

**EATON VANCE INTERNATIONAL
(IRELAND) FUNDS PLC**

(Public limited liability investment company with variable capital incorporated in Ireland)

**SEMI-ANNUAL REPORT
AND FINANCIAL STATEMENTS**

**For the Financial Period Ended
30 June 2024**

(Unaudited)

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

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Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

BACKGROUND INFORMATION

Principal activities and review of the operations

Eaton Vance International (Ireland) Funds plc (the “Company”) is a public limited liability investment company with variable capital incorporated on 9 August 1999 in Ireland pursuant to the Companies Act 2014 (the “Companies Act”) and authorised by the Central Bank of Ireland (the “Central Bank”) as an investment company pursuant to 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 Company is comprised of eleven sub-funds (the “Sub-Funds”) as at the date of this report, with the following two sub-funds being active sub-funds of the Company during the financial period ended 30 June 2024:

- Eaton Vance International (Ireland) Parametric Emerging Markets Fund (“Parametric Emerging Markets Fund”)
- Eaton Vance International (Ireland) Parametric Global Defensive Equity Fund (“Parametric Global Defensive Equity Fund”)

Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024. The sub-fund remains approved by the Central Bank, however, is no longer actively trading.

A proposed merger of the Eaton Vance International (Ireland) Parametric Global Defensive Equity Fund with a sub-fund of Morgan Stanley Investment Funds, a Luxembourg-domiciled investment fund, was approved by the Central Bank on 19 July 2024. The merger is expected to occur on or about 27 September 2024, subject to shareholder approval.

The following sub-funds of the Company also remain approved by the Central Bank, however, are no longer actively trading:

- Eaton Vance International (Ireland) Emerging Markets Debt Opportunities Fund (“Emerging Markets Debt Opportunities Fund”)
- Eaton Vance International (Ireland) Emerging Markets Local Income Fund (“Emerging Markets Local Income Fund”)
- Eaton Vance International (Ireland) Global Macro Fund (“Global Macro Fund”)
- Eaton Vance International (Ireland) Hexavest All-Country Global Equity Fund (“Hexavest All-Country Global Equity Fund”)
- Eaton Vance International (Ireland) Hexavest Global Equity Fund (“Hexavest Global Equity Fund”)
- Eaton Vance International (Ireland) Short Duration U.S. Government Income Fund (“Short Duration U.S. Government Income Fund”)
- Eaton Vance International (Ireland) Sustainable Global High Yield Bond Fund (“Sustainable Global High Yield Bond Fund”)
- Eaton Vance International (Ireland) Sustainable U.S. High Yield Bond Fund (“Sustainable U.S. High Yield Bond Fund”)
- Eaton Vance International (Ireland) U.S. Value Fund (“U.S. Value Fund”)

Further details in relation to each sub-fund are set out below:

Shares of the Hexavest All-Country Global Equity Fund were fully redeemed on 29 June 2020.

Shares of the Hexavest Global Equity Fund were fully redeemed on 4 December 2020.

Shares of the Sustainable Global High Yield Bond Fund were fully redeemed on 18 November 2022.

Shares of the Short Duration U.S. Government Income Fund were fully redeemed on 2 December 2022.

Shares of the Sustainable U.S. High Yield Bond Fund and the U.S. Value Fund were fully redeemed following the merger of each sub-fund with a separate sub-fund of Morgan Stanley Investment Funds on 2 December 2022.

Shares of Emerging Markets Debt Opportunities Fund, Emerging Markets Local Income Fund and Global Macro Fund were fully redeemed on 11 August 2023 following the merger of each sub-fund with a separate sub-fund of Morgan Stanley Investment Funds.

The following two sub-funds, Eaton Vance International (Ireland) Emerging Markets Debt Fund and Eaton Vance International (Ireland) Frontier Markets Local Debt Fund were approved sub-funds as at 31 December 2023 but never launched. Their approval was withdrawn as of 8 January 2024.

The sub-funds referred to above which are no longer actively trading are expected to deregister in the coming period. The net asset values of the Parametric Global Defensive Equity Fund are available on the Eaton Vance Management (International) Limited website: <https://global.eatonvance.com>.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

BACKGROUND INFORMATION CONT'D

Investment Objectives

Parametric Emerging Markets Fund*

The investment objective of the Parametric Emerging Markets Fund was to seek long-term capital appreciation.

Parametric Global Defensive Equity Fund

The investment objective of the Parametric Global Defensive Equity Fund is to provide a defensive equity exposure that is expected to provide favourable risk adjusted performance relative to the MSCI All Country World Index in USD Net (base) over the long term.

For additional information on how the Parametric Global Defensive Equity Fund achieves its investment objective, in accordance with the Central Bank UCITS Regulations, please consult the sub-fund's prospectus and relevant supplements.

* Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

INVESTMENT MANAGER'S REPORT

Dear Shareholders:

Attached is the semi-annual shareholder report for Eaton Vance International (Ireland) Funds plc (the "Company") for the financial period ended 30 June 2024. The Company provides non-U.S. investors access to the U.S. and international investment markets through an approach that emphasizes fundamental research and a long-term investment perspective.

The investment adviser, Parametric Portfolio Associates LLC, presents below a brief recitation of the performance of Parametric Global Defensive Equity Fund during the six-month period ended 30 June 2024.

MSIM Fund Management (Ireland) Limited

August 2024

Parametric Global Defensive Equity Fund:

For the six-month period ended 30 June 2024, Parametric Global Defensive Equity Fund (the "Sub-Fund") Class I Acc USD shares delivered a return of 7.91% at net asset value. This return is based on an increase in dealing net asset value to \$15.15 on 30 June 2024, from \$14.04 on 31 December 2023. The Sub-Fund's return underperformed the MSCI ACWI Index Net USD, which produced a return of 11.30% during the same period. (It is not possible to invest directly in an index).

Parametric Emerging Markets Fund

as at 30 June 2024

PORTFOLIO OF INVESTMENTS

(Expressed in United States Dollars)

	Shares	Value	% of Net Assets
Financial Assets at Fair Value through Profit or Loss			
Common Stocks			
Argentina (2023: 1.08%)			
IRSA Inversiones y Representaciones SA ADR	157	\$ 1,375	0.00
		\$ 1,375	0.00
Bangladesh (2023: 0.51%)			
Bangladesh Export Import Co., Ltd.	56,301	\$ 42,683	0.00
Khulna Power Co., Ltd.	146,078	25,450	0.00
		\$ 68,133	0.00
China (2023: 15.27%)			
Kangmei Pharmaceutical Co., Ltd.	10,006	\$ 0	0.00
		\$ 0	0.00
Indonesia (2023: 2.27%)			
Waskita Karya Persero Tbk PT	1,552,900	\$ 0	0.00
		\$ 0	0.00
Kazakhstan (2023: 0.61%)			
Kcell JSC GDR	53,975	\$ 0	0.00
		\$ 0	0.00
Lebanon (2023: 0.00%)			
Bank Audi SAL GDR	22,270	\$ 0	0.00
		\$ 0	0.00
Morocco (2023: 0.60%)			
Bank of Africa	48	\$ 14	0.00
		\$ 14	0.00
Philippines (2023: 2.32%)			
Ayala Corp., PFC Shares	2,725,700	\$ 0	0.00
		\$ 0	0.00

	Shares	Value	% of Net Assets
Russia (2023: 0.00%)			
Aeroflot PJSC	156,981	\$ 0	0.00
Alrosa PJSC	131,100	0	0.00
Evraz PLC	35,000	0	0.00
Federal Grid Co. Unified Energy System PJSC	101,073,448	0	0.00
Inter RAO UES PJSC	4,143,300	0	0.00
M.Video PJSC	27,760	0	0.00
Magnit PJSC	10,829	0	0.00
Magnitogorsk Iron & Steel Works PJSC	10,906	0	0.00
Mobile TeleSystems PJSC	66,175	0	0.00
Novatek PJSC	17,984	0	0.00
PhosAgro PJSC GDR	15,789	0	0.00
PIK Group PJSC	10,730	0	0.00
Rostelecom PJSC	97,809	0	0.00
RusHydro PJSC	16,646,353	0	0.00
Sberbank of Russia PJSC	119,400	0	0.00
Severstal PJSC GDR	20,164	0	0.00
Surgutneftegas OJSC, PFC Shares	226,000	0	0.00
Transneft PJSC, PFC Shares	45	0	0.00
Unipro PJSC	2,513,000	0	0.00
VTB Bank PJSC	101,372,000	0	0.00
		\$ 0	0.00
Taiwan (2023: 7.03%)			
Pharmally International Holding Co., Ltd.	13,723	\$ 0	0.00
		\$ 0	0.00
Tunisia (2023: 0.29%)			
Tunisie Profiles Aluminium SA	27	\$ 1	0.00
		\$ 1	0.00
Total Financial Assets at Fair Value through Profit or Loss		\$ 69,523	0.00

Portfolio Analysis

As at 30 June 2024:

Analysis of Total Assets:	Fair Value USD	% of Total Assets
Transferable securities admitted to official stock exchange listing	69,523	6.94
Cash and foreign currency	679,995	67.89
Other assets	252,155	25.17
Total Assets	1,001,673	100.00

Parametric Global Defensive Equity Fund

as at 30 June 2024

PORTFOLIO OF INVESTMENTS

(Expressed in United States Dollars)

	Shares	Value	% of Net Assets
Financial Assets at Fair Value through Profit or Loss			
Exchange Traded Funds			
Ireland (2023: 51.66%)			
iShares Core MSCI EM IMI UCITS ETF	171,485	\$ 5,859,380	5.96
iShares Core MSCI Japan IMI UCITS ETF	40,101	2,163,468	2.20
iShares Core MSCI Pacific ex-Japan UCITS ETF	9,652	1,680,809	1.71
iShares Core MSCI World UCITS ETF	21,795	2,209,865	2.25
iShares Core S&P 500 UCITS ETF	25,269	14,565,718	14.81
Vanguard FTSE Developed Europe UCITS ETF	181,083	7,638,349	7.77
Vanguard S&P 500 UCITS ETF	150,165	15,553,538	15.81
Total Exchange Traded Funds		\$ 49,671,127	50.51

U.S. Treasury Obligations

United States (2023: 40.08%)

	Principal Amount	Value	% of Net Assets
U.S. Treasury Bill, 0.00%, 11/7/24	\$ 2,686,000	\$ 2,682,085	2.73
U.S. Treasury Bill, 0.00%, 1/8/24	1,290,000	1,284,180	1.31
U.S. Treasury Bill, 0.00%, 8/8/24	2,314,000	2,301,213	2.34
U.S. Treasury Bill, 0.00%, 5/9/24	2,368,000	2,345,396	2.38
U.S. Treasury Bill, 0.00%, 3/10/24	187,000	184,476	0.19
U.S. Treasury Bill, 0.00%, 31/10/24	3,325,000	3,266,744	3.32
U.S. Treasury Bill, 0.00%, 29/11/24	3,100,000	3,033,491	3.08
U.S. Treasury Bill, 0.00%, 26/12/24	354,000	345,056	0.35
U.S. Treasury Bill, 0.00%, 23/1/25	1,663,000	1,616,371	1.64
U.S. Treasury Bill, 0.00%, 20/2/25	2,350,000	2,274,198	2.31
U.S. Treasury Bill, 0.00%, 20/3/25	2,120,000	2,043,736	2.08
U.S. Treasury Bill, 0.00%, 15/5/25	6,585,000	6,300,706	6.41
U.S. Treasury Bill, 0.00%, 12/6/25	3,750,000	3,575,018	3.63
U.S. Treasury Note, 0.375%, 15/9/24	975,000	965,108	0.98
U.S. Treasury Note, 0.375%, 30/4/25	2,835,000	2,725,060	2.77
U.S. Treasury Note, 0.625%, 15/10/24	1,162,000	1,146,130	1.17
U.S. Treasury Note, 1.125%, 15/1/25	603,000	589,748	0.60
U.S. Treasury Note, 1.25%, 31/8/24	1,162,000	1,153,896	1.17
U.S. Treasury Note, 1.375%, 31/1/25	603,000	589,508	0.60
U.S. Treasury Note, 1.75%, 15/3/25	1,060,000	1,034,590	1.05
U.S. Treasury Note, 3.00%, 31/7/24	187,000	186,632	0.19
U.S. Treasury Note, 3.875%, 31/3/25	1,060,000	1,049,635	1.07
Total U.S. Treasury Obligations		\$ 40,692,977	41.37

Forward Currency Contracts, Open as at 30 June 2024 (2023: 0.02%)

Counterparty	Currency Purchased	Principal Amount	Currency Sold	Principal Amount	Settle Date	Unrealised Appreciation	% of Net Assets
UBS	EUR	31,000,000	USD	33,192,320	31/7/24	\$ 60,698	0.06
UBS	EUR	10,979,050	USD	11,755,488	31/7/24	21,497	0.02
Total						\$ 82,195	0.08
Total Financial Assets at Fair Value through Profit or Loss						\$ 90,446,299	91.96

Financial Liabilities at Fair Value Through Profit or Loss

Forward Currency Contracts, Open as at 30 June 2024 (2023: (0.00%))

Counterparty	Currency Purchased	Principal Amount	Currency Sold	Principal Amount	Settle Date	Unrealised (Depreciation)	% of Net Assets
UBS	GBP	90,900	USD	114,973	31/7/24	\$ (42)	(0.00)
Total						\$ (42)	(0.00)

Equity Index Options Sold (2023: (0.17%))

Description	Counterparty	Currency	Number of Contracts	Exercise Price	Expiration Date	Value	% of Net Assets
MSCI EAFE Index Call Option	Morgan Stanley	USD	(13)	\$ 2,385	19/7/24	\$ (10,050)	(0.01)
MSCI EAFE Index Call Option	Morgan Stanley	USD	(13)	2,440	3/7/24	(16)	(0.00)
MSCI EAFE Index Put Option	Morgan Stanley	USD	(13)	2,240	19/7/24	(11,200)	(0.01)
MSCI EAFE Index Put Option	Morgan Stanley	USD	(13)	2,310	3/7/24	(18,913)	(0.02)
MSCI Emerging Markets Index Call Option	Morgan Stanley	USD	(15)	1,100	3/7/24	(1,694)	(0.00)

Parametric Global Defensive Equity Fund

as at 30 June 2024

PORTFOLIO OF INVESTMENTS CONT'D

(Expressed in United States Dollars)

Equity Index Options Sold (2023: (0.17%)) cont'd

Description	Counterparty	Currency	Number of Contracts	Exercise Price	Expiration Date	Value	% of Net Assets
MSCI Emerging Markets Index Call Option	Morgan Stanley	USD	(15)	\$ 1,115	18/7/24	\$ (2,920)	(0.00)
MSCI Emerging Markets Index Put Option	Morgan Stanley	USD	(15)	1,035	3/7/24	(222)	(0.00)
MSCI Emerging Markets Index Put Option	Morgan Stanley	USD	(15)	1,045	18/7/24	(4,389)	(0.00)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,410	1/7/24	(26,020)	(0.02)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,500	5/7/24	(6,500)	(0.01)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,530	3/7/24	(1,170)	(0.00)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,550	1/7/24	(40)	(0.00)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,550	10/7/24	(3,580)	(0.00)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,560	8/7/24	(1,580)	(0.00)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,580	3/7/24	(80)	(0.00)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,600	15/7/24	(2,680)	(0.00)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,615	19/7/24	(3,540)	(0.00)
S&P 500 Index Call Option	Morgan Stanley	USD	(4)	5,625	24/7/24	(4,120)	(0.00)
S&P 500 Index Put Option	Morgan Stanley	USD	(4)	5,315	10/7/24	(1,560)	(0.00)
S&P 500 Index Put Option	Morgan Stanley	USD	(4)	5,330	19/7/24	(5,600)	(0.01)
S&P 500 Index Put Option	Morgan Stanley	USD	(4)	5,330	24/7/24	(6,920)	(0.01)
S&P 500 Index Put Option	Morgan Stanley	USD	(4)	5,340	15/7/24	(4,220)	(0.00)
S&P 500 Index Put Option	Morgan Stanley	USD	(4)	5,370	8/7/24	(1,980)	(0.00)
S&P 500 Index Put Option	Morgan Stanley	USD	(4)	5,395	3/7/24	(1,090)	(0.00)
S&P 500 Index Put Option	Morgan Stanley	USD	(4)	5,405	3/7/24	(1,400)	(0.00)
S&P 500 Index Put Option	Morgan Stanley	USD	(4)	5,415	1/7/24	(620)	(0.00)
Total						\$ (122,104)	(0.09)
Total Financial Liabilities at Fair Value through Profit or Loss						\$ (122,146)	(0.09)

EUR	Euro
GBP	Pound Sterling
USD	United States Dollar

Portfolio Analysis As at 30 June 2024:

Analysis of Total Assets:	Fair Value USD	% of Total Assets
Transferable securities admitted to official stock exchange listing	49,671,127	50.26
Transferable securities dealt in on another regulated market	40,692,977	41.17
OTC financial derivative instruments	82,195	0.08
Cash and foreign currency	8,127,896	8.22
Other assets	255,382	0.27
Total Assets	98,829,577	100.00

Eaton Vance International (Ireland) Funds plc

As at 30 June 2024

STATEMENT OF FINANCIAL POSITION

	Notes	Parametric Emerging Markets Fund* 30 June 2024 (Unaudited)	Parametric Emerging Markets Fund 31 December 2023 (Audited)	Parametric Global Defensive Equity Fund 30 June 2024 (Unaudited)	Parametric Global Defensive Equity Fund 31 December 2023 (Audited)	Total Company 30 June 2024 (Unaudited)	Total Company^ 31 December 2023 (Audited)
Assets							
Financial assets at fair value through profit or loss	9	\$ 69,523	\$ 107,096,884	\$ 90,446,299	\$ 83,857,155	\$ 90,515,822	\$ 190,954,039
Cash and foreign currency	12	679,995	6,100,316	8,127,896	6,861,818	8,807,891	33,615,531
Interest and dividends receivable		7,520	187,966	33,025	19,204	40,545	207,170
Receivable for capital shares issued		–	–	117,653	1,110,558	117,653	1,110,558
Receivable for investments sold		–	491,661	–	–	–	491,661
Receivable spot foreign exchange contracts awaiting settlement		–	261	–	–	–	261
Receivable from the Manager	3	–	177,462	104,704	97,716	104,704	275,178
Other receivables		244,635	–	–	–	244,635	–
Total Assets		\$ 1,001,673	\$ 114,054,550	\$ 98,829,577	\$ 91,946,451	\$ 99,831,250	\$ 226,654,398
Liabilities							
Financial liabilities at fair value through profit or loss	9	\$ –	\$ –	\$ 122,146	\$ 216,160	\$ 122,146	\$ 216,160
Bank overdraft	12	–	1,327,050	–	–	–	1,327,050
Payable for capital shares redeemed		–	22,827	–	–	–	22,827
Payable spot foreign exchange contracts awaiting settlement		–	1,323	–	–	–	1,323
Accrued expenses and other payables:							
Accrued Management fees	3	–	265,636	108,682	131,123	108,682	396,759
Accrued other		854,617	958,811	195,588	202,572	1,050,205	1,161,383
Other liabilities		147,056	–	–	–	147,056	20,653,397
Liabilities (excluding net assets attributable to holders of redeemable shares)		\$ 1,001,673	\$ 2,575,647	\$ 426,416	\$ 549,855	\$ 1,428,089	\$ 23,778,899
Net assets attributable to holders of redeemable shares	11	\$ –	\$ 111,478,903	\$ 98,403,161	\$ 91,396,596	\$ 98,403,161	\$ 202,875,499

* Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

^ The overall total includes Sub-Funds that closed in previous financial periods.

See notes to the financial statements on pages 11 to 18.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

STATEMENT OF COMPREHENSIVE INCOME

	Notes	Parametric Emerging Markets Fund* 30 June 2024 (Unaudited)	Parametric Emerging Markets Fund 30 June 2023 (Unaudited)	Parametric Global Defensive Equity Fund 30 June 2024 (Unaudited)	Parametric Global Defensive Equity Fund 30 June 2023 (Unaudited)	Total Company 30 June 2024 (Unaudited)	Total Company^ 30 June 2023 (Unaudited)
Investment income							
Interest income	\$	260	141	1,093,229	842,510	1,093,489	36,152,517
Dividend income		49,440	3,486,214	260,923	274,816	310,363	3,923,747
Other income		241,902	61	–	1,846	241,902	159,015
Realised and unrealised (losses)/gains on financial assets and liabilities at fair value through profit or loss		(3,271,260)	6,297,405	4,504,147	8,240,042	1,232,887	51,667,979
Total investment (loss)/income	\$	(2,979,658)	9,783,821	5,858,299	9,359,214	2,878,641	91,903,258
Expenses							
Management fees	3 \$	72,280	577,684	211,527	214,067	283,807	3,837,311
Administration fees	3	76,991	98,450	33,832	34,784	110,823	496,470
Audit fees		29,196	14,378	7,645	7,098	36,841	65,702
Depository fees	3	432,649	126,480	24,708	16,395	457,357	487,788
Legal fees		105,067	30,674	94,833	35,955	199,900	167,253
Organisation fees		–	–	–	–	–	5,479
Printing fees		1,008	3,984	686	12,740	1,694	41,658
Transfer agent fees	3	16,878	26,059	12,231	13,432	29,109	236,949
Directors' fees	10	14,465	5,460	5,096	5,460	19,561	27,300
Transaction Costs		219,182	76,715	408	1,772	219,590	255,624
Other fees		1,534	144,010	74,406	488	75,940	461,833
Other liquidation Costs		362,888	–	–	–	362,888	–
Total expenses before voluntary waivers	\$	1,332,138	1,103,894	465,372	342,191	1,797,510	6,083,367
Expenses voluntarily reduced by the Manager	3 \$	(715,515)	(161,721)	(157,985)	(89,532)	(873,500)	(616,433)
Total Expenses	\$	616,623	942,173	307,387	252,659	924,010	5,466,934
Tax		(714,927)	(388,974)	–	–	(714,927)	(696,077)
Net investment (loss)/income	\$	(4,311,208)	8,452,674	5,550,912	9,106,555	1,239,704	85,740,247
Finance costs							
Dividends to holders of redeemable shares:							
Distribution – Class A Inc (M) USD	\$	–	–	–	–	–	(21,759)
Distribution – Class A Inc (Q) USD		–	–	–	–	–	(170)
Distribution – Class I Inc (M) GBP (H)		–	–	–	–	–	(188)
Distribution – Class I Inc (Q) EUR (H)		–	–	–	–	–	(1,161)
Distribution – Class I Inc (Q) GBP (H)		–	–	–	–	–	(10,117)
Distribution – Class I Inc (Q) USD		–	–	–	–	–	(114,694)
Distribution – Class M Inc (M) USD		–	–	–	–	–	(17,735)
Distribution – Class M Inc (Q) USD		–	–	–	–	–	(179)
Distribution – Class S Inc (M) GBP (U)		–	–	–	–	–	(116,098)
Distribution – Class S Inc (Q) EUR (H)		–	–	–	–	–	(29,867)
Distribution – Class S Inc (Q) GBP (H)		–	–	–	–	–	(6,064,203)
Distribution – Class S Inc (Q) USD		–	–	–	–	–	(140,676)
Total dividends to holders of redeemable shares	\$	–	–	–	–	–	(6,516,847)
Net (decrease)/increase in net assets attributable to holders of redeemable shares from operations	\$	(4,311,208)	8,452,674	5,550,912	9,106,555	1,239,704	79,223,400

* Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

^ The overall total includes Sub-Funds that closed in previous financial periods.

See notes to the financial statements on pages 11 to 18.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

STATEMENT OF CHANGES IN NET ASSETS

	Notes	Parametric Emerging Markets Fund* 30 June 2024 (Unaudited)	Parametric Emerging Markets Fund 30 June 2023 (Unaudited)	Parametric Global Defensive Equity Fund 30 June 2024 (Unaudited)	Parametric Global Defensive Equity Fund 30 June 2023 (Unaudited)	Total Company 30 June 2024 (Unaudited)	Total Company^ 30 June 2023 (Unaudited)
Net (decrease)/increase in net assets attributable to holders of redeemable shares from operations		\$ (4,311,208)	\$ 8,452,674	\$ 5,550,912	\$ 9,106,555	\$ 1,239,704	\$ 79,223,400
Capital share transactions of redeemable shares:							
Subscriptions of redeemable shares		\$ –	\$ 667,871	\$ 2,261,176	\$ 49,587,542	\$ 2,261,176	\$ 500,220,341
Redemption of redeemable shares		(107,167,695)	(24,419,088)	(805,523)	(19,984)	(107,973,218)	(121,396,767)
Net (decrease)/increase from capital share transactions of redeemable shares		\$ (107,167,695)	\$ (23,751,217)	\$ 1,455,653	\$ 49,567,558	\$ (105,712,042)	\$ 378,823,574
Net (decrease)/increase in net assets attributable to unitholders		\$ (111,478,903)	\$ (15,298,543)	\$ 7,006,565	\$ 58,674,113	\$ (104,472,338)	\$ 458,046,974
Net assets attributable to unitholders							
Beginning of financial period		\$ 111,478,903	\$ 171,382,463	\$ 91,396,596	\$ 87,552,135	\$ 202,875,499	\$ 1,098,612,370
End of financial period		\$ –	\$ 156,083,920	\$ 98,403,161	\$ 146,226,248	\$ 98,403,161	\$ 1,556,659,344

* Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

^ The overall total includes Sub-Funds that closed in previous financial periods.

See notes to the financial statements on pages 11 to 18.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

The condensed interim financial statements for the financial period ended 30 June 2024 have been prepared in accordance with FRS 104 “Interim Financial Reporting” (“FRS104”), which is intended for use in the preparation of semi-annual reports by entities that apply FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”) when preparing their annual financial statements.

These financial statements were prepared on the same basis of accounting policies set out in the audited financial statements for the financial year ended 31 December 2023. For Parametric Emerging Markets Fund, which was terminated on 31 January, 2024, estimated costs associated with the winding up of the sub-fund and expense reimbursements pursuant to voluntary expense caps by the Manager as disclosed in Note 3 were accrued and included in the calculation of the sub-fund’s final NAV per share for each Class.

2 Share Capital

As at 30 June 2024 and 30 June 2023, the authorised share capital of the Company was 500,000,030,000 shares of no par value divided into 30,000 subscriber shares of no par value issued at €1.269738 each and 500,000,000,000 (five hundred billion) shares of no par value, initially designated as unclassified shares. The subscriber shares entitle the holders to attend and vote at general meetings of the Company but do not entitle the holders to participate in the profits or assets of the Company, except for a return of capital on a winding-up. The subscriber shares are not included in the calculation of the net asset value (“NAV”) per share. The share capital of the Company shall be equal to the value for the time being of the issued share capital.

Shares are redeemable at the request of the shareholder.

Details of shares issued and redeemed during the financial periods, together with the number of shares in issue at financial period end, are as follows:

For the financial periods ended 30 June 2024 and 30 June 2023:

	30 June 2024				30 June 2023			
	Shares at the beginning of financial period	Shares issued	Shares redeemed	Shares at the end of financial period	Shares at the beginning of financial period	Shares issued	Shares redeemed	Shares at the end of financial period
Parametric Emerging Markets Fund*								
Class A Acc USD	1,982,914	–	(1,982,914)	–	2,081,970	56,290	(107,353)	2,030,907
Class C Acc USD	52,988	–	(52,988)	–	52,988	–	–	52,988
Class I Acc GBP (U)	13,768	–	(13,768)	–	13,125	1816	–	14,941
Class I Acc USD	6,807,067	–	(6,807,067)	–	12,924,671	–	(1,958,143)	10,966,528
Class M Acc USD	38,279	–	(38,279)	–	38,279	–	–	38,279
Parametric Global Defensive Equity Fund								
Class I Acc EUR (H)	1,489,393	35,946	–	1,525,339	3,258,164	233,645	–	3,491,809
Class I Acc GBP (H)	13,265	1	(230)	13,036	861,804	5,309	(1,258)	865,855
Class I Acc USD	483,846	113,882	(54,497)	543,231	448,076	213,696	–	661,772
Class I Inc (A) EUR (H)	4,460,307	–	–	4,460,307	1,989,614	3,182,182	–	5,171,796
Class I Inc (A) GBP (H) ⁽¹⁾	–	–	–	–	198,804	–	–	198,804

* Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

⁽¹⁾ Class I Inc (A) GBP (H) of Parametric Global Defensive Equity Fund was fully redeemed on 15 December 2023.

All share classes of the Sub-Funds designated in currencies other than the U.S. Dollar, with the exception of Class I Acc EUR (U) and Class I Acc GBP (U) of the Parametric Emerging Markets Fund, are hedged against the U.S. Dollar.

3 Management and Distribution Agreement and Other Transactions

Pursuant to a Management Agreement between the Company and MSIM Fund Management (Ireland) Limited (the “Manager”), dated 30 September 2021 (with effect from 1 October 2021), the Manager carries out the day-to-day discretionary management of the Company with authority to delegate some or all of its management duties and discretion. The Manager was incorporated in Ireland on 5 December 2017 under the Companies Act 2014. The

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

NOTES TO THE FINANCIAL STATEMENTS CONT'D

3 Management and Distribution Agreement and Other Transactions (cont'd)

Manager is entitled to receive a management fee from the Company. This fee is calculated daily and paid quarterly in arrears from the net asset value of each class of the respective Sub-Fund at the rates below per annum:

	Parametric Emerging Markets Fund*	Parametric Global Defensive Equity Fund
Class A Acc USD	1.65%	N/A
Class C Acc USD	1.90%	N/A
Class I Acc EUR (H), I Acc GBP (H), I Acc GBP (U), I Acc USD, I Inc (A) EUR (H)	0.55%	0.45%
Class M Acc USD	0.90%	0.60%

In addition, the Manager is entitled to be reimbursed for all reasonable out-of-pocket expenses properly incurred by it. The Manager, in an effort to reduce the total expenses of the Sub-Funds, can voluntarily implement a maximum expense cap. These voluntary waivers may be terminated at any time. During the financial periods ended 30 June 2024 and 30 June 2023, the Manager voluntarily waived the following amounts:

Sub-Fund	Financial Period Ended 30 June 2024	Financial Period Ended 30 June 2023
Parametric Emerging Markets Fund*	\$ 715,515	\$ 161,721
Parametric Global Defensive Equity Fund	\$ 157,985	\$ 89,532

* Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

Reimbursements receivable as at the financial period ended 30 June 2024 are \$104,704 (30 June 2023: \$353,561).

A Depositary Fee – Citi Depositary Services Ireland Designated Activity Company (the “Depositary”) shall receive a trustee fee of 0.0125% of the NAV of each Sub-Fund accruing daily and payable monthly in arrears, subject to a minimum fee of \$18,000 per annum in respect of each Sub-Fund. The Company shall also pay custody fees which will not exceed in aggregate 0.75% of the NAV of each Sub-Fund which shall accrue daily and be payable monthly in arrears. The Depositary shall also be entitled to receive transaction charges, sub-custodial fees, and reasonable, properly vouched out-of-pocket expenses as shall be agreed, which shall be at normal commercial rates.

B Administration Fee – The Company will pay Citibank Europe Plc (the “Administrator”) a fee in respect of its duties for fund accounting and administration services calculated as a percentage of the total Company average daily net assets, subject to an annual minimum fee per Sub-Fund. To the extent that any Sub-Fund maintains two or more classes of shares, an additional annual fee per class will be paid. The Company will also pay the Administrator annual fees in respect of its duties in providing transfer agency and registrar services, including an annual service complex fee plus a set charge per share class. In addition, there will be certain service fees per account as outlined in the administration agreement plus system development fees, which are charged on an hourly basis. All fees will be calculated daily and paid monthly in arrears. Each Sub-Fund paid or will pay its proportion of the fees and expenses of the Administrator. Other fees are comprised of postage, photocopy charges, communication charges, publication fees, listing fees and other miscellaneous charges against the Sub-Funds.

4 Taxation

The Company qualifies as an investment undertaking as defined in Section 739B of the Taxes Consolidation Act 1997, as amended. It is not chargeable to Irish tax on its income and gains. However, Irish tax may arise on the happening of a chargeable event. A chargeable event includes any distribution payments to shareholders or any encashment, redemption or transfer of shares. No Irish tax will arise for the Company in respect of chargeable events in respect of:

- A shareholder who is not an Irish resident and not ordinarily resident in Ireland for tax purposes at the time of the chargeable event, provided the necessary appropriate valid declarations in accordance with the provisions of the Taxes Consolidation Act 1997, as amended, are obtained by the Company.
- Certain exempted Irish resident investors who have provided the Company with the necessary signed statutory declarations.

Dividend income, interest and capital gains received on investments made by the Company may be subject to withholding tax in the country of origin, and such may not be recoverable by the Company or its shareholders.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

NOTES TO THE FINANCIAL STATEMENTS CONT'D

5 Related Parties

In the opinion of the Directors, the Manager and the Distributor are related corporations of the Company, and are therefore related parties under FRS 102. Fees payable to these parties and the expenses are shown in the Statement of Financial Position and the Statement of Comprehensive Income, respectively. All transactions with related parties have been entered into in the ordinary course of the business and on normal commercial terms. The Directors are satisfied that any transactions with related parties are in the best interest of shareholders and are carried out at arm's length. There are arrangements in place to ensure that these obligations are applied to all transactions.

Tara Doyle is also a partner within Matheson, the legal advisers of the Company. Legal fees paid to Matheson during the financial period ended 30 June 2024, amounted to \$36,602 (30 June 2023: \$45,382). As at 30 June 2024, an amount of \$63,380 (31 December 2023: \$46,481) was due to the Company's legal advisors. During the financial period ended 30 June 2024, Company Secretary fees of \$Nil (30 June 2023: \$Nil) were invoiced to the Company.

Frank O'Brien is an employee of the Manager. Management fees paid to the Manager are described in detail in Note 3.

Eaton Vance Management held the following shares in each Sub-Fund as at 30 June 2024 and 31 December 2023.

Sub-Fund	Shares held as at 30 June 2024			Total
	Class I Acc EUR (H)	Class I Acc GBP (H)	Class I Acc USD	
Parametric Emerging Markets Fund	–	–	–	–
Parametric Global Defensive Equity Fund	94	102	100	296

Sub-Fund	Shares held as at 31 December 2023			Total
	Class I Acc EUR (H)	Class I Acc GBP (H)	Class I Acc USD	
Parametric Emerging Markets Fund	–	72	88	160
Parametric Global Defensive Equity Fund	94	102	100	296

6 Soft Commission Arrangements

Soft commission transactions occur when the investment adviser uses certain investment research services, which assist in the management of a Sub-Fund's portfolio investments, which are paid for by certain brokers. These services may include, for example, research and analysis of the relative merits of individual shares or markets or the use of computer and other information facilities. In return, the investment adviser places a proportion of business with these brokers including transactions relating to the Sub-Funds' investments. The investment adviser considers these arrangements to be to the benefit of the Company and have satisfied themselves that they each obtain best execution on behalf of the Company and the brokerage rates are not in excess of customarily institutional full service brokerage rates. None of the Sub-Funds used soft commission arrangements during the financial period ended 30 June 2024.

7 Efficient Portfolio Management

The Sub-Funds may, for the purposes of Efficient Portfolio Management ("EPM"), enter into futures contracts or write call and put options provided that these transactions may only concern contracts which are traded on a regulated market operating regularly, being organised and open to the public.

The Sub-Funds may also enter into forward purchases or sales of currencies or exchange currencies on the basis of "over the counter" ("OTC") arrangements with highly rated financial institutions specialising in this type of transaction. During the financial period, the Company entered into forward currency transactions to attempt to hedge the value of certain classes of Euro and Sterling denominated shares.

All the financial derivative instruments held by the Sub-Funds were entered into for the purpose of EPM in order to hedge currency and market exposure as well as increase capital and income returns. These financial derivatives are Options and Forward Currency Contracts, all of which are listed, with their counterparty, in the Portfolio of Investments.

The Sub-Funds did not engage in any other EPM techniques including reverse repurchase and stock lending arrangements during the financial period ended 30 June 2024 (30 June 2023: None).

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

NOTES TO THE FINANCIAL STATEMENTS CONT'D

8 Exchange Rates

The functional currency of the Company is the U.S. Dollar. The following exchange rates as at 30 June 2024 and 31 December 2023 have been used to translate assets and liabilities in currencies other than U.S. Dollar:

	30 June 2024 For U.S. \$1.00	31 December 2023 For U.S. \$1.00		30 June 2024 For U.S. \$1.00	31 December 2023 For U.S. \$1.00
Bangladeshi Taka	117.9802	109.7454	Nigerian Naira	1,515.1515	1,298.7013
Botswana Pula	N/A	13.3869	Norwegian Krone	N/A	10.1979
Brazilian Real	5.5065	4.8576	Omani Rial	0.3850	0.3850
Bulgarian Lev	N/A	1.7714	Pakistani Rupee	278.4740	281.1358
Chilean Peso	955.1098	881.0573	Peruvian Sol	N/A	3.6993
Chinese Yuan Renminbi	7.2688	7.0922	Philippine Peso	58.7441	55.3741
Colombian Peso	N/A	3,875.9690	Polish Zloty	N/A	3.9347
Czech Koruna	N/A	22.3639	Pound Sterling	1.5824	0.7845
Egyptian Pound	N/A	56.9801	Qatari Riyal	N/A	3.6437
Emirati Dirham	N/A	3.6727	Russian Ruble	84.9979	89.2538
Euro	0.9338	0.9058	Saudi Arabian Riyal	3.7516	3.7500
Ghanaian Cedi	N/A	11.9650	Singapore Dollar	N/A	1.3198
Hong Kong Dollar	N/A	7.8085	South African Rand	N/A	18.2926
Hungarian Forint	370.4156	346.9100	South Korean Won	N/A	1,287.9000
Icelandic Krona	139.1208	135.9434	Sri Lankan Rupee	305.5301	323.7294
Indian Rupee	83.4585	83.2154	Swedish Krona	N/A	9.9837
Indonesian Rupiah	16,398.8193	15,396.4600	Swiss Franc	N/A	0.8410
Jordanian Dinar	0.7085	0.7100	Taiwan Dollar	32.5595	30.6909
Kenyan Shilling	N/A	157.0105	Thai Baht	36.8732	34.1320
Kuwaiti Dinar	0.3067	0.3072	Tunisian Dinar	3.1384	3.0749
Malaysian Ringgit	N/A	4.5950	Turkish Lira	32.8343	29.4690
Mauritian Rupee	N/A	44.0199	Ukrainian Hryvnia	N/A	37.9507
Mexican Peso	18.4128	16.9811	Vietnamese Dong	25,458.2485	24,260.0700
Moroccan Dirham	9.9448	9.8662			

9 Derivatives and other financial information

Risk Management

In accordance with FRS 102, this note details the risks associated with the use of financial instruments. Day-to-day risk management of the Sub-Funds is undertaken by the relevant investment adviser. Investment in the Company carries with it a degree of risk including, but not limited to, the risks referred to below.

As defined by FRS 102, risk can be separated into the following components: market risk, credit risk and liquidity risk. Each type of risk is described below:

Market Risk

This risk is comprised of three main types of risk; Market Price Risk, Currency Risk and Interest Rate Risk.

- **Market Price Risk**

The investments of the Company are subject to normal market fluctuations and the risks inherent in investment in various securities markets. Stock markets can be volatile and stock prices can change substantially. Debt securities are interest rate sensitive and may be subject to price volatility due to various factors including, but not limited to, changes in interest rates, market perception of the credit-worthiness of the issuer and general market liquidity. The value of derivative instruments is dependent upon the underlying reference instrument; the value of a derivative instrument may fluctuate with movements in foreign exchange rates, interest rates, credit spreads, stock prices, and/or implied volatilities, amongst other factors. For all investments, there can be no assurance that appreciation or preservation will occur.

- **Currency Risk**

Currency risk is defined by FRS 102 as the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Currency risk arises on financial instruments that are denominated in or based on a currency other than the functional currency in which they are measured. The NAVs per share of the Company are computed in the share class currency whereas the investments of the Company may be acquired, valued and disposed of in other currencies; derivative investments may also be denominated in or based

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

NOTES TO THE FINANCIAL STATEMENTS CONT'D

9 Derivatives and other financial information (cont'd)

on currencies other than the base currency. The base currency value of these instruments may rise and fall due to exchange rate fluctuations in respect to the relevant currency.

- **Interest Rate Risk**

Interest rate risk is defined as the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The value of investments in interest rate bearing securities may be subject to price volatility due to changes in interest rates. Holding all other variables constant, an increase in interest rates will generally reduce the value of fixed rate debt securities that are issued and outstanding while a decline in interest rates will generally increase the value of such debt securities.

The magnitude of these price fluctuations will be greater when the maturity of the outstanding securities is longer. Changes in interest rates may also impact the value of certain derivative instruments, including, but not limited to, bond futures and interest rate swaps.

Credit Risk

The Company may be exposed to credit risk, which is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Debt securities, cash balances and OTC derivatives bear credit risk.

Liquidity Risk

This is the risk that the Company will encounter difficulty in meeting obligations associated with financial liabilities. The Company is subject to daily cash redemptions of redeemable participating shares. It therefore invests the majority of its assets in investments that are traded in an active market and can be readily disposed of. The Company's listed securities are considered readily realisable as they are listed on a stock exchange or dealt in on another regulated market, except for the investments held by Parametric Emerging Markets Fund.

The Company has the ability to borrow in the short term to ensure settlement of potential daily cash redemptions of redeemable participating shares.

The Sub-Funds' investment adviser, who has been appointed with responsibility for investing and managing the assets of the Sub-Funds, has identified, monitored and managed the relevant risks.

Fair Value Estimation

Under FRS 102, the Company is required to classify its investments using a fair value hierarchy that reflects the significance of the inputs used in making the measurements.

For financial instruments held at fair value in the Statement of Financial Position, the Sub-Funds are required to disclose, for each class of financial instrument, an analysis of the level in the following fair value hierarchy into which the fair value measurements are categorised.

- Level 1 – the unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
- Level 2 – input other than quoted prices included within Level 1 that are observable (i.e. developed using market data) for the asset or liability, either directly or indirectly.
- Level 3 – inputs are unobservable (i.e. for which market data is unavailable) for the asset or liability.

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety.

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

The inputs or methodologies used for valuing securities are not necessarily an indication of the risk associated with investing in those securities.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

NOTES TO THE FINANCIAL STATEMENTS CONT'D

9 Derivatives and other financial information (cont'd)

The tables below provide a summary within the fair value hierarchy of each Sub-Fund's financial assets and liabilities as at 30 June 2024.

	Level 1 Quoted Prices	Level 2 Other Significant Observable Inputs*	Level 3 Other Significant Unobservable Inputs	Total
Parametric Emerging Markets Fund				
Financial Assets				
Common Stocks	\$ 1,390	\$ 68,133	\$ –	\$ 69,523
	\$ 1,390	\$ 68,133	\$ –	\$ 69,523
Total Financial Assets and Financial Liabilities at Fair Value Through Profit or Loss	\$ 1,390	\$ 68,133	\$ –	\$ 69,523
Parametric Global Defensive Equity Fund				
Financial Assets				
Exchange Traded Funds	\$ –	\$ 49,671,127	\$ –	\$ 49,671,127
U.S. Treasury Obligations	–	40,692,977	–	40,692,977
Forward Currency Contracts	–	82,195	–	82,195
	\$ –	\$ 90,446,299	\$ –	\$ 90,446,299
Financial Liabilities				
Equity Index Options Sold	\$ (72,700)	\$ (49,404)	\$ –	\$ (122,104)
Forward Currency Contracts	–	(42)	–	(42)
	\$ (72,700)	\$ (49,446)	\$ –	\$ (122,146)
Total Financial Assets and Financial Liabilities at Fair Value Through Profit or Loss	\$ (72,700)	\$ 90,396,853	\$ –	\$ 90,324,153

The following tables present the fair value hierarchy of each Sub-Fund's financial assets and liabilities as at 31 December 2023:

	Level 1 Quoted Prices	Level 2 Other Significant Observable Inputs*	Level 3 Other Significant Unobservable Inputs	Total
Parametric Emerging Markets Fund				
Financial Assets				
Common Stocks	\$ 19,211,777	\$ 81,941,171	\$ –	\$ 101,152,948
Equity-Linked Securities	378,060	5,471,570	–	5,849,630
Rights	205	94,101	–	94,306
	\$ 19,590,042	\$ 87,506,842	\$ –	\$ 107,096,884
Total Financial Assets and Financial Liabilities at Fair Value Through Profit or Loss	\$ 19,590,042	\$ 87,506,842	\$ –	\$ 107,096,884
Parametric Global Defensive Equity Fund				
Financial Assets				
Exchange Traded Funds	\$ –	\$ 47,215,080	\$ –	\$ 47,215,080
U.S. Treasury Obligations	–	36,625,363	–	36,625,363
Forward Currency Contracts	–	16,712	–	16,712
	\$ –	\$ 83,857,155	\$ –	\$ 83,857,155
Financial Liabilities				
Equity Index Options Sold	\$ (69,940)	\$ (146,220)	\$ –	\$ (216,160)
	\$ (69,940)	\$ (146,220)	\$ –	\$ (216,160)
Total Financial Assets and Financial Liabilities at Fair Value Through Profit or Loss	\$ (69,940)	\$ 83,710,935	\$ –	\$ 83,640,995

* Includes equity securities whose values were adjusted to reflect market trading of comparable securities or other correlated instruments that occurred after the close of trading in their applicable markets, and prior to the close of regular trading on the New York Stock Exchange.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

NOTES TO THE FINANCIAL STATEMENTS CONT'D

10 Directors' Remuneration

The Articles of Association provide that the non-associated/non-interested Directors are entitled to remuneration, but such remuneration may not exceed \$50,000 per annum in respect of each Sub-Fund or such other amount as the Directors may determine and disclose to shareholders.

In addition, all of the Directors are entitled to be reimbursed by the Company for reasonable out-of-pocket expenses. The aggregate figures in respect of Directors' remuneration for the financial period ended 30 June 2024 and 30 June 2023 were \$19,561 and \$27,300, respectively. Other than this, any further required disclosures for Directors' remuneration and Section 305 and 306 of the Companies Act 2014 are \$Nil for both financial periods.

Directors' remuneration payable as at the financial period ended 30 June 2024 is \$17,928 (31 December 2023: \$898).

11 Net Asset Comparison

The following table details the net assets and the NAV per share at which the shareholders of redeemable shares could subscribe and redeem at:

	As at 30 June 2024		As at 31 December 2023		As at 31 December 2022	
	Net Assets	NAV Per Share	Net Assets	NAV Per Share	Net Assets	NAV Per Share
Parametric Emerging Markets Fund*						
Class A Acc USD	\$	–	\$ 23,919,179	\$ 12.06	\$ 22,882,431	\$ 10.99
Class C Acc USD	\$	–	\$ 728,602	\$ 13.94	\$ 674,640	\$ 12.73
Class I Acc GBP (U)	\$	–	\$ 282,892	£ 16.12	\$ 243,022	£ 15.32
Class I Acc USD	\$	–	\$ 85,915,454	\$ 12.62	\$ 147,019,165	\$ 11.38
Class M Acc USD	\$	–	\$ 622,776	\$ 16.27	\$ 563,205	\$ 14.71
Parametric Global Defensive Equity Fund						
Class I Acc EUR (H)	\$ 23,510,118	€ 14.39	\$ 21,680,085	€ 13.19	\$ 41,560,866	€ 11.92
Class I Acc GBP (H)	\$ 230,168	£ 13.97	\$ 218,132	£ 12.90	\$ 12,649,546	£ 12.14
Class I Acc USD	\$ 8,266,537	\$ 15.15	\$ 6,793,617	\$ 14.04	\$ 5,517,452	\$ 12.31
Class I Inc (A) EUR (H)	\$ 66,396,338	€ 13.90	\$ 62,704,762	€ 12.73	\$ 24,874,201	€ 11.68
Class I Inc (A) GBP (H)	\$	£	\$	£	\$ 2,950,070	£ 12.27

* Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

12 Cash and Foreign Currency

Cash balances are held under the control of the Depository. Cash collateral balances are held with the following counterparties:

	As at 30 June 2024		As at 31 December 2023	
	Cash Collateral	Overdraft Collateral	Cash Collateral	Overdraft Collateral
Parametric Global Defensive Equity Fund				
Morgan Stanley	\$ 7,065,104	\$ –	\$ 5,965,706	\$ –

The Company enters into collateral arrangements with various counterparties pursuant to the terms of ISDA agreements, and the terms and conditions governing the holding of the collateral provided to, or received from, each counterparty are defined in the relevant agreements.

13 Segregated Liabilities

The Company is an umbrella fund with segregated liability between Sub-Funds. This ensures that the liabilities incurred on behalf of a Sub-Fund will generally be discharged solely out of the assets of that Sub-Fund and there generally can be no recourse to the other Sub-Funds to satisfy those liabilities. Notwithstanding the foregoing, there can be no assurance that, should an action be brought against the Company, in the courts of another jurisdiction, the segregated nature of the Sub-Funds would necessarily be upheld. In addition, whether or not there is a cross-liability between Sub-Funds, proceedings involving the Sub-Fund could involve the Company as a whole, which could potentially affect the operation of all Sub-Funds.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

NOTES TO THE FINANCIAL STATEMENTS CONT'D

14 Significant Events during the Financial Period

Eaton Vance International (Ireland) Emerging Markets Debt Fund and Eaton Vance International (Ireland) Frontier Markets Local Debt Fund were approved sub-funds as at 31 December 2023 but had their approvals withdrawn as of 8 January 2024.

Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

A proposed merger of Parametric Global Defensive Equity Fund with a sub-fund of Morgan Stanley Investment Funds, a Luxembourg-domiciled investment fund, was approved by the Board of Directors on 21 May 2024, subject to regulatory and shareholder approvals.

There were no other significant events during the financial period ended 30 June 2024 which affected the financial statements.

15 Subsequent Events

Management has evaluated all subsequent events and transactions after the financial period end and up to the date of approval of these financial statements, for possible adjustment to and/or disclosure in the financial statements.

A proposed merger of Parametric Global Defensive Equity Fund with a sub-fund of Morgan Stanley Investment Funds, a Luxembourg-domiciled investment fund, was approved by the Central Bank on 19 July 2024. The merger is expected to occur on or about 27 September 2024, subject to shareholder approval.

There were no other significant events after financial period end which had an impact on the Company or required financial statement adjustment or disclosure.

16 Approval of Financial Statements

The Directors approved and authorised the financial statements for issue on 27 August 2024.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

TOTAL EXPENSE RATIOS (Unaudited)

The following tables show the actual expenses incurred during the financial periods ended expressed as a percentage of the average net assets.

Total Expense Ratios for the financial period ended 30 June 2024[^]

Sub-Fund	Class A	Class C	Class I	Class I	Class I	Class I	Class I	Class M
	Acc USD	Acc USD	Acc EUR (H)	Acc GBP (H)	Acc GBP (U)	Acc USD	Inc (A) EUR (H)	Acc USD
Parametric Emerging Markets Fund*	1.90%	2.15%	N/A	N/A	0.80%	0.80%	N/A	1.15%
Parametric Global Defensive Equity Fund	N/A	N/A	0.60%	0.60%	N/A	0.60%	0.60%	N/A

[^] Total expense ratios for financial periods less than one financial period have been annualised.

* Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

Total Expense Ratios for the financial year ended 31 December 2023[^]

Sub-Fund	Class A	Class C	Class I	Class I	Class I	Class I	Class I	Class I	Class M
	Acc USD	Acc USD	Acc EUR (H)	Acc GBP (H)	Acc GBP (U)	Acc USD	Inc (A) EUR (H)	Inc (A) GBP (H)	Acc USD
Parametric Emerging Markets Fund	1.90%	2.15%	N/A	N/A	0.80%	0.80%	N/A	N/A	1.15%
Parametric Global Defensive Equity Fund	N/A	N/A	0.60%	0.60%	N/A	0.60%	0.60%	0.60%	N/A

[^] Total expense ratios for financial periods less than one financial period have been annualised.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

FUND PERFORMANCE

Fund	Performance Inception Date	1 Yr Annualised	2 Yr Annualised	3 Yr Annualised	5 Yr Annualised	10 Yr Annualised	Since Inception Annualised	Since Inception Cumulative
Parametric Global Defensive Equity Fund								
Class 1 Acc EUR (H)	9 June 2017	12.07	10.28	6.56	6.44	–	5.29	43.90
Class 1 Acc GBP (H)	16 October 2017	8.04	8.93	5.93	5.65	–	5.11	39.70
Class 1 Acc USD	23 June 2017	12.47	12.30	5.88	6.88	–	6.09	51.50
Class 1 Inc (A) EUR (H)	27 July 2017	12.66	10.24	6.60	6.45	–	5.47	44.60

Total returns assume the reinvestment of distributions, if any.

Past performance does not guarantee future returns. The rates of return will vary and the principal value of an investment will fluctuate.

Shares, if redeemed, may be worth more or less than their original cost.

The performance data does not take account of the commissions and costs incurred on the issue and redemption of shares. All returns are calculated in the base currency of the relevant share class.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

STATEMENT OF CHANGES IN COMPOSITION OF PORTFOLIOS

Parametric Emerging Markets Fund

All Purchases for the financial period ended 30 June 2024

Description	Shares	Cost
		USD
SEPLAT Energy PLC	904,510	1,864,023
Tupras Türkiye Petrol Rafinerileri AS	59,100	280,836
China Resources Land, Ltd.	82,000	274,682
China Construction Bank Corp., Class H	379,000	222,088
Saudi Electricity Co.	44,582	221,532
Airtel Africa PLC	85,106	137,485
Al Rajhi Bank	5,635	130,521
Enerjisa Enerji AS	70,511	107,208
Saudi Basic Industries Co.	4,932	102,775
ODAS Elektrik Üretim ve Sanayi Ticaret AS	350,302	97,392
Leejam Sports Co.	1,822	87,617
Savola Group	6,953	85,632
Alinma Bank	7,391	85,301
Aldrees Petroleum and Transport Services Co.	1,718	74,538
Jarir Marketing Co.	17,326	70,357
Saudi Public Transport Co.	6,673	37,865

Major Sales for the financial period ended 30 June 2024

Description	Shares	Proceeds
		USD
SEPLAT Energy PLC	904,510	1,844,721
Taiwan Semiconductor Manufacturing Co., Ltd.	59,800	1,219,584
Tencent Holdings, Ltd.	27,700	980,306
Samsung Electronics Co., Ltd.	15,971	891,289
Tupras Türkiye Petrol Rafinerileri AS	178,420	859,322
Delta Electronics Thailand PCL	339,800	788,201
America Movil SAB de CV	853,208	776,747
MercadoLibre, Inc.	375	652,314
Reliance Industries, Ltd.	19,278	648,968
Infosys, Ltd. ADR	31,039	612,972
Saudi Arabian Oil Co.	67,822	579,161
China Petroleum & Chemical Corp., Class H	1,143,200	572,390
Turkcell İletişim Hizmetleri AS	251,146	554,486
Bharti Airtel, Ltd.	40,220	545,211
Southern Copper Corp.	6,456	527,582
Naspers, Ltd., Class N	3,122	526,612
Krka, d.d., Novo mesto	3,905	484,126
China Construction Bank Corp., Class H	843,870	482,510
China Resources Land, Ltd.	155,777	468,768
Sulaiman Al Habib Medical Group	6,046	464,824

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

STATEMENT OF CHANGES IN COMPOSITION OF PORTFOLIOS CONT'D

Parametric Global Defensive Equity Fund

Major Purchases for the financial period ended 30 June 2024

Major Sales for the financial period ended 30 June 2024

Description	Shares/Principal	Cost	Description	Shares/Principal	Proceeds
U.S. Treasury Bill, 0.00%, 15/5/25	6,585,000	6,283,478	U.S. Treasury Bill, 0.00%, 13/6/24	4,400,000	4,400,000
U.S. Treasury Bill, 0.00%, 12/6/25	3,750,000	3,569,531	U.S. Treasury Bill, 0.00%, 16/5/24	4,347,000	4,347,000
U.S. Treasury Note, 0.375%, 30/4/25	2,835,000	2,714,623	U.S. Treasury Bill, 0.00%, 22/2/24	3,940,000	3,940,000
U.S. Treasury Bill, 0.00%, 31/10/24	2,350,000	2,278,355	U.S. Treasury Bill, 0.00%, 21/3/24	3,325,000	3,325,000
U.S. Treasury Bill, 0.00%, 20/2/25	2,350,000	2,244,964	U.S. Treasury Bill, 0.00%, 25/1/24	2,900,000	2,900,000
U.S. Treasury Bill, 0.00%, 20/3/25	2,120,000	2,020,950	U.S. Treasury Note, 0.88%, 31/1/24	2,450,000	2,450,000
U.S. Treasury Bill, 0.00%, 8/8/24	1,914,000	1,864,063	U.S. Treasury Bill, 0.00%, 4/1/24	1,900,000	1,900,000
U.S. Treasury Bill, 0.00%, 23/1/25	1,663,000	1,594,696	U.S. Treasury Bill, 0.00%, 6/7/24	1,290,000	1,290,000
U.S. Treasury Bill, 0.00%, 11/7/24	1,311,000	1,280,716	iShares Core MSCI Japan IMI UCITS ETF	20,000	1,129,856
U.S. Treasury Bill, 0.00%, 6/7/24	1,290,000	1,272,837	U.S. Treasury Note, 0.25%, 15/3/24	1,075,000	1,075,000
U.S. Treasury Bill, 0.00%, 1/8/24	1,290,000	1,262,781	Vanguard S&P 500 UCITS ETF	10,000	996,375
U.S. Treasury Bill, 0.00%, 5/9/24	1,206,000	1,172,705	U.S. Treasury Bill, 0.00%, 2/5/24	975,000	975,000
U.S. Treasury Note, 3.875%, 31/3/25	1,060,000	1,047,205	U.S. Treasury Bill, 0.00%, 29/2/24	975,000	975,000
U.S. Treasury Note, 1.75%, 15/3/25	1,060,000	1,027,289	U.S. Treasury Bill, 0.00%, 19/3/24	975,000	975,000
U.S. Treasury Bill, 0.00%, 29/11/24	1,060,000	1,026,570	iShares Core S&P 500 UCITS ETF	1,600	884,648
iShares Core S&P 500 UCITS ETF	1,285	697,226	U.S. Treasury Bill, 0.00%, 9/5/24	603,000	603,000
U.S. Treasury Bill, 0.00%, 9/5/24	603,000	595,039	U.S. Treasury Bill, 0.00%, 4/6/24	603,000	603,000
U.S. Treasury Bill, 0.00%, 4/6/24	603,000	592,843	iShares Core MSCI World UCITS ETF	3,450	341,270
U.S. Treasury Note, 1.375%, 31/1/25	603,000	583,191	U.S. Treasury Bill, 0.00%, 11/4/24	187,000	187,000
U.S. Treasury Note, 1.125%, 15/1/25	603,000	582,696	U.S. Treasury Bill, 0.00%, 25/4/24	187,000	187,000

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

ADDITIONAL INFORMATION

Securities Financing Transactions Regulation

Securities Financing Transactions (“SFTs”), broadly speaking, are any transaction where securities are used to borrow cash, or vice versa. Practically, this mostly includes repurchase agreements (repos or reverse repos), securities lending activities, total return swaps and sell/buy-back transactions. In each of these, ownership of the securities temporarily changes in return for cash temporarily changing ownership. At the end of an SFT, the change of ownership reverts, and both counterparties are left with what they possessed originally, plus or minus a small fee depending on the purpose of the transaction. In this regard, they act like collateralised loans.

Regulation (EU) 2015/2365 of the European Parliament increases the transparency of SFTs and specifically, within Article 13 of that regulation, requires managers to inform investors on the use made of SFTs and total return swaps (which have similar characteristics) in the semi-annual and annual reports of the Company.

The Sub-Funds did not enter into any such transactions as at 30 June 2024.

Eaton Vance International (Ireland) Funds plc

For the Financial Period Ended 30 June 2024

DIRECTORS AND OTHER INFORMATION

DIRECTORS OF THE COMPANY

Tara Doyle (Irish)
Peadar De Barra (Irish)[^]
Frank O'Brien (Irish)
[^]Independent non-executive director

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*Eaton Vance International (Ireland) Parametric Emerging Markets Fund**
Eaton Vance International (Ireland) Parametric Global Defensive Equity Fund
* Shares of Parametric Emerging Markets Fund were fully redeemed on 31 January 2024.

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BNP PARIBAS, Paris, Zurich branch shall carry out the functions as the Company's Swiss representative and paying agent in relation to the shares distributed in or from Switzerland. The Swiss-based investors may obtain the prospectus, Key Investor Information Document, the memorandum and articles of association, the annual and semi-annual reports as well as the list of the purchases and sales which the Company has undertaken during the financial period, on simple request and free of charge, from the Swiss representative, BNP PARIBAS, Paris, Zurich branch.