–	1,009,757

*Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

3. Share Capital (continued)

	Ossiam US Minimum Variance ESG NR UCITS ETF	Ossiam Food for Biodiversity UCITS ETF	Sub-Fund not registered in Switzerland
	Period from 1 January 2023 to 30 June 2023	Period from 1 January 2023 to 30 June 2023	Period from 1 January 2023 to 30 June 2023
Share class 1A (EUR) Shares			
Balance at beginning of period	394,253	273,843	–
Shares issued	2,756	–	–
Shares redeemed	(50,744)	(12,404)	–
Balance at end of period	346,265	261,439	–
Share class 1A (USD) Shares			
Balance at beginning of period	115,656	64,771	–
Shares issued	7,201	–	–
Shares redeemed	(79,490)	–	–
Balance at end of period	43,367	64,771	–
Share class 1D (EUR) Shares			
Balance at beginning of period	–	–	603,222
Shares issued	–	–	277,508
Shares redeemed	–	–	(89,615)
Balance at end of period	–	–	791,115

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Notes to the Financial Statements (continued)

	Ossiam Bloomberg Canada PAB UCITS ETF	Ossiam Bloomberg USA PAB UCITS ETF	Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF**
	Period from 1 January 2023 to 30 June 2023	Period from 1 January 2023 to 30 June 2023	Period from 24 April 2023 to 30 June 2023
Share class 1A (EUR) Shares			
Balance at beginning of period	913,127	1,237,429	–
Shares issued	14,549	2,184,558	10,000
Shares redeemed	(125,356)	(93,134)	–
Balance at end of period	802,320	3,328,853	10,000
Share class 1A (USD) Shares			
Balance at beginning of period	–	–	–
Shares issued	–	–	90,000
Shares redeemed	–	–	–
Balance at end of period	–	–	90,000
Share class 1A (EUR Hedged) Shares			
Balance at beginning of period	–	481,278	–
Shares issued	–	–	–
Shares redeemed	–	–	–
Balance at end of period	–	481,278	–

**Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023.

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Notes to the Financial Statements (continued)

3. Share Capital (continued)

	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF	Sub-Fund not registered in Switzerland
	Financial year ended 31 December 2022	Financial year ended 31 December 2022	Financial year ended 31 December 2022
Share class 1A (EUR) Shares			
Balance at beginning of year	2,751,557	308,143	90,800
Shares issued	3,545,572	–	132,396
Shares redeemed	(2,055,941)	(263,787)	(115,757)
Balance at end of year	4,241,188	44,356	107,439
Share class 1A (USD) Shares			
Balance at beginning of year	2,150,282	385,649	610,721
Shares issued	4,325,543	–	214,243
Shares redeemed	(1,393,757)	(116,000)	–
Balance at end of year	5,082,068	269,649	824,964
	Ossiam US Minimum Variance ESG NR UCITS ETF	Ossiam Food for Biodiversity UCITS ETF	Sub-Fund not registered in Switzerland
	Financial year ended 31 December 2022	Financial year ended 31 December 2022	Financial year ended 31 December 2022
Share class 1A (EUR) Shares			
Balance at beginning of year	417,326	207,644	–
Shares issued	73,275	139,510	–
Shares redeemed	(96,348)	(73,311)	–
Balance at end of year	394,253	273,843	–
Share class 1A (USD) Shares			
Balance at beginning of year	272,347	87,385	–
Shares issued	32,874	–	–
Shares redeemed	(189,565)	(22,614)	–
Balance at end of year	115,656	64,771	–
Share class 1D (EUR) Shares			
Balance at beginning of year	–	–	371,000
Shares issued	–	–	583,222
Shares redeemed	–	–	(351,000)
Balance at end of year	–	–	603,222
Share class 1D (USD) Shares*			
Balance at beginning of year	1,564	–	–
Shares issued	–	–	–
Shares redeemed	(1,564)	–	–
Balance at end of year	–	–	–

*Effective 21 June 2022, Share class 1D (USD) Shares on Ossiam US Minimum Variance ESG NR UCITS ETF were redesignated as Share class 1A (USD) Shares of the Sub-Fund.

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Notes to the Financial Statements (continued)

3. Share Capital (continued)

	Ossiam Bloomberg Canada PAB UCITS ETF*	Ossiam Bloomberg USA PAB UCITS ETF**
	Financial year ended 31 December 2022	Financial year ended 31 December 2022
Share class 1A (EUR) Shares		
Balance at beginning of year	–	–
Shares issued	913,127	1,425,789
Shares redeemed	–	(188,360)
Balance at end of year	913,127	1,237,429
Share class 1A (EUR Hedged) Shares		
Balance at beginning of year	–	–
Shares issued	–	502,778
Shares redeemed	–	(21,500)
Balance at end of year	–	481,278

*Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022.

**Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022.

4. Net Gains/(Losses) on Financial Assets and Financial Liabilities at Fair Value Through Profit or Loss

	Ossiam ESG Low Carbon Shiller Barclays CAPE@ US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF*	Sub-Fund not registered in Switzerland
	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 USD
Net realised gains on sale of investments	58,527,324	208,858	684,844
Net realised losses on sale of forward exchange contracts	–	(36,209)	–
Net change in unrealised appreciation on investments	67,265,610	36,787	11,502,519
Other currency (losses)/gains	(32,569)	33,488	(3,611)
Net gains on financial assets and financial liabilities at fair value through profit or loss	125,760,365	242,924	12,183,752

*Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

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4. Net Gains/(Losses) on Financial Assets and Financial Liabilities at Fair Value Through Profit or Loss (continued)

	Ossiam US Minimum Variance ESG NR UCITS ETF	Ossiam Food for Biodiversity UCITS ETF	Sub-Fund not registered in Switzerland
	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 USD	Period from 1 January 2023 to 30 June 2023 EUR
Net realised (losses)/gains on sale of investments	(391,198)	(564,350)	2,852,804
Net change in unrealised (depreciation)/appreciation on investments	(151,337)	3,325,222	716,840
Other currency losses	(1,216)	(946)	(12,307)
Net (losses)/gains on financial assets and financial liabilities at fair value through profit or loss	(543,751)	2,759,926	3,557,337

	Ossiam Bloomberg Canada PAB UCITS ETF**	Ossiam Bloomberg USA PAB UCITS ETF***	Ossiam ESG Shiller Barclays CAPE@ Global Sector UCITS ETF****
	Period from 1 January 2023 to 30 June 2023 CAD	Period from 1 January 2023 to 30 June 2023 USD	Period from 24 April 2023 to 30 June 2023 USD
Net realised gains/(losses) on sale of investments	3,095,304	810,465	(15,425)
Net realised gains on sale of forward exchange contracts	–	2,202,076	17
Net change in unrealised appreciation on investments	5,738,756	46,508,272	90,035
Net change in unrealised depreciation on forward exchange contracts	–	(502,800)	–
Other currency losses	(5,415)	(1,288,365)	(752)
Net gains on financial assets and financial liabilities at fair value through profit or loss	8,828,645	47,729,648	73,875

**Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

***Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

****Ossiam ESG Shiller Barclays CAPE@ Global Sector UCITS ETF launched on 24 April 2023, therefore, there are no comparatives for the financial period ended 30 June 2022.

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4. Net Gains/(Losses) on Financial Assets and Financial Liabilities at Fair Value Through Profit or Loss (continued)

	Total ICAV		
	Period from 1 January 2023 to 30 June 2023 EUR		
Net realised gains on sale of investments	59,830,134		
Net realised gains on sale of forward exchange contracts	2,004,603		
Net change in unrealised appreciation on investments	123,667,161		
Net change in unrealised depreciation on forward exchange contracts	(465,389)		
Other currency losses	(1,213,596)		
Net gains on financial assets and financial liabilities at fair value through profit or loss	183,822,913		
		Ossiam ESG Low Carbon Shiller Barclays CAPE@ US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF
		Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 USD
Net realised losses on sale of investments	(39,469,475)	(5,744,235)	(3,048,379)
Net change in unrealised depreciation on investments	(93,946,130)	(12,383,508)	(22,974,882)
Other currency losses	(13,289)	(10,301)	(2,609)
Net losses on financial assets and financial liabilities at fair value through profit or loss	(133,428,894)	(18,138,044)	(26,025,870)
		Ossiam US Minimum Variance ESG NR UCITS ETF	Ossiam Food for Biodiversity UCITS ETF
		Period from 1 January 2022 to 30 June 2022 USD	Period from 1 January 2022 to 30 June 2022 USD
Net realised (losses)/gains on sale of investments	(6,612,461)	368,717	578,742
Net change in unrealised depreciation on investments	(10,666,014)	(7,927,091)	(1,016,724)
Other currency losses	(1,347)	(6,709)	(755)
Net losses on financial assets and financial liabilities at fair value through profit or loss	(17,279,822)	(7,565,083)	(438,737)

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Notes to the Financial Statements (continued)

4. Net Gains/(Losses) on Financial Assets and Financial Liabilities at Fair Value Through Profit or Loss (continued)

	Total ICAV
	Period from 1 January 2022 to 30 June 2022 EUR
Net realised losses on sale of investments	(49,265,018)
Net change in unrealised depreciation on investments	(136,264,795)
Other currency losses	(32,079)
Net losses on financial assets and financial liabilities at fair value through profit or loss	<u>(185,561,892)</u>

5. Cash and Cash Equivalents and Bank Overdrafts

Cash and cash equivalents and bank overdrafts as at 30 June 2023 are held with the Depository, The Bank of New York Mellon SA/NV, Dublin Branch. The S&P long-term credit rating of The Bank of New York Mellon SA/NV, Dublin Branch was AA- at 30 June 2023 (31 December 2022: AA-).

6. Accrued Liabilities

	Ossiam ESG Low Carbon Shiller Barclays CAPE@ US Sector UCITS ETF As at 30 June 2023 USD	Ossiam World ESG Machine Learning UCITS ETF* As at 30 June 2023 USD	Sub-Fund not registered in Switzerland As at 30 June 2023 USD
Management fees	406,485	–	38,737
Other operating expenses	1,327,623	4,584	90,572
Total accrued liabilities	<u>1,734,108</u>	<u>4,584</u>	<u>129,309</u>

*Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

	Ossiam US Minimum Variance ESG NR UCITS ETF As at 30 June 2023 USD	Ossiam Food for Biodiversity UCITS ETF As at 30 June 2023 USD	Sub-Fund not registered in Switzerland As at 30 June 2023 EUR
Management fees	30,105	5,556	17,317
Other operating expenses	100,581	61,603	136,263
Total accrued liabilities	<u>130,686</u>	<u>67,159</u>	<u>153,580</u>

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Notes to the Financial Statements (continued)

6. Accrued Liabilities (continued)

	Ossiam Bloomberg Canada PAB UCITS ETF As at 30 June 2023 CAD	Ossiam Bloomberg USA PAB UCITS ETF As at 30 June 2023 USD	Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF** As at 30 June 2023 USD
Management fees	10,623	7,737	–
Other operating expenses	110,765	139,684	25,455
Total accrued liabilities	121,388	147,421	25,455

**Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023

	Total ICAV As at 30 June 2023 EUR
Management fees	472,537
Other operating expenses	1,817,078
Total accrued liabilities	2,289,615

	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF As at 31 December 2022 USD	Ossiam World ESG Machine Learning UCITS ETF As at 31 December 2022 USD	Sub-Fund not registered in Switzerland As at 31 December 2022 USD
Management fees	282,366	52,466	56,478
Other operating expenses	983,301	73,721	98,106
Total accrued liabilities	1,265,667	126,187	154,584

	Ossiam US Minimum Variance ESG NR UCITS ETF As at 31 December 2022 USD	Ossiam Food for Biodiversity UCITS ETF As at 31 December 2022 USD	Sub-Fund not registered in Switzerland As at 31 December 2022 EUR
Management fees	68,187	67,965	49,446
Other operating expenses	104,651	81,019	122,414
Total accrued liabilities	172,838	148,984	171,860

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Notes to the Financial Statements (continued)

6. Accrued Liabilities (continued)

	Ossiam Bloomberg Canada PAB UCITS ETF*	Ossiam Bloomberg USA PAB UCITS ETF**	Total ICAV
	As at 31 December 2022 CAD	As at 31 December 2022 USD	As at 31 December 2022 EUR
Management fees	372	–	543,928
Other operating expenses	92,925	107,167	1,543,397
Total accrued liabilities	93,297	107,167	2,087,325

*Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022.

**Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022.

7. Taxation

Under current law and practice the ICAV qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act, 1997, as amended (“TCA”). On this basis, it is generally not chargeable to Irish tax on its income or gains.

The Irish exit tax regime which is ordinarily applicable to an ‘investment undertaking’ does not apply to an ‘investment undertaking’, such as the ICAV, which is an ETF, provided the Shares of the ICAV remain held in a clearing system that is recognised by the Irish Revenue Commissioners (which currently includes Euroclear and Clearstream). As a result, the ICAV will not be obliged to account for any Irish exit tax (or other Irish tax) in respect of the Shares.

If the Shares cease to be held in such a recognised clearing system, the ICAV would be obliged to account for Irish exit tax to the Irish Revenue Commissioners in certain circumstances.

8. Expenses

All of the following fees and expenses payable in respect of a Sub-Fund or share class are paid to the Management Company and to service providers of the ICAV.

(a) All the ordinary operating and administrative expenses of the ICAV or Share Class, including, but not limited to, Directors’, auditors’, legal advisors’ (such as tax advisors, payroll services, FATCA and CRS services, MLRO services and company secretary), Administrator’s, Depository’s, sub-custodian’s, Index Providers’ and other service providers’ fees and expenses. This also includes formation expenses such as organisation and registration costs; accounting expenses covering fund accounting and administrative services; transfer agency expenses covering registrar and transfer agency services; administrative services and domiciliary agent services; the fees and reasonable out-of-pocket expenses of the Paying Agents and representatives; legal fees and expenses; ongoing registration, listing and quotation fees, including translation expenses; the cost of publication of the Share prices and postage, telephone, facsimile transmission and other electronic means of communication; and the costs of printing and distributing the Prospectus and Supplements, KIID(s), PRIPPs KID(s), reports, accounts and any explanatory memoranda, any necessary translation fees, as well as an annual fund servicing fee which is retained by the Management Company in respect of the services that it provides to the ICAV; and

(b) An annual management and advisory fee

For the financial periods ended 30 June 2023 and 30 June 2022, all expenses paid by the ICAV are capped at an agreed total expense ratio (TER) and all expenses above the agreed capped TER will be reimbursed by the Management Company to the ICAV. The amount paid by the Management Company to the ICAV to cap expenses to the agreed capped TER is presented under “Fee waiver” in the Statement of Comprehensive Income and under “Other Assets” in the Statement of Financial Position. If a Sub-Fund expenses are below the cap, a management fee is incurred as disclosed on the Statement of Comprehensive Income.

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Notes to the Financial Statements (continued)

9. Transaction Costs

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument. When a financial asset or financial liability is recognised initially, an entity shall measure it at its fair value through profit or loss plus, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Transaction costs on purchases and sales of equities are included in net gains/(losses) on investments in the Statement of Comprehensive Income. Transaction costs on forward exchange contracts are included in the purchase and sale prices of the investment. They cannot be practically or reliably gathered as they are embedded in the cost of investment and cannot be separately verified and disclosed.

The Sub-Funds incurred transaction costs on purchases and sales as disclosed below:

	30 June 2023	30 June 2022
Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	USD366,370	USD187,335
Ossiam World ESG Machine Learning UCITS ETF***	USD4,405	USD44,213
Sub-Fund not registered in Switzerland	USD20,306	USD16,196
Ossiam US Minimum Variance ESG NR UCITS ETF	USD15,196	USD31,793
Ossiam Food for Biodiversity UCITS ETF	USD11,396	USD4,937
Sub-Fund not registered in Switzerland	EUR230,438	EUR44,877
Ossiam Bloomberg Canada PAB UCITS ETF*	CAD3,119	N/A
Ossiam Bloomberg USA PAB UCITS ETF**	USD14,344	N/A
Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF****	USD7,601	N/A
ICAV Total Portfolio	EUR639,466	EUR305,016

*Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

**Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022, therefore, there are no comparatives for the financial period ended 30 June 2022.

***Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

****Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023, therefore, there are no comparatives for the financial period ended 30 June 2022.

10. Related Parties

Directors' fees and interests

The Directors are related parties of the ICAV. Ms Eimear Cowhey and Mr Lorcan Murphy are Independent non-executive Directors of the ICAV. Mr Bruno Poulin is the Chief Executive Officer and Mr Philippe Chanzy is the Deputy Chief Executive Officer of the Management Company.

The independent Directors are entitled to a fee by way of remuneration for their services at a rate to be determined from time to time by the Directors. The Directors are also entitled to be reimbursed by the ICAV for all reasonable disbursements and out-of-pocket expenses incurred by them, if any.

Directors fees charged for the financial period ended 30 June 2023 amounted to EUR 28,834 (30 June 2022: EUR 25,525) of which EUR 4,447 (31 December 2022: EUR Nil) remained unpaid at that date. Employees, partners and officers of the Management Company and its affiliates who act as director are not entitled to receive a director's fee. Bruno Poulin and Philippe Chanzy are officers of the Management Company. At 30 June 2023 and 31 December 2022, the Directors and their families had no interest in the shares of the ICAV.

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Notes to the Financial Statements (continued)

10. Related parties (continued)

Other related parties

Ossiam act as Management Company to the ICAV.

The Bank of New York Mellon SA/NV, Dublin Branch act as Depositary to the ICAV.

Accrued liabilities on the Statement of Financial Position are accrued expenses that are provisioned for but not yet paid to related parties and service providers.

The ICAV is in compliance with the CBI requirements for connected party transactions.

11. Contingent Liabilities and Commitments

There were no significant liabilities or commitments as at the financial period ended 30 June 2023 and financial year ended 31 December 2022.

12. Umbrella Cash Collection Accounts

The CBI published the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) Investor Money Regulations 2015 for Fund Service Providers (the "Investor Money Regulations" or "IMR") in March 2015 (effective from 1 July 2016). The Management Company, together with the Administrator implemented procedures in relation to the way subscription and redemption monies are channelled to and from the ICAV. These transactions are channelled through an umbrella cash collection account in the name of the ICAV. Pending issue of the shares and/or payment of subscription proceeds to an account in the name of the ICAV or the relevant Sub-Funds, and pending payment of redemption proceeds or distributions, the relevant investor will be an unsecured creditor of the relevant Sub-Fund in respect of amounts paid by or due to it. As at 30 June 2023, no balance in this account is included within cash and cash equivalents on the Statement of Financial Position (31 December 2022: Nil).

13. Significant Events during the Financial Period

The uncertainties in relation to the invasion of Ukraine by Russia continued during the financial period with rising energy costs, inflation and interest rates leading to higher costs of living. As at 30 June 2023, the Sub-Funds and the ICAV did not have any exposure arising from investments and investors in Russia or Ukraine and the Management Company continues to monitor the situation closely.

As of 10 March 2023, the Ossiam Bloomberg USA PAB UCITS ETF was invested in SVB Financial Group ("SVB") (US78486Q1013) and Signature Bank (US82669G1040) stocks with holdings of 800 shares representing 0.05% of the NAV and 800 shares representing 0.03% of the NAV respectively. Following a bank run on SVB and contagion to Signature Bank, the American Financial Authorities have declared them bankrupt on 10 March 2023 and 12 March 2023 respectively. Also, the S&P excluded them from the S&P 500 Index on 15 March 2023 and stocks trading was suspended. The Management Company, under the ultimate supervision and responsibility of the Board of Directors of the ICAV, decided to implement a fair value process and value these stocks from 15 March 2023 at zero. On 28 March 2023, SVB Financial Group and Signature Bank stocks resumed trading and the Management Company, under the ultimate supervision and responsibility of the Board of Directors of the ICAV, decided to stop implementing a fair value process and value these stocks at market prices from 29 March 2023.

On 17 March 2023, the Board of Directors of the ICAV notified the Shareholders of Ossiam World ESG Machine Learning UCITS ETF about their intention to liquidate the Sub-Fund due to a significant drop in its net asset value as of 14 February 2023, where the net asset value stood at EUR3.27 million. As permitted by the Prospectus, the Board of Directors of the ICAV may in their absolute discretion close a Sub-Fund of the ICAV if its net asset value amounts to less than EUR20 million. Consequently, the Board of Directors of the ICAV were of the opinion that the Sub-Fund was at a size where it was no longer economically viable to run and therefore determined that it was in the best interests of Shareholders to close the Sub-Fund effective 20 April 2023.

Effective 27 March 2023, the CBI approved Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF to be established as Sub-Fund of the ICAV. Also on 27 March 2023, a new Supplement to the Prospectus was issued for Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF.

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Notes to the Financial Statements (continued)

13. Significant Events during the Financial Period (continued)

On 14 April 2023, the Shares of Ossiam World ESG Machine Learning UCITS ETF were delisted from the listing stock exchanges and on 20 April 2023, the Sub-Fund was liquidated. Please note that Ossiam World ESG Machine Learning UCITS ETF still is a Sub-Fund of the ICAV and an application in respect of the formal revocation of the Sub-Fund will be submitted to the CBI once audited zero net asset value accounts are available.

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023 with Share Class 1A (USD) Shares and Share Class 1A (EUR) Shares launched on the day.

On 19 May 2023, at the request of the Directors, the CBI revoked its approval of Ossiam Global Sustainable Income UCITS ETF and confirmed that it is no longer a Sub-Fund of the ICAV.

There have been no other significant events that require disclosure in the financial statements.

14. Subsequent Events after the Financial Period End

There have been no significant subsequent events after the financial period end that require disclosure in the financial statements.

15. Net Asset Value Attributable to Holders of Redeemable Participating Shares

The following tables disclose comparative information on total net asset value by share class in the Sub-Fund's base currency and the net asset value per share in the share class currency.

Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023, therefore, there are no comparative information as at 30 June 2023.

	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Sub-Fund not registered in Switzerland	Ossiam US Minimum Variance ESG NR UCITS ETF
	As at 30 June 2023	As at 30 June 2023	As at 30 June 2023
Total Net Asset Value			
Share class 1A (EUR) Shares	563,219,832	5,773,755	94,263,900
Share class 1A (USD) Shares	820,890,377	153,805,741	11,807,602
Net Asset Value per Share			
Share class 1A (EUR) Shares	105.738	156.000	249.522
Share class 1A (USD) Shares	115.480	152.320	272.272

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Notes to the Financial Statements (continued)

15. Net Asset Value Attributable to Holders of Redeemable Participating Shares (continued)

	Ossiam Food for Biodiversity UCITS ETF	Sub-Fund not registered in Switzerland	Ossiam Bloomberg Canada PAB UCITS ETF
	As at 30 June 2023	As at 30 June 2023	As at 30 June 2023
Total Net Asset Value			
Share class 1A (EUR) Shares	31,720,696	–	118,992,292
Share class 1A (USD) Shares	6,392,998	–	–
Share class 1D (EUR) Shares	–	77,580,968	–
Net Asset Value per Share			
Share class 1A (EUR) Shares	111.210	–	102.732
Share class 1A (USD) Shares	98.702	–	–
Share class 1D (EUR) Shares	–	98.065	–
		Ossiam Bloomberg USA PAB UCITS ETF	Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF*
		As at 30 June 2023	As at 30 June 2023
Total Net Asset Value			
Share class 1A (EUR) Shares		396,012,634	1,116,456
Share class 1A (USD) Shares		–	9,111,470
Share class 1A (EUR Hedged) Shares		56,397,657	–
Net Asset Value per Share			
Share class 1A (EUR) Shares		109.040	102.333
Share class 1A (USD) Shares		–	101.239
Share class 1A (EUR Hedged) Shares		107.408	–
		Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF
		As at 31 December 2022	As at 31 December 2022
Total Net Asset Value			Sub-Fund not registered in Switzerland
Share class 1A (EUR) Shares	434,070,600	5,349,332	16,748,065
Share class 1A (USD) Shares	520,559,040	28,693,967	115,057,263
Net Asset Value per Share			
Share class 1A (EUR) Shares	95.897	113.000	146.061
Share class 1A (USD) Shares	102.431	106.412	139.469

*Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023.

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Notes to the Financial Statements (continued)

15. Net Asset Value Attributable to Holders of Redeemable Participating Shares (continued)

	Ossiam US Minimum Variance ESG NR UCITS ETF	Ossiam Food for Biodiversity UCITS ETF	Sub-Fund not registered in Switzerland
	As at 31 December 2022	As at 31 December 2022	As at 31 December 2022
Total Net Asset Value			
Share class 1A (EUR) Shares	106,882,593	30,653,746	–
Share class 1A (USD) Shares	31,358,765	5,898,079	–
Share class 1D (EUR) Shares	–	–	55,997,614
Share class 1D (USD) Shares*	–	–	–
Net Asset Value per Share			
Share class 1A (EUR) Shares	254.018	104.885	–
Share class 1A (USD) Shares	271.138	91.060	–
Share class 1D (EUR) Shares	–	–	92.831
Share class 1D (USD) Shares*	–	–	–

*Effective 21 June 2022, Share class 1D (USD) Shares on Ossiam US Minimum Variance ESG NR UCITS ETF were redesignated as Share class 1A (USD) Shares of the Sub-Fund.

	Ossiam Bloomberg Canada PAB UCITS ETF**	Ossiam Bloomberg USA PAB UCITS ETF***
	As at 31 December 2022	As at 31 December 2022
Total Net Asset Value		
Share class 1A (EUR) Shares	125,241,571	126,269,600
Share class 1A (EUR Hedged) Shares	–	48,066,687
Net Asset Value per Share		
Share class 1A (EUR) Shares	94.849	95.612
Share class 1A (EUR Hedged) Shares	–	93.580

**Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022.

***Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022.

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Notes to the Financial Statements (continued)

15. Net Asset Value Attributable to Holders of Redeemable Participating Shares (continued)

	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	Ossiam World ESG Machine Learning UCITS ETF	Sub-Fund not registered in Switzerland
	As at 31 December 2021	As at 31 December 2021	As at 31 December 2021
Total Net Asset Value			
Share class 1A (EUR) Shares	335,285,876	45,913,994	17,154,043
Share class 1A (USD) Shares	262,183,833	50,669,237	103,217,464
Net Asset Value per Share			
Share class 1A (EUR) Shares	107.153	131.498	166.130
Share class 1A (USD) Shares	121.930	131.387	169.009
	Ossiam US Minimum Variance ESG NR UCITS ETF	Ossiam Food for Biodiversity UCITS ETF	Sub-Fund not registered in Switzerland
	As at 31 December 2021	As at 31 December 2021	As at 31 December 2021
Total Net Asset Value			
Share class 1A (EUR) Shares	121,288,205	27,983,928	–
Share class 1A (USD) Shares	79,162,279	9,580,518	–
Share class 1D (EUR) Shares	–	–	37,971,292
Share class 1D (USD) Shares*	418,982	–	–
Net Asset Value per Share			
Share class 1A (EUR) Shares	255.570	118.510	–
Share class 1A (USD) Shares	290.667	109.636	–
Share class 1D (EUR) Shares	–	–	102.348
Share class 1D (USD) Shares	267.891	–	–

*Sub-Fund not registered in Switzerland launched on 17 December 2021.

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Notes to the Financial Statements (continued)

16. Distributions

Share Classes whose name contains “A” are Accumulating Share Classes and Share Classes whose name contains “D” are Distributing Share Classes. With respect to the Distributing Share Classes and under normal circumstances, the Directors intend that dividends shall be declared on an annual basis in or around January of each year and paid within one month of declaration or any such other Business Day that the Directors deem appropriate. However, Shareholders should note that the Directors may, in their discretion, decide not to make such payment in respect of a Distributing Share Class or to make more frequent payments.

Financial period ended 30 June 2023

Fund Name	Class Name	Dividend Per Share	Ex Date	Payment Date
Sub-Fund not registered in Switzerland	1D (EUR) Class	EUR 2.560	13 January 2023	23 January 2023

Financial period ended 30 June 2022

Fund Name	Class Name	Dividend Per Share	Ex Date	Payment Date
Ossiam US Minimum Variance ESG NR UCITS ETF*	1D (USD) Class	USD 3.470	14 January 2022	24 January 2022

*Distribution made prior to the redesignation to Share class 1A (USD).

17. Soft Commissions and Directed Brokerage Arrangements

No soft commission arrangements or directed brokerage were entered into during the financial periods ended 30 June 2023 and 30 June 2022.

18. Exchange Rates

The following exchange rates were used to convert assets and liabilities to USD:

	As at 30 June 2023	As at 31 December 2022
AUD	1.50226	1.47460
CAD	1.32324	1.35493
CHF	0.89464	0.92518
DKK	6.82487	6.96787
EUR	0.91658	0.93699
GBP	0.78657	0.83132
HKD	7.83659	–
ILS	3.71094	–
JPY	144.53502	131.94501
NOK	10.71357	9.85099
NZD	1.63224	–
SEK	10.80135	10.41953
SGD	1.35336	1.34122

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Notes to the Financial Statements (continued)

18. Exchange Rates (continued)

The following exchange rates were used to convert assets and liabilities to EUR:

	As at 30 June 2023	As at 31 December 2022
CHF	0.97606	0.98740
DKK	7.44598	7.43647
GBP	0.85815	0.88723
NOK	11.68858	10.51349
SEK	11.78435	11.12026
USD	1.09101	1.06725

The following exchange rates were used to convert assets and liabilities to CAD:

	As at 30 June 2023	As at 31 December 2022
CHF	0.67610	0.68282
EUR	0.69268	0.69154
USD	0.75572	0.73804

The following average exchange rate from USD and CAD to EUR were used for the Statement of Comprehensive Income total column for the ICAV:

	Financial Period Ended 30 June 2023	Financial Period Ended 30 June 2022
Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	0.92559	0.91449
Ossiam World ESG Machine Learning UCITS ETF*** Sub-Fund not registered in Switzerland	0.92914	0.91429
Ossiam US Minimum Variance ESG NR UCITS ETF	0.92559	0.91449
Ossiam Food for Biodiversity UCITS ETF	0.92559	0.91449
Ossiam Bloomberg Canada PAB UCITS ETF*	0.92559	—
Ossiam Bloomberg USA PAB UCITS ETF**	0.92559	—
Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF****	0.92071	—

Refer to note 2(c) for more detail.

*Ossiam Bloomberg Canada PAB UCITS ETF launched on 11 July 2022.

**Ossiam Bloomberg USA PAB UCITS ETF launched on 18 July 2022.

*** Ossiam World ESG Machine Learning UCITS ETF liquidated on 20 April 2023.

****Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023.

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Notes to the Financial Statements (continued)

19. Financial Derivative Instrument

The ICAV may invest in forward foreign exchange contracts and interest rate future contracts. Forward foreign exchange contracts and interest rate future contracts are used for currency hedging. Realised gains and losses and the net change in unrealised gains and losses on financial derivative instruments are included in “Total gain/(loss) on financial assets and financial liabilities at fair value through profit or loss” in the Statement of Comprehensive Income.

The ICAV may invest in futures contracts.

20. Approval of Financial Statements

The financial statements were approved by the Directors on 28 August 2023.

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Portfolio Listing

Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange			
Ireland 0.35% (31 December 2022: 6.84%)			
Aon Plc^	14,004	4,834,181	0.35
Total Ireland		4,834,181	0.35
United States 99.59% (31 December 2022: 90.01%)			
Amazon.com Inc	454,439	59,240,668	4.28
Ameriprise Financial Inc	34,956	11,610,985	0.84
Amgen Inc	125,249	27,807,783	2.01
Assurant Inc	109,488	13,764,831	0.99
Bank of America Corp	433,682	12,442,337	0.90
Biogen Inc	12,096	3,445,546	0.25
Booking Holdings Inc	21,862	59,034,614	4.27
Catalent Inc	255,318	11,070,588	0.80
Cigna Group/The	124,777	35,012,426	2.53
Comcast Corp	1,411,825	58,661,329	4.24
eBay Inc	505,057	22,570,997	1.63
Edwards Lifesciences Corp	53,208	5,019,111	0.36
Electronic Arts Inc	234,211	30,377,167	2.19
Elevance Health Inc	32,986	14,655,350	1.06
Eli Lilly & Co	97,646	45,794,021	3.31
Essex Property Trust Inc (REIT)	50,144	11,748,739	0.85
Etsy Inc	435,653	36,860,600	2.66
Expedia Group Inc	291,458	31,882,591	2.30
Fidelity National Information Services Inc	267,872	14,652,598	1.06
Fox Corp	171,798	5,841,132	0.42
Franklin Resources Inc	1,400,683	37,412,243	2.70
Goldman Sachs Group Inc/The	39,990	12,898,375	0.93
Home Depot Inc/The	188,299	58,493,201	4.23
Intercontinental Exchange Inc	75,353	8,520,917	0.62
Interpublic Group of Cos Inc/The	1,444,281	55,720,361	4.03
Intuitive Surgical Inc	172,822	59,094,755	4.27
IQVIA Holdings Inc	146,555	32,941,167	2.38
Lincoln National Corp	198,082	5,102,592	0.37
LKQ Corp	72,425	4,220,205	0.30
Lowe's Cos Inc	97,901	22,096,256	1.60
MarketAxess Holdings Inc	7,291	1,906,013	0.14
Marsh & McLennan Cos Inc	283,889	53,393,843	3.86
McDonald's Corp	10,333	3,083,471	0.22
Moody's Corp	46,362	16,120,995	1.16
MSCI Inc - Class A	39,751	18,654,747	1.35
Nasdaq Inc	310,746	15,490,688	1.12
Omnicom Group Inc	320,211	30,468,077	2.20
PayPal Holdings Inc	672,025	44,844,228	3.24
Pfizer Inc	366,686	13,450,042	0.97
PNC Financial Services Group Inc/The	71,220	8,970,159	0.65

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Portfolio Listing (continued)

Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 99.59% (31 December 2022: 90.01%) (continued)			
Prologis Inc (REIT)	112,418	13,785,819	1.00
Regeneron Pharmaceuticals Inc	38,516	27,675,287	2.00
S&P Global Inc	6,482	2,598,569	0.19
State Street Corp	357,522	26,163,460	1.89
Take-Two Interactive Software Inc	383,101	56,377,143	4.07
Tesla Inc	207,854	54,409,942	3.93
Thermo Fisher Scientific Inc	31,573	16,473,213	1.19
Tractor Supply Co	15,439	3,413,563	0.25
UnitedHealth Group Inc	115,217	55,377,899	4.00
Verizon Communications Inc	1,177,988	43,809,374	3.16
Visa Inc - Class A	28,984	6,883,120	0.50
Walt Disney Co/The	629,550	56,206,224	4.06
Weyerhaeuser Co (REIT)	25,342	849,210	0.06
Total United States		<u>1,378,398,571</u>	<u>99.59</u>
Total Transferable securities admitted to an official stock exchange		<u>1,383,232,752</u>	<u>99.94</u>
Total Financial assets at fair value through profit or loss		<u>1,383,232,752</u>	<u>99.94</u>
Cash and cash equivalents		2,810,127	0.20
Other liabilities		(1,932,670)	(0.14)
Total Net assets attributable to holders of redeemable participating shares		<u>1,384,110,209</u>	<u>100.00</u>

^Securities listed on recognised stock exchanges in the U.S.

Analysis of total assets	% of Total Assets
Transferable securities admitted to an official stock exchange listing	99.73
Cash and cash equivalents	0.20
Other assets	0.07
Total Assets	<u>100.00</u>

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As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange			
Bermuda 1.71% (31 December 2022: 2.36%)			
Arch Capital Group Ltd^	12,372	926,044	0.58
Everest Group Ltd^	2,983	1,019,768	0.64
Genpact Ltd^	20,132	756,359	0.47
Invesco Ltd^	1,739	29,233	0.02
Total Bermuda		2,731,404	1.71
Curacao 0.08% (31 December 2022: 0.02%)			
Schlumberger NV^	2,608	128,105	0.08
Total Curacao		128,105	0.08
Guernsey 0.74% (31 December 2022: 0.58%)			
Amdocs Ltd^	12,023	1,188,474	0.74
Total Guernsey		1,188,474	0.74
Ireland 2.10% (31 December 2022: 2.44%)			
Accenture Plc - Class A^	211	65,110	0.04
Allegion plc^	2,154	258,523	0.16
Aon Plc^	109	37,627	0.03
Eaton Corp Plc^	728	146,401	0.09
Linde Plc^	26	9,908	0.01
Medtronic Plc^	9,471	834,395	0.52
Pentair Plc^	11,830	764,218	0.48
STERIS Plc^	82	18,448	0.01
Trane Technologies Plc^	560	107,106	0.07
Willis Towers Watson Plc^	4,691	1,104,731	0.69
Total Ireland		3,346,467	2.10
Jersey 0.23% (31 December 2022: 0.41%)			
Amcor Plc^	36,884	368,102	0.23
Total Jersey		368,102	0.23
Netherlands 0.54% (31 December 2022: -)			
QIAGEN NV	19,117	860,839	0.54
Total Netherlands		860,839	0.54
Switzerland 1.19% (31 December 2022: 0.83%)			
Chubb Ltd^	200	38,512	0.03
Garmin Ltd^	10,224	1,066,261	0.67
TE Connectivity Ltd^	5,612	786,578	0.49
Total Switzerland		1,891,351	1.19

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Portfolio Listing (continued)

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 93.31% (31 December 2022: 93.15%)			
Abbott Laboratories	217	23,657	0.01
AbbVie Inc	5,754	775,236	0.49
Adobe Inc	206	100,732	0.06
Advanced Micro Devices Inc	158	17,998	0.01
AECOM	11,281	955,388	0.60
Aflac Inc	435	30,363	0.02
Agilent Technologies Inc	68	8,177	0.01
Air Products and Chemicals Inc	12	3,594	0.00
Albemarle Corp	10	2,231	0.00
Allstate Corp/The	239	26,061	0.02
Alphabet Inc - Class A	4,041	483,708	0.30
Amazon.com Inc	55,206	7,196,654	4.51
American Express Co	5,985	1,042,587	0.65
American International Group Inc	558	32,107	0.02
American Tower Corp (REIT)	227	44,024	0.03
American Water Works Co Inc	6,252	892,473	0.56
Ameriprise Financial Inc	90	29,894	0.02
AmerisourceBergen Corp	416	80,051	0.05
AMETEK Inc	970	157,024	0.10
Amgen Inc	98	21,758	0.01
Analog Devices Inc	4,925	959,439	0.60
Annaly Capital Management Inc (REIT)	48,621	972,906	0.61
ANSYS Inc	163	53,834	0.03
APA Corp	2,538	86,723	0.05
Apple Inc	5,758	1,116,879	0.70
AptarGroup Inc	4,673	541,414	0.34
Arista Networks Inc	289	46,835	0.03
Arthur J Gallagher & Co	144	31,618	0.02
AT&T Inc	8,888	141,764	0.09
Autodesk Inc	241	49,311	0.03
Automatic Data Processing Inc	208	45,716	0.03
AutoZone Inc	208	518,619	0.32
AvalonBay Communities Inc (REIT)	5,507	1,042,310	0.65
Avangrid Inc	15,166	571,455	0.36
Avery Dennison Corp	8	1,374	0.00
Baker Hughes Co - Class A	3,292	104,060	0.07
Bank of America Corp	3,385	97,116	0.06
Bank of New York Mellon Corp/The	640	28,493	0.02
Bath & Body Works Inc	15,365	576,188	0.36
Baxter International Inc	17,193	783,313	0.49
Best Buy Co Inc	5,489	449,824	0.28
Biogen Inc	30	8,546	0.01
BioMarin Pharmaceutical Inc	259	22,450	0.01
Bio-Techne Corp	451	36,815	0.02

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 93.31% (31 December 2022: 93.15%) (continued)			
Booking Holdings Inc	16	43,205	0.03
Boston Properties Inc (REIT)	18,056	1,039,845	0.65
Boston Scientific Corp	207	11,197	0.01
Bristol-Myers Squibb Co	336	21,487	0.01
Broadridge Financial Solutions Inc	6,284	1,040,819	0.65
Brown & Brown Inc	15,508	1,067,571	0.67
Brown-Forman Corp - Class B	37,652	2,514,401	1.58
Cadence Design Systems Inc	194	45,497	0.03
Caesars Entertainment Inc	5,083	259,081	0.16
Camden Property Trust (REIT)	259	28,197	0.02
Campbell Soup Co	5,737	262,238	0.16
Carlyle Group Inc/The (Units)	30,513	974,890	0.61
Catalent Inc	18,191	788,762	0.49
Caterpillar Inc	894	219,969	0.14
Cboe Global Markets Inc	8,181	1,129,060	0.71
CBRE Group Inc - Class A	12,016	969,811	0.61
Celanese Corp - Class A	921	106,652	0.07
Ceridian HCM Holding Inc	1,980	132,601	0.08
CH Robinson Worldwide Inc	6,378	601,764	0.38
Charles Schwab Corp/The	782	44,324	0.03
Cheniere Energy Inc	646	98,425	0.06
Chesapeake Energy Corp	1,480	123,846	0.08
Chevron Corp	2,412	379,528	0.24
Chipotle Mexican Grill Inc - Class A	266	568,974	0.36
Church & Dwight Co Inc	30,821	3,089,189	1.94
Cintas Corp	303	150,615	0.09
Cisco Systems Inc	19,404	1,003,963	0.63
Citigroup Inc	19,869	914,769	0.57
Clorox Co/The	9,101	1,447,423	0.91
CME Group Inc	197	36,502	0.02
Cognizant Technology Solutions Corp	14,864	970,322	0.61
Colgate-Palmolive Co	14,304	1,101,980	0.69
Comcast Corp	27,590	1,146,365	0.72
Conagra Brands Inc	4,567	153,999	0.10
ConocoPhillips	1,644	170,335	0.11
Copart Inc	1,899	173,208	0.11
Corning Inc	9,837	344,688	0.22
Crown Castle Inc (REIT)	263	29,966	0.02
CSX Corp	4,591	156,553	0.10
Danaher Corp	108	25,920	0.02
DaVita Inc	8,758	879,916	0.55
Deere & Co	491	198,948	0.12
Dell Technologies Inc	10,824	585,687	0.37
Devon Energy Corp	1,879	90,831	0.06
Dexcom Inc	148	19,019	0.01

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 93.31% (31 December 2022: 93.15%) (continued)			
Diamondback Energy Inc	736	96,681	0.06
Dick's Sporting Goods Inc	3,517	464,912	0.29
Digital Realty Trust Inc (REIT)	282	32,111	0.02
Discover Financial Services	264	30,848	0.02
Dollar General Corp	1,574	267,234	0.17
Dollar Tree Inc	160	22,960	0.01
Dominion Energy Inc	2,817	145,892	0.09
Donaldson Co Inc	7,993	499,642	0.31
Dover Corp	5,627	830,827	0.52
Dow Inc	31	1,651	0.00
DuPont de Nemours Inc	28	2,000	0.00
eBay Inc	19,686	879,767	0.55
Ecolab Inc	16	2,987	0.00
Edison International	14,315	994,177	0.62
Edwards Lifesciences Corp	161	15,187	0.01
Elevance Health Inc	34	15,106	0.01
Eli Lilly & Co	149	69,878	0.04
Emerson Electric Co	1,467	132,602	0.08
Enphase Energy Inc	770	128,960	0.08
EOG Resources Inc	1,083	123,939	0.08
EPAM Systems Inc	96	21,576	0.01
EQT Corp	4,071	167,440	0.10
Equinix Inc (REIT)	51	39,981	0.02
Estee Lauder Cos Inc/The - Class A	5,264	1,033,744	0.65
Etsy Inc	173	14,638	0.01
Eversource Energy	13,942	988,767	0.62
Exelon Corp	17,037	694,087	0.43
Expeditors International of Washington Inc	6,622	802,123	0.50
F5 Inc	6,663	974,530	0.61
FactSet Research Systems Inc	166	66,508	0.04
Federal Realty Investment Trust (REIT)	304	29,418	0.02
Fidelity National Information Services Inc	13	711	0.00
Fiserv Inc	8,043	1,014,624	0.64
FMC Corp	5,766	601,624	0.38
Fortinet Inc	603	45,581	0.03
Fortive Corp	2,162	161,653	0.10
Fortune Brands Innovations Inc	2,531	182,105	0.11
Fox Corp - Class A	42,531	1,446,054	0.91
Franklin Resources Inc	34,740	927,905	0.58
Freeport-McMoRan Inc	80	3,200	0.00
Gartner Inc	515	180,410	0.11
Gen Digital Inc	59,556	1,104,764	0.69
General Electric Co	1,876	206,079	0.13
General Mills Inc	5,694	436,730	0.27
Genuine Parts Co	1,370	231,845	0.15

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Portfolio Listing (continued)

Sub-Fund not registered in Switzerland

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 93.31% (31 December 2022: 93.15%) (continued)			
Gilead Sciences Inc	10,448	805,227	0.50
Global Payments Inc	243	23,940	0.01
Globe Life Inc	8,723	956,215	0.60
Goldman Sachs Group Inc/The	157	50,639	0.03
Halliburton Co	2,864	94,483	0.06
Hasbro Inc	9,963	645,304	0.40
Healthpeak Properties Inc (REIT)	1,296	26,050	0.02
Henry Schein Inc	10,513	852,604	0.53
Hershey Co/The	4,020	1,003,794	0.63
Hess Corp	737	100,195	0.06
Hilton Worldwide Holdings Inc	2,255	328,215	0.21
Hologic Inc	12,040	974,879	0.61
Home Depot Inc/The	9,234	2,868,450	1.80
Host Hotels & Resorts Inc (REIT)	1,677	28,224	0.02
Howmet Aerospace Inc	15,780	782,057	0.49
IDEX Corp	718	154,557	0.10
IDEXX Laboratories Inc	28	14,062	0.01
Illinois Tool Works Inc	599	149,846	0.09
Illumina Inc	39	7,312	0.00
Incyte Corp	147	9,151	0.01
Ingersoll Rand Inc	2,325	151,962	0.10
Insulet Corp	95	27,392	0.02
Intercontinental Exchange Inc	318	35,959	0.02
International Business Machines Corp	242	32,382	0.02
International Flavors & Fragrances Inc	19	1,512	0.00
Interpublic Group of Cos Inc/The	35,668	1,376,071	0.86
Intuit Inc	127	58,190	0.04
Intuitive Surgical Inc	72	24,620	0.02
IQVIA Holdings Inc	40	8,991	0.01
Jack Henry & Associates Inc	35	5,857	0.00
Johnson & Johnson	421	69,684	0.04
JPMorgan Chase & Co	7,853	1,142,140	0.72
Juniper Networks Inc	31,134	975,428	0.61
Keurig Dr Pepper Inc	41,665	1,302,865	0.82
KeyCorp	2,479	22,906	0.01
Keysight Technologies Inc	6,306	1,055,940	0.66
Kimberly-Clark Corp	5,587	771,341	0.48
KKR & Co Inc	538	30,128	0.02
Laboratory Corp of America Holdings	3,331	803,870	0.50
Lamar Advertising Co (REIT) - Class A	17,571	1,743,922	1.09
Lamb Weston Holdings Inc	16,527	1,899,779	1.19
Las Vegas Sands Corp	7,621	442,018	0.28
Lennar Corp	2,391	299,616	0.19
Lennox International Inc	1,806	588,882	0.37
Liberty Broadband Corp - Class C	13,659	1,094,222	0.69

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Portfolio Listing (continued)

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 93.31% (31 December 2022: 93.15%) (continued)			
Lincoln Electric Holdings Inc	3,697	734,335	0.46
LKQ Corp	14,239	829,707	0.52
Lowe's Cos Inc	5,442	1,228,259	0.77
Lululemon Athletica Inc	1,624	614,684	0.39
Marathon Oil Corp	4,486	103,268	0.06
Marriott International Inc/MD	39	7,164	0.00
Marsh & McLennan Cos Inc	246	46,268	0.03
Martin Marietta Materials Inc	4	1,847	0.00
Mastercard Inc	353	138,835	0.09
McCormick & Co Inc/MD	20,019	1,746,257	1.09
McDonald's Corp	6,742	2,011,880	1.26
MercadoLibre Inc	45	53,307	0.03
Merck & Co Inc	8,138	939,044	0.59
Meta Platforms Inc - Class A	778	223,270	0.14
MetLife Inc	470	26,569	0.02
Mettler-Toledo International Inc	5	6,558	0.00
MGM Resorts International	142	6,237	0.00
Microsoft Corp	2,705	921,161	0.58
Molson Coors Beverage Co - Class B	4,909	323,209	0.20
Mondelez International Inc	14,734	1,074,698	0.67
Moody's Corp	102	35,467	0.02
Morgan Stanley	611	52,179	0.03
MSCI Inc - Class A	55	25,811	0.02
NetApp Inc	13,267	1,013,599	0.64
Netflix Inc	4,102	1,806,890	1.13
Newmont Corp	49	2,090	0.00
NextEra Energy Inc	3,817	283,221	0.18
NIKE Inc	10,838	1,196,190	0.75
Nordson Corp	782	194,077	0.12
Norfolk Southern Corp	620	140,591	0.09
Northern Trust Corp	10,889	807,310	0.51
NOV Inc	8,607	138,056	0.09
Nucor Corp	11	1,804	0.00
NVIDIA Corp	857	362,528	0.23
NVR Inc	104	660,464	0.41
Occidental Petroleum Corp	1,747	102,724	0.06
Omnicom Group Inc	14,486	1,378,343	0.86
Oracle Corp	10,301	1,226,746	0.77
Otis Worldwide Corp	1,331	118,472	0.07
PACCAR Inc	8,527	713,284	0.45
Packaging Corp of America	440	58,150	0.04
Palo Alto Networks Inc	226	57,745	0.04
Paramount Global - Class B	28,487	453,228	0.28
Paychex Inc	424	47,433	0.03
PayPal Holdings Inc	444	29,628	0.02

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Portfolio Listing (continued)

Sub-Fund not registered in Switzerland

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 93.31% (31 December 2022: 93.15%) (continued)			
PepsiCo Inc	12,295	2,277,280	1.43
Pfizer Inc	901	33,049	0.02
Pioneer Natural Resources Co	499	103,383	0.06
PNC Financial Services Group Inc/The	253	31,865	0.02
PPG Industries Inc	15	2,225	0.00
Progressive Corp/The	302	39,976	0.02
Prologis Inc (REIT)	434	53,221	0.03
Prudential Financial Inc	325	28,672	0.02
PTC Inc	601	85,522	0.05
Public Service Enterprise Group Inc	2,979	186,515	0.12
Public Storage (REIT)	3,311	966,415	0.61
PulteGroup Inc	1,761	136,794	0.09
QUALCOMM Inc	130	15,475	0.01
Quanta Services Inc	3,787	743,956	0.47
Regal Rexnord Corp	4,445	684,086	0.43
Regency Centers Corp (REIT)	462	28,538	0.02
Regeneron Pharmaceuticals Inc	18	12,934	0.01
Reinsurance Group of America Inc	6,099	845,870	0.53
Reliance Steel & Aluminum Co	3,196	868,002	0.54
Republic Services Inc	762	116,716	0.07
ResMed Inc	63	13,766	0.01
Robert Half Inc	16,542	1,244,289	0.78
Rockwell Automation Inc	498	164,066	0.10
Roper Technologies Inc	32	15,386	0.01
Ross Stores Inc	4,456	499,651	0.31
Royal Gold Inc	7,045	808,625	0.51
RPM International Inc	20	1,795	0.00
S&P Global Inc	155	62,138	0.04
Salesforce Inc	420	88,729	0.06
SBA Communications Corp (REIT) - Class A	108	25,030	0.02
Sempra	4,119	599,685	0.38
Service Corp International/US	9,964	643,575	0.40
ServiceNow Inc	106	59,569	0.04
Sirius XM Holdings Inc	954,157	4,322,331	2.71
Skyworks Solutions Inc	7,044	779,700	0.49
SolarEdge Technologies Inc	587	157,932	0.10
Southern Copper Corp	37	2,654	0.00
Splunk Inc	813	86,251	0.05
Starbucks Corp	10,085	999,020	0.63
Stryker Corp	55	16,780	0.01
Synopsys Inc	44	19,158	0.01
Sysco Corp	12,570	932,694	0.58
Take-Two Interactive Software Inc	292	42,971	0.03
Tapestry Inc	8,563	366,496	0.23
Target Corp	3,334	439,755	0.28

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Portfolio Listing (continued)

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 93.31% (31 December 2022: 93.15%) (continued)			
Teledyne Technologies Inc	355	145,944	0.09
Teleflex Inc	3,172	767,719	0.48
Tesla Inc	24,837	6,501,582	4.07
Texas Instruments Inc	192	34,564	0.02
Thermo Fisher Scientific Inc	65	33,914	0.02
TJX Cos Inc/The	10,428	884,190	0.55
T-Mobile US Inc	755	104,870	0.07
Tractor Supply Co	3,498	773,408	0.48
TransDigm Group Inc	188	168,104	0.11
Travelers Cos Inc/The	166	28,828	0.02
Truist Financial Corp	929	28,195	0.02
Tyler Technologies Inc	223	92,873	0.06
UDR Inc (REIT)	23,122	993,321	0.62
Ulta Beauty Inc	646	304,004	0.19
Union Pacific Corp	1,103	225,696	0.14
United Parcel Service Inc - Class B	3,524	631,677	0.40
United Rentals Inc	2,558	1,139,256	0.71
United Therapeutics Corp	112	24,724	0.02
UnitedHealth Group Inc	151	72,577	0.05
US Bancorp	925	30,562	0.02
VeriSign Inc	320	72,310	0.05
Verisk Analytics Inc - Class A	805	181,954	0.11
Verizon Communications Inc	4,543	168,954	0.11
Vertex Pharmaceuticals Inc	59	20,763	0.01
Visa Inc - Class A	670	159,112	0.10
Vulcan Materials Co	10	2,254	0.00
W R Berkley Corp	16,075	957,427	0.60
Walgreens Boots Alliance Inc	3,950	112,536	0.07
Walmart Inc	12,554	1,973,238	1.24
Walt Disney Co/The	16,834	1,502,940	0.94
Waters Corp	32	8,529	0.01
Welltower Inc (REIT)	378	30,576	0.02
Westinghouse Air Brake Technologies Corp	6,550	718,339	0.45
Weyerhaeuser Co (REIT)	58	1,944	0.00
Williams Cos Inc/The	3,204	104,547	0.07
Workday Inc - Class A	258	58,280	0.04
WW Grainger Inc	205	161,661	0.10
Wynn Resorts Ltd	1,768	186,718	0.12
Xylem Inc/NY	1,212	136,495	0.09
Yum! Brands Inc	3,781	523,858	0.33
Zebra Technologies Corp	2,601	769,454	0.48
Zimmer Biomet Holdings Inc	7,563	1,101,173	0.69

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Portfolio Listing (continued)

Sub-Fund not registered in Switzerland

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 93.31% (31 December 2022: 93.15%) (continued)			
Zoetis Inc	96	16,532	0.01
Total United States		148,898,129	93.31
Total Transferable securities admitted to an official stock exchange		159,412,871	99.90
Total Financial assets at fair value through profit or loss		159,412,871	99.90
Cash and cash equivalents		225,864	0.14
Other liabilities		(59,239)	(0.04)
Total Net assets attributable to holders of redeemable participating shares		159,579,496	100.00

^Securities listed on recognised stock exchanges in the U.S.

Analysis of total assets	% of Total Assets
Transferable securities admitted to an official stock exchange listing	92.03
Cash and cash equivalents	0.13
Other assets	7.84
Total Assets	100.00

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Portfolio Listing

Ossiam US Minimum Variance ESG NR UCITS ETF

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange			
Ireland 1.93% (31 December 2022: 2.07%)			
Aon Plc^	5,913	2,041,168	1.92
Willis Towers Watson Plc^	48	11,304	0.01
Total Ireland		2,052,472	1.93
United States 97.98% (31 December 2022: 97.34%)			
AbbVie Inc	6,172	831,554	0.78
Altria Group Inc	47,911	2,170,368	2.05
American Water Works Co Inc	1,306	186,431	0.18
AmerisourceBergen Corp	2,650	509,939	0.48
Amgen Inc	7,153	1,588,109	1.50
AutoZone Inc	716	1,785,246	1.68
Becton Dickinson & Co	4,466	1,179,069	1.11
Biogen Inc	7,790	2,218,981	2.09
Boston Scientific Corp	8,776	474,694	0.45
Bristol-Myers Squibb Co	42,381	2,710,265	2.55
Burlington Stores Inc	561	88,296	0.08
Cardinal Health Inc	2,658	251,367	0.24
CF Industries Holdings Inc	25,942	1,800,894	1.70
CH Robinson Worldwide Inc	8,713	822,072	0.77
Cheniere Energy Inc	6,606	1,006,490	0.95
Chipotle Mexican Grill Inc - Class A	60	128,340	0.12
Church & Dwight Co Inc	2,532	253,782	0.24
Cisco Systems Inc	13,268	686,486	0.65
Clorox Co/The	5,897	937,859	0.88
CME Group Inc	14,750	2,733,027	2.58
CMS Energy Corp	11,874	697,597	0.66
Coca-Cola Co/The	17,670	1,064,087	1.00
Consolidated Edison Inc	26,493	2,394,967	2.26
Deckers Outdoor Corp	3,377	1,781,908	1.68
Dollar Tree Inc	4,654	667,849	0.63
Dominion Energy Inc	3,205	165,987	0.16
DTE Energy Co	4,181	459,994	0.43
Duke Energy Corp	14,321	1,285,166	1.21
Electronic Arts Inc	34,507	4,475,558	4.22
Eli Lilly & Co	14	6,566	0.01
Exelon Corp	25,925	1,056,184	1.00
FedEx Corp	3,727	923,923	0.87
FMC Corp	3,111	324,602	0.31
General Mills Inc	7,794	597,800	0.56
Gilead Sciences Inc	3,688	284,234	0.27
Hershey Co/The	4,351	1,086,445	1.02
Hilton Worldwide Holdings Inc	3,843	559,349	0.53
Humana Inc	1,917	857,148	0.81
International Business Machines Corp	21,818	2,919,467	2.75

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Portfolio Listing (continued)

Ossiam US Minimum Variance ESG NR UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 97.98% (31 December 2022: 97.34%) (continued)			
J M Smucker Co/The	13,943	2,058,963	1.94
Johnson & Johnson	14,227	2,354,853	2.22
Kellogg Co	49,137	3,311,834	3.12
Keurig Dr Pepper Inc	23,325	729,373	0.69
Kimberly-Clark Corp	13,338	1,841,444	1.74
Kinder Morgan Inc	117,568	2,024,521	1.91
Kroger Co/The	43,053	2,023,491	1.91
Lamb Weston Holdings Inc	1,967	226,107	0.21
Las Vegas Sands Corp	33,642	1,951,236	1.84
Mastercard Inc	1,539	605,289	0.57
Merck & Co Inc	24,621	2,841,017	2.68
Newmont Corp	37,091	1,582,302	1.49
NextEra Energy Inc	1,873	138,977	0.13
NiSource Inc	3,059	83,664	0.08
NVR Inc	151	958,944	0.90
Occidental Petroleum Corp	30,831	1,812,863	1.71
Omnicom Group Inc	1,206	114,751	0.11
Oracle Corp	8,886	1,058,234	1.00
Palo Alto Networks Inc	3,477	888,408	0.84
PepsiCo Inc	4,591	850,345	0.80
Pfizer Inc	58,610	2,149,815	2.03
Philip Morris International Inc	8,937	872,430	0.82
Regeneron Pharmaceuticals Inc	1,110	797,579	0.75
Republic Services Inc	12,474	1,910,643	1.80
Ross Stores Inc	18,588	2,084,272	1.96
TJX Cos Inc/The	53,280	4,517,611	4.26
T-Mobile US Inc	10,385	1,442,476	1.36
Travelers Cos Inc/The	8	1,389	0.00
Verizon Communications Inc	73,383	2,729,114	2.57
Vertex Pharmaceuticals Inc	488	171,732	0.16
Visa Inc - Class A	9,662	2,294,532	2.16
VMware Inc	13,318	1,913,663	1.80
Walmart Inc	20,034	3,148,944	2.97
Waste Management Inc	15,571	2,700,323	2.55
WEC Energy Group Inc	7,640	674,154	0.64
Williams Cos Inc/The	3,756	122,558	0.11
Xcel Energy Inc	7,459	463,726	0.44
Yum! Brands Inc	20,964	2,904,562	2.74

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Portfolio Listing (continued)

Ossiam US Minimum Variance ESG NR UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 97.98% (31 December 2022: 97.34%) (continued)			
Zimmer Biomet Holdings Inc	10,983	1,599,125	1.51
Total United States		103,927,364	97.98
Total Transferable securities admitted to an official stock exchange		105,979,836	99.91
Total Financial assets at fair value through profit or loss		105,979,836	99.91
Cash and cash equivalents		83,375	0.08
Other assets		8,291	0.01
Total Net assets attributable to holders of redeemable participating shares		106,071,502	100.00

^Securities listed on recognised stock exchanges in the U.S.

Analysis of total assets	% of Total Assets
Transferable securities admitted to an official stock exchange listing	99.79
Cash and cash equivalents	0.08
Other assets	0.13
Total Assets	100.00

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Portfolio Listing

Ossiam Food for Biodiversity UCITS ETF

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange			
Australia 6.70% (31 December 2022: 5.48%)			
Coles Group Ltd	105,316	1,291,333	3.39
Domino's Pizza Enterprises Ltd	15,839	489,532	1.28
Woolworths Group Ltd	29,257	773,754	2.03
Total Australia		2,554,619	6.70
British Virgin Islands 1.93% (31 December 2022: 2.56%)			
Nomad Foods Ltd [^]	41,962	735,174	1.93
Total British Virgin Islands		735,174	1.93
Canada 2.30% (31 December 2022: 4.00%)			
Loblaw Cos Ltd	9,560	876,211	2.30
Total Canada		876,211	2.30
Finland 2.26% (31 December 2022: 2.62%)			
Kesko Oyj	45,783	861,630	2.26
Total Finland		861,630	2.26
France 3.10% (31 December 2022: 2.81%)			
Sodexo SA	10,726	1,180,161	3.10
Total France		1,180,161	3.10
Ireland 0.85% (31 December 2022: 0.46%)			
Kerry Group Plc	3,326	324,332	0.85
Total Ireland		324,332	0.85
Japan 5.15% (31 December 2022: 5.91%)			
Kagome Co Ltd	22,400	487,721	1.28
Nissui Corp	58,000	259,272	0.68
Seven & i Holdings Co Ltd	28,300	1,214,941	3.19
Total Japan		1,961,934	5.15
Luxembourg 4.25% (31 December 2022: –)			
B&M European Value Retail SA	228,824	1,620,399	4.25
Total Luxembourg		1,620,399	4.25
Netherlands 0.91% (31 December 2022: 5.95%)			
Koninklijke Ahold Delhaize NV	10,180	347,188	0.91
Total Netherlands		347,188	0.91

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Portfolio Listing (continued)

Ossiam Food for Biodiversity UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Norway 3.03% (31 December 2022: 2.13%)			
Leroy Seafood Group ASA	85,006	323,090	0.85
Mowi ASA	52,421	832,780	2.18
Total Norway		1,155,870	3.03
Sweden 1.60% (31 December 2022: 1.77%)			
Axfood AB	28,793	608,309	1.60
Total Sweden		608,309	1.60
Switzerland 1.62% (31 December 2022: 5.48%)			
Nestle SA	5,128	616,754	1.62
Total Switzerland		616,754	1.62
United Kingdom 19.12% (31 December 2022: 13.44%)			
Compass Group Plc	55,231	1,546,199	4.06
Ocado Group Plc	152,260	1,099,510	2.88
SSP Group Plc	217,840	694,593	1.82
Unilever Plc	31,829	1,656,761	4.35
Whitbread Plc	53,252	2,292,387	6.01
Total United Kingdom		7,289,450	19.12
United States 46.97% (31 December 2022: 40.72%)			
Aramark	12,409	534,207	1.40
Chipotle Mexican Grill Inc - Class A	1,178	2,519,742	6.61
Darling Ingredients Inc	16,251	1,036,651	2.72
Flowers Foods Inc	21,121	525,490	1.38
Hostess Brands Inc - Class A	5,693	144,147	0.38
International Flavors & Fragrances Inc	17,229	1,371,256	3.60
J & J Snack Foods Corp	4,295	680,156	1.79
Lancaster Colony Corp	4,685	942,107	2.47
McCormick & Co Inc/MD	5,893	514,046	1.35
McDonald's Corp	6,741	2,011,582	5.28
Mondelez International Inc	2,831	206,493	0.54
PepsiCo Inc	4,271	791,075	2.08
Shake Shack Inc - Class A	10,514	817,148	2.14
Starbucks Corp	22,315	2,210,524	5.80
Sysco Corp	7,048	522,962	1.37
Target Corp	13,824	1,823,386	4.78
Walmart Inc	5,294	832,111	2.18

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Portfolio Listing (continued)

Ossiam Food for Biodiversity UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 46.97% (31 December 2022: 40.72%) (continued)			
Yum! Brands Inc	3,028	419,529	1.10
Total United States		17,902,612	46.97
Total Transferable securities admitted to an official stock exchange		38,034,643	99.79
Total Financial assets at fair value through profit or loss		38,034,643	99.79
Cash and cash equivalents		55,118	0.14
Other assets		23,933	0.07
Total Net assets attributable to holders of redeemable participating shares		38,113,694	100.00

^Securities listed on recognised stock exchanges in the U.S.

Analysis of total assets	% of Total Assets
Transferable securities admitted to an official stock exchange listing	99.62
Cash and cash equivalents	0.14
Other assets	0.24
Total Assets	100.00

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Portfolio Listing

Sub-Fund not registered in Switzerland

As at 30 June 2023

Security Description	Nominal	Fair Value EUR	% of Net Assets
Transferable securities admitted to an official stock exchange			
Austria 0.25% (31 December 2022: 0.17%)			
Erste Group Bank AG	6,121	196,423	0.25
Total Austria		196,423	0.25
Belgium 3.08% (31 December 2022: 3.71%)			
Ageas SA/NV	2,825	104,836	0.14
Anheuser-Busch InBev SA/NV	32,881	1,704,222	2.20
D'ieteren Group	741	119,968	0.15
Groupe Bruxelles Lambert NV	1,743	125,775	0.16
KBC Group NV	4,406	281,631	0.36
Sofina SA	274	51,978	0.07
Total Belgium		2,388,410	3.08
Denmark 0.48% (31 December 2022: 6.44%)			
Pandora A/S	3,076	251,666	0.32
Tryg A/S	6,254	124,014	0.16
Total Denmark		375,680	0.48
Finland 2.42% (31 December 2022: 0.90%)			
Elisa Oyj	16,253	795,422	1.02
Kesko Oyj	10,229	176,450	0.23
Nordea Bank Abp	57,517	572,517	0.74
Sampo Oyj - Class A	8,063	331,551	0.43
Total Finland		1,875,940	2.42
France 23.19% (31 December 2022: 18.23%)			
Accor SA	6,340	215,687	0.28
AXA SA	32,566	880,096	1.13
BNP Paribas SA	19,621	1,132,524	1.46
Bolloré SE	100,950	576,424	0.74
Carrefour SA	22,259	386,305	0.50
Cie Generale des Etablissements Michelin SCA	23,317	630,958	0.81
Covivio SA/France (REIT)	834	36,012	0.05
Credit Agricole SA	21,189	230,367	0.30
Eurazeo SE	777	50,078	0.07
Gecina SA (REIT)	808	78,820	0.10
Hermès International	1,086	2,161,140	2.79
Kering SA	2,533	1,280,685	1.65
Klepierre SA (REIT)	3,766	85,564	0.11
L'Oreal SA	8,596	3,671,352	4.73
Orange SA	212,075	2,269,627	2.93
Pernod Ricard SA	7,714	1,561,314	2.01
Publicis Groupe SA	26,295	1,932,682	2.49

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Portfolio Listing (continued)

Sub-Fund not registered in Switzerland

As at 30 June 2023

Security Description	Nominal	Fair Value EUR	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
France 23.19% (31 December 2022: 18.23%) (continued)			
SEB SA	846	80,074	0.10
Societe Generale SA	12,771	303,950	0.39
Unibail-Rodamco-Westfield (REIT)	2,068	99,574	0.13
Valeo	7,164	140,629	0.18
Wendel SE	477	44,838	0.06
Worldline SA/France '144A'	4,193	140,465	0.18
Total France		17,989,165	23.19
Germany 17.32% (31 December 2022: 10.19%)			
Allianz SE	7,212	1,537,598	1.98
Bayerische Motoren Werke AG	11,491	1,292,967	1.67
Bayerische Motoren Werke AG - Preference	2,057	214,339	0.28
Beiersdorf AG	3,789	459,416	0.59
Continental AG	3,820	263,962	0.34
Deutsche Boerse AG	3,370	569,867	0.73
Deutsche Telekom AG	165,333	3,302,692	4.26
Henkel AG & Co KGaA	3,904	251,808	0.32
Henkel AG & Co KGaA - Preference	6,352	465,348	0.60
LEG Immobilien SE	1,301	68,485	0.09
Mercedes-Benz Group AG	29,582	2,179,306	2.81
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	2,495	857,282	1.11
Puma SE	3,598	198,322	0.26
Talanx AG	1,127	59,224	0.08
Telefonica Deutschland Holding AG	102,506	264,158	0.34
Volkswagen AG	1,029	157,334	0.20
Volkswagen AG - Preference	7,138	877,546	1.13
Vonovia SE	12,352	221,039	0.28
Zalando SE '144A'	7,498	197,647	0.25
Total Germany		13,438,340	17.32
Ireland 0.81% (31 December 2022: 2.97%)			
AIB Group Plc	23,580	90,783	0.12
Kerry Group Plc	5,992	535,565	0.69
Total Ireland		626,348	0.81
Isle of Man 0.39% (31 December 2022: -)			
Entain Plc	20,193	299,313	0.39
Total Isle of Man		299,313	0.39
Italy 2.16% (31 December 2022: 0.41%)			
FinecoBank Banca Fineco SpA	10,685	131,586	0.17
Intesa Sanpaolo SpA	292,368	701,683	0.91

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Portfolio Listing (continued)

Sub-Fund not registered in Switzerland

As at 30 June 2023

Security Description	Nominal	Fair Value EUR	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Italy 2.16% (31 December 2022: 0.41%) (continued)			
Mediobanca Banca di Credito Finanziario SpA	9,977	109,348	0.14
Moncler SpA	6,879	435,716	0.56
Telecom Italia SpA/Milano	1,142,481	294,531	0.38
Total Italy		1,672,864	2.16
Netherlands 5.15% (31 December 2022: 5.46%)			
ABN AMRO Bank NV Dutch Cert '144A'	7,183	102,214	0.13
Aegon NV	30,006	138,928	0.18
Davide Campari-Milano NV	20,028	254,155	0.33
Euronext NV '144A'	1,513	94,260	0.12
Heineken Holding NV	4,329	344,805	0.45
Heineken NV	9,734	916,748	1.18
ING Groep NV	64,313	793,494	1.02
Koninklijke KPN NV	367,550	1,201,521	1.55
NN Group NV	4,387	148,763	0.19
Total Netherlands		3,994,888	5.15
Norway 0.97% (31 December 2022: 1.62%)			
DNB Bank ASA	16,347	280,688	0.36
Gjensidige Forsikring ASA	3,365	49,459	0.06
Mowi ASA	16,518	240,523	0.31
Orkla ASA	28,218	186,131	0.24
Total Norway		756,801	0.97
Portugal 0.36% (31 December 2022: 0.30%)			
Jeronimo Martins SGPS SA	11,188	282,385	0.36
Total Portugal		282,385	0.36
Spain 7.57% (31 December 2022: 2.59%)			
Amadeus IT Group SA	15,710	1,094,987	1.41
Banco Santander SA	294,734	997,675	1.29
CaixaBank SA	74,791	283,233	0.36
Industria de Diseno Textil SA	37,472	1,328,757	1.71
Telefonica SA	584,369	2,171,515	2.80
Total Spain		5,876,167	7.57
Sweden 4.18% (31 December 2022: 3.82%)			
Essity AB	22,977	559,785	0.72
H & M Hennes & Mauritz AB	22,966	360,889	0.46
Industrivarden AB	2,687	67,766	0.09
Industrivarden AB - Class A	2,258	57,253	0.07
Investor AB - Class A	7,613	139,348	0.18

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Portfolio Listing (continued)

Sub-Fund not registered in Switzerland

As at 30 June 2023

Security Description	Nominal	Fair Value EUR	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Sweden 4.18% (31 December 2022: 3.82%) (continued)			
Investor AB - Class B	30,332	555,066	0.72
Kinnevik AB	4,245	53,817	0.07
Svenska Handelsbanken AB	26,093	200,032	0.26
Swedbank AB	15,161	233,957	0.30
Tele2 AB	60,343	456,348	0.59
Telia Co AB	277,678	557,272	0.72
Total Sweden		3,241,533	4.18
Switzerland 11.21% (31 December 2022: 22.31%)			
Banque Cantonale Vaudoise	528	51,120	0.06
Barry Callebaut AG	136	240,633	0.31
Chocoladefabriken Lindt & Spruengli AG (PTG CERT)	38	437,597	0.56
Chocoladefabriken Lindt & Spruengli AG (REGD)	4	454,891	0.59
Cie Financiere Richemont SA	17,574	2,730,471	3.52
Swiss Life Holding AG	543	290,955	0.37
Swiss Prime Site AG	1,339	106,524	0.14
Swiss Re AG	5,368	495,191	0.64
Swisscom AG	2,941	1,680,731	2.17
UBS Group AG	56,847	1,053,879	1.36
Zurich Insurance Group AG	2,651	1,154,040	1.49
Total Switzerland		8,696,032	11.21
United Kingdom 20.29% (31 December 2022: 20.51%)			
3i Group Plc	16,937	384,569	0.50
abrdn plc	35,185	89,464	0.11
Admiral Group Plc	3,701	89,792	0.12
Auto Trader Group Plc '144A'	101,355	720,937	0.93
Aviva Plc	49,493	227,928	0.29
Barratt Developments Plc	34,195	164,769	0.21
Berkeley Group Holdings Plc	3,751	171,476	0.22
British Land Co Plc/The (REIT)	15,538	54,826	0.07
Burberry Group Plc	12,855	317,575	0.41
Compass Group Plc	60,163	1,543,777	1.99
Diageo Plc	84,878	3,342,113	4.31
JD Sports Fashion Plc	89,074	151,545	0.20
Kingfisher Plc	67,348	181,840	0.23
Land Securities Group Plc (REIT)	12,351	82,642	0.11
Legal & General Group Plc	105,283	278,866	0.36
Lloyds Banking Group Plc	1,176,554	597,636	0.77
NatWest Group Plc	102,239	286,887	0.37
Next Plc	4,225	339,714	0.44
Ocado Group Plc	20,815	137,772	0.18
Pearson Plc	22,423	214,785	0.28

OSSIAM IRL ICAV
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Portfolio Listing (continued)

Sub-Fund not registered in Switzerland

As at 30 June 2023

Security Description	Nominal	Fair Value EUR	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United Kingdom 20.29% (31 December 2022: 20.51%) (continued)			
Prudential Plc	49,982	645,635	0.83
Reckitt Benckiser Group Plc	27,127	1,868,848	2.41
Schroders Plc	14,160	72,157	0.09
Segro Plc (REIT)	21,480	179,420	0.23
St James's Place Plc	9,748	123,533	0.16
Taylor Wimpey Plc	122,232	146,354	0.19
Tesco Plc	275,808	798,355	1.03
Vodafone Group Plc	2,611,253	2,250,828	2.90
Whitbread Plc	6,983	275,529	0.35
Total United Kingdom		15,739,572	20.29
Total Transferable securities admitted to an official stock exchange		77,449,861	99.83
Total Financial assets at fair value through profit or loss		77,449,861	99.83
Cash and cash equivalents		114,927	0.15
Other assets		16,180	0.02
Total Net assets attributable to holders of redeemable participating shares		77,580,968	100.00

Analysis of total assets	% of Total Assets
Transferable securities admitted to an official stock exchange listing	99.63
Cash and cash equivalents	0.15
Other assets	0.22
Total Assets	100.00

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Portfolio Listing

Ossiam Bloomberg Canada PAB UCITS ETF

As at 30 June 2023

Security Description	Nominal	Fair Value CAD	% of Net Assets
Transferable securities admitted to an official stock exchange			
Canada 99.96% (31 December 2022: 99.91%)			
Agnico Eagle Mines Ltd (Units)	67,522	4,466,580	3.75
Bank of Montreal	36,936	4,419,023	3.71
Bank of Nova Scotia/The	62,248	4,125,797	3.47
BCE Inc	19,920	1,203,168	1.01
Brookfield Renewable Corp	10,986	459,105	0.39
CAE Inc	24,029	712,460	0.60
Cameco Corp	36,489	1,513,929	1.27
Canadian Apartment Properties REIT (Units) (REIT)	68,647	3,491,386	2.93
Canadian Imperial Bank of Commerce	49,553	2,802,718	2.36
Canadian Tire Corp Ltd	20,873	3,780,518	3.18
Canadian Utilities Ltd	84,912	2,913,331	2.45
CCL Industries Inc - Class B	6,565	427,513	0.36
CGI Inc	12,879	1,799,196	1.51
Choice Properties Real Estate Investment Trust (Units) (REIT)	214,734	2,913,940	2.45
Constellation Software Inc/Canada	1,121	3,076,876	2.59
Dollarama Inc	51,924	4,658,621	3.91
Empire Co Ltd	85,995	3,235,992	2.72
Fairfax Financial Holdings Ltd	1,436	1,424,928	1.20
First Quantum Minerals Ltd	12,952	405,916	0.34
George Weston Ltd	20,375	3,191,132	2.68
GFL Environmental Inc	67,201	3,456,819	2.91
Great-West Lifeco Inc	21,280	818,642	0.69
Hydro One Ltd '144A'	97,899	3,705,477	3.11
IGM Financial Inc	11,418	460,488	0.39
Intact Financial Corp	10,292	2,105,126	1.77
Ivanhoe Mines Ltd (Units)	268,723	3,251,548	2.73
Loblaw Cos Ltd	32,803	3,978,348	3.34
Magna International Inc (Units)	5,633	421,292	0.35
Manulife Financial Corp	105,986	2,653,889	2.23
Metro Inc/CN	53,256	3,984,614	3.35
National Bank of Canada	19,921	1,966,203	1.65
Nutrien Ltd	24,373	1,906,212	1.60
Open Text Corp	19,154	1,055,385	0.89
Power Corp of Canada	35,602	1,269,567	1.07
Rogers Communications Inc	10,825	654,263	0.55
Royal Bank of Canada	72,914	9,225,079	7.75
Shopify Inc - Class A	53,324	4,565,601	3.84
Sun Life Financial Inc	34,009	2,348,662	1.97
TELUS Corp	34,020	877,036	0.74
TELUS International CDA Inc	12,640	253,938	0.21
TFI International Inc	19,220	2,900,875	2.44
Thomson Reuters Corp	9,064	1,621,187	1.36
Toronto-Dominion Bank/The	94,344	7,746,586	6.51
Waste Connections Inc	12,301	2,328,948	1.96

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Portfolio Listing (continued)

Ossiam Bloomberg Canada PAB UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value CAD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Canada 99.96% (31 December 2022: 99.91%) (continued)			
Wheaton Precious Metals Corp	54,957	3,148,487	2.65
WSP Global Inc	6,943	1,215,164	1.02
Total Canada		118,941,565	99.96
Total Transferable securities admitted to an official stock exchange		118,941,565	99.96
Total Financial assets at fair value through profit or loss		118,941,565	99.96
Bank overdraft		(3,928)	0.00
Other assets		54,655	0.04
Total Net assets attributable to holders of redeemable participating shares		118,992,292	100.00
Analysis of total assets			% of Total Assets
Transferable securities admitted to an official stock exchange listing			99.85
Cash and cash equivalents			0.00
Other assets			0.15
Total Assets			100.00

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Portfolio Listing

Ossiam Bloomberg USA PAB UCITS ETF

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange			
Bermuda 0.41% (31 December 2022: 0.36%)			
Arch Capital Group Ltd^	6,943	519,684	0.12
Bunge Ltd^	3,830	361,360	0.08
Everest Group Ltd^	980	335,023	0.07
Genpact Ltd^	7,309	274,599	0.06
Invesco Ltd^	21,754	365,685	0.08
Total Bermuda		1,856,351	0.41
Cayman Islands 0.22% (31 December 2022: 0.10%)			
GLOBALFOUNDRIES Inc^	4,124	266,328	0.06
NU Holdings Ltd/Cayman Islands^	49,811	393,009	0.09
XP Inc - Class A^	14,804	347,302	0.07
Total Cayman Islands		1,006,639	0.22
Guernsey 0.05% (31 December 2022: 0.05%)			
Amdocs Ltd^	2,419	239,118	0.05
Total Guernsey		239,118	0.05
Ireland 2.32% (31 December 2022: 2.80%)			
Accenture Plc - Class A^	8,131	2,509,064	0.55
Aon Plc^	2,655	916,506	0.20
Eaton Corp Plc^	5,233	1,052,356	0.23
Horizon Therapeutics Plc^	3,024	311,018	0.07
ICON Plc^	1,927	482,136	0.11
Jazz Pharmaceuticals Plc^	2,433	301,619	0.07
Linde Plc^	3,900	1,486,212	0.33
Medtronic Plc^	19,030	1,676,543	0.37
Pentair Plc^	8,712	562,795	0.12
Seagate Technology Holdings Plc^	1,705	105,488	0.02
STERIS Plc^	2,524	567,850	0.13
Willis Towers Watson Plc^	2,284	537,882	0.12
Total Ireland		10,509,469	2.32
Jersey 0.31% (31 December 2022: 0.37%)			
Amcor Plc^	8,535	85,179	0.02
Aptiv Plc^	2,450	250,121	0.05
Clarivate Plc^	12,559	119,687	0.03
Ferguson Plc^	4,927	775,066	0.17
Novocure Ltd^	4,102	170,233	0.04
Total Jersey		1,400,286	0.31

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Portfolio Listing (continued)

Ossiam Bloomberg USA PAB UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Liberia 0.13% (31 December 2022: 0.07%)			
Royal Caribbean Cruises Ltd^	5,442	564,553	0.13
Total Liberia		564,553	0.13
Luxembourg 0.08% (31 December 2022: 0.05%)			
Spotify Technology SA^	2,273	364,930	0.08
Total Luxembourg		364,930	0.08
Netherlands 0.29% (31 December 2022: 0.09%)			
NXP Semiconductors NV^	4,348	889,949	0.20
QIAGEN NV	8,840	398,065	0.09
Total Netherlands		1,288,014	0.29
Panama 0.13% (31 December 2022: 0.09%)			
Carnival Corp^	30,363	571,735	0.13
Total Panama		571,735	0.13
Singapore 0.09% (31 December 2022: –)			
Flex Ltd^	15,226	420,847	0.09
Total Singapore		420,847	0.09
Switzerland 0.51% (31 December 2022: 0.55%)			
Chubb Ltd^	6,428	1,237,776	0.27
Garmin Ltd^	4,197	437,705	0.10
TE Connectivity Ltd^	4,425	620,208	0.14
Total Switzerland		2,295,689	0.51
United Kingdom 0.15% (31 December 2022: 0.20%)			
Liberty Global Plc - Class A^	7,800	131,508	0.03
Liberty Global Plc - Class C^	7,059	125,439	0.03
Royalty Pharma Plc - Class A^	6,661	204,759	0.04
Sensata Technologies Holding Plc^	5,097	229,314	0.05
Total United Kingdom		691,020	0.15
United States 94.96% (31 December 2022: 94.21%)			
3M Co	7,656	766,289	0.17
Abbott Laboratories	22,999	2,507,351	0.55
AbbVie Inc	22,817	3,074,134	0.68
ABIOMED Inc	445	–	–
Adobe Inc	5,414	2,647,392	0.59
Advance Auto Parts Inc	1,422	99,967	0.02
Advanced Micro Devices Inc	20,538	2,339,484	0.52

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Portfolio Listing (continued)

Ossiam Bloomberg USA PAB UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
AECOM	2,674	226,461	0.05
Aflac Inc	8,771	612,216	0.14
AGCO Corp	190	24,970	0.01
Agilent Technologies Inc	4,981	598,965	0.13
agilon health Inc	4,749	82,348	0.02
AGNC Investment Corp (REIT)	14,211	143,957	0.03
Air Products and Chemicals Inc	2,036	609,843	0.13
Airbnb Inc	5,233	670,661	0.15
Akamai Technologies Inc	3,700	332,519	0.07
Albertsons Cos Inc	10,474	228,543	0.05
Alexandria Real Estate Equities Inc (REIT)	2,890	327,986	0.07
Align Technology Inc	1,561	552,032	0.12
Allstate Corp/The	4,882	532,333	0.12
Ally Financial Inc	9,288	250,869	0.06
Alnylam Pharmaceuticals Inc	1,620	307,703	0.07
Amazon.com Inc	105,345	13,732,774	3.04
American Express Co	6,459	1,125,158	0.25
American Financial Group Inc/OH	1,765	209,594	0.05
American Homes 4 Rent (REIT) - Class A	14,778	523,880	0.12
American International Group Inc	12,922	743,532	0.16
American Tower Corp (REIT)	7,004	1,358,356	0.30
American Water Works Co Inc	4,381	625,388	0.14
Ameriprise Financial Inc	1,811	601,542	0.13
AmerisourceBergen Corp	3,091	594,801	0.13
AMETEK Inc	4,306	697,055	0.15
Amgen Inc	6,350	1,409,827	0.31
Amphenol Corp - Class A	8,392	712,900	0.16
Analog Devices Inc	6,395	1,245,810	0.28
Annaly Capital Management Inc (REIT)	17,379	347,754	0.08
ANSYS Inc	1,727	570,376	0.13
Apollo Global Management Inc	8,214	630,917	0.14
Apple Inc	175,135	33,970,936	7.51
Applied Materials Inc	10,817	1,563,489	0.35
AptarGroup Inc	1,899	220,018	0.05
Aramark	6,280	270,354	0.06
Archer-Daniels-Midland Co	9,965	752,955	0.17
Ares Management Corp - Class A	4,222	406,790	0.09
Arista Networks Inc	3,735	605,294	0.13
Arrow Electronics Inc	933	133,634	0.03
Arthur J Gallagher & Co	2,627	576,810	0.13
Aspen Technology Inc	630	105,594	0.02
Assurant Inc	2,026	254,709	0.06
AT&T Inc	99,750	1,591,013	0.35
Atlassian Corp	2,176	365,155	0.08

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Portfolio Listing (continued)

Ossiam Bloomberg USA PAB UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Autodesk Inc	3,263	667,642	0.15
Autoliv Inc	3,447	293,133	0.06
Automatic Data Processing Inc	5,491	1,206,867	0.27
AutoZone Inc	283	705,621	0.16
AvalonBay Communities Inc (REIT)	3,271	619,102	0.14
Avangrid Inc	8,932	336,558	0.07
Avantor Inc	15,714	322,766	0.07
Avery Dennison Corp	1,458	250,484	0.06
Axon Enterprise Inc	1,516	295,802	0.07
Ball Corp	3,914	227,834	0.05
Bank of America Corp	90,427	2,594,351	0.57
Bank of New York Mellon Corp/The	16,012	712,854	0.16
Bath & Body Works Inc	7,951	298,162	0.07
Baxter International Inc	11,417	520,159	0.12
Becton Dickinson & Co	4,052	1,069,769	0.24
Bentley Systems Inc - Class B	4,863	263,720	0.06
Best Buy Co Inc	5,638	462,034	0.10
BILL Holdings Inc	1,909	223,067	0.05
Biogen Inc	2,249	640,628	0.14
BioMarin Pharmaceutical Inc	2,512	217,740	0.05
Bio-Rad Laboratories Inc	603	228,609	0.05
Bio-Techne Corp	4,391	358,437	0.08
Black Knight Inc	4,097	244,714	0.05
BlackRock Inc	1,956	1,351,870	0.30
Blackstone Inc	10,240	952,013	0.21
Block Inc	7,284	484,896	0.11
Blue Owl Capital Inc - Class A	11,634	135,536	0.03
Booking Holdings Inc	508	1,371,768	0.30
Booz Allen Hamilton Holding Corp - Class A	2,524	281,678	0.06
Boston Properties Inc (REIT)	6,633	381,994	0.08
Boston Scientific Corp	21,885	1,183,760	0.26
Bristol-Myers Squibb Co	28,016	1,791,623	0.40
Broadcom Inc	4,886	4,238,263	0.94
Broadridge Financial Solutions Inc	1,674	277,265	0.06
Brown & Brown Inc	5,383	370,566	0.08
Brown-Forman Corp - Class A	3,627	246,890	0.05
Brown-Forman Corp - Class B	7,437	496,643	0.11
Bruker Corp	3,123	230,852	0.05
Builders FirstSource Inc	5,161	701,896	0.16
Burlington Stores Inc	1,515	238,446	0.05
Cadence Design Systems Inc	3,728	874,291	0.19
Caesars Entertainment Inc	5,564	283,597	0.06
Camden Property Trust (REIT)	2,855	310,824	0.07
Cardinal Health Inc	4,228	399,842	0.09

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Portfolio Listing (continued)

Ossiam Bloomberg USA PAB UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Carlisle Cos Inc	1,484	380,691	0.08
Carlyle Group Inc/The (Units)	4,180	133,551	0.03
CarMax Inc	4,591	384,267	0.09
Carrier Global Corp	699	34,747	0.01
Catalent Inc	2,483	107,663	0.02
Cboe Global Markets Inc	2,444	337,296	0.07
CBRE Group Inc - Class A	6,907	557,464	0.12
CDW Corp/DE	2,181	400,213	0.09
Centene Corp	9,040	609,748	0.13
Ceridian HCM Holding Inc	2,155	144,320	0.03
Charles River Laboratories International Inc	680	142,970	0.03
Charles Schwab Corp/The	18,298	1,037,131	0.23
Charter Communications Inc	1,095	402,270	0.09
Chewy Inc - Class A	3,781	149,236	0.03
Chipotle Mexican Grill Inc - Class A	319	682,341	0.15
Church & Dwight Co Inc	5,590	560,286	0.12
Churchill Downs Inc	1,548	215,435	0.05
Cigna Group/The	4,549	1,276,449	0.28
Cincinnati Financial Corp	3,239	315,219	0.07
Cintas Corp	1,212	602,461	0.13
Cisco Systems Inc	49,976	2,585,758	0.57
Citizens Financial Group Inc	8,353	217,846	0.05
Clorox Co/The	3,254	517,516	0.11
Cloudflare Inc	4,865	318,025	0.07
CME Group Inc	4,762	882,351	0.20
Coca-Cola Co/The	51,201	3,083,324	0.68
Cognex Corp	4,591	257,188	0.06
Cognizant Technology Solutions Corp	9,781	638,504	0.14
Coinbase Global Inc	3,821	273,393	0.06
Colgate-Palmolive Co	10,317	794,822	0.18
Comcast Corp	51,461	2,138,205	0.47
Comerica Inc	3,541	149,997	0.03
Commerce Bancshares Inc/MO	2,035	99,105	0.02
Confluent Inc	4,523	159,707	0.04
Constellation Brands Inc - Class A	2,242	551,823	0.12
Cooper Cos Inc/The	1,233	472,769	0.10
Copart Inc	7,693	701,679	0.16
Corebridge Financial Inc	1,237	21,845	0.00
Corning Inc	10,777	377,626	0.08
Corteva Inc	8,955	513,121	0.11
CoStar Group Inc	5,970	531,330	0.12
Costco Wholesale Corp	5,668	3,051,538	0.67
CrowdStrike Holdings Inc	3,701	543,566	0.12
Crown Castle Inc (REIT)	8,399	956,982	0.21

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Portfolio Listing (continued)

Ossiam Bloomberg USA PAB UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Crown Holdings Inc	1,284	111,541	0.02
CSX Corp	39,011	1,330,275	0.29
CubeSmart (REIT)	7,016	313,335	0.07
CVS Health Corp	16,964	1,172,721	0.26
Danaher Corp	9,026	2,166,240	0.48
Darden Restaurants Inc	1,425	238,089	0.05
Darling Ingredients Inc	4,059	258,924	0.06
Datadog Inc	4,270	420,083	0.09
DaVita Inc	2,593	260,519	0.06
Deckers Outdoor Corp	657	346,673	0.08
Deere & Co	3,161	1,280,806	0.28
Dell Technologies Inc	7,390	399,873	0.09
DENTSPLY SIRONA Inc	7,833	313,477	0.07
Dexcom Inc	5,532	710,917	0.16
Dick's Sporting Goods Inc	2,261	298,882	0.07
Digital Realty Trust Inc (REIT)	6,667	759,171	0.17
Discover Financial Services	3,425	400,211	0.09
DISH Network Corp - Class A	4,052	26,703	0.01
DocuSign Inc - Class A	4,588	234,401	0.05
Dolby Laboratories Inc - Class A	2,875	240,580	0.05
Dollar General Corp	3,749	636,505	0.14
Dollar Tree Inc	4,482	643,167	0.14
Domino's Pizza Inc	713	240,274	0.05
Donaldson Co Inc	2,213	138,335	0.03
DoorDash Inc	4,938	377,362	0.08
Dover Corp	545	80,469	0.02
DR Horton Inc	1,853	225,492	0.05
Dropbox Inc	5,212	139,004	0.03
Dun & Bradstreet Holdings Inc	9,838	113,826	0.03
DuPont de Nemours Inc	8,287	592,023	0.13
Dynatrace Inc	2,493	128,315	0.03
East West Bancorp Inc	4,346	229,425	0.05
eBay Inc	12,465	557,061	0.12
Ecolab Inc	5,107	953,426	0.21
Edwards Lifesciences Corp	7,661	722,662	0.16
Elanco Animal Health Inc	22,642	227,779	0.05
Electronic Arts Inc	4,890	634,233	0.14
Elevance Health Inc	3,170	1,408,399	0.31
Eli Lilly & Co	10,827	5,077,646	1.12
Endeavor Group Holdings Inc	4,237	101,349	0.02
Enphase Energy Inc	1,856	310,843	0.07
Entegris Inc	4,242	470,098	0.10
EPAM Systems Inc	948	213,063	0.05
Equinix Inc (REIT)	1,362	1,067,726	0.24

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Portfolio Listing (continued)

Ossiam Bloomberg USA PAB UCITS ETF (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Equitable Holdings Inc	7,992	217,063	0.05
Equity LifeStyle Properties Inc (REIT)	6,209	415,320	0.09
Equity Residential (REIT)	9,550	630,014	0.14
Erie Indemnity Co - Class A	504	105,845	0.02
Essential Utilities Inc	8,774	350,170	0.08
Essex Property Trust Inc (REIT)	1,749	409,791	0.09
Estee Lauder Cos Inc/The - Class A	3,866	759,205	0.17
Etsy Inc	3,426	289,874	0.06
Eversource Energy	9,793	694,520	0.15
Exact Sciences Corp	5,798	544,432	0.12
Exelon Corp	19,110	778,541	0.17
Expedia Group Inc	1,961	214,514	0.05
Expeditors International of Washington Inc	4,419	535,273	0.12
Extra Space Storage Inc (REIT)	3,722	554,020	0.12
FactSet Research Systems Inc	560	224,364	0.05
Fair Isaac Corp	435	352,006	0.08
Fastenal Co	8,687	512,446	0.11
Federal Realty Investment Trust (REIT)	3,377	326,792	0.07
FedEx Corp	2,882	714,448	0.16
Fidelity National Financial Inc	6,309	227,124	0.05
Fidelity National Information Services Inc	8,935	488,745	0.11
Fifth Third Bancorp	12,920	338,633	0.07
First Citizens BancShares Inc/NC	309	396,586	0.09
First Horizon Corp	13,397	150,984	0.03
First Solar Inc	1,283	243,885	0.05
Fiserv Inc	7,765	979,555	0.22
Five Below Inc	1,599	314,267	0.07
FleetCor Technologies Inc	1,335	335,192	0.07
Floor & Decor Holdings Inc - Class A	4,675	486,013	0.11
FMC Corp	3,556	371,033	0.08
Ford Motor Co	52,450	793,569	0.18
Fortinet Inc	9,699	733,147	0.16
Fortive Corp	10,429	779,776	0.17
Fortune Brands Innovations Inc	7,195	517,680	0.11
Fox Corp - Class A	4,445	151,130	0.03
Fox Corp - Class B	3,218	102,622	0.02
Franklin Resources Inc	5,836	155,880	0.03
GameStop Corp - Class A	12,865	311,976	0.07
Gaming and Leisure Properties Inc (REIT)	6,850	331,951	0.07
Gartner Inc	1,031	361,170	0.08
Gen Digital Inc	13,678	253,727	0.06
General Electric Co	6,436	706,995	0.16
General Mills Inc	7,136	547,331	0.12
Gentex Corp	3,713	108,642	0.02

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Ossiam Bloomberg USA PAB UCITS ETF (continued)

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Genuine Parts Co	3,277	554,567	0.12
Gilead Sciences Inc	16,840	1,297,859	0.29
Gitlab Inc	779	39,815	0.01
Global Payments Inc	3,983	392,405	0.09
Globe Life Inc	2,272	249,057	0.06
GoDaddy Inc - Class A	3,116	234,105	0.05
Goldman Sachs Group Inc/The	4,701	1,516,261	0.34
Graco Inc	4,041	348,940	0.08
Hartford Financial Services Group Inc/The	6,704	482,822	0.11
Hasbro Inc	4,158	269,314	0.06
HCA Healthcare Inc	2,923	887,072	0.20
Healthpeak Properties Inc (REIT)	10,083	202,668	0.04
HEICO Corp	1,350	238,869	0.05
HEICO Corp - Class A	2,377	334,206	0.07
Henry Schein Inc	5,991	485,870	0.11
Hershey Co/The	2,560	639,232	0.14
Hewlett Packard Enterprise Co	15,748	264,566	0.06
Hilton Worldwide Holdings Inc	2,544	370,279	0.08
Hologic Inc	4,455	360,721	0.08
Home Depot Inc/The	12,659	3,932,392	0.87
Hormel Foods Corp	2,551	102,601	0.02
Host Hotels & Resorts Inc (REIT)	20,804	350,131	0.08
Howmet Aerospace Inc	12,752	631,989	0.14
Hubbell Inc - Class B	833	276,189	0.06
HubSpot Inc	700	372,463	0.08
Humana Inc	1,683	752,520	0.17
Huntington Bancshares Inc/OH	28,787	310,324	0.07
Hyatt Hotels Corp - Class A	983	112,632	0.02
IDEX Corp	1,532	329,778	0.07
IDEXX Laboratories Inc	1,484	745,309	0.16
Illinois Tool Works Inc	2,912	728,466	0.16
Illumina Inc	3,336	625,467	0.14
Incyte Corp	1,968	122,508	0.03
Ingersoll Rand Inc	8,761	572,619	0.13
Insulet Corp	1,661	478,933	0.11
Intel Corp	51,170	1,711,125	0.38
Interactive Brokers Group Inc	1,661	137,979	0.03
Intercontinental Exchange Inc	6,638	750,625	0.17
International Business Machines Corp	11,839	1,584,177	0.35
International Flavors & Fragrances Inc	4,170	331,890	0.07
Interpublic Group of Cos Inc/The	8,486	327,390	0.07
Intuit Inc	3,384	1,550,515	0.34
Intuitive Surgical Inc	4,692	1,604,382	0.35
Invitation Homes Inc (REIT)	14,291	491,610	0.11

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
IQVIA Holdings Inc	3,108	698,585	0.15
Iron Mountain Inc (REIT)	8,220	467,060	0.10
J M Smucker Co/The	2,030	299,770	0.07
Jabil Inc	2,781	300,153	0.07
Jack Henry & Associates Inc	1,428	238,947	0.05
JB Hunt Transport Services Inc	1,853	335,449	0.07
Jones Lang LaSalle Inc	2,245	349,771	0.08
JPMorgan Chase & Co	35,600	5,177,664	1.14
Juniper Networks Inc	915	28,667	0.01
Kellogg Co	3,642	245,471	0.05
Keurig Dr Pepper Inc	17,399	544,067	0.12
KeyCorp	20,039	185,160	0.04
Keysight Technologies Inc	3,046	510,053	0.11
Kimberly-Clark Corp	3,741	516,482	0.11
Kimco Realty Corp (REIT)	23,334	460,146	0.10
KKR & Co Inc	13,016	728,896	0.16
KLA Corp	2,096	1,016,602	0.22
Knight-Swift Transportation Holdings Inc	1,896	105,342	0.02
Kraft Heinz Co/The	7,785	276,367	0.06
Kroger Co/The	15,021	705,987	0.16
Laboratory Corp of America Holdings	1,447	349,205	0.08
Lam Research Corp	1,742	1,119,862	0.25
Lamar Advertising Co (REIT) - Class A	2,324	230,657	0.05
Lamb Weston Holdings Inc	838	96,328	0.02
Las Vegas Sands Corp	3,709	215,122	0.05
Lattice Semiconductor Corp	2,921	280,620	0.06
Lennar Corp	2,198	275,431	0.06
Lennox International Inc	697	227,271	0.05
Liberty Broadband Corp - Class A	1,033	82,361	0.02
Liberty Broadband Corp - Class C	1,758	140,833	0.03
Liberty Media Corp-Liberty SiriusXM - Class A	5,082	166,740	0.04
Liberty Media Corp-Liberty SiriusXM - Class C	3,362	110,038	0.02
Life Storage Inc (REIT)	3,358	446,480	0.10
Lithia Motors Inc - Class A	1,202	365,540	0.08
LKQ Corp	6,212	361,973	0.08
Lowe's Cos Inc	8,400	1,895,880	0.42
LPL Financial Holdings Inc	1,746	379,633	0.08
Lucid Group Inc	17,928	123,524	0.03
Lululemon Athletica Inc	2,333	883,040	0.20
M&T Bank Corp	3,056	378,211	0.08
Market Group Inc	262	362,393	0.08
MarketAxess Holdings Inc	945	247,042	0.05
Marriott International Inc/MD	3,803	698,573	0.15
Marsh & McLennan Cos Inc	5,826	1,095,754	0.24

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Ossiam Bloomberg USA PAB UCITS ETF (continued)

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Martin Marietta Materials Inc	849	391,975	0.09
Marvell Technology Inc	11,533	689,443	0.15
Masco Corp	6,891	395,406	0.09
Masimo Corp	1,851	304,582	0.07
Match Group Inc	5,910	247,333	0.05
McCormick & Co Inc/MD	2,697	235,259	0.05
McDonald's Corp	9,396	2,803,860	0.62
McKesson Corp	1,793	766,167	0.17
Medical Properties Trust Inc (REIT)	23,813	220,508	0.05
MercadoLibre Inc	817	967,818	0.21
Merck & Co Inc	32,079	3,701,596	0.82
MetLife Inc	11,547	652,752	0.14
Mettler-Toledo International Inc	344	451,204	0.10
MGM Resorts International	10,240	449,741	0.10
Microchip Technology Inc	8,406	753,094	0.17
Micron Technology Inc	14,609	921,974	0.20
Microsoft Corp	87,238	29,708,029	6.57
Mid-America Apartment Communities Inc (REIT)	3,707	562,945	0.12
Middleby Corp/The	1,690	249,833	0.06
MKS Instruments Inc	2,727	294,789	0.07
Moderna Inc	4,497	546,385	0.12
Mohawk Industries Inc	2,134	220,143	0.05
Molina Healthcare Inc	834	251,234	0.06
Molson Coors Beverage Co - Class B	7,200	474,048	0.10
Mondelez International Inc	13,762	1,003,800	0.22
MongoDB Inc - Class A	1,215	499,353	0.11
Monolithic Power Systems Inc	687	371,138	0.08
Monster Beverage Corp	12,831	737,013	0.16
Moody's Corp	2,763	960,750	0.21
Morgan Stanley	18,613	1,589,550	0.35
Mosaic Co/The	2,275	79,625	0.02
Motorola Solutions Inc	2,510	736,133	0.16
MSCI Inc - Class A	969	454,742	0.10
Nasdaq Inc	7,641	380,904	0.08
NNN REIT Inc (REIT)	5,383	230,339	0.05
NetApp Inc	5,138	392,543	0.09
Netflix Inc	5,257	2,315,656	0.51
Neurocrine Biosciences Inc	3,183	300,157	0.07
Newell Brands Inc	14,456	125,767	0.03
Newmont Corp	16,537	705,468	0.16
News Corp - Class A	10,676	208,182	0.05
News Corp - Class B	6,331	124,847	0.03
NIKE Inc	15,762	1,739,652	0.38
Nordson Corp	1,068	265,056	0.06

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Norfolk Southern Corp	2,987	677,332	0.15
Northern Trust Corp	3,206	237,693	0.05
Nucor Corp	3,145	515,717	0.11
NVIDIA Corp	28,387	12,008,269	2.65
NVR Inc	19	120,662	0.03
Okta Inc	2,965	205,623	0.05
Old Dominion Freight Line Inc	1,468	542,793	0.12
Omega Healthcare Investors Inc (REIT)	8,332	255,709	0.06
Omnicom Group Inc	2,418	230,073	0.05
ON Semiconductor Corp	4,243	401,303	0.09
Oracle Corp	20,623	2,455,993	0.54
O'Reilly Automotive Inc	956	913,267	0.20
Otis Worldwide Corp	4,396	391,288	0.09
Owens Corning	2,186	285,273	0.06
Packaging Corp of America	1,106	146,169	0.03
Palantir Technologies Inc	39,456	604,860	0.13
Palo Alto Networks Inc	4,639	1,185,311	0.26
Paramount Global	13,723	254,699	0.06
Paramount Global - Class B	16,334	259,874	0.06
Parker-Hannifin Corp	2,039	795,292	0.18
Paychex Inc	5,501	615,397	0.14
Paycom Software Inc	982	315,458	0.07
Paylocity Holding Corp	673	124,189	0.03
PayPal Holdings Inc	13,372	892,314	0.20
PepsiCo Inc	16,165	2,994,081	0.66
Revvity Inc	3,300	392,007	0.09
Pfizer Inc	71,424	2,619,832	0.58
Pinterest Inc	8,964	245,076	0.05
Plug Power Inc	11,346	117,885	0.03
PNC Financial Services Group Inc/The	6,242	786,180	0.17
Pool Corp	945	354,035	0.08
PPG Industries Inc	4,462	661,715	0.15
Principal Financial Group Inc	3,238	245,570	0.05
Procter & Gamble Co/The	27,670	4,198,646	0.93
Progressive Corp/The	7,952	1,052,606	0.23
Prologis Inc (REIT)	15,203	1,864,344	0.41
Prudential Financial Inc	5,246	462,802	0.10
PTC Inc	1,704	242,479	0.05
Public Storage (REIT)	2,708	790,411	0.17
Qorvo Inc	4,850	494,845	0.11
QUALCOMM Inc	13,490	1,605,850	0.36
Quest Diagnostics Inc	1,623	228,129	0.05
Ralph Lauren Corp - Class A	2,166	267,068	0.06
Raymond James Financial Inc	4,214	437,287	0.10

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Realty Income Corp (REIT)	11,419	682,742	0.15
Regal Rexnord Corp	794	122,197	0.03
Regency Centers Corp (REIT)	7,920	489,218	0.11
Regeneron Pharmaceuticals Inc	1,214	872,308	0.19
Regions Financial Corp	19,665	350,430	0.08
Reinsurance Group of America Inc	1,720	238,547	0.05
Reliance Steel & Aluminum Co	1,027	278,923	0.06
Repligen Corp	1,424	201,439	0.04
Republic Services Inc	2,601	398,395	0.09
ResMed Inc	2,633	575,311	0.13
Rexford Industrial Realty Inc (REIT)	3,983	207,992	0.05
RH	424	139,746	0.03
Rivian Automotive Inc	20,730	345,362	0.08
Robert Half Inc	1,687	126,896	0.03
Robinhood Markets Inc	12,112	120,878	0.03
ROBLOX Corp	6,205	250,061	0.06
Rocket Cos Inc	13,256	118,774	0.03
Rockwell Automation Inc	2,131	702,058	0.16
Roku Inc	3,372	215,673	0.05
Rollins Inc	5,090	218,005	0.05
Roper Technologies Inc	1,413	679,370	0.15
Ross Stores Inc	6,436	721,669	0.16
Royal Gold Inc	2,214	254,123	0.06
RPM International Inc	2,485	222,979	0.05
Ryan Specialty Holdings Inc - Class A	3,191	143,244	0.03
S&P Global Inc	4,053	1,624,807	0.36
Salesforce Inc	12,518	2,644,553	0.58
Sarepta Therapeutics Inc	1,568	179,567	0.04
SBA Communications Corp (REIT) - Class A	2,486	576,155	0.13
Seagen Inc	2,289	440,541	0.10
SEI Investments Co	3,823	227,927	0.05
Service Corp International/US	3,115	201,198	0.04
ServiceNow Inc	2,445	1,374,017	0.30
Sherwin-Williams Co/The	4,347	1,154,215	0.26
Simon Property Group Inc (REIT)	6,130	707,892	0.16
Sirius XM Holdings Inc	7,354	33,314	0.01
Skyworks Solutions Inc	3,156	349,338	0.08
Snap Inc	24,962	295,550	0.07
Snap-on Inc	387	111,530	0.02
Snowflake Inc	3,614	635,992	0.14
SolarEdge Technologies Inc	1,153	310,215	0.07
Splunk Inc	3,034	321,877	0.07
SS&C Technologies Holdings Inc	3,712	224,947	0.05
Stanley Black & Decker Inc	1,327	124,353	0.03

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Ossiam Bloomberg USA PAB UCITS ETF (continued)

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Starbucks Corp	13,157	1,303,332	0.29
State Street Corp	6,811	498,429	0.11
Steel Dynamics Inc	1,103	120,150	0.03
Stryker Corp	4,433	1,352,464	0.30
Sun Communities Inc (REIT)	3,538	461,567	0.10
Synchrony Financial	8,005	271,530	0.06
Synopsys Inc	1,820	792,446	0.18
Sysco Corp	8,314	616,899	0.14
T Rowe Price Group Inc	4,466	500,281	0.11
Take-Two Interactive Software Inc	2,409	354,508	0.08
Tapestry Inc	2,908	124,462	0.03
Target Corp	8,256	1,088,966	0.24
Teledyne Technologies Inc	930	382,332	0.08
Teleflex Inc	1,373	332,307	0.07
Teradyne Inc	4,323	481,280	0.11
Tesla Inc	32,075	8,396,273	1.86
Texas Instruments Inc	11,246	2,024,505	0.45
Thermo Fisher Scientific Inc	4,942	2,578,489	0.57
TJX Cos Inc/The	15,583	1,321,283	0.29
T-Mobile US Inc	7,255	1,007,719	0.22
Toast Inc	5,447	122,939	0.03
Toro Co/The	2,149	218,446	0.05
TPG Inc	827	24,198	0.01
Tractor Supply Co	2,270	501,897	0.11
Trade Desk Inc/The - Class A	6,666	514,749	0.11
Tradeweb Markets Inc - Class A	3,255	222,902	0.05
TransDigm Group Inc	849	759,150	0.17
TransUnion	3,542	277,445	0.06
Travelers Cos Inc/The	3,636	631,428	0.14
Trimble Inc	7,354	389,321	0.09
Truist Financial Corp	21,274	645,666	0.14
Twilio Inc - Class A	4,712	299,777	0.07
Tyler Technologies Inc	637	265,291	0.06
UDR Inc (REIT)	12,755	547,955	0.12
U-Haul Holding Co	445	24,617	0.01
U-Haul Holding Co - SER N	2,097	106,255	0.02
UiPath Inc	8,976	148,732	0.03
Ulta Beauty Inc	1,161	546,361	0.12
Union Pacific Corp	8,017	1,640,439	0.36
United Airlines Holdings Inc	2,445	134,157	0.03
United Parcel Service Inc - Class B	9,697	1,738,187	0.38
United Rentals Inc	1,214	540,679	0.12
United Therapeutics Corp	1,090	240,618	0.05
UnitedHealth Group Inc	11,245	5,404,797	1.19

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Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 94.96% (31 December 2022: 94.21%) (continued)			
Unity Software Inc	6,952	301,856	0.07
Universal Health Services Inc	1,621	255,745	0.06
US Bancorp	22,208	733,752	0.16
Vail Resorts Inc	574	144,510	0.03
Veeva Systems Inc - Class A	1,892	374,105	0.08
Ventas Inc (REIT)	6,597	311,840	0.07
VeriSign Inc	1,561	352,739	0.08
Verisk Analytics Inc - Class A	2,572	581,349	0.13
Verizon Communications Inc	47,329	1,760,166	0.39
Vertex Pharmaceuticals Inc	2,967	1,044,117	0.23
VF Corp	5,860	111,867	0.02
VICI Properties Inc (REIT) - Class A	19,159	602,167	0.13
Visa Inc - Class A	19,418	4,611,387	1.02
VMware Inc	5,074	729,083	0.16
Voya Financial Inc	4,505	323,054	0.07
Vulcan Materials Co	3,130	705,627	0.16
W R Berkley Corp	5,264	313,524	0.07
Walgreens Boots Alliance Inc	14,410	410,541	0.09
Walt Disney Co/The	22,320	1,992,730	0.44
Warner Bros Discovery Inc	32,469	407,161	0.09
Warner Music Group Corp - Class A	5,701	148,739	0.03
Waste Management Inc	4,739	821,837	0.18
Waters Corp	1,250	333,175	0.07
Watsco Inc	637	242,996	0.05
Welltower Inc (REIT)	10,472	847,080	0.19
West Pharmaceutical Services Inc	1,891	723,251	0.16
Western Alliance Bancorp	2,240	81,693	0.02
Western Digital Corp	3,215	121,945	0.03
Westinghouse Air Brake Technologies Corp	4,289	470,375	0.10
WEX Inc	1,258	229,044	0.05
Weyerhaeuser Co (REIT)	20,620	690,976	0.15
Williams-Sonoma Inc	1,910	239,017	0.05
Wolfspeed Inc	2,222	123,521	0.03
Workday Inc - Class A	2,864	646,949	0.14
WP Carey Inc (REIT)	4,391	296,656	0.07
WW Grainger Inc	915	721,560	0.16
Wynn Resorts Ltd	2,900	306,269	0.07
Xylem Inc/NY	5,842	657,926	0.15
Yum China Holdings Inc	4,494	253,911	0.06
Yum! Brands Inc	3,898	540,068	0.12
Zebra Technologies Corp	1,210	357,954	0.08
Zillow Group Inc	2,848	143,140	0.03
Zillow Group Inc - Class A	3,206	157,735	0.03
Zimmer Biomet Holdings Inc	3,230	470,288	0.10

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Security Description	Nominal	Fair Value USD	% of Net Assets		
Transferable securities admitted to an official stock exchange (continued)					
United States 94.96% (31 December 2022: 94.21%) (continued)					
Zions Bancorp NA	4,349	116,814	0.03		
Zoetis Inc	6,931	1,193,588	0.26		
Zoom Video Communications Inc - Class A	3,750	254,550	0.06		
ZoomInfo Technologies Inc - Class A	5,469	138,858	0.03		
Zscaler Inc	2,032	297,282	0.07		
Total United States		429,613,000	94.96		
Total Transferable securities admitted to an official stock exchange		450,821,651	99.65		
Forward Exchange Contracts* 0.25% (31 December 2022 : 0.96%)					
Purchases	Sales	Maturity Date	No. of Contracts	Value USD	% of Net Assets
EUR 1,563,095	USD (1,689,965)	6/7/2023	1	15,473	0.00
EUR 48,765,355	USD (52,099,818)	6/7/2023	1	1,106,362	0.25
Total unrealised gain on forward exchange contracts				1,121,835	0.25
Total Financial assets at fair value through profit or loss				451,943,486	99.90
Financial liabilities at fair value through profit or loss					
Forward Foreign Currency Contract* 0.00% (31 December 2022 : (0.03)%)					
Cash and cash equivalents				544,768	0.12
Other liabilities				(77,963)	(0.02)
Total Net assets attributable to holders of redeemable participating shares				452,410,291	100.00

^Securities listed on recognised stock exchanges in the U.S.

Analysis of total assets	% of Total Assets
Transferable securities admitted to an official stock exchange listing	99.07
Financial derivative instruments	0.25
Cash and cash equivalents	0.12
Other assets	0.56
Total Assets	100.00

OSSIAM IRL ICAV
Condensed Unaudited Interim Report & Financial Statements
For the period from 1 January 2023 to 30 June 2023

Portfolio Listing

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF*

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange			
Australia 3.00%			
ANZ Group Holdings Ltd	813	12,832	0.13
Aristocrat Leisure Ltd	266	6,845	0.07
BlueScope Steel Ltd	598	8,180	0.08
Coles Group Ltd	1,649	20,219	0.20
Commonwealth Bank of Australia	461	30,770	0.30
CSL Ltd	74	13,664	0.13
Dexus (REIT)	287	1,490	0.01
Fortescue Metals Group Ltd	2,229	32,910	0.32
Goodman Group (REIT)	460	6,146	0.06
GPT Group/The (REIT)	550	1,516	0.01
IDP Education Ltd	113	1,662	0.02
IGO Ltd	886	8,965	0.09
Lendlease Corp Ltd	197	1,016	0.01
Macquarie Group Ltd	101	11,942	0.12
Mineral Resources Ltd	230	10,936	0.11
Mirvac Group (Units) (REIT)	1,045	1,572	0.02
National Australia Bank Ltd	860	15,096	0.15
Northern Star Resources Ltd	1,438	11,563	0.11
Orica Ltd	566	5,587	0.05
QBE Insurance Group Ltd	407	4,245	0.04
Ramsay Health Care Ltd	30	1,124	0.01
Scentre Group (REIT)	1,389	2,450	0.02
SEEK Ltd	490	7,085	0.07
Sonic Healthcare Ltd	73	1,728	0.02
Stockland (REIT)	643	1,725	0.02
Suncorp Group Ltd	347	3,116	0.03
Telstra Group Ltd	5,961	17,062	0.17
Treasury Wine Estates Ltd	893	6,676	0.06
Vicinity Ltd (REIT)	1,112	1,366	0.01
Wesfarmers Ltd	520	17,079	0.17
Woolworths Group Ltd	1,511	39,961	0.39
Total Australia		306,528	3.00
Austria 0.09%			
Erste Group Bank AG	98	3,431	0.04
voestalpine AG	151	5,420	0.05
Total Austria		8,851	0.09
Belgium 0.91%			
Ageas SA/NV	46	1,863	0.02
Anheuser-Busch InBev SA/NV	1,088	61,523	0.60
D'ieteren Group	10	1,766	0.02
Groupe Bruxelles Lambert NV	28	2,204	0.02
KBC Group NV	72	5,021	0.05

OSSIAM IRL ICAV
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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Belgium 0.91% (continued)			
Sofina SA	5	1,035	0.01
Solvay SA	94	10,491	0.10
UCB SA	20	1,772	0.02
Umicore SA	265	7,399	0.07
Total Belgium		93,074	0.91
Bermuda 0.13%			
Arch Capital Group Ltd^	100	7,485	0.07
Everest Group Ltd^	11	3,760	0.04
Invesco Ltd^	96	1,614	0.02
Total Bermuda		12,859	0.13
Canada 3.47%			
Agnico Eagle Mines Ltd (Units)	621	31,044	0.30
Bank of Montreal	192	17,360	0.17
Bank of Nova Scotia/The	321	16,079	0.16
BCE Inc	104	4,747	0.05
Canadian Imperial Bank of Commerce	246	10,515	0.10
CCL Industries Inc - Class B	189	9,301	0.09
Element Fleet Management Corp	112	1,708	0.02
Fairfax Financial Holdings Ltd	6	4,499	0.04
George Weston Ltd	77	9,114	0.09
Gildan Activewear Inc	83	2,679	0.03
IGM Financial Inc	24	731	0.01
Intact Financial Corp	47	7,265	0.07
Loblaw Cos Ltd	197	18,056	0.18
Lundin Mining Corp	871	6,832	0.07
Magna International Inc (Units)	125	7,065	0.07
Manulife Financial Corp	497	9,405	0.09
Metro Inc/CN	291	16,454	0.16
National Bank of Canada	92	6,862	0.07
Nutrien Ltd	610	36,054	0.35
Power Corp of Canada	158	4,258	0.04
Quebecor Inc	227	5,601	0.05
Restaurant Brands International Inc	136	10,556	0.10
RioCan Real Estate Investment Trust (Units) (REIT)	43	627	0.01
Rogers Communications Inc	527	24,071	0.23
Royal Bank of Canada	375	35,855	0.35
Sun Life Financial Inc	157	8,194	0.08
TELUS Corp	685	13,346	0.13
Toronto-Dominion Bank/The	492	30,530	0.30
West Fraser Timber Co Ltd (Units)	72	6,193	0.06
Total Canada		355,001	3.47

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Cayman Islands 0.04%			
Sands China Ltd	1,200	4,088	0.04
Total Cayman Islands		4,088	0.04
Denmark 0.52%			
Coloplast A/S	19	2,375	0.02
Demant A/S	15	634	0.01
Novo Nordisk A/S	272	43,816	0.43
Pandora A/S	42	3,749	0.04
Tryg A/S	105	2,272	0.02
Total Denmark		52,846	0.52
Finland 0.41%			
Elisa Oyj	210	11,213	0.11
Kesko Oyj	342	6,436	0.06
Nordea Bank Abp	865	9,394	0.09
Orion Oyj	17	705	0.01
Sampo Oyj - Class A	123	5,518	0.06
Stora Enso Oyj	738	8,555	0.08
Total Finland		41,821	0.41
France 4.90%			
Accor SA	84	3,118	0.03
Air Liquide SA	663	118,772	1.16
Arkema SA	71	6,685	0.06
AXA SA	502	14,801	0.14
BioMerieux	7	734	0.01
BNP Paribas SA	305	19,207	0.19
Bolloré SE	1,310	8,161	0.08
Carrefour SA	743	14,068	0.14
Cie Generale des Etablissements Michelin SCA	311	9,181	0.09
Covivio SA/France (REIT)	14	660	0.01
Credit Agricole SA	331	3,926	0.04
EssilorLuxottica SA	48	9,039	0.09
Eurazeo SE	13	914	0.01
Gecina SA (REIT)	13	1,384	0.01
Hermes International	14	30,395	0.30
Ipsen SA	6	721	0.01
Kering SA	35	19,306	0.19
Klepierre SA (REIT)	61	1,512	0.01
L'Oreal SA	301	140,257	1.37
Pernod Ricard SA	257	56,751	0.55
Publicis Groupe SA	339	27,184	0.27
Sartorius Stedim Biotech	5	1,248	0.01

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
France 4.90% (continued)			
SEB SA	12	1,239	0.01
Societe Generale SA	199	5,167	0.05
Unibail-Rodamco-Westfield (REIT)	34	1,786	0.02
Valeo	95	2,035	0.02
Wendel SE	8	820	0.01
Worldline SA/France '144A'	65	2,376	0.02
Total France		501,447	4.90
Germany 3.64%			
Allianz SE	110	25,586	0.25
BASF SE	1,129	54,776	0.54
Bayerische Motoren Werke AG	152	18,660	0.18
Bayerische Motoren Werke AG - Preference	27	3,069	0.03
Beiersdorf AG	124	16,403	0.16
Continental AG	51	3,845	0.04
Covestro AG '144A'	242	12,562	0.12
Deutsche Boerse AG	51	9,409	0.09
Deutsche Telekom AG	4,826	105,178	1.03
Fresenius Medical Care AG & Co KGaA	34	1,624	0.02
Henkel AG & Co KGaA	127	8,937	0.09
Henkel AG & Co KGaA - Preference	201	16,065	0.16
LEG Immobilien SE	22	1,264	0.01
Mercedes-Benz Group AG	396	31,828	0.31
Muenchener Rueckversicherungs-Gesellschaft AG in Muenchen	38	14,245	0.14
Puma SE	49	2,947	0.03
Sartorius AG - Preference	4	1,384	0.01
Symrise AG - Class A	171	17,914	0.17
Talanx AG	17	975	0.01
Telefonica Deutschland Holding AG	1,303	3,663	0.04
Volkswagen AG	14	2,335	0.02
Volkswagen AG - Preference	95	12,742	0.12
Vonovia SE	207	4,041	0.04
Zalando SE '144A'	107	3,077	0.03
Total Germany		372,529	3.64
Hong Kong 0.56%			
AIA Group Ltd	3,200	32,300	0.31
Hang Seng Bank Ltd	200	2,846	0.03
Hong Kong Exchanges & Clearing Ltd	300	11,301	0.11
Link REIT (Units) (REIT)	700	3,885	0.04
Sun Hung Kai Properties Ltd	500	6,297	0.06
Swire Properties Ltd	400	983	0.01
Total Hong Kong		57,612	0.56

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Ireland 3.70%			
AIB Group Plc	304	1,277	0.01
Aon Plc^	56	19,331	0.19
CRH Plc	967	53,278	0.52
James Hardie Industries Plc CDI	566	14,976	0.15
Kerry Group Plc	197	19,210	0.19
Linde Plc^	618	235,508	2.30
Medtronic Plc^	223	19,646	0.19
Smurfit Kappa Group Plc	334	11,125	0.11
STERIS Plc^	17	3,825	0.04
Total Ireland		378,176	3.70
Isle of Man 0.04%			
Entain Plc	246	3,978	0.04
Total Isle of Man		3,978	0.04
Israel 0.02%			
Azrieli Group Ltd	18	1,009	0.01
Mizrahi Tefahot Bank Ltd	40	1,329	0.01
Total Israel		2,338	0.02
Italy 0.27%			
Amplifon SpA	20	733	0.01
FinecoBank Banca Fineco SpA	176	2,365	0.02
Intesa Sanpaolo SpA	4,627	12,115	0.12
Mediobanca Banca di Credito Finanziario SpA	167	1,997	0.02
Moncler SpA	94	6,496	0.06
Telecom Italia SpA/Milano	15,346	4,316	0.04
Total Italy		28,022	0.27
Japan 8.02%			
Aeon Co Ltd	800	16,284	0.16
Aisin Corp	100	3,063	0.03
Ajinomoto Co Inc	600	23,762	0.23
Asahi Kasei Corp	1,600	10,760	0.11
Astellas Pharma Inc	300	4,461	0.04
Bandai Namco Holdings Inc	300	6,893	0.07
Bridgestone Corp	300	12,230	0.12
Capcom Co Ltd	200	7,880	0.08
Chiba Bank Ltd/The	100	605	0.01
Chugai Pharmaceutical Co Ltd	100	2,827	0.03
Concordia Financial Group Ltd	300	1,168	0.01
CyberAgent Inc	600	4,350	0.04

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Japan 8.02% (continued)			
Dai-ichi Life Holdings Inc	300	5,683	0.06
Daiichi Sankyo Co Ltd	300	9,444	0.09
Daiwa House Industry Co Ltd	200	5,247	0.05
Daiwa Securities Group Inc	400	2,049	0.02
Denso Corp	200	13,346	0.13
Fast Retailing Co Ltd	100	25,406	0.25
Hakuhodo DY Holdings Inc	300	3,138	0.03
Hulic Co Ltd	100	852	0.01
Japan Metropolitan Fund Invest (REIT)	1	666	0.01
Japan Post Bank Co Ltd	400	3,111	0.03
Japan Real Estate Investment Corp (REIT)	1	3,791	0.04
JSR Corp	200	5,687	0.06
Kao Corp	600	21,645	0.21
Kikkoman Corp	200	11,336	0.11
Kirin Holdings Co Ltd	1,000	14,540	0.14
Kobayashi Pharmaceutical Co Ltd	100	5,411	0.05
Koei Tecmo Holdings Co Ltd	200	3,439	0.03
Konami Group Corp	100	5,204	0.05
M3 Inc	100	2,151	0.02
MatsukiyoCocokara & Co	100	5,588	0.05
Mazda Motor Corp	300	2,892	0.03
MEIJI Holdings Co Ltd	300	6,679	0.07
Mitsubishi Chemical Group Corp	1,600	9,556	0.09
Mitsubishi Estate Co Ltd	300	3,549	0.03
Mitsubishi HC Capital Inc	200	1,182	0.01
Mitsubishi UFJ Financial Group Inc	3,200	23,579	0.23
Mitsui Chemicals Inc	200	5,852	0.06
Mitsui Fudosan Co Ltd	200	3,958	0.04
Mizuho Financial Group Inc	700	10,650	0.10
MS&AD Insurance Group Holdings Inc	100	3,526	0.03
Nexon Co Ltd	600	11,403	0.11
Nintendo Co Ltd	1,500	67,894	0.66
Nippon Prologis REIT Inc (REIT)	1	2,002	0.02
Nippon Sanso Holdings Corp	200	4,306	0.04
Nippon Telegraph & Telephone Corp	42,500	50,135	0.49
Nissan Chemical Corp	200	8,536	0.08
Nissin Foods Holdings Co Ltd	100	8,240	0.08
Nitto Denko Corp	200	14,709	0.14
Nomura Holdings Inc	800	3,029	0.03
Nomura Real Estate Master Fund Inc (REIT)	2	2,298	0.02
Oji Holdings Corp	1,100	4,091	0.04
Olympus Corp	200	3,136	0.03
Ono Pharmaceutical Co Ltd	100	1,803	0.02
Oriental Land Co Ltd/Japan	500	19,376	0.19

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Japan 8.02% (continued)			
ORIX Corp	300	5,423	0.05
Rakuten Group Inc	700	2,417	0.02
Resona Holdings Inc	600	2,866	0.03
Sekisui House Ltd	300	6,031	0.06
Seven & i Holdings Co Ltd	900	38,638	0.38
Sharp Corp/Japan	100	556	0.01
Shiseido Co Ltd	500	22,462	0.22
SoftBank Corp	4,200	44,750	0.44
Sony Group Corp	600	53,821	0.53
Square Enix Holdings Co Ltd	100	4,627	0.05
Subaru Corp	300	5,610	0.06
Sumitomo Electric Industries Ltd	300	3,647	0.04
Sumitomo Metal Mining Co Ltd	300	9,612	0.09
Sumitomo Mitsui Financial Group Inc	400	17,045	0.17
Sumitomo Mitsui Trust Holdings Inc	100	3,538	0.03
Suntory Beverage & Food Ltd	200	7,212	0.07
Suzuki Motor Corp	200	7,197	0.07
T&D Holdings Inc	100	1,457	0.01
Takeda Pharmaceutical Co Ltd	300	9,396	0.09
Toho Co Ltd/Tokyo	200	7,570	0.07
Tokio Marine Holdings Inc	500	11,468	0.11
Toray Industries Inc	1,800	9,968	0.10
Unicharm Corp	500	18,476	0.18
USS Co Ltd	100	1,645	0.02
Welcia Holdings Co Ltd	100	2,073	0.02
Yamaha Corp	100	3,809	0.04
Yamaha Motor Co Ltd	100	2,852	0.03
ZOZO Inc	100	2,056	0.02
Total Japan		820,620	8.02
Jersey 0.47%			
Amcor Plc^	1,867	18,633	0.18
Aptiv Plc^	123	12,557	0.13
WPP Plc	1,584	16,582	0.16
Total Jersey		47,772	0.47
Liberia 0.11%			
Royal Caribbean Cruises Ltd^	103	10,685	0.11
Total Liberia		10,685	0.11

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Luxembourg 0.01%			
Eurofins Scientific SE	22	1,396	0.01
Total Luxembourg		1,396	0.01
Netherlands 1.39%			
ABN AMRO Bank NV Dutch Cert '144A'	116	1,801	0.02
Aegon NV	521	2,632	0.02
Akzo Nobel NV	216	17,608	0.17
Davide Campari-Milano NV	642	8,888	0.09
Euronext NV '144A'	25	1,699	0.02
Heineken Holding NV	142	12,340	0.12
Heineken NV	319	32,777	0.32
ING Groep NV	991	13,340	0.13
Koninklijke KPN NV	4,742	16,912	0.16
LyondellBasell Industries NV^	326	29,937	0.29
NN Group NV	81	2,997	0.03
QIAGEN NV	37	1,661	0.02
Total Netherlands		142,592	1.39
New Zealand 0.10%			
EBOS Group Ltd	24	540	0.01
Fisher & Paykel Healthcare Corp Ltd	95	1,426	0.01
Spark New Zealand Ltd	2,767	8,629	0.08
Total New Zealand		10,595	0.10
Norway 0.38%			
DNB Bank ASA	263	4,927	0.05
Gjensidige Forsikring ASA	57	914	0.01
Mowi ASA	552	8,769	0.09
Norsk Hydro ASA	1,734	10,326	0.10
Orkla ASA	926	6,664	0.06
Yara International ASA	203	7,181	0.07
Total Norway		38,781	0.38
Portugal 0.09%			
Jeronimo Martins SGPS SA	346	9,528	0.09
Total Portugal		9,528	0.09
Singapore 0.49%			
CapitaLand Ascendas REIT (Units) (REIT)	900	1,809	0.02
CapitaLand Investment Ltd/Singapore	700	1,712	0.02
City Developments Ltd	100	497	0.01
DBS Group Holdings Ltd	500	11,641	0.11

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Singapore 0.49% (continued)			
Genting Singapore Ltd	2,700	1,875	0.02
Mapletree Logistics Trust (Units) (REIT)	900	1,077	0.01
Singapore Exchange Ltd	200	1,420	0.01
Singapore Telecommunications Ltd	12,200	22,537	0.22
UOL Group Ltd	100	474	0.00
Wilmar International Ltd (Units)	2,400	6,739	0.07
Total Singapore		49,781	0.49
Spain 0.86%			
Amadeus IT Group SA	208	15,817	0.15
Banco Santander SA	4,535	16,748	0.16
CaixaBank SA	1,138	4,702	0.05
Grifols SA	52	666	0.01
Industria de Diseno Textil SA	500	19,344	0.19
Telefonica SA	7,614	30,868	0.30
Total Spain		88,145	0.86
Sweden 0.84%			
Boliden AB	324	9,345	0.09
Essity AB	750	19,935	0.19
Getinge AB	38	665	0.01
H & M Hennes & Mauritz AB	300	5,143	0.05
Holmen AB	118	4,232	0.04
Industrivarden AB	42	1,156	0.01
Industrivarden AB - Class A	38	1,051	0.01
Investor AB - Class A	117	2,336	0.02
Investor AB - Class B	464	9,264	0.09
Kinnevik AB	71	982	0.01
Svenska Cellulosa AB SCA - Class B	770	9,798	0.10
Svenska Handelsbanken AB	420	3,513	0.03
Swedbank AB	227	3,822	0.04
Swedish Orphan Biovitrum AB	29	565	0.01
Tele2 AB	781	6,444	0.06
Telia Co AB	3,593	7,867	0.08
Total Sweden		86,118	0.84
Switzerland 3.44%			
Bachem Holding AG	6	523	0.00
Banque Cantonale Vaudoise	9	951	0.01
Barry Callebaut AG	5	9,652	0.09
Chocoladefabriken Lindt & Spruengli AG	2	25,127	0.25
Chubb Ltd^	110	21,182	0.21
Cie Financiere Richemont SA	238	40,343	0.39

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
Switzerland 3.44% (continued)			
Clariant AG	273	3,943	0.04
Garmin Ltd^	69	7,196	0.07
Givaudan SA	12	39,770	0.39
Novartis AG	337	33,902	0.33
Roche Holding AG - BR	5	1,641	0.02
Roche Holding AG - GENUSSSCHEINE	113	34,545	0.34
Sika AG	186	53,161	0.52
Sonova Holding AG	8	2,130	0.02
Swiss Life Holding AG	8	4,677	0.05
Swiss Prime Site AG	22	1,909	0.02
Swiss Re AG	87	8,756	0.08
Swisscom AG	39	24,316	0.24
UBS Group AG	896	18,123	0.18
Zurich Insurance Group AG	41	19,473	0.19
Total Switzerland		351,320	3.44
United Kingdom 4.89%			
3i Group Plc	266	6,589	0.07
abrdn plc	591	1,640	0.02
Admiral Group Plc	54	1,429	0.01
Anglo American Plc	1,671	47,438	0.46
Antofagasta Plc	516	9,584	0.09
AstraZeneca Plc	250	35,839	0.35
Auto Trader Group Plc '144A'	1,360	10,554	0.10
Aviva Plc	809	4,065	0.04
Barratt Developments Plc	450	2,366	0.02
Berkeley Group Holdings Plc	49	2,444	0.02
British Land Co Plc/The (REIT)	251	966	0.01
Burberry Group Plc	173	4,663	0.05
Compass Group Plc	802	22,452	0.22
Diageo Plc	2,801	120,328	1.18
GSK Plc	673	11,883	0.12
JD Sports Fashion Plc	1,186	2,201	0.02
Johnson Matthey Plc	231	5,128	0.05
Kingfisher Plc	884	2,604	0.03
Land Securities Group Plc (REIT)	199	1,453	0.02
Legal & General Group Plc	1,746	5,046	0.05
Liberty Global Plc - Class A^	252	4,249	0.04
Liberty Global Plc - Class C^	398	7,073	0.07
Lloyds Banking Group Plc	17,976	9,962	0.10
Mondi Plc	622	9,481	0.09
NatWest Group Plc	1,525	4,669	0.05
Next Plc	56	4,913	0.05
Ocado Group Plc	726	5,243	0.05

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United Kingdom 4.89% (continued)			
Pearson Plc	296	3,093	0.03
Prudential Plc	793	11,176	0.11
Reckitt Benckiser Group Plc	873	65,617	0.64
Schroders Plc	256	1,423	0.01
Segro Plc (REIT)	349	3,180	0.03
Smith & Nephew Plc	151	2,434	0.02
St James's Place Plc	160	2,212	0.02
Taylor Wimpey Plc	1,609	2,102	0.02
Tesco Plc	9,100	28,738	0.28
Vodafone Group Plc	34,019	31,992	0.31
Whitbread Plc	92	3,960	0.04
Total United Kingdom		500,189	4.89
United States 57.18%			
AbbVie Inc	284	38,263	0.37
Advance Auto Parts Inc	28	1,968	0.02
Aflac Inc	155	10,819	0.11
Agilent Technologies Inc	48	5,772	0.06
Albemarle Corp	146	32,571	0.32
Allstate Corp/The	70	7,633	0.07
American Express Co	170	29,614	0.29
American Financial Group Inc/OH	21	2,494	0.02
American International Group Inc	195	11,220	0.11
AmerisourceBergen Corp	28	5,388	0.05
Amgen Inc	88	19,538	0.19
Annaly Capital Management Inc (REIT)	136	2,721	0.03
Aramark	106	4,563	0.04
Archer-Daniels-Midland Co	661	49,945	0.49
Ares Management Corp - Class A	45	4,336	0.04
Arthur J Gallagher & Co	58	12,735	0.12
Assurant Inc	15	1,886	0.02
AutoZone Inc	8	19,947	0.19
AvalonBay Communities Inc (REIT)	38	7,192	0.07
Avery Dennison Corp	101	17,352	0.17
Ball Corp	396	23,051	0.23
Bank of New York Mellon Corp/The	221	9,839	0.10
Bath & Body Works Inc	95	3,563	0.03
Baxter International Inc	83	3,781	0.04
Becton Dickinson & Co	47	12,408	0.12
Best Buy Co Inc	88	7,212	0.07
Biogen Inc	23	6,552	0.06
Bio-Rad Laboratories Inc	4	1,516	0.01
Bio-Techne Corp	25	2,041	0.02
Block Inc	142	9,453	0.09

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 57.18% (continued)			
Booking Holdings Inc	17	45,906	0.45
Boston Properties Inc (REIT)	42	2,419	0.02
Boston Scientific Corp	245	13,252	0.13
Bristol-Myers Squibb Co	341	21,807	0.21
Brown & Brown Inc	65	4,475	0.04
Brown-Forman Corp - Class B	379	25,310	0.25
Caesars Entertainment Inc	96	4,893	0.05
Campbell Soup Co	237	10,833	0.11
Capital One Financial Corp	102	11,156	0.11
Cardinal Health Inc	42	3,972	0.04
Carlyle Group Inc/The (Units)	59	1,885	0.02
CarMax Inc	71	5,943	0.06
Catalent Inc	28	1,214	0.01
Cboe Global Markets Inc	31	4,278	0.04
CBRE Group Inc - Class A	83	6,699	0.07
Centene Corp	84	5,666	0.06
Charles River Laboratories International Inc	8	1,682	0.02
Charles Schwab Corp/The	402	22,785	0.22
Chipotle Mexican Grill Inc - Class A	13	27,807	0.27
Church & Dwight Co Inc	301	30,169	0.29
Cigna Group/The	47	13,188	0.13
Cincinnati Financial Corp	43	4,185	0.04
Citizens Financial Group Inc	126	3,286	0.03
Cleveland-Cliffs Inc	647	10,844	0.11
Clorox Co/The	149	23,697	0.23
CME Group Inc	99	18,344	0.18
Colgate-Palmolive Co	973	74,960	0.73
Comcast Corp	6,184	256,945	2.51
Conagra Brands Inc	593	19,996	0.20
Cooper Cos Inc/The	8	3,067	0.03
Costco Wholesale Corp	550	296,109	2.90
Crown Castle Inc (REIT)	116	13,217	0.13
Crown Holdings Inc	150	13,031	0.13
CVS Health Corp	193	13,342	0.13
Danaher Corp	112	26,880	0.26
DaVita Inc	9	904	0.01
DENTSPLY SIRONA Inc	34	1,361	0.01
Dexcom Inc	64	8,225	0.08
Dollar General Corp	272	46,180	0.45
Dollar Tree Inc	275	39,463	0.39
Dow Inc	884	47,082	0.46
DR Horton Inc	138	16,793	0.16
eBay Inc	242	10,815	0.11
Ecolab Inc	319	59,554	0.58
Edwards Lifesciences Corp	103	9,716	0.09

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 57.18% (continued)			
Electronic Arts Inc	403	52,269	0.51
Elevance Health Inc	36	15,994	0.16
Eli Lilly & Co	133	62,374	0.61
Equinix Inc (REIT)	26	20,382	0.20
Equity Residential (REIT)	98	6,465	0.06
Erie Indemnity Co - Class A	7	1,470	0.01
Essex Property Trust Inc (REIT)	17	3,983	0.04
Estee Lauder Cos Inc/The - Class A	296	58,128	0.57
Etsy Inc	58	4,907	0.05
Expedia Group Inc	66	7,220	0.07
Extra Space Storage Inc (REIT)	38	5,656	0.06
Fidelity National Financial Inc	76	2,736	0.03
Fidelity National Information Services Inc	158	8,643	0.08
First Citizens BancShares Inc/NC	3	3,850	0.04
First Horizon Corp	150	1,691	0.02
FMC Corp	155	16,173	0.16
Fox Corp - Class A	435	14,790	0.14
Franklin Resources Inc	85	2,270	0.02
General Mills Inc	720	55,224	0.54
Genuine Parts Co	64	10,831	0.11
Gilead Sciences Inc	203	15,645	0.15
Global Payments Inc	72	7,093	0.07
Goldman Sachs Group Inc/The	89	28,706	0.28
Hartford Financial Services Group Inc/The	83	5,978	0.06
Hasbro Inc	59	3,821	0.04
HCA Healthcare Inc	35	10,622	0.10
Hershey Co/The	183	45,695	0.45
Hilton Worldwide Holdings Inc	121	17,612	0.17
Home Depot Inc/The	460	142,894	1.40
Host Hotels & Resorts Inc (REIT)	202	3,400	0.03
Humana Inc	18	8,048	0.08
Huntington Bancshares Inc/OH	405	4,366	0.04
Illumina Inc	26	4,875	0.05
Incyte Corp	31	1,930	0.02
Insulet Corp	11	3,172	0.03
Intercontinental Exchange Inc	153	17,301	0.17
International Flavors & Fragrances Inc	315	25,071	0.25
Interpublic Group of Cos Inc/The	565	21,798	0.21
Intuitive Surgical Inc	59	20,174	0.20
Invitation Homes Inc (REIT)	165	5,676	0.06
IQVIA Holdings Inc	30	6,743	0.07
Iron Mountain Inc (REIT)	83	4,716	0.05
J M Smucker Co/The	132	19,492	0.19
JPMorgan Chase & Co	787	114,461	1.12
Kellogg Co	339	22,849	0.22

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 57.18% (continued)			
Keurig Dr Pepper Inc	1,131	35,366	0.35
KeyCorp	264	2,439	0.02
Kimco Realty Corp (REIT)	178	3,510	0.03
KKR & Co Inc	160	8,960	0.09
Kroger Co/The	843	39,621	0.39
Lamb Weston Holdings Inc	179	20,576	0.20
Las Vegas Sands Corp	158	9,164	0.09
Lear Corp	27	3,876	0.04
Lennar Corp	114	14,285	0.14
LKQ Corp	121	7,051	0.07
Lowe's Cos Inc	268	60,488	0.59
Lululemon Athletica Inc	54	20,439	0.20
M&T Bank Corp	44	5,445	0.05
MarketAxess Holdings Inc	11	2,876	0.03
Marriott International Inc/MD	119	21,859	0.21
Marsh & McLennan Cos Inc	134	25,203	0.25
Martin Marietta Materials Inc	78	36,012	0.35
McCormick & Co Inc/MD	310	27,041	0.26
McDonald's Corp	332	99,072	0.97
McKesson Corp	22	9,401	0.09
MercadoLibre Inc	21	24,877	0.24
Merck & Co Inc	410	47,310	0.46
MetLife Inc	174	9,836	0.10
Mettler-Toledo International Inc	4	5,247	0.05
MGM Resorts International	135	5,929	0.06
Mid-America Apartment Communities Inc (REIT)	31	4,708	0.05
Mohawk Industries Inc	25	2,579	0.03
Molina Healthcare Inc	9	2,711	0.03
Molson Coors Beverage Co - Class B	232	15,275	0.15
Mondelez International Inc	1,683	122,758	1.20
Moody's Corp	45	15,647	0.15
Morgan Stanley	337	28,780	0.28
Mosaic Co/The	403	14,105	0.14
Nasdaq Inc	92	4,586	0.04
Newmont Corp	990	42,233	0.41
News Corp - Class A	556	10,842	0.11
NIKE Inc	592	65,339	0.64
Northern Trust Corp	57	4,226	0.04
Nucor Corp	309	50,670	0.50
NVR Inc	1	6,351	0.06
Omnicom Group Inc	293	27,879	0.27
Packaging Corp of America	112	14,802	0.14
Paramount Global - Class B	715	11,376	0.11
PayPal Holdings Inc	288	19,218	0.19
PepsiCo Inc	1,706	315,985	3.09

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 57.18% (continued)			
Pfizer Inc	903	33,122	0.32
PPG Industries Inc	294	43,600	0.43
Principal Financial Group Inc	65	4,930	0.05
Progressive Corp/The	152	20,120	0.20
Prologis Inc (REIT)	251	30,780	0.30
Prudential Financial Inc	98	8,646	0.08
Public Storage (REIT)	43	12,551	0.12
Regency Centers Corp (REIT)	44	2,718	0.03
Regeneron Pharmaceuticals Inc	18	12,934	0.13
Regions Financial Corp	261	4,651	0.05
Reliance Steel & Aluminum Co	73	19,826	0.19
ResMed Inc	24	5,244	0.05
Revvity Inc	21	2,495	0.02
Ross Stores Inc	155	17,380	0.17
RPM International Inc	162	14,536	0.14
S&P Global Inc	89	35,679	0.35
SBA Communications Corp (REIT) - Class A	29	6,721	0.07
Sealed Air Corp	180	7,200	0.07
SEI Investments Co	33	1,967	0.02
Sherwin-Williams Co/The	307	81,515	0.80
Sirius XM Holdings Inc	1,122	5,083	0.05
Starbucks Corp	530	52,502	0.51
State Street Corp	90	6,586	0.06
Steel Dynamics Inc	200	21,786	0.21
Stryker Corp	58	17,695	0.17
Synchrony Financial	113	3,833	0.04
Sysco Corp	624	46,301	0.45
Take-Two Interactive Software Inc	247	36,349	0.36
Target Corp	585	77,162	0.75
Teleflex Inc	8	1,936	0.02
Tesla Inc	1,288	337,160	3.30
Thermo Fisher Scientific Inc	62	32,349	0.32
TJX Cos Inc/The	517	43,836	0.43
T-Mobile US Inc	870	120,843	1.18
Tractor Supply Co	50	11,055	0.11
Travelers Cos Inc/The	61	10,593	0.10
UDR Inc (REIT)	85	3,652	0.04
Universal Health Services Inc	11	1,735	0.02
Ventas Inc (REIT)	115	5,436	0.05
Verizon Communications Inc	6,193	230,318	2.25
Vertex Pharmaceuticals Inc	42	14,780	0.14
VF Corp	152	2,902	0.03
VICI Properties Inc (REIT) - Class A	272	8,549	0.08
Visa Inc - Class A	438	104,016	1.02
Vulcan Materials Co	167	37,648	0.37

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF* (continued)

As at 30 June 2023

Security Description	Nominal	Fair Value USD	% of Net Assets
Transferable securities admitted to an official stock exchange (continued)			
United States 57.18% (continued)			
W R Berkley Corp	61	3,633	0.04
Walgreens Boots Alliance Inc	888	25,299	0.25
Walt Disney Co/The	2,635	235,253	2.30
Warner Bros Discovery Inc	3,359	42,122	0.41
Waters Corp	10	2,665	0.03
Welltower Inc (REIT)	137	11,082	0.11
Weyerhaeuser Co (REIT)	198	6,635	0.06
Whirlpool Corp	25	3,720	0.04
Yum! Brands Inc	128	17,734	0.17
Zillow Group Inc	44	2,211	0.02
Zimmer Biomet Holdings Inc	36	5,242	0.05
Total United States		<u>5,848,171</u>	<u>57.18</u>
Total Transferable securities admitted to an official stock exchange		<u>10,224,863</u>	<u>99.97</u>
Total Financial assets at fair value through profit or loss		<u>10,224,863</u>	<u>99.97</u>
Bank overdraft		(12,763)	(0.12)
Other assets		15,826	0.15
Total Net assets attributable to holders of redeemable participating shares		<u>10,227,926</u>	<u>100.00</u>

^Securities listed on recognised stock exchanges in the U.S.

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Portfolio Listing (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF (continued)

Analysis of total assets	% of Total Assets
Transferable securities admitted to an official stock exchange listing	99.36
Cash and cash equivalents	0.24
Other assets	0.40
Total Assets	<u>100.00</u>

*Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023.

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Statement of Portfolio Changes

Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF

Major Purchases*

Security Description	Nominal	Cost USD
Home Depot Inc/The	282,423	85,061,702
Amazon.com Inc	703,362	81,222,138
Interpublic Group of Cos Inc/The	1,870,201	69,410,771
Walt Disney Co/The	696,047	68,791,088
Tesla Inc	329,095	68,442,645
Ecolab Inc	382,769	63,333,753
Verizon Communications Inc	1,574,692	63,063,732
Electronic Arts Inc	483,392	60,943,251
Booking Holdings Inc	22,836	60,915,560
UnitedHealth Group Inc	120,353	59,932,717
Brown-Forman Corp – Class B	899,368	59,503,133
Comcast Corp	1,512,264	59,483,405
Sysco Corp	767,483	58,866,387
Intuitive Surgical Inc	180,525	57,244,505
Keurig Dr Pepper Inc	1,600,713	56,157,027
DuPont de Nemours Inc	797,977	56,075,881
Take-Two Interactive Software Inc	403,051	52,493,222
Marsh & McLennan Cos Inc	294,995	52,182,936
Moody's Corp	171,865	51,922,594
PayPal Holdings Inc	714,863	51,356,715
McDonald's Corp	186,785	49,821,375
Colgate-Palmolive Co	641,376	47,493,586
Eli Lilly & Co	101,998	45,330,309
Estee Lauder Cos Inc/The - Class A	164,543	43,362,714
Church & Dwight Co Inc	509,286	42,189,766
Netflix Inc	117,834	40,308,645
NVIDIA Corp	151,361	39,927,513
Etsy Inc	457,551	39,792,094
Amcor Plc	3,466,475	38,816,383
Avery Dennison Corp	216,237	38,223,341
Franklin Resources Inc	1,454,626	37,544,627
Adobe Inc	99,067	37,432,167
eBay Inc	799,618	37,121,283

*In accordance with the Central Bank UCITS Regulations, the interim report documents material changes that have occurred in the disposition of the assets of the ICAV during the period. A material change is defined as aggregate purchases of a security exceeding 1 per cent of the total value of the purchases for the period and/or aggregate disposals greater than 1 per cent of the total value of sales for the period. If there are fewer than 20 purchases/sales that meet the material changes definition, the ICAV shall disclose those purchases/sales so at least 20 purchases/sales are disclosed.

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Statement of Portfolio Changes (continued)

Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF

Major Sales*

Security Description	Nominal	Proceeds USD
Ecolab Inc	605,676	100,094,733
NVIDIA Corp	272,747	90,650,036
Microsoft Corp	271,836	86,471,353
DuPont de Nemours Inc	1,156,825	82,525,644
Apple Inc	451,964	78,981,062
Amazon.com Inc	707,326	71,859,510
Moody's Corp	199,702	62,780,075
McDonald's Corp	217,978	61,411,932
Tesla Inc	319,257	59,704,810
Sysco Corp	767,483	59,369,091
JPMorgan Chase & Co	445,860	58,306,270
Home Depot Inc/The	200,203	58,285,543
Amcor Plc	5,363,981	57,924,384
Keurig Dr Pepper Inc	1,600,713	56,701,239
Brown-Forman Corp – Class B	899,368	56,423,820
FMC Corp	474,813	56,110,645
Newmont Corp	1,150,361	52,836,676
Visa Inc - Class A	230,927	52,496,997
Colgate-Palmolive Co	641,376	48,411,412
Adobe Inc	109,983	47,055,162
Church & Dwight Co Inc	509,286	45,442,699
Avery Dennison Corp	265,303	45,217,750
International Flavors & Fragrances Inc	473,512	45,138,526
Principal Financial Group Inc	482,245	39,564,875
Estee Lauder Cos Inc/The - Class A	164,543	39,335,030
Netflix Inc	117,834	37,678,511
Linde Plc	92,450	33,525,568
Aon Plc	106,202	33,200,644
Intuit Inc	74,917	33,103,606
Skyworks Solutions Inc	309,579	32,988,572
Mosaic Co/The	776,369	32,315,266

*In accordance with the Central Bank UCITS Regulations, the interim report documents material changes that have occurred in the disposition of the assets of the ICAV during the period. A material change is defined as aggregate purchases of a security exceeding 1 per cent of the total value of the purchases for the period and/or aggregate disposals greater than 1 per cent of the total value of sales for the period. If there are fewer than 20 purchases/sales that meet the material changes definition, the ICAV shall disclose those purchases/sales so at least 20 purchases/sales are disclosed.

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Statement of Portfolio Changes (continued)

Ossiam World ESG Machine Learning UCITS ETF*

Major Purchases**

Security Description	Nominal	Cost USD
Sirius XM Holdings Inc	26,012	151,260
McDonald's Corp	541	145,355
Hang Seng Bank Ltd	8,200	134,532
Yangzijiang Shipbuilding (Holdings) Ltd.	131,700	122,745
CME Group Inc	684	119,844
Fast Retailing Co Ltd	200	116,134
W R Berkley Corp	1,521	106,354
Sega Sammy Holdings Inc.	6,900	105,971
Elevance Health Inc	218	104,484
DBS Group Holdings Ltd	3,700	96,864
DaVita Inc	1,167	93,738
Redeia Corp SA	4,501	80,676
Fox Corp	2,513	79,314
United Overseas Bank Ltd	3,300	73,515
Globe Life Inc	602	70,690
Home Depot Inc/The	213	67,098
Ulta Beauty Inc	123	60,457
Pearson Plc	5,248	60,137
Taisei Corp	1,800	59,395
Amdocs Ltd	609	55,209
Fiserv Inc	525	54,629
Obayashi Corp	7,300	54,274
Wolters Kluwer NV	498	54,049
VMware Inc	415	51,471
Cincinnati Financial Corp	491	50,443
Markel Group Inc	34	46,823
Nomura Holdings Inc	11,500	44,953
Copart Inc	699	44,375
Saab B	1,036	43,223
Teleperformance	157	42,795
Expeditors International of Washington Inc	385	41,093
Quest Diagnostics Inc	274	39,956
Restaurant Brands International Inc	583	38,866

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Statement of Portfolio Changes (continued)

Ossiam World ESG Machine Learning UCITS ETF* (continued)

Major Purchases**

Security Description	Nominal	Cost USD
Visa Inc - Class A	171	38,359
Aflac Inc	494	35,100
Omnicom Group Inc	411	34,435
Fortive Corp	512	33,512

* Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

**In accordance with the Central Bank UCITS Regulations, the interim report documents material changes that have occurred in the disposition of the assets of the ICAV during the period. A material change is defined as aggregate purchases of a security exceeding 1 per cent of the total value of the purchases for the period and/or aggregate disposals greater than 1 per cent of the total value of sales for the period. If there are fewer than 20 purchases/sales that meet the material changes definition, the ICAV shall disclose those purchases/sales so at least 20 purchases/sales are disclosed.

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Statement of Portfolio Changes (continued)

Ossiam World ESG Machine Learning UCITS ETF*

Major Sales**

Security Description	Nominal	Proceeds USD
Gilead Sciences Inc	9,192	784,472
Resona Holdings Inc	142,200	766,371
Consolidated Edison Inc	8,017	762,201
Quest Diagnostics Inc	4,743	722,789
Singapore Telecommunications Ltd	374,600	702,993
Hydro One Ltd '144A'	25,503	688,630
KDDI Corp	22,500	669,881
Elisa Oyj	12,214	652,556
Atmos Energy Corp	5,719	628,960
Travelers Cos Inc/The	3,307	616,943
Bristol-Myers Squibb Co	8,523	616,301
Sumitomo Mitsui Trust Holdings Inc	17,200	596,695
Incyte Corp	7,355	593,501
Eversource Energy	7,167	593,410
Newmont Corp	11,630	591,627
Amgen Inc	2,210	588,270
Metro Inc/CN	10,040	552,000
Hirose Electric Co Ltd	4,500	545,489
Avangrid Inc	12,062	512,689
Otis Worldwide Corp	6,338	510,404
BioMarin Pharmaceutical Inc	4,700	505,449
Loblaw Cos Ltd	5,789	505,167
Realty Income Corp (REIT)	7,855	502,057
Mapletree Logistics Trust (REIT)	406,500	494,288
Becton Dickinson & Co	1,937	493,970
Telefonica Deutschland Holding AG	172,989	465,426
Intercontinental Exchange Inc	4,411	457,045
Sempra	2,744	419,912
Coles Group Ltd	36,413	410,127
Daiwa Securities Group Inc	92,500	405,940
PACCAR Inc	4,359	405,166
Edison International	6,010	394,552
Carrefour SA	23,097	391,177
Cummins Inc	1,644	390,071

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Statement of Portfolio Changes (continued)

Ossiam World ESG Machine Learning UCITS ETF* (continued)

Major Sales**

Security Description	Nominal	Proceeds USD
Seagen Inc	2,822	381,273
NEC Corp	11,000	380,708
Thomson Reuters Corp	3,250	378,703
Hartford Financial Services Group Inc/The	4,908	376,189

* Ossiam World ESG Machine Learning UCITS ETF was liquidated on 20 April 2023.

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Statement of Portfolio Changes (continued)

Sub-Fund not registered in Switzerland

Major Purchases*

Security Description	Nominal	Cost USD
Amazon.com Inc	68,278	7,274,388
Brown-Forman Corp – Class B	99,491	6,633,138
Tesla Inc	31,361	5,418,987
Sirius XM Holdings Inc	1,158,979	4,420,430
Home Depot Inc/The	11,825	3,565,963
Church & Dwight Co Inc	36,621	3,345,283
PepsiCo Inc	17,053	2,953,982
Walmart Inc	17,743	2,571,538
McDonald's Corp	8,508	2,496,207
Lamar Advertising Co (REIT) - Class A	21,504	2,230,954
Lamb Weston Holdings Inc	20,106	2,153,144
Walt Disney Co/The	21,197	2,127,976
McCormick & Co Inc/MD	23,908	1,973,115
Fox Corp – Class A	52,735	1,769,399
Netflix Inc	5,118	1,738,442
Keurig Dr Pepper Inc	50,723	1,717,360
NIKE Inc	13,743	1,712,062
Clorox Co/The	11,027	1,684,456
Estee Lauder Cos Inc/The - Class A	6,273	1,602,397
Lowe's Cos Inc	7,187	1,493,574

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Statement of Portfolio Changes (continued)

Sub-Fund not registered in Switzerland

Major Sales*

Security Description	Nominal	Proceeds USD
Amazon.com Inc	60,148	6,368,138
Tesla Inc	30,165	5,481,048
Brown-Forman Corp – Class B	70,963	4,603,292
Home Depot Inc/The	13,968	4,485,821
Liberty Broadband Corp – Class C	45,286	4,054,976
McDonald's Corp	8,943	2,419,530
Walt Disney Co/The	21,670	2,290,461
Lowe's Cos Inc	10,392	2,171,306
JPMorgan Chase & Co	15,587	2,159,982
Sirius XM Holdings Inc	431,675	2,153,120
Apple Inc	11,981	2,041,824
Netflix Inc	5,350	1,928,871
NIKE Inc	14,374	1,793,686
Microsoft Corp	5,157	1,588,531
Bank of America Corp	50,283	1,541,400
Brown-Forman Corp – Class A	22,641	1,517,108
Starbucks Corp	14,091	1,516,292
Morgan Stanley	14,583	1,320,234
Goldman Sachs Group Inc/The	3,580	1,230,901
Lamar Advertising Co (REIT) - Class A	10,538	1,082,989

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Statement of Portfolio Changes (continued)

Ossiam US Minimum Variance ESG NR UCITS ETF

Major Purchases*

Security Description	Nominal	Cost USD
Electronic Arts Inc	36,937	4,727,734
TJX Cos Inc/The	50,043	3,926,670
Walmart Inc	23,898	3,557,831
Biogen Inc	11,658	3,432,167
Booz Allen Hamilton Holding Corp - Class A	29,026	2,721,033
Las Vegas Sands Corp	42,948	2,642,094
Altria Group Inc	55,490	2,496,386
Visa Inc - Class A	10,440	2,401,178
Verizon Communications Inc	58,918	2,276,656
Progressive Corp/The	17,145	2,233,412
CF Industries Holdings Inc	29,294	2,139,267
Kinder Morgan Inc	118,105	2,031,233
Aon Plc	6,263	2,030,297
Ross Stores Inc	18,588	2,004,630
Regeneron Pharmaceuticals Inc	2,657	1,987,035
Occidental Petroleum Corp	31,829	1,878,878
Dollar Tree Inc	13,145	1,866,251
Kellogg Co	26,196	1,816,729
Yum! Brands Inc	13,217	1,774,723
Zimmer Biomet Holdings Inc	12,663	1,690,075
Omnicom Group Inc	19,902	1,689,135
Oracle Corp	16,966	1,667,967
Deckers Outdoor Corp	3,566	1,657,433
Ulta Beauty Inc	3,161	1,648,149
T-Mobile US Inc	11,197	1,613,767
Bristol-Myers Squibb Co	23,151	1,561,130
International Business Machines Corp	11,871	1,494,718
Consolidated Edison Inc	15,450	1,480,041
Hershey Co/The	6,221	1,474,912
Kroger Co/The	31,179	1,468,572
Newmont Corp	32,679	1,464,256
Duke Energy Corp	14,791	1,439,915
Republic Services Inc	9,937	1,378,183
Johnson & Johnson	8,021	1,321,662
Williams Cos Inc/The	44,037	1,317,008
Deere & Co	3,171	1,302,078
Coca-Cola Co/The	20,418	1,282,927
Pfizer Inc	31,866	1,275,613

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Statement of Portfolio Changes (continued)

Ossiam US Minimum Variance ESG NR UCITS ETF (continued)

Major Purchases*

Security Description	Nominal	Cost USD
Becton Dickinson & Co	4,717	1,222,915
AbbVie Inc	7,686	1,218,006
PepsiCo Inc	6,523	1,208,957
Church & Dwight Co Inc	14,226	1,206,247
Philip Morris International Inc	11,944	1,205,519

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Statement of Portfolio Changes (continued)

Ossiam US Minimum Variance ESG NR UCITS ETF

Major Sales*

Security Description	Nominal	Proceeds USD
Electronic Arts Inc	52,409	6,553,900
First Horizon Corp	299,032	4,649,956
Gen Digital Inc	187,082	4,195,943
McDonald's Corp	13,002	3,731,406
VMware Inc	28,587	3,694,511
Ulta Beauty Inc	7,126	3,573,681
J M Smucker Co/The	20,230	3,080,060
First Solar Inc	15,160	2,897,475
Booz Allen Hamilton Holding Corp - Class A	29,026	2,835,525
Merck & Co Inc	24,001	2,628,858
Dollar General Corp	13,332	2,509,260
Deere & Co	6,053	2,399,830
Clorox Co/The	15,194	2,381,061
Progressive Corp/The	17,145	2,379,589
Johnson & Johnson	14,896	2,374,447
Lamb Weston Holdings Inc	23,678	2,363,068
AT&T Inc	134,059	2,321,420
Humana Inc	4,416	2,234,486
CME Group Inc	11,928	2,208,884
Hologic Inc	26,102	2,170,918
Travelers Cos Inc/The	11,978	2,151,581
AbbVie Inc	14,363	2,128,464
Eli Lilly & Co	5,680	2,126,464
Kimberly-Clark Corp	15,479	2,120,897
Oracle Corp	18,769	2,047,923
Hartford Financial Services Group Inc/The	30,782	2,035,583
AutoZone Inc	800	1,987,059
Willis Towers Watson Plc	8,131	1,927,967
International Business Machines Corp	13,412	1,801,265
Hershey Co/The	7,049	1,798,968
Verizon Communications Inc	47,193	1,785,638
Omnicom Group Inc	18,696	1,744,345
Dollar Tree Inc	11,947	1,683,820
T-Mobile US Inc	12,327	1,682,158
General Mills Inc	20,668	1,660,730
Walmart Inc	11,253	1,639,800
Altria Group Inc	34,781	1,615,982
Kellogg Co	23,746	1,587,025

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Statement of Portfolio Changes (continued)

Ossiam US Minimum Variance ESG NR UCITS ETF (continued)

Major Sales*

Security Description	Nominal	Proceeds USD
Colgate-Palmolive Co	20,412	1,545,263
Bristol-Myers Squibb Co	21,949	1,530,960

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Statement of Portfolio Changes (continued)

Ossiam Food for Biodiversity UCITS ETF

Major Purchases*

Security Description	Nominal	Cost USD
Target Corp	13,824	2,215,903
Unilever Plc	31,829	1,651,792
B&M European Value Retail SA	228,824	1,354,901
Darling Ingredients Inc	16,251	921,310
PepsiCo Inc	4,271	775,423
Walmart Inc	5,294	771,996
SSP Group Plc	217,840	667,971
J & J Snack Foods Corp	4,295	630,083
Shake Shack Inc - Class A	10,514	575,023
International Flavors & Fragrances Inc	6,247	565,673
Domino's Pizza Enterprises Ltd	15,839	528,943
Sodexo SA	5,414	527,214
Kagome Co Ltd	22,400	525,527
Whitbread Plc	14,148	521,485
Chipotle Mexican Grill Inc - Class A	270	453,477
Leroy Seafood Group ASA	85,006	438,035
Aramark	12,409	436,422
Andersons Inc/The	9,688	395,387
Coles Group Ltd	28,264	341,710
Nissui Corp	58,000	235,962
Lancaster Colony Corp	1,088	220,184

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Statement of Portfolio Changes (continued)

Ossiam Food for Biodiveristy UCITS ETF

Major Sales*

Security Description	Nominal	Proceeds USD
Nestle SA	12,340	1,493,552
Tesco Plc	394,668	1,289,946
Mondelez International Inc	16,623	1,155,215
Koninklijke Ahold Delhaize NV	32,503	1,097,209
Kroger Co/The	20,800	1,019,783
Koninklijke DSM NV	7,956	942,332
Bakkafrost P/F	14,516	928,320
Aeon Co Ltd	46,400	890,145
Domino's Pizza Inc	2,275	744,429
Corteva Inc	11,118	665,465
Etablissements Franz Colruyt NV	20,555	593,424
George Weston Ltd	4,397	571,937
Novozymes A/S	11,047	564,050
Woolworths Group Ltd	19,326	491,234
Jeronimo Martins SGPS SA	20,707	479,622
Hain Celestial Group Inc/The	27,096	450,248
General Mills Inc	5,090	432,421
Carrefour SA	21,128	420,163
Yum! Brands Inc	3,240	418,897
Andersons Inc/The	9,688	399,264
McDonald's Corp	1,192	328,590
Nomad Foods Ltd	13,400	252,562
Sysco Corp	3,183	243,772
Starbucks Corp	2,156	216,866
J Sainsbury Plc	63,274	215,970
Flowers Foods Inc	7,866	213,578
Danone SA	2,820	174,148

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Statement of Portfolio Changes (continued)

Sub-Fund not registered in Switzerland

Major Purchases*

Security Description	Nominal	Cost EUR
Deutsche Telekom AG	179,300	3,820,304
Diageo Plc	88,485	3,632,949
Vodafone Group Plc	3,047,916	3,381,725
Novo Nordisk A/S	24,738	3,198,867
AstraZeneca Plc	26,287	3,152,783
Roche Holding AG	11,054	3,129,812
Novartis AG	39,295	3,118,149
Enel SpA	544,278	3,041,024
Iberdrola SA	272,523	2,955,771
LVMH Moet Hennessy	3,548	2,894,894
Cie Financiere Richemont SA	20,071	2,874,262
National Grid Plc	234,936	2,779,169
Orange SA	235,446	2,553,569
Telefonica SA	638,528	2,499,739
Mercedes-Benz Group AG	30,635	2,206,593
Publicis Groupe SA	28,578	2,143,637
Hermes International	1,190	2,100,424
Pernod Ricard SA	9,291	1,966,048
Swisscom AG	3,253	1,906,301
Allianz SE	7,571	1,650,670
Kering SA	2,819	1,607,105
Compass Group Plc	66,068	1,454,873
E.ON SE	146,132	1,432,618
Koninklijke KPN NV	402,431	1,291,616
Bayerische Motoren Werke AG	12,695	1,248,641
WPP Plc	106,823	1,222,742
GSK Plc	73,962	1,212,036
UBS Group AG	63,098	1,208,901
Industria de Diseno Textil SA	41,213	1,201,295
BNP Paribas SA	20,794	1,189,565
Zurich Insurance Group AG	2,651	1,167,437

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Statement of Portfolio Changes (continued)

Sub-Fund not registered in Switzerland

Major Sales*

Security Description	Nominal	Proceeds EUR
Novo Nordisk A/S	46,941	6,509,380
AstraZeneca Plc	46,667	6,230,702
Novartis AG	70,240	6,136,484
Roche Holding AG	19,099	5,466,746
Deutsche Telekom AG	149,488	3,017,815
LVMH Moët Hennessy	3,548	2,926,602
Enel SpA	544,278	2,910,544
Iberdrola SA	272,523	2,909,961
Air Liquide SA	19,625	2,818,638
National Grid Plc	234,936	2,736,403
Nestle SA	23,049	2,607,754
Vodafone Group Plc	2,553,586	2,572,891
GSK Plc	133,658	2,233,463
BASF SE	35,619	1,885,930
Anglo American Plc	47,032	1,768,855
Orange SA	182,194	1,744,523
EssilorLuxottica SA	9,619	1,664,016
Telefonica SA	469,345	1,617,444
Pernod Ricard SA	7,597	1,585,279
E.ON SE	146,132	1,506,621
Publicis Groupe SA	20,298	1,471,555
Sika AG	5,315	1,451,962
Lonza Group AG	2,523	1,340,114
Swisscom AG	2,354	1,269,719
CRH Plc	28,900	1,251,591
Veolia Environnement S.A.	42,498	1,203,513
WPP Plc	106,823	1,103,806
Givaudan SA	348	1,061,265
Ørsted A/S	12,254	1,012,926

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Statement of Portfolio Changes (continued)

Ossiam Bloomberg Canada PAB UCITS ETF

Major Purchases*

Security Description	Nominal	Cost CAD
Canadian Tire Corp Ltd	8,781	1,505,869
Dollarama Inc	19,384	1,501,921
Canadian Utilities Ltd	40,616	1,442,862
Cameco Corp	39,937	1,439,260
Hydro One Ltd '144A'	38,909	1,424,420
Metro Inc/CN	19,546	1,378,359
Empire Co Ltd	37,564	1,355,516
Choice Properties Real Estate Investment Trust (Units) (REIT)	88,346	1,301,711
Canadian Apartment Properties REIT (Units) (REIT)	25,467	1,217,126
Agnico Eagle Mines Ltd (Units)	18,688	1,187,249
George Weston Ltd	6,691	1,132,908
Loblaw Cos Ltd	7,851	932,197
Toronto-Dominion Bank/The	9,700	823,702
Royal Bank of Canada	5,746	767,820
Bank of Montreal	5,337	668,912
Ivanhoe Mines Ltd (Units)	53,720	638,809
GFL Environmental Inc	12,112	546,217
TFI International Inc	2,949	498,109
Bank of Nova Scotia/The	6,791	461,997
Canadian Imperial Bank of Commerce	5,896	354,999
Constellation Software Inc/Canada	120	288,103
Sun Life Financial Inc	3,835	253,829
National Bank of Canada	2,453	250,964
Intact Financial Corp	1,267	250,591

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Statement of Portfolio Changes (continued)

Ossiam Bloomberg Canada PAB UCITS ETF

Major Sales*

Security Description	Nominal	Proceeds CAD
First Quantum Minerals Ltd	94,682	2,832,918
Magna International Inc (Units)	36,556	2,828,602
Saputo Inc	74,136	2,686,201
Nutrien Ltd	22,436	2,444,472
Waste Connections Inc	13,165	2,408,064
West Fraser Timber Co Ltd	21,392	2,226,854
CAE Inc	70,418	2,164,658
Restaurant Brands International Inc	18,755	1,622,366
Royal Bank of Canada	11,123	1,447,075
Brookfield Renewable Corp	34,320	1,423,339
Shaw Communications Inc	31,386	1,270,516
Toronto-Dominion Bank/The	14,421	1,218,374
Wheaton Precious Metals Corp	19,282	1,098,625
Shopify Inc - Class A	15,412	1,055,471
Agnico Eagle Mines Ltd (Units)	10,185	718,640
Bank of Montreal	5,732	708,071
Bank of Nova Scotia/The	9,902	680,504
Loblaw Cos Ltd	5,153	603,463
Dollarama Inc	6,940	576,764
Metro Inc/CN	7,196	517,494
Hydro One Ltd '144A'	13,105	490,621
Canadian Tire Corp Ltd	2,774	471,468
GFL Environmental Inc	9,736	460,790
Canadian Apartment Properties REIT (Units) (REIT)	9,288	457,407
Ivanhoe Mines Ltd (Units)	37,158	443,781
George Weston Ltd	2,692	435,734
Constellation Software Inc/Canada	160	415,231
Canadian Imperial Bank of Commerce	7,046	410,529
TFI International Inc	2,702	396,826
Manulife Financial Corp	15,265	394,242

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Statement of Portfolio Changes (continued)

Ossiam Bloomberg USA PAB UCITS ETF

Major Purchases*

Security Description	Nominal	Cost USD
Apple Inc	101,798	16,970,030
Microsoft Corp	50,652	15,073,759
Amazon.com Inc	63,114	6,708,798
NVIDIA Corp	16,694	4,813,306
Tesla Inc	19,060	3,497,091
UnitedHealth Group Inc	6,889	3,322,431
JPMorgan Chase & Co	22,399	3,053,022
Eli Lilly & Co	6,696	2,623,222
Visa Inc - Class A	11,503	2,599,634
Procter & Gamble Co/The	15,445	2,312,055
Home Depot Inc/The	7,475	2,189,879
Merck & Co Inc	19,403	2,186,140
AbbVie Inc	13,694	2,034,810
Coca-Cola Co/The	31,012	1,919,714
Broadcom Inc	2,872	1,919,019
PepsiCo Inc	9,354	1,736,588
McDonald's Corp	5,979	1,689,804
Costco Wholesale Corp	3,376	1,673,333
Pfizer Inc	42,224	1,650,730
Thermo Fisher Scientific Inc	2,938	1,589,163

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Statement of Portfolio Changes (continued)

Ossiam Bloomberg USA PAB UCITS ETF

Major Sales*

Security Description	Nominal	Proceeds USD
Apple Inc	5,033	740,034
Microsoft Corp	2,286	570,438
Trane Technologies Plc	2,263	425,044
Dow Inc	6,478	366,102
Cummins Inc	1,257	322,283
Amazon.com Inc	3,194	318,500
Yum China Holdings Inc	5,148	306,052
Johnson Controls International Plc	4,693	305,850
GE HealthCare Technologies Inc.	4,460	305,813
General Electric Co	3,467	301,562
Linde Plc	787	279,290
Carrier Global Corp	5,134	243,286
Conagra Brands Inc	6,602	236,998
JPMorgan Chase & Co	1,620	225,700
PACCAR Inc	2,961	224,905
Air Products and Chemicals Inc	772	222,642
Cleveland-Cliffs Inc	10,415	221,306
BorgWarner Inc	4,325	216,540
UnitedHealth Group Inc	447	215,376
Campbell Soup Co	3,865	205,374

*In accordance with the Central Bank UCITS Regulations, the interim report documents material changes that have occurred in the disposition of the assets of the ICAV during the period. A material change is defined as aggregate purchases of a security exceeding 1 per cent of the total value of the purchases for the period and/or aggregate disposals greater than 1 per cent of the total value of sales for the period. If there are fewer than 20 purchases/sales that meet the material changes definition, the ICAV shall disclose those purchases/sales so at least 20 purchases/sales are disclosed.

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Statement of Portfolio Changes (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF*

Major Purchases**

Security Description	Nominal	Cost USD
Linde Plc	914	336,316
Tesla Inc	2,038	331,542
PepsiCo Inc	1,750	324,616
Costco Wholesale Corp	565	289,437
Walmart Inc	1,742	266,079
Comcast Corp	6,184	248,762
Walt Disney Co/The	2,635	234,240
Home Depot Inc/The	767	231,220
Verizon Communications Inc	6,193	223,640
JPMorgan Chase & Co	1,312	184,531
Air Liquide SA	973	175,706
McDonald's Corp	547	160,357
L'Oreal SA	303	145,474
Diageo Plc	2,908	135,106
Mondelez International Inc	1,739	125,093
T-Mobile US Inc	870	119,957
NIKE Inc	944	119,920
Sherwin-Williams Co/The	465	109,929
Deutsche Telekom AG	4,826	108,811
Visa Inc - Class A	438	99,124

*Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023.

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Statement of Portfolio Changes (continued)

Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF*

Major Sales**

Security Description	Nominal	Proceeds USD
Walmart Inc	1,742	269,673
Tesla Inc	750	180,777
Linde Plc	296	109,724
Home Depot Inc/The	307	94,298
JPMorgan Chase & Co	525	71,284
McDonald's Corp	215	62,132
Bank of America Corp	2,098	58,929
Air Liquide SA	310	54,011
Constellation Brands Inc - Class A	191	44,367
Lowe's Cos Inc	192	41,660
Sherwin-Williams Co/The	158	39,607
NIKE Inc	352	39,272
American Tower Corp (REIT)	205	38,233
Booking Holdings Inc	13	34,003
Starbucks Corp	338	33,234
TJX Cos Inc/The	364	29,661
Newcrest Mining Ltd	1,636	28,621
Ecolab Inc	156	28,141
Sony Group Corp	300	27,147
Nucor Corp	173	26,767

*Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF launched on 24 April 2023.

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ADDITIONAL INFORMATION FOR INVESTORS IN SWITZERLAND

1/ Additional Information regarding the distribution of shares/units in and from Switzerland

Representative and paying services in Switzerland:

**RBC Investor Services Bank S.A.,
Esch-sur-Alzette, succursale de Zurich,
Bleicherweg 7, CH-8027 Zurich
SWITZERLAND**

In Switzerland, the ICAV's prospectus, Key Investor Information Document, the articles of association, the annual and semi-annual report(s) and list of purchases and sales, may be obtained free of charge from the Swiss Representative and Paying Agent, RBC Investor Services Bank S.A., Esch-sur-Alzette, Zurich Branch, Bleicherweg 7, CH-8027 Zurich.

In respect of the units offered in Switzerland, the place of performance is the registered office of the Representative. The place of jurisdiction is at the registered office of the Representative or at the registered office or place of residence of the investor.

Publications about the fund take place on the electronic platform 'www.fundinfo.com'.

2/ Information concerning Swiss investors – TER (Total Expense Ratio) Publication – expressed in percentage (%)

ISIN	OSSIAM IRL ICAV Sub-Funds	Share class	Currency	Fee
IE00BHNGHW42	Ossiam US Minimum Variance ESG NR UCITS ETF	1A (USD)	USD	0.65%
IE00BHNGHX58	Ossiam US Minimum Variance ESG NR UCITS ETF	1A (EUR)	EUR	0.65%
IE00BF4Q3545	Ossiam World ESG Machine Learning UCITS ETF ¹	1A (USD)	USD	0.65%
IE00BF4Q4063	Ossiam World ESG Machine Learning UCITS ETF	1A (EUR)	EUR	0.65%
IE00BF92LR56	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	1A (USD)	USD	0.75%
IE00BF92LV92	Ossiam ESG Low Carbon Shiller Barclays CAPE® US Sector UCITS ETF	1A (EUR)	EUR	0.75%
IE00BN0YSJ74	Ossiam Food for Biodiversity UCITS ETF	1A (USD)	USD	0.75%
IE00BN0YSK89	Ossiam Food for Biodiversity UCITS ETF	1A (EUR)	EUR	0.75%
IE000IIED424	Ossiam Bloomberg USA PAB UCITS ETF	1A (EUR)	EUR	0.12%
IE000JCGTOP1	Ossiam Bloomberg USA PAB UCITS ETF	1A (EUR HEDGED)	EUR	0.15%
IE0006QX3Y11	Ossiam Bloomberg Canada PAB UCITS ETF	1A (EUR)	EUR	0.29%
IE000SVSL9U5	Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF	1A (EUR)	EUR	0.75%
IE000X44UYY8	Ossiam ESG Shiller Barclays CAPE® Global Sector UCITS ETF	1A (USD)	USD	0.75%

¹ The Sub-Fund was liquidated on 20 April 2023

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**Appendix I: Securities Financing Transactions Regulation (“SFTR”) Interim Report
Disclosures**

The ICAV is required to make available an Interim Report for the financial period for each of its Funds certain disclosures as set out in Article 13 of the European Commission Regulation 2015/2365 on transparency of securities financing transactions and of reuse of collateral.

There is nothing to report for the financial period ending 30 June 2023.