

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

Registration Number: 540616

UNAUDITED SEMI-ANNUAL REPORT

FOR THE SIX MONTH PERIOD ENDED 30 JUNE 2024

U ACCESS (IRELAND) UCITS PLC

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U ACCESS (IRELAND) UCITS PLC

GENERAL INFORMATION

Directors

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

All Directors are non-executive.

¹ Independent Director

Depositary

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

Principal Investment Manager

Union Bancaire Privée, UBP SA
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CH-1211 Geneva 1
Switzerland

Irish Legal Advisers

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

Company Secretary

Carne Global Financial Services Limited
3rd Floor
55 Charlemont Place
D02 F985
Dublin 2
Ireland

Registered Office

3rd Floor
55 Charlemont Place
D02 F985
Dublin 2
Ireland

Representative and Paying Agent: France

Société Générale Securities Services
29 Boulevard Haussman
75009 Paris
France

Manager

Carne Global Fund Managers (Ireland) Limited
3rd Floor
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Administrator, Registrar & Transfer Agent

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

Auditors

KPMG
1 Harbourmaster Place
IFSC
Dublin 1
Ireland

Sub-Investment Managers/Portfolio Managers

U Access (IRL) Trend Macro*

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

U Access (IRL) Cheyne Arbitrage UCITS**

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

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

GENERAL INFORMATION (CONTINUED)

Sub-Investment Managers/Portfolio Managers (continued)

U Access (IRL) GCA Credit Long/Short UCITS

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

U Access (IRL) Shannon River UCITS

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

U Access (IRL) Campbell Absolute Return UCITS

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

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

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

U Access (IRL) Brigade Credit Long/Short UCITS

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

Facilities Agent: United Kingdom

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

Paying Agent: Sweden

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

Switzerland:

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

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

Representative Agent: Luxembourg

Société Générale Bank & Trust
28-32 Place de la gare
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Representative Agent: Spain

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Solution Ltd.
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Burggraben 16
B-1000 Brussels
Belgium

U ACCESS (IRELAND) UCITS PLC

INVESTMENT MANAGER'S REPORT

U Access (IRL) Trend Macro

As of 30 June 2024, aggregate net assets in U Access (IRL) Trend Macro (the "Fund") totalled US\$Nil. U Access (IRL) Trend Macro terminated its operations on 28 June 2023.

Strategy Statement

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

U Access (IRL) Cheyne Arbitrage UCITS

As of 30 June 2024, aggregate net assets in U Access (IRL) Cheyne Arbitrage UCITS (the "Fund") totalled US\$Nil. U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

Strategy Statement

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

U Access (IRL) GCA Credit Long/Short UCITS

As of 30 June 2024, aggregate net assets in U Access (IRL) GCA Credit Long/Short UCITS (the "Fund") totalled US\$306,895,698.

Strategy Statement

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

U Access (IRL) Shannon River UCITS

As of 30 June 2024, aggregate net assets in U Access (IRL) Shannon River UCITS (the "Fund") totalled US\$32,643,414.

Strategy Statement

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

U ACCESS (IRELAND) UCITS PLC

INVESTMENT MANAGER'S REPORT (CONTINUED)

U Access (IRL) Campbell Absolute Return UCITS

As of 30 June 2024, aggregate net assets in U Access (IRL) Campbell Absolute Return UCITS (the "Fund") totalled US\$378,666,794.

Strategy Statement

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

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

As of 30 June 2024, aggregate net assets in U Access (IRL) Bain Capital Global Equity LS Sustainable UCITS (the "Fund") totalled US\$56,741,307.

Strategy Statement

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

U Access (IRL) Brigade Capital Management, LP

As of 30 June 2024, aggregate net assets in U Access (IRL) Brigade UCITS (the "Fund") totalled US\$87,140,060.

Strategy Statement

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

Union Bancaire Privée, UBP SA
August 2024

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF FINANCIAL POSITION

As at 30 June 2024 and 31 December 2023

	Note	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS**	
		2024 US\$	2023 US\$	2024 €	2023 €
Assets					
Cash and cash equivalents	4	203,917	245,201	114,671	1,160,528
Cash collateral	4	-	-	-	2,209,778
Due from brokers		-	-	-	196,264
Financial assets at fair value through profit or loss	3	-	-	11,018	25,610,042
Interest receivable		-	-	-	3,541
Dividends receivable		-	-	-	918
Other assets		1,099	95,338	-	391
Total assets		205,016	340,539	125,689	29,181,462
Liabilities					
Cash collateral	4	-	-	-	(756,885)
Bank overdraft	4	-	-	-	-
Due to brokers		-	-	-	(1,556,179)
Financial liabilities at fair value through profit or loss	3	-	-	(16,166)	(443,279)
Incentive fee payable	8	-	-	-	(32,765)
Investment management fee payable	8	(83,586)	(83,586)	(12,271)	(23,984)
Portfolio management fee payable	8	-	-	-	(50,446)
Platform fee payable	8	(49,235)	(49,235)	(10,383)	(19,262)
Depositary and custodian fees payable	8	-	-	(5,713)	(12,630)
Administration fee payable	8	-	-	(5,015)	(10,934)
Interest payable		-	-	-	(135)
Audit fee payable		-	(32,191)	(18,289)	(18,289)
Dividend payable		-	-	-	(2,684)
Liquidation fee payable		(12,877)	(24,035)	(22,685)	-
Legal fee payable		(1,394)	(1,394)	(8,610)	(3,330)
Accrued expenses		(57,924)	(150,098)	(26,557)	(54,608)
Total liabilities		(205,016)	(340,539)	(125,689)	(2,985,410)
Net assets attributable to holders of redeemable shares	11	-	-	-	26,196,052

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

The Euro figures for U Access (IRL) Cheyne Arbitrage UCITS have been converted into US Dollars in the total figure for U Access (Ireland) UCITS plc using the €/US\$ exchange rate as at 30 June 2024 of 1.0718 (31 December 2023: 1.1047).

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2024 and 31 December 2023

	Note	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
		2024	2023	2024	2023
		US\$	US\$	US\$	US\$
Assets					
Cash and cash equivalents	4	28,664,229	66,391,405	2,835,684	22,246,631
Cash collateral	4	8,754,477	5,151,905	688,104	16,777
Due from brokers		11,607,347	10,069,613	-	8,940
Financial assets at fair value through profit or loss	3	274,445,039	247,596,349	30,528,227	25,946,627
Dividends receivable		10,996	1,181	-	1,356
Interest receivable		4,622,359	4,335,722	-	-
Other assets		9,891	4,035	6,725	2,378
Total assets		328,114,338	333,550,210	34,058,740	48,222,709
Liabilities					
Cash collateral	4	-	(3,650,000)	(200,000)	(798,050)
Due to brokers		(17,271,471)	(960,937)	(41,012)	(156,200)
Financial liabilities at fair value through profit or loss	3	(2,300,120)	(2,080,307)	(591,336)	(405,535)
Incentive fee payable	8	(641,564)	(486,589)	(318,636)	-
Redemptions payable		-	-	(108,640)	(311,745)
Investment management fee payable	8	(147,556)	(164,631)	(35,468)	(46,007)
Portfolio management fee payable	8	(206,041)	(223,619)	(23,371)	(31,737)
Platform fee payable	8	(116,817)	(123,420)	(17,971)	(16,484)
Depository and custodian fees payable	8	(17,356)	(46,297)	(8,020)	(15,120)
Administration fee payable	8	(38,457)	(59,927)	(5,076)	(12,189)
Interest payable		(303,799)	(33,114)	(30,819)	(42,431)
Audit fee payable		(9,750)	(19,331)	(9,614)	(19,195)
Dividend payable		-	-	(3,062)	(18,833)
Legal fee payable		(12,837)	(12,597)	(1,530)	(1,551)
Accrued expenses		(152,872)	(127,572)	(20,771)	(23,981)
Total liabilities		(21,218,640)	(7,988,341)	(1,415,326)	(1,899,058)
Net assets attributable to holders of redeemable shares	11	306,895,698	325,561,869	32,643,414	46,323,651

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2024 and 31 December 2023

	Note	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible UCITS	
		2024 US\$	2023 US\$	2024 US\$	2023 US\$
Assets					
Cash and cash equivalents	4	41,127,828	33,986,763	23,536,403	10,923,290
Cash collateral	4	1,390,000	617,051	297,745	1,067,179
Cash held in investor money collection account	4	-	1,359,144	-	-
Due from brokers		-	37	-	-
Financial assets at fair value through profit or loss	3	344,483,448	330,207,989	36,916,634	56,668,422
Dividends receivable		-	-	20,073	16,525
Interest receivable		321,393	305,569	14,103	-
Subscription receivable		3,348,821	26,974	-	-
Other assets		3,845	457	35,927	44,018
Total assets		390,675,335	366,503,984	60,820,885	68,719,434
Liabilities					
Cash collateral	4	(6,541,150)	(1,490,000)	(72,417)	(1,261,657)
Due to brokers		(32,836)	-	(2,639,465)	-
Financial liabilities at fair value through profit or loss	3	(1,788,873)	(1,948,540)	(498,454)	(1,121,552)
Incentive fee payable	8	(2,164,121)	(86,694)	(642,597)	(174,406)
Subscription in advance		-	(1,359,144)	-	-
Redemptions payable		(20,659)	(279,966)	-	(50,939)
Investment management fee payable	8	(255,205)	(196,622)	(32,413)	(40,143)
Portfolio management fee payable	8	(379,110)	(177,066)	(34,223)	(40,781)
Platform fee payable	8	(188,333)	(162,837)	(29,489)	(36,747)
Depositary and custodian fees payable	8	(84,051)	(81,886)	(13,295)	(20,070)
Administration fee payable	8	(32,876)	(51,525)	(7,964)	(12,168)
Interest payable		(425,387)	-	(49,841)	(99,513)
Audit fee payable		(9,604)	(19,158)	(11,143)	(22,091)
Dividend payable		-	-	(12,501)	(61,756)
Legal fee payable		(2,538)	-	(1,003)	-
Accrued expenses		(83,798)	(81,251)	(34,773)	(39,235)
Total liabilities		(12,008,541)	(5,934,689)	(4,079,578)	(2,981,058)
Net assets attributable to holders of redeemable shares	11	378,666,794	360,569,295	56,741,307	65,738,376

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2024 and 31 December 2023

	Note	U Access (IRL) Brigade Credit Long/Short UCITS		Total	
		2024	2023	2024	2023
		US\$	US\$	US\$	US\$
Assets					
Cash and cash equivalents	4	19,083,687	11,317,869	115,574,652	146,393,194
Cash collateral	4	15,708,141	19,617,062	26,838,467	28,911,116
Cash held in investor money collection account	4	-	-	-	1,359,144
Due from brokers		-	237,798	11,607,347	10,533,201
Financial assets at fair value through profit or loss	3	66,206,972	59,703,224	752,592,129	748,414,024
Interest receivable		1,113,476	1,084,036	6,071,331	5,729,239
Subscription receivable		-	-	3,348,821	26,974
Dividends receivable		-	-	31,069	20,076
Other assets		48,536	55,826	106,023	202,484
Total assets		102,160,812	92,015,815	916,169,839	941,589,452
Liabilities					
Cash collateral	4	-	-	(6,813,567)	(8,035,838)
Due to brokers		(295,000)	(1,493,777)	(20,279,784)	(4,330,025)
Financial liabilities at fair value through profit or loss	3	(14,283,119)	(15,164,198)	(19,479,229)	(21,209,822)
Incentive fee payable	8	(287,114)	(703,081)	(4,054,032)	(1,486,965)
Subscriptions in advance		-	-	-	(1,359,144)
Redemptions payable		-	-	(129,299)	(642,650)
Investment management fee payable	8	(20,027)	(20,837)	(587,407)	(578,321)
Portfolio management fee payable	8	(36,867)	(33,007)	(679,612)	(561,938)
Platform fee payable	8	(43,466)	(38,353)	(456,439)	(448,355)
Depositary and custodian fees payable	8	(11,838)	(11,245)	(140,683)	(188,570)
Administration fee payable	8	(9,353)	(7,140)	(99,101)	(155,028)
Interest payable		396	-	(809,450)	(175,207)
Audit fee payable		(9,750)	(19,330)	(69,463)	(151,500)
Dividend payable		-	-	(15,563)	(83,554)
Liquidation fee payable		-	-	(37,191)	(24,035)
Legal fee payable		(966)	(37)	(29,496)	(19,258)
Accrued expenses		(23,648)	(58,688)	(402,250)	(541,150)
Total liabilities		(15,020,752)	(17,549,693)	(54,082,566)	(39,991,360)
Net assets attributable to holders of redeemable shares	11	87,140,060	74,466,122	862,087,273	901,598,092

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF COMPREHENSIVE INCOME

For the six month period ended 30 June 2024 and 30 June 2023

	Note	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS**	
		2024 US\$	2023 US\$	2024 €	2023 €
Investment Income					
Net (loss)/gain on financial assets and liabilities at fair value through profit or loss***	5	-	(5,916,137)	811,662	(6,226,598)
Net interest from financial assets and liabilities at fair value through profit or loss		20,893	3,814,286	49,951	(4,054)
Dividend received (long)		-	-	216,737	186,560
Net foreign exchange (loss)/gain	5	(113)	37,797	(14,484)	(103,385)
Other income		-	9,995	-	32,387
Total investment income		20,780	(2,054,059)	1,063,866	(6,115,090)
Operating Expenses					
Portfolio management fee	8	-	(562,520)	(69,636)	(274,848)
Investment management fee	8	-	(203,667)	(31,884)	(125,488)
Incentive fee	8	-	(95,800)	(5,617)	14
Platform fee	8	-	(145,680)	(26,543)	(105,443)
Dividend paid (short)		-	-	(225,972)	(50,140)
Operational expense		-	(88,250)	(47,690)	(96,548)
Depositary and custodian fee	8	-	(54,798)	(44,152)	(37,703)
Administration fee	8	-	(34,722)	(31,079)	(23,955)
Audit fee		-	(35,917)	(18,289)	(8,526)
Legal fee		-	(19,917)	(6,394)	(8,505)
Transaction fee	13	-	(8,797)	(8,953)	(4,863)
Organisational expense		-	-	-	(656)
Liquidation fee		-	(35,000)	(31,207)	-
Other expenses		(12,281)	(78,264)	(28,206)	(49,018)
Total operating expenses		(12,281)	(1,363,332)	(575,622)	(785,679)
Net investment income		8,499	(3,417,391)	488,244	(6,900,769)
Finance costs					
Interest expense		(8,499)	(1,921,820)	(407,649)	(1,100,100)
Total finance costs		(8,499)	(1,921,820)	(407,649)	(1,100,100)
Withholding tax		-	-	(19,658)	(29,032)
Increase/(decrease) in net assets attributable to holders of redeemable shares		-	(5,339,211)	60,937	(8,029,901)

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

** U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

The Euro figures for U Access (IRL) Cheyne Arbitrage UCITS have been converted into US Dollars in the total figure for U Access (Ireland) UCITS plc for the financial period ended 30 June 2024 using the €/US\$ average exchange rate of 1.08113 (30 June 2023: 1.08139).

*** Included in the total, for U Access (IRL) Trend Macro a gain on share class currency hedging of US\$Nil (31 December 2023: US\$1,160,029), for U Access (IRL) Cheyne Arbitrage UCITS a gain on share class currency hedging of €14,344 (31 December 2023: €164,892).

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

For the six month period ended 30 June 2024 and 30 June 2023

	Note	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
		2024	2023	2024	2023
		US\$	US\$	US\$	US\$
Investment Income					
Net (loss)/gain on financial assets and liabilities at fair value through profit or loss*	5	(2,872,604)	9,448,594	3,805,221	9,729,821
Net interest from financial assets and liabilities at fair value through profit or loss		8,613,529	10,051,660	51,305	2,785
Dividend received (long)		29,897	181,669	39,259	48,849
Net foreign exchange loss	5	(11,817)	(31,207)	(966)	(2,420)
Other income		22	7,966	1,366	708
Total investment income		5,759,027	19,658,682	3,896,185	9,779,743
Operating Expenses					
Portfolio management fee	8	(1,363,319)	(2,054,558)	(164,184)	(234,479)
Investment management fee	8	(301,216)	(528,660)	(76,255)	(104,678)
Incentive fee	8	(655,218)	(22,776)	(318,878)	-
Platform fee	8	(235,126)	(366,216)	(38,410)	(53,263)
Dividend paid (short)		(7,898)	-	(68,340)	(111,704)
Operational expense		(95,386)	(105,203)	(17,326)	(18,107)
Depository and custodian fee	8	(45,061)	(82,103)	(21,524)	(28,053)
Administration fee	8	(164,961)	(139,008)	(32,167)	(18,439)
Audit fee		(9,896)	(9,220)	(9,896)	(9,220)
Legal fee		(13,625)	(17,279)	(1,953)	(2,772)
Transaction fee	13	(1,815)	(6,983)	(946)	-
Other expenses		(154,554)	(201,837)	(34,255)	(47,458)
Total operating expenses		(3,048,075)	(3,533,843)	(784,134)	(628,173)
Net investment income		2,710,952	16,124,839	3,112,051	9,151,570
Finance costs					
Interest expense		(2,618,007)	(3,717,409)	(496,299)	(494,219)
Total finance costs		(2,618,007)	(3,717,409)	(496,299)	(494,219)
Withholding tax		(8,961)	(175,347)	(11,366)	(7,866)
Increase in net assets attributable to holders of redeemable shares		83,984	12,232,083	2,604,386	8,649,485

* Included in the total, for U Access (IRL) GCA Credit Long/Short UCITS a loss on share class currency hedging of (US\$8,164,936) (31 December 2023: US\$3,279,393), for U Access (IRL) Shannon River UCITS a loss on share class currency hedging of (US\$258,755) (31 December 2023: US\$195,937).

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

For the six month period ended 30 June 2024 and 30 June 2023

	Note	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible	
		2024 US\$	2023 US\$	2024 US\$	2023 US\$
Investment Income					
Net gain on financial assets and liabilities at fair value through profit or loss*	5	24,705,271	9,562,242	4,829,355	3,066,712
Net interest from financial assets and liabilities at fair value through profit or loss		440,764	307,774	499,647	20,391
Dividend received (long)		-	396,518	317,081	1,019,355
Net foreign exchange (loss)/gain	5	(5,911)	(4,239)	(121,092)	30,254
Other income		-	4,194	364	10,743
Total investment income		25,140,124	10,266,489	5,525,355	4,147,455
Operating Expenses					
Portfolio management fee	8	(1,185,306)	(716,336)	(235,624)	(441,225)
Investment management fee	8	(501,292)	(254,018)	(67,118)	(124,414)
Incentive fee	8	(3,185,797)	(949,547)	(649,731)	(37)
Platform fee	8	(374,974)	(242,619)	(61,271)	(118,000)
Dividend paid (short)		-	(372,793)	(327,000)	(883,630)
Operational expense		(48,825)	(29,207)	(21,241)	(21,986)
Depository and custodian fee	8	(138,854)	(139,545)	(46,714)	(77,855)
Administration fee	8	(166,942)	(66,503)	(36,855)	(32,070)
Audit fee		(9,923)	(9,220)	(11,309)	(16,451)
Legal fee		(78,678)	(4,803)	(5,297)	(22,783)
Organisational expense		-	(20,127)	(7,726)	(6,062)
Other expenses		(67,497)	(43,175)	(32,008)	(40,848)
Total operating expenses		(5,758,088)	(2,847,893)	(1,501,894)	(1,785,361)
Net investment income		19,382,036	7,418,596	4,023,461	2,362,094
Finance costs					
Interest expense		-	(36,332)	-	893,777
Total finance costs		-	(36,332)	-	893,777
Withholding tax		(652,579)	(221,546)	(64,865)	(161,585)
Increase in net assets attributable to holders of redeemable shares		18,729,457	7,160,718	3,958,596	3,094,286

* Included in total, for U Access (IRL) Campbell Absolute Return UCITS, a loss on share class hedging of (US\$3,604,671) (31 December 2023: US\$1,405,868), for U Access (IRL) Bain Capital Global Equity LS Responsible UCITS a loss on share class hedging of (US\$862,438) (31 December 2023: US\$51,149).

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF COMPREHENSIVE INCOME (CONTINUED)

For the six month period ended 30 June 2024 and 30 June 2023

	Note	U Access (IRL) Brigade Credit Long/Short UCITS		Total	
		2024	2023	2024	2023
		US\$	US\$	US\$	US\$
Investment Income					
Net gain on financial assets and liabilities at fair value through profit or loss*	5	1,550,413	1,375,377	32,895,168	20,537,026
Net interest from financial assets and liabilities at fair value through profit or loss		4,313,375	2,454,907	13,993,517	16,647,422
Dividend received (long)		-	-	620,558	1,848,021
Net foreign exchange loss	5	(8,987)	(1,931)	(164,545)	(83,482)
Other income		385	5,531	2,137	74,140
Total investment income		5,855,186	3,833,884	47,346,835	39,023,127
Operating Expenses					
Portfolio management fee	8	(226,262)	(271,014)	(3,249,981)	(4,577,182)
Investment management fee	8	(39,138)	(36,664)	(1,019,490)	(1,387,726)
Incentive fee	8	(283,019)	(273,736)	(5,098,716)	(1,341,881)
Platform fee	8	(82,112)	(98,495)	(820,589)	(1,138,234)
Dividend paid (short)		-	-	(647,543)	(1,422,317)
Operational expense		(56,833)	(51,324)	(291,170)	(418,424)
Depository and custodian fee	8	(32,269)	(22,704)	(332,156)	(445,807)
Administration fee	8	(46,110)	(21,107)	(480,635)	(337,739)
Audit fee		(9,896)	(9,220)	(70,693)	(98,463)
Legal fee		(7,821)	(8,637)	(114,287)	(85,383)
Transaction fee	13	(12,108)	(26,520)	(24,548)	(47,556)
Organisational expense		(7,459)	(7,479)	(15,185)	(34,377)
Liquidation fee		-	-	(33,739)	(35,000)
Other expenses		(24,220)	(41,433)	(355,309)	(505,995)
Total operating expenses		(827,247)	(868,333)	(12,554,041)	(11,876,084)
Net investment income		5,027,939	2,965,551	34,792,794	27,147,043
Finance costs					
Interest expense		(2,860,342)	(634,598)	(6,423,869)	(7,099,567)
Total finance costs		(2,860,342)	(634,598)	(6,423,869)	(7,099,567)
Withholding tax		-	-	(759,024)	(597,721)
Increase in net assets attributable to holders of redeemable shares		2,167,597	2,330,953	27,609,901	19,449,755

* Included in total, for U Access (IRL) Brigade Long/Short UCITS a loss on share class hedging of (US\$104,196) (31 December 2023: US\$46,798).

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

U ACCESS (IRELAND) UCITS PLC

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

For the six month period ended 30 June 2024 and 30 June 2023

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS**	
	2024	2023	2024	2023
	US\$	US\$	€	€
Net assets at beginning of the period	-	135,374,191	26,196,052	106,483,966
Increase/(decrease) in net assets attributable to holders of redeemable	-	(5,339,211)	60,937	(8,029,901)
Subscriptions during the period				
Class A USD	-	6,000,000	-	-
Class B EUR	-	173,333	-	198,187
Class B USD	-	139,900	-	-
Class C EUR	-	-	-	1,014,070
Class C USD	-	-	1,800,155	1,863,170
Class E EUR	-	160,481	-	-
Class E USD	-	500,000	-	-
Class I EUR	-	235,188	-	-
Class J EUR	-	255,046	-	-
Total subscriptions during the period	-	7,463,948	1,800,155	3,075,427

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

U ACCESS (IRELAND) UCITS PLC

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

For the six month period ended 30 June 2024 and 30 June 2023

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS**	
	2024 US\$	2023 US\$	2024 €	2023 €
Redemptions during the period				
Class A USD	-	(8,869,208)	-	-
Class B CHF	-	(2,338,869)	-	-
Class B EUR	-	(26,718,674)	(723,925)	(75,885)
Class B GBP	-	(27,361,416)	-	-
Class B SEK	-	(8,346,563)	-	(14,969)
Class B USD	-	(8,471,489)	-	-
Class C CHF	-	(19,740)	(1,553,762)	(880,617)
Class C EUR	-	-	(14,164,943)	(26,490,849)
Class C GBP	-	-	(284,099)	(657,872)
Class C USD	-	-	(7,639,854)	(17,626,840)
Class D CHF	-	(661,381)	-	-
Class D EUR	-	(1,132,419)	-	-
Class D SEK	-	(84,977)	-	-
Class D USD	-	(3,498,693)	-	-
Class E EUR	-	(1,048,612)	-	-
Class E USD	-	(3,962,405)	-	-
Class F EUR	-	-	-	(1,208,512)
Class F USD	-	-	(3,673,830)	(13,027,181)
Class G EUR	-	(800,371)	-	-
Class I EUR	-	(29,967,048)	-	-
Class I USD	-	(390,191)	-	-
Class J EUR	-	(13,826,872)	-	-
Class T GBP	-	-	(16,731)	-
Total redemptions during the period	-	(137,498,928)	(28,057,144)	(59,982,725)
Net assets at end of the period	-	-	-	41,546,767

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

The Euro figures for U Access (IRL) Cheyne Arbitrage UCITS have been converted into US Dollars in the total figure for U Access (Ireland) UCITS plc for the financial period ending 30 June 2024 using the €/US\$ average exchange rate of 1.08113 (30 June 2023: 1.08139).

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

U ACCESS (IRELAND) UCITS PLC

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

For the six month period ended 30 June 2024 and 30 June 2023

	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Net assets at beginning of the period	325,561,869	484,696,917	46,323,651	53,005,420
Increase in net assets attributable to holders of redeemable shares	83,984	12,232,083	2,604,386	8,649,485
Subscriptions during the period				
Class A EUR	-	370,335	-	-
Class A USD	-	15,000,000	-	-
Class B CHF	-	281,334	-	-
Class B EUR	-	17,295,686	-	-
Class B GBP	-	32,484	-	-
Class B USD	717,052	48,151,909	140,000	137,125
Class E CHF	-	448,273	-	-
Class E EUR	691,460	649,426	9,746	3,224
Class I CHF	-	33,873	-	-
Class I USD	-	-	79,529	-
Class T EUR	9,654,750	-	-	-
Total subscriptions during the period	11,063,262	82,263,320	229,275	140,349

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

U ACCESS (IRELAND) UCITS PLC

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

For the six month period ended 30 June 2024 and 30 June 2023

	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Redemptions during the period				
Class A EUR	(10,870)	(1,301,962)	-	-
Class A USD	(79,470)	(18,441,347)	-	-
Class B CHF	(1,433,276)	(4,558,698)	(11,516)	-
Class B EUR	(15,385,181)	(45,771,349)	(458,505)	(65,123)
Class B GBP	(1,050,564)	(1,453,634)	(373,965)	(36,621)
Class B USD	(9,926,204)	(37,076,615)	(4,168,011)	(1,837,094)
Class C EUR	-	-	(446,850)	(304,599)
Class C SEK	-	-	(27,757)	-
Class C USD	-	-	(3,105,416)	(948,486)
Class D EUR	(223,652)	(124,897)	-	-
Class D USD	(552,331)	(229,265)	-	-
Class E CHF	-	(1,543)	-	-
Class E EUR	(307,200)	(849,967)	(54,918)	-
Class E USD	(411,036)	(3,025,601)	(1,840,444)	(965,975)
Class I CHF	(44,513)	(2,726,240)	-	-
Class I EUR	-	-	(268,953)	-
Class I USD	(389,120)	(275,016)	(1,985,272)	-
Class L EUR	-	-	-	(216,097)
Class L USD	-	-	(2,981,774)	(478,648)
Class N EUR	-	-	(109,929)	-
Class N USD	-	-	(680,588)	(1,690,018)
Class S EUR	-	-	-	(4,532,723)
Class N SGD	-	-	-	(152,894)
Total redemptions during the period	(29,813,417)	(115,836,134)	(16,513,898)	(11,228,278)
Net assets at end of the period	306,895,698	463,356,186	32,643,414	50,566,976

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

U ACCESS (IRELAND) UCITS PLC

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

For the six month period ended 30 June 2024 and 30 June 2023

	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible UCITS	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Net assets at beginning of the period	360,569,295	192,076,452	65,738,376	133,778,572
Increase in net assets attributable to holders of redeemable shares	18,729,457	7,160,718	3,958,596	3,094,286
Subscriptions during the period				
Class A USD	4,935,075	9,535,333	-	-
Class B CHF	1,394,647	1,722,259	-	-
Class B EUR	17,466,528	17,582,535	97,362	751,701
Class B GBP	531,066	3,866,598	-	80,728
Class B SEK	134,568	2,016,669	-	-
Class B USD	23,937,005	28,185,987	457,829	524,588
Class C EUR	-	7,687,695	-	1,532,087
Class C USD	-	26,446,507	-	19,959
Class E CHF	133,357	883,750	-	-
Class E EUR	4,125,294	3,983,208	-	-
Class E GBP	813,142	124,460	-	-
Class E USD	5,093,130	2,016,932	129,403	184,697
Class I CHF	-	169,329	-	-
Class I EUR	328,681	-	-	-
Class I USD	54,600,000	8,396,193	-	-
Total subscriptions during the period	113,492,493	112,617,455	684,594	3,093,760

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

U ACCESS (IRELAND) UCITS PLC

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

For the six month period ended 30 June 2024 and 30 June 2023

	U Access (IRL) Campbell Absolute Return		U Access (IRL) Bain Capital Global	
	UCITS		Equity LS Responsible	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Redemptions during the period				
Class A USD	(3,621,914)	(1,504,339)	-	-
Class B CHF	(339,681)	(119,123)	-	(364,481)
Class B EUR	(7,005,074)	(2,403,193)	(1,256,980)	(1,671,616)
Class B GBP	(1,605,475)	(446,659)	-	-
Class B SEK	(65,479)	(101,451)	-	-
Class B USD	(6,759,019)	(2,000,894)	(502,184)	(450,454)
Class C CHF	-	(740,699)	(415,079)	(61,407)
Class C EUR	(877,240)	(6,862,166)	(4,820,823)	(7,649,602)
Class C GBP	-	(52,903)	(197,075)	(262,980)
Class C USD	(4,812,795)	(7,873,797)	(5,704,063)	(24,365,941)
Class E CHF	(5,631)	-	-	-
Class E EUR	(1,094,700)	(1,511,674)	-	-
Class E GBP	(127,193)	-	-	-
Class E USD	(744,051)	(208,755)	-	(134,405)
Class F USD	(302,718)	(2,479,258)	(659,903)	(7,086,538)
Class I EUR	(213,051)	-	(53,599)	(32,338)
Class I USD	(86,550,430)	(7,493,146)	(30,553)	(563,006)
Total redemptions during the period	(114,124,451)	(33,798,057)	(13,640,259)	(42,642,768)
Net assets at end of the period	378,666,794	278,056,568	56,741,307	97,323,850

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

U ACCESS (IRELAND) UCITS PLC

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

For the six month period ended 30 June 2024 and 30 June 2023

	U Access (IRL) Brigade Credit Long/Short UCITS			Total
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Net assets at beginning of the period	74,466,122	92,488,842	901,598,092	1,205,070,729
Increase in net assets attributable to holders of redeemable shares	2,167,597	2,330,953	27,609,901	19,449,755
Subscriptions during the period				
Class A EUR	-	-	-	370,335
Class A USD	-	-	4,935,075	30,535,333
Class B CHF	-	-	1,394,647	2,003,593
Class B EUR	-	346,134	17,563,890	36,363,586
Class B GBP	-	-	531,066	3,979,810
Class B SEK	-	-	134,568	2,016,669
Class B USD	100,000	-	25,351,886	77,139,509
Class C EUR	1,095,710	1,315,038	1,095,710	11,630,807
Class C GBP	412,223	864,977	412,223	864,977
Class C USD	3,740,098	15,063,197	5,686,300	43,543,340
Class E CHF	-	-	133,357	1,332,023
Class E EUR	110,947	-	4,937,447	4,796,339
Class E GBP	-	-	813,142	124,460
Class E USD	68,293	-	5,290,826	2,701,629
Class F USD	11,340,000	7,195,000	11,340,000	7,195,000
Class I CHF	-	-	-	203,202
Class I EUR	-	-	328,681	235,188
Class I USD	-	-	54,679,529	8,396,193
Class J EUR	-	-	-	255,045
Class T EUR	-	-	9,654,750	-
Total subscriptions during the period	16,867,271	24,784,346	144,283,097	233,687,038

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

U ACCESS (IRELAND) UCITS PLC

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

For the six month period ended 30 June 2024 and 30 June 2023

	U Access (IRL) Brigade Credit Long/Short UCITS			Total	
	2024	2023	2024	2023	
	US\$	US\$	US\$	US\$	US\$
Redemptions during the period					
Class A EUR	-	-	(10,870)	(1,301,962)	
Class A USD	-	-	(3,701,384)	(28,814,894)	
Class B CHF	-	-	(1,784,473)	(7,381,171)	
Class B EUR	(110,947)	-	(24,999,344)	(76,711,970)	
Class B GBP	-	-	(3,030,004)	(29,298,330)	
Class B SEK	-	-	(65,479)	(8,464,192)	
Class B USD	(97,048)	-	(21,452,466)	(49,836,546)	
Class C CHF	-	-	(2,094,898)	(1,773,599)	
Class C EUR	-	(88,250)	(21,459,058)	(43,535,397)	
Class C GBP	-	-	(504,223)	(1,026,898)	
Class C SEK	-	-	(27,757)	-	
Class C USD	(5,443,413)	(8,021,127)	(27,325,362)	(60,260,087)	
Class D CHF	-	-	-	(661,381)	
Class D EUR	-	-	(223,652)	(1,257,316)	
Class D SEK	-	-	-	(84,977)	
Class D USD	-	-	(552,331)	(3,727,958)	
Class E CHF	-	-	(5,631)	(1,543)	
Class E EUR	-	-	(1,456,818)	(3,410,253)	
Class E GBP	-	-	(127,193)	-	
Class E USD	-	-	(2,995,531)	(8,297,141)	
Class F EUR	(166,736)	(189,468)	(166,736)	(1,495,604)	
Class F USD	(542,786)	(15,388,510)	(5,477,295)	(39,033,823)	
Class G EUR	-	-	-	(800,371)	
Class I CHF	-	-	(44,513)	(2,726,240)	
Class I EUR	-	-	(535,603)	(29,999,386)	
Class I USD	-	-	(88,955,375)	(8,721,359)	
Class J EUR	-	-	-	(13,826,872)	
Class L EUR	-	-	-	(216,097)	
Class L USD	-	-	(2,981,774)	(478,648)	
Class N EUR	-	-	(109,929)	-	
Class N SGD	-	-	-	(152,894)	
Class N USD	-	-	(680,588)	(1,690,018)	
Class S EUR	-	-	-	(4,532,723)	
Class T GBP	-	-	(18,088)	-	
Total redemptions during the period	(6,360,930)	(23,687,355)	(210,786,375)	(429,519,650)	
Difference attributable to foreign currency conversion (Note 2)	-	-	(617,442)	1,860,018	
Net assets at end of the period	87,140,060	95,916,786	862,087,273	1,030,547,890	

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CASH FLOWS

For the six month period ended 30 June 2024 and 30 June 2023

	Note	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS**	
		2024 US\$	2023 US\$	2024 €	2023 €
Cash flows from operating activities					
(Decrease)/increase in net assets attributable to holders of redeemable shares		-	(5,339,211)	60,937	(8,029,901)
<i>Adjustments to reconcile net increase/(decrease) in net assets attributable to holders of redeemable shares to net cash provided by/(used in) operating activities:</i>					
Adjustment for:					
Effect of exchange rate fluctuation on cash and cash equivalents		-	37,797	-	(103,385)
Net change in operating assets and liabilities:					
Financial assets at fair value through profit or loss		-	49,035,468	25,599,024	52,113,029
Due from brokers		-	(1,213,880)	196,264	137,403
Interest receivable		-	2,155,439	3,541	3,400
Dividends receivable		-	-	918	(20,685)
Other assets	94,239	-	54,750	391	(11,801)
Financial liabilities at fair value through profit or loss		-	(2,695,636)	(427,113)	(316,086)
Due to brokers		-	858,939	(1,556,179)	-
Incentive fee payable		-	(1,238,197)	(32,765)	(321,231)
Investment management fee payable		-	(35,896)	(11,713)	(24,561)
Portfolio management fee payable		-	(64,894)	(50,446)	(66,010)
Platform fee payable		-	(27,666)	(8,879)	(25,403)
Depository and custodian fees payable		-	15,201	(6,917)	3,732
Administration fee payable		-	1,406	(5,919)	177
Interest payable		-	(581,217)	(135)	3,241
Dividend payable		-	-	(2,684)	(6,700)
Audit fee payable	(32,191)	-	13,883	-	(8,568)
Liquidation fee payable	(11,158)	-	-	22,685	-
Legal fees payable	-	-	14,950	5,280	941
Accrued expenses	(92,174)	-	(14,806)	(28,051)	(19,894)
Net cash (used in)/provided by operating activities		(41,284)	40,976,430	23,758,239	43,307,698
Cash flows from financing activities^^					
Proceeds from issuance of shares		-	7,463,948	1,800,155	3,075,427
Payments for redemption of shares		-	(96,012,051)	(28,057,144)	(58,893,166)
Net cash used in financing activities		-	(88,548,103)	(26,256,989)	(55,817,739)
Net decrease in cash and cash equivalents		(41,284)	(47,571,673)	(2,498,750)	(12,510,041)
Effect of exchange rate fluctuation on cash and cash equivalents		-	(37,797)	-	103,385
Cash and cash equivalents at beginning of the period	4	245,201	89,144,635	2,613,421	25,105,165
Cash and cash equivalents at end of the period	4	203,917	41,535,165	114,671	12,698,509
Supplemental disclosure of cash flow information					
Interest received		20,893	5,969,725	53,492	(654)
Interest paid		(8,499)	(2,503,037)	(407,784)	(1,096,859)
Dividend received		-	-	197,997	-
Dividend paid		-	-	(228,656)	(8,256)

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

^^ Non-cash transaction

During the period ended 30 June 2024, the amounts of US\$Nil (2023: US\$2,859,335) were related to transfer in/out for U Access (IRL) Trend Macro and €4,122,443 (2023: €819,214) were related to transfer in/out for U Access (IRL) Cheyne Arbitrage UCITS. These redeemable participating shares were not included in the proceeds from issue of shares and payments for redemption of shares respectively.

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CASH FLOWS (CONTINUED)

For the six month period ended 30 June 2024 and 30 June 2023

	Note	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
		2024 US\$	2023 US\$	2024 US\$	2023 US\$
Cash flows from operating activities					
Increase in net assets attributable to holders of redeemable shares		83,984	12,232,083	2,604,386	8,649,485
<i>Adjustments to reconcile net increase/(decrease) in net assets attributable to holders of redeemable shares to net cash provided by/(used in) operating activities:</i>					
Adjustment for:					
Effect of exchange rate fluctuation on cash and cash equivalents		-	(31,207)	-	(2,420)
Net change in operating assets and liabilities:					
Financial assets at fair value through profit or loss		(26,848,690)	(161,537,585)	(4,581,600)	3,505,161
Due from brokers		(1,537,734)	5,626,908	8,940	1,933,179
Interest receivable		(286,637)	(3,381,911)	-	-
Dividends receivable		(9,815)	72,412	1,356	1,140
Other assets		(5,856)	7,326	(4,347)	(9,296)
Financial liabilities at fair value through profit or loss		219,813	838,715	185,801	(663,839)
Due to brokers		16,310,534	6,826,599	(115,188)	(203,259)
Incentive fee payable		154,975	17,028	318,636	-
Investment management fee payable		(17,075)	(12,908)	(10,539)	(4,742)
Portfolio management fee payable		(17,578)	(10,645)	(8,366)	(4,438)
Platform fee payable		(6,603)	(2,473)	1,487	(3,356)
Depository and custodian fees payable		(28,941)	(783)	(7,100)	6,543
Administration fee payable		(21,470)	24,744	(7,113)	3,714
Interest payable		270,685	8,261	(11,612)	(11,586)
Audit fee payable		(9,581)	(9,670)	(9,581)	(9,670)
Dividend payable		-	-	(15,771)	7,894
Legal fees payable		240	6,506	(21)	1,206
Accrued expenses		25,300	61,733	(3,211)	1,623
Net cash (used in)/provided by operating activities		(11,724,449)	(139,264,867)	(1,653,843)	13,197,339
Cash flows from financing activities^{^^}					
Proceeds from issuance of shares		11,063,262	81,767,049	337,915	140,349
Payments for redemption of shares		(29,813,417)	(115,836,134)	(16,825,642)	(11,022,458)
Net cash used in financing activities		(18,750,155)	(34,069,085)	(16,487,727)	(10,882,109)
Net (decrease)/increase in cash and cash equivalents		(30,474,604)	(173,333,952)	(18,141,570)	2,315,230
Effect of exchange rate fluctuation on cash and cash equivalents		-	31,207	-	2,420
Cash and cash equivalents at beginning of the period	4	67,893,310	228,249,577	21,465,358	17,784,602
Cash and cash equivalents at end of the period	4	37,418,706	54,946,832	3,323,788	20,102,252
Supplemental disclosure of cash flow information					
Interest received		8,326,892	6,669,749	51,305	2,785
Interest paid		(2,347,322)	(3,709,148)	(507,911)	(505,805)
Dividend received		11,121	254,081	29,249	49,989
Dividend paid		-	-	(84,111)	(1,326)

^{^^} Non-cash transaction

During the period ended 30 June 2024, US\$31,556,582 (2023: US\$8,000,165) were related to transfer in/out for U Access (IRL) GCA Credit Long/Short UCITS, US\$1,841,710 (2023: US\$5,418,426) were related to transfer in/out for U Access (IRL) Shannon River UCITS. These redeemable participating shares were not included in the proceeds from issue of shares and payments for redemption of shares respectively.

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CASH FLOWS (CONTINUED)

For the six month period ended 30 June 2024 and 30 June 2023

	Note	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible UCITS	
		2024 US\$	2023 US\$	2024 US\$	2023 US\$
Cash flows from operating activities					
Increase in net assets attributable to holders of redeemable shares		18,729,457	7,160,718	3,958,596	3,094,286
<i>Adjustments to reconcile net increase/(decrease) in net assets attributable to holders of redeemable shares to net cash provided by/(used in) operating activities:</i>					
Adjustment for:					
Effect of exchange rate fluctuation on cash and cash equivalents		-	(4,239)	-	30,254
Net change in operating assets and liabilities:					
Financial assets at fair value through profit or loss		(14,275,459)	(77,763,723)	19,751,788	15,236,340
Due from brokers		37	-	-	(5,971,874)
Dividends receivable		-	-	(3,548)	30,578
Interest receivable		(15,824)	(124,613)	(14,103)	-
Other assets		(3,388)	17,487	8,091	4,006
Financial liabilities at fair value through profit or loss		(159,667)	4,134,806	(623,098)	373,646
Due to brokers		32,836	-	2,639,465	(703,448)
Incentive fee payable		2,077,427	(453,340)	468,191	37
Investment management fee payable		58,583	59,678	(7,730)	(8,693)
Portfolio management fee payable		202,044	90,658	(6,558)	(18,835)
Platform fee payable		25,496	40,766	(7,258)	(12,909)
Depository and custodian fees payable		2,165	27,699	(6,775)	9,045
Administration fee payable		(18,649)	19,011	(4,204)	2,056
Interest payable		425,387	182,332	(49,672)	82,737
Audit fee payable		(9,554)	(9,670)	(10,948)	(5,238)
Dividend payable		-	-	(49,255)	(6,308)
Legal fees payable		2,538	(2,951)	1,003	(1,077)
Accrued expenses		2,547	10,823	(4,462)	(539)
Net cash provided by/(used in) operating activities		7,075,976	(66,614,558)	26,039,523	12,134,064
Cash flows from financing activities^{^^}					
Proceeds from issuance of shares		108,811,502	114,879,030	684,594	3,093,760
Payments for redemption of shares		(114,383,758)	(33,792,635)	(13,691,198)	(42,642,768)
Net cash (used in)/provided by financing activities		(5,572,256)	81,086,395	(13,006,604)	(39,549,008)
Net increase/(decrease) in cash and cash equivalents		1,503,720	14,471,837	13,032,919	(27,414,944)
Effect of exchange rate fluctuation on cash and cash equivalents		-	4,239	-	(30,254)
Cash and cash equivalents at beginning of the period	4	34,472,958	13,576,019	10,728,812	50,929,800
Cash and cash equivalents at end of the period	4	35,976,678	28,052,095	23,761,731	23,484,602
Supplemental disclosure of cash flow information					
Interest received		424,940	183,161	485,544	20,391
Interest paid		425,387	146,000	(49,672)	976,514
Dividend received		-	396,518	248,668	1,049,933
Dividend paid		-	(372,793)	(376,255)	(889,938)

^^ Non-cash transaction

During the period ended 30 June 2024, the amount of US\$3,500,609 (2023: US\$6,413,901) were related to transfer in/out and US\$2,559,790 (2023: US\$123,260) for switch in/out for U Access (IRL) Campbell Absolute Return UCITS, US\$Nil (2023: US\$596,381) were related to transfer in/out for U Access (IRL) Bain Capital Global Equity LS Responsible UCITS. These redeemable participating shares were not included in the proceeds from issue of shares and payments for redemption of shares respectively.

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

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF CASH FLOWS (CONTINUED)

For the six month period ended 30 June 2024 and 30 June 2023

	Note	U Access (IRL) Brigade Credit Long/Short UCITS		Total	
		2024 US\$	2023 US\$	2024 US\$	2023 US\$
Cash flows from operating activities					
Increase in net assets attributable to holders of redeemable shares		2,167,597	2,330,953	27,609,901	19,449,755
<i>Adjustments to reconcile net increase/(decrease) in net assets attributable to holders of redeemable shares to net cash provided by/(used in) operating activities:</i>					
Adjustment for:					
Effect of exchange rate fluctuation on cash and cash equivalents		-	(1,931)	-	(75,326)
Net change in operating assets and liabilities:					
Financial assets at fair value through profit or loss		(6,503,748)	(33,029,588)	(4,178,105)	(149,671,937)
Due from brokers		237,798	(1,032,366)	(1,074,146)	(513,242)
Dividends receivable		-	-	(10,993)	81,174
Interest receivable		(29,440)	(593,176)	(342,092)	(1,940,632)
Other assets		7,290	7,416	96,461	68,791
Financial liabilities at fair value through profit or loss		(881,079)	5,328,589	(1,730,593)	6,999,872
Due to brokers		(1,198,777)	38,675	15,949,759	6,817,506
Incentive fee payable		(415,967)	256,528	2,567,067	(1,760,793)
Investment management fee payable		(810)	20,087	9,086	(7,439)
Portfolio management fee payable		3,860	84,927	117,674	8,913
Platform fee payable		5,113	23,496	8,084	(8,261)
Depository and custodian fees payable		593	(2,763)	(47,887)	59,297
Administration fee payable		2,213	1,465	(55,927)	52,786
Interest payable		(396)	1,188	634,243	(311,395)
Audit fee payable		(9,580)	(1,977)	(82,037)	(31,301)
Dividend payable		-	-	(67,991)	(5,546)
Liquidation fee payable		-	-	13,156	-
Legal fees payable		929	169	10,238	19,830
Accrued expenses		(35,040)	2,955	(138,900)	42,298
Net cash (used in)/provided by operating activities		(6,649,444)	(26,565,353)	39,286,998	(120,725,650)
Cash flows from financing activities^{^^}					
Proceeds from issuance of shares		16,867,271	24,784,346	140,961,250	235,616,302
Payments for redemption of shares		(6,360,930)	(23,687,355)	(211,299,726)	(386,632,822)
Dividend distribution		-	-	-	-
Net cash provided by/(used in) financing activities		10,506,341	1,096,991	(70,338,476)	(151,016,520)
Difference attributable to foreign currency conversion	2	-	-	(617,442)	1,860,018
Net decrease in cash and cash equivalents		3,856,897	(25,468,362)	(31,051,478)	(271,742,170)
Effect of exchange rate fluctuation on cash and cash equivalents		-	1,931	-	75,326
Cash and cash equivalents at beginning of the period	4	30,934,931	72,821,144	167,268,472	498,804,248
Cash and cash equivalents at end of the period	4	34,791,828	47,354,713	135,599,552	228,997,422
Supplemental disclosure of cash flow information					
Interest received		4,283,935	1,861,731	13,651,425	14,706,790
Interest paid		(2,859,946)	(635,786)	(7,408,526)	(9,015,550)
Dividend received		-	-	503,120	1,929,195
Dividend paid		-	-	(715,534)	(1,427,863)

^{^^} Non-cash transaction

During the period ended 30 June 2024, the amount of US\$181,647 (2023: US\$Nil) were related to transfer in/out and US\$180,689 (2023: US\$Nil) for switch in/out for U Access (IRL) Brigade Credit Long/Short UCITS and these redeemable participating shares were not included in the proceeds from issue of shares and payments for redemption of shares respectively.

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2024

1. General information

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

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

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

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

The assets of each Fund will be invested separately on behalf of each Fund by the Portfolio Manager of such Fund in accordance with the investment objective and policies of each Fund and the applicable Investment Management Agreement. As at 30 June 2024, the Company has five active Funds: GCA Credit Long/Short UCITS, U Access (IRL) Shannon River UCITS, U Access (IRL) Campbell Absolute Return UCITS, U Access (IRL) Bain Capital Global Equity LS Responsible UCITS and U Access (IRL) Brigade Credit Long/Short UCITS (each a “Fund” and together the “Funds”). The U Access (IRL) Brigade Credit Long/Short UCITS commenced trading on 22 September 2022. U Access (IRL) Trend Macro terminated its operations on 28 June 2023 and U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024

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

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

The description of the investment objectives and policies for U Access (IRL) Trend Macro, U Access (IRL) Cheyne Arbitrage UCITS, U Access (IRL) GCA Credit Long/Short UCITS, U Access (IRL) Shannon River UCITS, U Access (IRL) Campbell Absolute Return UCITS, U Access (IRL) Bain Capital Global Equity LS Responsible UCITS and U Access (IRL) Brigade Credit Long/Short UCITS are contained in the Prospectus dated 25 March 2024.

2. Material accounting policies

(a) Statement of compliance

The financial statements have been prepared in accordance with the International Financial Reporting Standards (“IFRS”) as adopted by the European Union.

(b) Basis of preparation

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

The Directors have made an assessment of the Company’s ability to continue as a going concern and are satisfied that the Company has resources to continue in business for a period of at least one year beyond the date these financial statements are available to be issued. Accordingly, the financial statements have been prepared on a going concern basis. U Access (IRL) Trend Macro terminated its operations on 28 June 2023 and U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

(c) Standards, interpretations and amendments effective at 30 June 2024

The fund adopted Disclosure of accounting policies (Amendments to IAS1 and IFRS Practice Statement 2) from 1 January 2024. The amendments require the disclosure of ‘material’ rather than ‘significant accounting policies. Although the amendments did not result in any changes to the accounting policies themselves, they impacted the accounting policy information disclosed in certain instances.

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

2. Material accounting policies (continued)

(d) Foreign exchange translation

Items included in the Company's financial statements are measured using the currency of the primary economic environment in which it operates (the "functional currency"). This is United States Dollars ("US\$") for all Funds, except U Access (IRL) Cheyne Arbitrage UCITS whose functional currency is Euro ("€"). Each Fund has adopted its functional currency as the presentation currency for these financial statements. Assets and liabilities expressed in foreign currencies will be converted into the functional currency of the Company using the exchange rates prevailing as at 30 June 2024. Transactions in foreign currencies are translated into the Funds' functional currency at the exchange rate ruling at the transaction dates. Gains and losses on foreign exchange transactions are recognised in the Statement of Comprehensive Income in determining the result for the period.

As at 30 June 2024, the exchange rate of €/US\$ 1.0718 (31 December 2023: 1.1047) was used to translate the Statement of Financial Position of U Access (IRL) Cheyne Arbitrage UCITS.

As at 30 June 2024, the Statement of Comprehensive Income and Statement of Changes in Net Assets Attributable to Holders of Redeemable Shares of U Access (IRL) Cheyne Arbitrage UCITS has been translated using an average rate of exchange of €/US\$1.08113 (30 June 2023: 1.08139) in arriving at the US\$ value for the Company. This results in a currency translation loss in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Shares and Statement of Cash Flows when compared to the €/US\$ rate used at the financial year end. The adjustment recorded in the Statement of Changes in Net Assets Attributable to Holders of Redeemable Shares is a loss of US\$617,442 (30 June 2023: gain of US\$1,860,018).

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

The following table summarises the financial assets and liabilities at fair value through profit or loss as at 30 June 2024 and 31 December 2023:

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS**	
	2024 US\$	2023 US\$	2024 €	2023 €
Financial assets at fair value through profit or loss				
Interest bearing securities				
Corporate bonds	-	-	-	1,406,311
Government bonds	-	-	-	22,168,784
Total interest bearing securities	-	-	-	23,575,095
Derivative contracts				
Equity options	-	-	-	63
Forward currency contracts	-	-	11,018	99,102
Total return swaps	-	-	-	1,928,282
Warrants	-	-	-	7,500
Total derivative contracts	-	-	11,018	2,034,947
Total financial assets at fair value through profit or loss	-	-	11,018	25,610,042
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Forward currency contracts	-	-	(16,166)	(148,490)
Futures contracts	-	-	-	(185,790)
Total return swaps	-	-	-	(108,999)
Total derivative contracts	-	-	(16,166)	(443,279)
Total financial liabilities at fair value through profit or loss	-	-	(16,166)	(443,279)

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Financial assets at fair value through profit or loss				
Equities	5,087,730	4,999,915	-	-
Total equities	5,087,730	4,999,915	-	-
Interest bearing securities				
Corporate bonds	266,430,075	234,509,488	-	-
Government bonds	2,426,248	5,677,201	29,911,069	24,482,274
Total interest bearing securities	268,856,323	240,186,689	29,911,069	24,482,274
Derivative contracts				
Contracts for difference	-	-	617,158	1,359,509
Equity options	75,738	10,406	-	45,765
Forward currency contracts	200,186	2,052,983	-	56,879
Index options	14,856	270,762	-	2,200
Total return swaps	210,206	75,594	-	-
Total derivative contracts	500,986	2,409,745	617,158	1,464,353
Total financial assets at fair value through profit or loss	274,445,039	247,596,349	30,528,227	25,946,627
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Contracts for difference	-	-	(579,070)	(405,279)
Credit default swaps	(2,003,206)	(908,650)	-	-
Equity options	(4,320)	-	-	-
Forward currency contracts	(92,823)	(94,035)	(12,266)	(256)
Index options	(6,660)	(97,060)	-	-
Total return swaps	(193,111)	(980,562)	-	-
Total derivative contracts	(2,300,120)	(2,080,307)	(591,336)	(405,535)
Total financial liabilities at fair value through profit or loss	(2,300,120)	(2,080,307)	(591,336)	(405,535)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible UCITS	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Financial assets at fair value through profit or loss				
Equities	336,958,869	326,565,854	36,357,499	55,650,308
Total equities	336,958,869	326,565,854	36,357,499	55,650,308
Derivative contracts				
Forward currency contracts	1,895	792,616	173,487	374,278
Total return swaps	7,522,684	2,849,519	385,648	643,836
Total derivative contracts	7,524,579	3,642,135	559,135	1,018,114
Total financial assets at fair value through profit or loss	344,483,448	330,207,989	36,916,634	56,668,422
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Forward currency contracts	(242,219)	(4,512)	(111,766)	(332,669)
Total return swaps	(1,546,654)	(1,944,028)	(386,688)	(788,883)
Total derivative contracts	(1,788,873)	(1,948,540)	(498,454)	(1,121,552)
Total financial liabilities at fair value through profit or loss	(1,788,873)	(1,948,540)	(498,454)	(1,121,552)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

	U Access (IRL) Brigade Credit Long/Short UCITS	
	2024	2023
	US\$	US\$
Financial assets at fair value through profit or loss		
Equities	257,194	268,481
Total equities	257,194	268,481
Interest bearing securities		
Convertible bonds	265,782	189,747
Corporate bonds	54,871,804	51,314,724
Government bonds	5,420,836	1,479,905
Total interest bearing securities	60,558,422	52,984,376
Derivative contracts		
Credit default swaps	5,057,181	4,384,090
Forward currency contracts	3,953	20,139
Index options	330,222	1,305,433
Option contracts	-	737,668
Swaption	-	3,037
Total derivative contracts	5,391,356	6,450,367
Total financial assets at fair value through profit or loss	66,206,972	59,703,224
Financial liabilities at fair value through profit or loss		
Derivative contracts		
Credit default swaps	(14,281,840)	(14,907,483)
Forward currency contracts	(1,279)	(5,858)
Index options	-	(247,725)
Option contracts	-	(3,132)
Total derivative contracts	(14,283,119)	(15,164,198)
Total financial liabilities at fair value through profit or loss	(14,283,119)	(15,164,198)

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

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

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

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

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

The following tables analyse within the fair value hierarchy, the Company's financial assets and liabilities measured at fair value at 30 June 2024:

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

U Access (IRL) Cheyne Arbitrage UCITS

	Level 1	Level 2	Level 3	Total
	€	€	€	€
Derivative contracts				
Forward currency contracts	-	11,018	-	11,018
Total derivative contracts	-	11,018	-	11,018
	-	11,018	-	11,018

Financial liabilities at fair value through profit or loss

Derivative contracts				
Forward currency contracts	-	(16,166)	-	(16,166)
Total derivative contracts	-	(16,166)	-	(16,166)
	-	(16,166)	-	(16,166)

U Access (IRL) GCA Credit Long/Short UCITS

	Level 1	Level 2	Level 3	Total
	US\$	US\$	US\$	US\$
Financial assets at fair value through profit or loss				
Equities	5,087,730	-	-	5,087,730
Total equities	5,087,730	-	-	5,087,730
Interest bearing securities				
Corporate bonds	41,228,910	225,201,165	-	266,430,075
Government bonds	-	2,426,248	-	2,426,248
Total interest bearing securities	41,228,910	227,627,413	-	268,856,323
Derivative contracts				
Equity options	75,738	-	-	75,738
Forward currency contracts	-	200,186	-	200,186
Index options	14,856	-	-	14,856
Total return swaps	-	210,206	-	210,206
Total derivative contracts	90,594	410,392	-	500,986
	46,407,234	228,037,805	-	274,445,039
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Credit default swaps	(2,003,206)	-	-	(2,003,206)
Equity Options	(4,320)	-	-	(4,320)
Forward currency contracts	-	(92,823)	-	(92,823)
Index options	(6,660)	-	-	(6,660)
Total return swaps	-	(193,111)	-	(193,111)
Total derivative contracts	(2,014,186)	(285,934)	-	(2,300,120)
	(2,014,186)	(285,934)	-	(2,300,120)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

U Access (IRL) Shannon River UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss				
Interest bearing securities				
Government bonds	29,911,069	-	-	29,911,069
Total interest bearing securities	29,911,069	-	-	29,911,069
Derivative contracts				
Contracts for difference	617,158	-	-	617,158
Total derivative contracts	617,158	-	-	617,158
	30,528,227	-	-	30,528,227
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Contracts for difference	(579,070)	-	-	(579,070)
Forward currency contracts	-	(12,266)	-	(12,266)
Total derivative contracts	(579,070)	(12,266)	-	(591,336)
	(579,070)	(12,266)	-	(591,336)

U Access (IRL) Campbell Absolute Return UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss				
Equities				
Equities	336,958,869	-	-	336,958,869
Total equities	336,958,869	-	-	336,958,869
Derivative contracts				
Forward currency contracts	-	1,895	-	1,895
Total return swaps	7,522,684	-	-	7,522,684
Total derivative contracts	7,522,684	1,895	-	7,524,579
	344,481,553	1,895	-	344,483,448
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Forward currency contracts	-	(242,219)	-	(242,219)
Total return swaps	(1,546,654)	-	-	(1,546,654)
Total derivative contracts	(1,546,654)	(242,219)	-	(1,788,873)
	(1,546,654)	(242,219)	-	(1,788,873)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

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

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss				
Equities	36,184,092	173,407	-	36,357,499
Total equities	36,184,092	173,407	-	36,357,499
Derivative contracts				
Forward currency contracts	-	173,487	-	173,487
Total return swaps	385,648	-	-	385,648
Total derivative contracts	385,648	173,487	-	559,135
	36,569,740	346,894	-	36,916,634
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Forward currency contracts	-	(111,766)	-	(111,766)
Total return swaps	(386,688)	-	-	(386,688)
Total derivative contracts	(386,688)	(111,766)	-	(498,454)
	-	(111,766)	-	(498,454)

U Access (IRL) Brigade Credit Long/Short UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss				
Equities	257,194	-	-	257,194
Total equities	257,194	-	-	257,194
Interest bearing securities				
Convertible bonds	-	265,782	-	265,782
Corporate bonds	1,368,359	53,503,445	-	54,871,804
Government bonds	5,420,836	-	-	5,420,836
Total interest bearing securities	6,789,195	53,769,227	-	60,558,422
Derivative contracts				
Credit default swaps	5,057,181	-	-	5,057,181
Forward currency contracts	-	3,953	-	3,953
Index options	330,222	-	-	330,222
Total derivative contracts	5,387,403	3,953	-	5,391,356
	12,433,792	53,773,180	-	66,206,972
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Credit default swaps	(14,281,840)	-	-	(14,281,840)
Forward currency contracts	-	(1,279)	-	(1,279)
Total derivative contracts	(14,281,840)	(1,279)	-	(14,283,119)
	(14,281,840)	(1,279)	-	(14,283,119)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

The following table analyse within the fair value hierarchy, the Company's financial assets and liabilities measured at fair value at 31 December 2023:

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

U Access (IRL) Cheyne Arbitrage UCITS

	Level 1 €	Level 2 €	Level 3 €	Total €
Financial assets at fair value through profit or loss				
Interest bearing securities				
Corporate bonds	-	1,406,311	-	1,406,311
Government bonds	22,168,784	-	-	22,168,784
Total interest bearing securities	22,168,784	1,406,311	-	23,575,095
Derivative contracts				
Equity options	63	-	-	63
Forward currency contracts	-	99,102	-	99,102
Total return swaps	1,928,282	-	-	1,928,282
Warrants	7,500	-	-	7,500
Total derivative contracts	1,935,845	99,102	-	2,034,947
	24,104,629	1,505,413	-	25,610,042
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Forward currency contracts	-	(148,490)	-	(148,490)
Futures contracts	-	(185,790)	-	(185,790)
Total return swaps	-	(108,999)	-	(108,999)
Total derivative contracts	-	(443,279)	-	(443,279)
	-	(443,279)	-	(443,279)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

U Access (IRL) GCA Credit Long/Short UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss				
Equities	4,773,477	226,438	-	4,999,915
Total equities	4,773,477	226,438	-	4,999,915
Interest bearing securities				
Corporate bonds	71,702,791	162,806,697	-	234,509,488
Government bonds	-	5,677,201	-	5,677,201
Total interest bearing securities	71,702,791	168,483,898	-	240,186,689
Derivative contracts				
Equity options	10,406	-	-	10,406
Forward currency contracts	-	2,052,983	-	2,052,983
Index options	-	270,762	-	270,762
Total return swaps	-	75,594	-	75,594
Total derivative contracts	10,406	2,399,339	-	2,409,745
	76,486,674	171,109,675	-	247,596,349
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Credit default swaps	-	(908,650)	-	(908,650)
Forward currency contracts	-	(94,035)	-	(94,035)
Index options	-	(97,060)	-	(97,060)
Total return swaps	(268,568)	(711,994)	-	(980,562)
Total derivative contracts	(268,568)	(1,811,739)	-	(2,080,307)
	(268,568)	(1,811,739)	-	(2,080,307)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

U Access (IRL) Shannon River UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss				
Interest bearing securities				
Government bonds	24,482,274	-	-	24,482,274
Total interest bearing securities	24,482,274	-	-	24,482,274
Derivative contracts				
Contracts for difference	-	1,359,509	-	1,359,509
Equity options	45,765	-	-	45,765
Forward currency contracts	-	56,879	-	56,879
Index options	2,200	-	-	2,200
Total derivative contracts	47,965	1,416,388	-	1,464,353
	24,530,239	1,416,388	-	25,946,627
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Contracts for difference	-	(405,279)	-	(405,279)
Forward currency contracts	-	(256)	-	(256)
Total derivative contracts	-	(405,535)	-	(405,535)
	-	(405,535)	-	(405,535)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

U Access (IRL) Campbell Absolute Return UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss				
Equities	326,565,854	-	-	326,565,854
Total equities	326,565,854	-	-	326,565,854
Derivative contracts				
Forward currency contracts	-	792,616	-	792,616
Total return swaps	-	2,849,519	-	2,849,519
Total derivative contracts	-	3,642,135	-	3,642,135
	326,565,854	3,642,135	-	330,207,989
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Forward currency contracts	-	(4,512)	-	(4,512)
Total return swaps	-	(1,944,028)	-	(1,944,028)
Total derivative contracts	-	(1,948,540)	-	(1,948,540)
	-	(1,948,540)	-	(1,948,540)

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

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss				
Equities	55,650,308	-	-	55,650,308
Total equities	83,263,507	-	-	55,650,308
Derivative contracts				
Forward currency contracts	-	374,278	-	374,278
Total return swaps	643,494	342	-	643,836
Total derivative contracts	643,494	374,620	-	1,018,114
	83,907,001	374,620	-	56,668,422
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Forward currency contracts	-	(332,669)	-	(332,669)
Total return swaps	-	(788,883)	-	(788,883)
Total derivative contracts	-	(1,121,552)	-	(1,121,552)
	-	(1,121,552)	-	(1,121,552)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

U Access (IRL) Brigade Credit Long/Short UCITS

	Level 1 US\$	Level 2 US\$	Level 3 US\$	Total US\$
Financial assets at fair value through profit or loss				
Equities	268,481	-	-	268,481
Total equities	268,481	-	-	268,481
Interest bearing securities				
Convertible bonds	-	189,747	-	189,747
Corporate bonds	1,353,708	49,961,016	-	51,314,724
Government bonds	1,479,905	-	-	1,479,905
Total interest bearing securities	2,833,613	50,150,763	-	52,984,376
Derivative contracts				
Credit default swaps	-	4,384,090	-	4,384,090
Forward currency contracts	-	20,139	-	20,139
Index options	1,305,433	-	-	1,305,433
Option contracts	-	737,668	-	737,668
Swaption	-	3,037	-	3,037
Total derivative contracts	1,305,433	5,144,934	-	6,450,367
	4,407,527	55,295,697	-	59,703,224
Financial liabilities at fair value through profit or loss				
Derivative contracts				
Credit default swaps	-	(14,907,483)	-	(14,907,483)
Forward currency contracts	-	(5,858)	-	(5,858)
Index options	(247,725)	-	-	(247,725)
Option contracts	-	(3,132)	-	(3,132)
Total derivative contracts	(247,725)	(14,916,473)	-	(15,164,198)
	(247,725)	(14,916,473)	-	(15,164,198)

For the year ended 30 June 2024 and 31 December 2023, the Company mainly invested in Level 1 and Level 2 securities. During the year period 30 June 2024 and 31 December 2023, the Company did not have any significant transfers between any of the levels of the fair value hierarchy.

Those financial instruments not measured at fair value through profit or loss are short-term financial assets and liabilities whose carrying amounts approximate fair value because of their short-term nature and, for financial assets, high credit quality of counterparties. All these financial instruments are level 2 securities as at 30 June 2024 and 31 December 2023.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

As at 30 June 2024 and 31 December 2023, cash balances were held as disclosed below:

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS**	
	2024 US\$	2023 US\$	2024 €	2023 €
Cash and cash equivalents				
BNY Mellon	203,917	245,201	114,671	1,160,528
Total cash and cash equivalents	203,917	245,201	114,671	1,160,528
Cash collateral				
Morgan Stanley	-	-	-	397,861
Natixis	-	-	-	1,005,000
UBS AG	-	-	-	806,917
Total cash collateral	-	-	-	2,209,778
Cash collateral payable				
UBS AG	-	-	-	(756,885)
Total cash collateral payable	-	-	-	(756,885)
Total	203,917	245,201	114,671	2,613,421

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

For U Access (IRL) Trend Macro, the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$Nil (cost: US\$Nil) (31 December 2023: US\$Nil (cost: US\$Nil)).

For U Access (IRL) Cheyne Arbitrage UCITS the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to €Nil (cost: €Nil) (31 December 2023: €Nil (cost: €Nil)).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Cash and cash equivalents				
BNY Mellon	28,664,229	66,391,405	2,835,684	22,246,631
Total cash and cash equivalents	28,664,229	66,391,405	2,835,684	22,246,631
Cash collateral				
Barclays Bank Plc	2,138,781	3,157,055	-	-
BNP Paribas	625,105	699,306	-	-
Goldman Sachs & Co	-	-	688,104	16,777
BNY Mellon	2,970,000	-	-	-
JPMorgan Chase Bank NA	3,020,591	1,295,544	-	-
Total cash collateral	8,754,477	5,151,905	688,104	16,777
Cash collateral payable				
BNY Mellon	-	(3,650,000)	-	-
Goldman Sachs International	-	-	(200,000)	(798,050)
Total cash collateral payable	-	(3,650,000)	(200,000)	(798,050)
Total	37,418,706	67,893,310	3,323,788	21,465,358

For U Access (IRL) GCA Credit Long/Short UCITS the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$23,369,375 (cost: US\$23,299,982) (31 December 2023: US\$57,762,676 (cost: US\$57,425,541)).

For U Access (IRL) Shannon River UCITS, the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$ Nil (cost: US\$ Nil) (31 December 2023: US\$17,866,978 (cost: US\$17,220,340)).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

	U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Cash and cash equivalents				
BNY Mellon	41,127,828	33,986,763	23,422,893	10,923,290
Goldman Sachs	-	-	113,510	-
Total cash and cash equivalents	41,127,828	33,986,763	23,536,403	10,923,290
Cash collateral				
BNY Mellon	1,390,000	-	270,000	-
Goldman Sachs & Co	-	-	27,745	807,100
Morgan Stanley	-	617,051	-	260,079
Total cash collateral	1,390,000	617,051	297,745	1,067,179
Cash collateral payable				
BNY Mellon	-	(1,490,000)	-	(669,996)
Goldman Sachs International	-	-	-	(591,661)
Morgan Stanley	(6,541,150)	-	(72,417)	-
Total cash collateral payable	(6,541,150)	(1,490,000)	(72,417)	(1,261,657)
Cash held in investor money collection account				
BNY Mellon	-	1,359,144	-	-
Total cash held in investor money collection account	-	1,359,144	-	-
Total	35,976,678	34,472,958	23,761,731	10,728,812

For U Access (IRL) Bain Capital Global Equity LS Responsible UCITS the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$12,956,962 (cost: US\$12,938,295) (31 December 2023: 7,475,147 US\$ (cost: US\$7,464,000)).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

	U Access (IRL) Brigade Credit Long/Short UCITS	
	2024	2023
	US\$	US\$
Cash and cash equivalents		
BNY Mellon	19,083,201	11,317,869
Morgan Stanley	486	-
Total cash and cash equivalents	19,083,687	11,317,869
Cash collateral		
JPMorgan Chase Bank NA	6,185,854	10,782,337
Goldman Sachs & Co	3,389,996	3,510,000
Morgan Stanley	6,132,291	5,324,725
Total cash collateral	15,708,141	19,617,062
Total	34,791,828	30,934,931

For U Access (IRL) Brigade Credit long/Short UCITS the cash and cash equivalents amount held with BNY Mellon includes US T-bills, which are short term highly liquid investments with original maturity of 3 months or less, amounting to US\$16,884,882 (cost: US\$16,704,866) (31 December 2023: US\$ 5,963,804 (cost: US\$5,888,301)).

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

For the six months period ended 30 June 2024 and 30 June 2023

	U Access (IRL) Trend Macro*		U Access (IRL) Cheyne Arbitrage UCITS**	
	2024	2023	2024	2023
	US\$	US\$	€	€
Realised (losses)/gains on investments	-	(31,088,262)	655,101	(398,371)
Realised (losses)/gains on derivative contracts	-	(2,315,761)	2,141,576	(5,122,168)
Realised gains/(losses) on foreign currency	4	16,823	(17,230)	(147,655)
Change in unrealised appreciation/(depreciation) on investments	-	26,868,981	(389,196)	982,723
Change in unrealised appreciation/(depreciation) on derivative contracts	-	618,905	(1,595,819)	(1,688,782)
Change in unrealised appreciation on foreign currency	(117)	20,974	2,746	44,270
Total	(113)	(5,878,340)	797,178	(6,329,983)

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

	U Access (IRL) GCA Credit Long/Short UCITS		U Access (IRL) Shannon River UCITS	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Realised gains on investments	5,668,684	843,239	1,715,071	628,876
Realised (losses)/gains on derivative contracts	(6,744,962)	2,711,663	3,949,558	8,061,862
Realised (losses)/gains on foreign currency	(11,817)	(5,188)	(88,846)	77,063
Change in unrealised (depreciation)/appreciation on investments	(1,196,298)	7,794,099	(911,440)	378,857
Change in unrealised (depreciation)/appreciation on derivative contracts	(600,028)	(1,900,407)	(947,968)	660,226
Change in unrealised (depreciation)/appreciation on foreign currency	-	(26,019)	87,880	(79,483)
Total	(2,884,421)	9,417,387	3,804,255	9,727,401

	U Access (IRL) Bain Capital Global Equity LS Responsible UCITS		U Access (IRL) Campbell Absolute Return UCITS	
	2024	2023	2024	2023
	US\$	US\$	US\$	US\$
Realised gains on investments	8,936,998	7,339,009	42,740,523	32,052,054
Realised (losses) on derivative contracts	(792,060)	(861,821)	(8,530,439)	(13,442,205)
Realised (losses)/gains on foreign currency	(90,609)	41,217	2,502,815	(186,487)
Change in unrealised (depreciation)/appreciation on investments	(3,479,703)	2,357,935	(13,546,925)	(4,810,312)
Change in unrealised appreciation/(depreciation) on derivative contracts	164,120	(5,768,411)	4,042,112	(4,237,295)
Change in unrealised (depreciation)/appreciation on foreign currency	(30,483)	(10,963)	(2,508,726)	182,248
Total	4,708,263	3,096,966	24,699,360	9,558,003

	U Access (IRL) Brigade Credit Long/Short UCITS	
	2024	2023
	US\$	US\$
Realised gains on investments	1,723,859	348,941
Realised losses on derivative contracts	(2,189,137)	(1,392,570)
Realised losses on foreign currency	(5,641)	(2,469)
Change in unrealised (depreciation)/appreciation on investments	(736,355)	904,253
Change in unrealised appreciation on derivative contracts	2,752,046	1,514,753
Change in unrealised (depreciation)/appreciation on foreign currency	(3,346)	538
Total	1,541,426	1,373,446

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of financial assets and liabilities

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

As at 30 June 2024 and 31 December 2023, no financial instruments of the Company are being presented net within the Statement of Financial Position.

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

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

U Access (IRL) Cheyne Arbitrage UCITS 30 June 2024

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		Net amount
		Financial instruments	Cash collateral received	
	€	€	€	€
BNY Mellon	11,018	(11,018)	-	-
Total	11,018	(11,018)	-	-

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		Net amount
		Financial instruments	Cash collateral pledged	
	€	€	€	€
BNY Mellon	(16,166)	11,018	-	(5,148)
Total	(16,166)	11,018	-	(5,148)

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of financial assets and liabilities (continued)

U Access (IRL) GCA Credit Long/Short UCITS
30 June 2024

Counterparty	Gross amounts of assets presented in the Statement of Financial Position US\$	Gross amounts not offset in the Statement of Financial Position			Net amount US\$
		Financial instruments	Cash collateral received		
		US\$	US\$	US\$	
Barclays Bank	191,547	(84,115)	-		107,432
BNP Paribas	18,659	(18,659)	-		-
BNY Mellon	200,186	(92,823)	-		107,363
JPMorgan Chase Bank NA	90,594	(90,594)	-		-
Total	500,986	(286,191)	-		214,795

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position US\$	Gross amounts not offset in the Statement of Financial Position			Net amount US\$
		Financial instruments	Cash collateral pledged		
		US\$	US\$	US\$	
Barclays Bank	(84,115)	84,115	-		-
BNP Paribas	(409,162)	18,659	-		(390,503)
BNY Mellon	(92,823)	92,823	-		-
JPMorgan Chase Bank NA	(1,714,020)	90,594	-		(1,623,426)
Total	(2,300,120)	286,191	-		(2,013,929)

As at period end 30 June 2024 the collateral transferred to Barclays Bank is US\$2,138,781, BNP Paribas is US\$625,105, BNY Mellon is US\$2,970,000 and JPMorgan Chase Bank NA is US\$3,020,591.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Shannon River UCITS
30 June 2024

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
		US\$	US\$	US\$
Goldman Sachs	617,158	(579,070)	-	38,088
Total	617,158	(579,070)	-	38,088

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
		US\$	US\$	US\$
BNY Mellon	(12,266)	-	-	(12,266)
Goldman Sachs	(579,070)	579,070	-	-
Total	(591,336)	579,070	-	(12,266)

As at period end 30 June 2024 the collateral received from Goldman Sachs is US\$200,000 and the collateral transferred to Goldman Sachs is US\$688,104.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Campbell Absolute Return UCITS
30 June 2024

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	1,895	(284)	-	1,611
Morgan Stanley	7,522,684	(1,546,654)	-	5,976,030
Total	7,524,579	(1,546,938)	-	5,977,641

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	(242,219)	284	-	(241,935)
Morgan Stanley	(1,546,654)	1,546,654	-	-
Total	(1,788,873)	1,546,938	-	(241,935)

As at period end 30 June 2024 the collateral received from Morgan Stanley is US\$6,541,150 and the collateral transferred to BNY Mellon is US\$1,390,000.

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS
30 June 2024

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	173,487	(111,766)	-	61,721
Goldman Sachs	370,759	(267,135)	-	103,624
Morgan Stanley	14,889	(14,889)	-	-
Total	559,135	(393,790)	-	165,345

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of Financial Assets and Liabilities (continued)

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

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	(111,766)	111,766	-	-
Goldman Sachs	(267,135)	267,135	-	-
Morgan Stanley	(119,553)	14,889	-	(104,664)
Total	(498,454)	393,790	-	(104,664)

As at period end 30 June 2024 the collateral received from Morgan Stanley is US\$72,417 and the collateral transferred to BNY Mellon is US\$270,000 and Goldman Sachs is US\$27,745.

U Access (IRL) Brigade Credit Long/Short UCITS 30 June 2024

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	334,175	(1,279)	-	332,896
JPMorgan Chase Bank NA	4,806,534	(4,806,534)	-	-
Morgan Stanley	250,647	(250,647)	-	-
Total	5,391,356	(5,058,460)	-	332,896

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	(1,279)	1,279	-	-
JPMorgan Chase Bank NA	(7,929,098)	4,806,534	-	(3,122,564)
Goldman Sachs	(1,969,107)	-	-	(1,969,107)
Morgan Stanley	(4,383,635)	250,647	-	(4,132,988)
Total	(14,283,119)	5,058,460	-	(9,224,659)

As at period end 30 June 2024 the collateral transferred to JPMorgan Chase Bank NA is US\$6,185,854, Goldman Sachs is US\$3,389,996 and Morgan Stanley is US\$6,132,291.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Cheyne Arbitrage UCITS
31 December 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position			Net amount
		Financial instruments	Cash collateral received		
	€	€	€	€	€
BNY Mellon	106,602	(106,602)	-	-	-
Morgan Stanley	63	(63)	-	-	-
Natixis	1,891,081	(87,439)	-	-	1,803,642
UBS AG	37,201	(21,560)	-	-	15,641
Total	2,034,947	(215,664)	-	-	1,819,283

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position			Net amount
		Financial instruments	Cash collateral pledged		
	€	€	€	€	€
BNY Mellon	(148,490)	106,602	-	-	(41,888)
Morgan Stanley	(185,790)	63	-	-	(185,727)
Natixis	(87,439)	87,439	-	-	-
UBS AG	(21,560)	21,560	-	-	-
Total	(443,279)	215,664	-	-	(227,615)

As at year end 31 December 2023 the collateral received from UBS AG is €756,885 and collateral transferred to Morgan Stanley is €397,861, Natixis is €1,005,000 and UBS AG is €806,917.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) GCA Credit Long/Short UCITS
31 December 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
Barclays Bank	55,492	(55,492)	-	-
BNP Paribas	20,102	(20,102)	-	-
BNY Mellon	2,052,983	(94,035)	-	1,958,948
JPMorgan Chase Bank NA	281,168	(281,168)	-	-
Total	2,409,745	(450,797)	-	1,958,948

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
Barclays Bank	(557,224)	55,492	-	(501,732)
BNP Paribas	(783,298)	20,102	-	(763,196)
BNY Mellon	(94,035)	94,035	-	-
JPMorgan Chase Bank NA	(643,871)	281,168	-	(362,703)
Total	(2,078,428)	450,797	-	(1,627,631)

As at year end 31 December 2023 the collateral received from BNY Mellon is US\$3,650,000 and collateral transferred to Barclays Bank is US\$3,157,055, BNP Paribas is US\$699,306 and JPMorgan Chase Bank NA is US\$1,295,544.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Shannon River UCITS
31 December 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	56,879	(256)	-	56,623
Goldman Sachs	1,407,474	(405,279)	-	1,002,195
Total	1,464,353	(405,535)	-	1,058,818

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	(256)	256	-	-
Goldman Sachs	(405,279)	405,279	-	-
Total	(405,535)	405,535	-	-

As at year end 31 December 2023 the collateral received from Goldman Sachs is US\$798,050 and transferred to Goldman Sachs is US\$16,777.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Campbell Absolute Return UCITS
31 December 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	792,616	(4,512)	-	788,104
Morgan Stanley	2,849,519	(1,944,028)	-	905,491
Total	3,642,135	(1,948,540)	-	1,693,595

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	(4,512)	4,512	-	-
Morgan Stanley	(1,944,028)	1,944,028	-	-
Total	(1,948,540)	1,948,540	-	-

As at year end 31 December 2023 the collateral received from BNY Mellon is US\$1,490,000 and transferred to Morgan Stanley is US\$617,051.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS
31 December 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	374,278	(323,463)	-	50,815
Goldman Sachs	566,642	(566,642)	-	-
Morgan Stanley	77,194	(77,194)	-	-
Total	1,018,114	(967,299)	-	50,815

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	(323,463)	323,463	-	-
Goldman Sachs	(624,005)	566,642	-	(57,363)
Morgan Stanley	(174,084)	77,194	-	(96,890)
Total	(1,121,552)	967,299	-	(154,253)

As at year end 31 December 2023 the collateral received from BNY Mellon is US\$669,996 and Goldman Sachs is US\$591,661 and collateral transferred to Goldman Sachs is US\$807,100 and Morgan Stanley is US\$260,079.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

6. Offsetting of Financial Assets and Liabilities (continued)

U Access (IRL) Brigade Credit Long/Short UCITS
31 December 2023

Counterparty	Gross amounts of assets presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral received	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	1,325,572	(1,325,572)	-	-
JP Morgan Chase Bank NA	4,258,779	-	-	-
Goldman Sachs	495,543	(495,543)	-	-
Morgan Stanley	370,473	(370,473)	-	-
Total	6,450,367	(2,191,588)	-	-

Counterparty	Gross amounts of liabilities presented in the Statement of Financial Position	Gross amounts not offset in the Statement of Financial Position		
		Financial instruments	Cash collateral pledged	Net amount
	US\$	US\$	US\$	US\$
BNY Mellon	(253,583)	1,325,572	-	1,071,989
JPMorgan Chase Bank NA	(8,796,254)	-	-	-
Goldman Sachs	(2,416,448)	495,543	-	(1,920,905)
Morgan Stanley	(3,697,913)	370,473	-	(3,327,440)
Total	(15,164,198)	2,191,588	-	(4,176,356)

As at year end 31 December 2023 the collateral transferred to JPMorgan Chase Bank NA is US\$10,782,337, Goldman Sachs is US\$3,510,000 and Morgan Stanley is US\$5,324,725.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions

As at 30 June 2024, all the share classes of U Access (IRL) Trend Macro are redeemed and are no longer available for subscription.

As at 30 June 2024, all the share classes of U Access (IRL) Cheyne Arbitrage UCITS are redeemed and are no longer available for subscription.

The table below outlines the share classes available as at 30 June 2024 for U Access (IRL) GCA Credit Long/Short UCITS:

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

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

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

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

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

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

The table below outlines the share classes available as at 30 June 2024 for U Access (IRL) Shannon River UCITS:

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

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

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

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

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

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

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

The table below outlines the share classes available as at 30 June 2024 for U Access (IRL) Campbell Absolute Return UCITS:

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

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

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

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

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

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

The table below outlines the share classes available as at 30 June 2024 for U Access (IRL) Bain Capital Global Equity LS Responsible UCITS:

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

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

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

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

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

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

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

The table below outlines the share classes available as at 30 June 2024 for U Access (IRL) Brigade Credit Long/Short UCITS.

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

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

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

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

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

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

Share movements during the period ended 30 June 2024 for each share class are as follows:

U Access (IRL) Trend Macro terminated its operations on 28 June 2023 hence no share movement has been presented.

U Access (IRL) Cheyne Arbitrage UCITS*

Classes	Shares	Shares Issued	Shares Redeemed	Switch In	Switch Out	Shares
	outstanding 1 January 2024					outstanding 30 June 2024
Class B EUR	6,396	-	(6,396)	-	-	-
Class B SEK	-	-	-	-	-	-
Class C CHF	13,517	-	(13,517)	-	-	-
Class C EUR	121,240	-	(121,240)	-	-	-
Class C GBP	1,985	-	(1,985)	-	-	-
Class C USD	49,142	15,000	(64,142)	-	-	-
Class F EUR	-	-	-	-	-	-
Class F USD	29,967	-	(29,967)	-	-	-
Class T GBP	119	-	(119)	-	-	-

*U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

U Access (IRL) GCA Credit Long/Short UCITS

Classes	Shares outstanding 1 January 2024	Shares Issued	Shares Redeemed	Switch In	Switch Out	Shares outstanding 30 June 2024
Class A EUR	720	-	(90)	-	-	630
Class A USD	11,067	-	(660)	-	-	10,407
Class B CHF	97,014	-	(11,917)	-	-	85,097
Class E CHF	13,466	-	-	-	-	13,466
Class B EUR	364,607	-	(129,484)	-	-	235,123
Class B GBP	31,375	-	(7,203)	-	-	24,172
Class B USD	889,420	5,985	(83,337)	-	-	812,068
Class D EUR	2,026	-	(2,026)	-	-	-
Class D USD	60,051	-	(4,678)	-	-	55,373
Class E EUR	21,407	6,276	(2,795)	-	-	24,888
Class E USD	13,081	-	(3,568)	-	-	9,513
Class I CHF	383	-	(383)	-	-	-
Class I USD	9,105	-	(3,257)	-	-	5,848
Class T EUR	1,327,987	90,608	-	-	-	1,418,595

U Access (IRL) Shannon River UCITS

Classes	Shares outstanding 1 January 2024	Shares Issued	Shares Redeemed	Switch In	Switch Out	Shares outstanding 30 June 2024
Class B CHF	4,172	-	(100)	-	-	4,072
Class B EUR	31,352	-	(4,340)	-	-	27,012
Class B GBP	4,421	-	(2,954)	-	-	1,467
Class B USD	110,219	1,216	(36,500)	-	-	74,935
Class C CHF	300	-	-	-	-	300
Class C EUR	12,245	-	(3,812)	-	-	8,433
Class C SEK	5,514	-	(2,758)	-	-	2,756
Class C USD	49,608	-	(26,029)	-	-	23,579
Class E EUR	535	85	(459)	-	-	161
Class E GBP	500	-	-	-	-	500
Class E USD	86,100	-	(16,540)	-	-	69,560
Class F USD	21,703	-	-	-	-	21,703
Class I CHF	531	-	-	-	-	531
Class I EUR	2,850	-	(2,700)	-	-	150
Class I USD	24,645	770	(19,325)	-	-	6,090
Class L EUR	1,245	-	-	-	-	1,245
Class L USD	49,223	-	(30,293)	-	-	18,930
Class N EUR	1,000	-	(1,000)	-	-	-
Class N SGD	4,570	-	-	-	-	4,570
Class N USD	26,635	-	(6,601)	-	-	20,034

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

U Access (IRL) Campbell Absolute Return UCITS

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares outstanding 30 June 2024
	outstanding 1 January 2024	Shares Issued				
Class A USD	207,626	47,224	(33,466)	-	-	221,384
Class B CHF	54,652	12,511	(2,256)	-	(745)	64,162
Class B GBP	32,658	3,927	(12,148)	-	-	24,437
Class B SEK	164,528	16,200	(6,676)	-	-	174,052
Class B EUR	302,400	119,020	(32,354)	-	(15,870)	373,196
Class B USD	439,620	167,958	(47,035)	-	(720)	559,823
Class C CHF	14,501	-	-	-	-	14,501
Class C EUR	119,268	-	(6,016)	-	-	113,252
Class C GBP	2,438	-	-	-	-	2,438
Class C USD	534,092	-	(33,732)	-	-	500,360
Class E CHF	11,445	440	(50)	751	-	12,586
Class E EUR	63,720	15,663	(9,645)	20,464	-	90,202
Class E GBP	3,514	6,300	(1,000)	-	-	8,814
Class E USD	48,434	46,151	(7,002)	943	-	88,526
Class F USD	71,441	-	(2,080)	-	-	69,361
Class I EUR	33,225	3,031	(1,865)	-	-	34,391
Class I USD	1,007,068	488,721	(770,243)	-	-	725,546

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

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares outstanding 30 June 2024
	outstanding 1 January 2024	Shares Issued				
Class B EUR	67,798	867	(11,392)	-	-	57,273
Class B GBP	670	-	-	-	-	670
Class B USD	35,116	4,187	(4,867)	-	-	34,436
Class C CHF	9,332	-	(3,596)	-	-	5,736
Class C EUR	130,852	-	(41,649)	-	-	89,203
Class C GBP	8,176	-	(1,488)	-	-	6,688
Class C USD	307,227	-	(51,241)	-	-	255,986
Class E USD	10	1,255	-	-	-	1,265
Class F USD	48,745	-	(6,003)	-	-	42,742
Class I EUR	3,303	-	(478)	-	-	2,825
Class I USD	1,160	-	(280)	-	-	880

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

U Access (IRL) Brigade Credit Long/Short UCITS

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares outstanding 30 June 2024
	outstanding 1 January 2024	Issued				
Class B EUR	4,277	-	-	-	(994)	3,283
Class B USD	650	944	-	-	(650)	944
Class C CHF	20	-	-	-	-	20
Class C EUR	8,315	9,219	(249)	-	-	17,285
Class C GBP	5,800	3,029	-	-	-	8,829
Class C USD	325,166	33,412	(48,548)	-	-	310,030
Class E EUR	-	1,040	-	-	-	1,040
Class E USD	-	683	-	-	-	683
Class F EUR	4,755	-	(1,410)	-	-	3,345
Class F USD	321,391	100,856	(4,840)	-	-	417,407

Share movements during the year ended 31 December 2023 for each share class are as follows:

U Access (IRL) Trend Macro

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares outstanding 31 December 2023
	outstanding 1 January 2023	Issued				
Class A EUR	-	-	-	-	-	-
Class A USD	21,981	43,527	(65,508)	-	-	-
Class B CHF	19,559	-	(19,559)	-	-	-
Class B EUR	217,256	1,301	(218,557)	-	-	-
Class B GBP	177,537	-	(177,537)	-	-	-
Class B SEK	824,535	-	(824,535)	-	-	-
Class B USD	66,741	1,058	(67,799)	-	-	-
Class C CHF	165	-	(165)	-	-	-
Class D CHF	5,914	-	(5,914)	-	-	-
Class D EUR	10,041	-	(10,041)	-	-	-
Class D SEK	7,444	-	(7,444)	-	-	-
Class D USD	29,759	-	(29,759)	-	-	-
Class E EUR	8,068	1,296	(9,364)	-	-	-
Class E USD	28,738	4,015	(32,753)	-	-	-
Class G EUR	7,332	-	(7,332)	-	-	-
Class I EUR	264,364	1,909	(266,273)	-	-	-
Class I USD	3,349	-	(3,349)	-	-	-
Class J EUR	121,090	2,119	(123,209)	-	-	-

U Access (IRL) Cheyne Arbitrage UCITS

Classes	Shares		Shares Redeemed	Switch In	Switch Out	Shares outstanding 31 December 2023
	outstanding 1 January 2023	Issued				
Class B EUR	5,314	1,757	(675)	-	-	6,396
Class B SEK	1,972	-	(1,972)	-	-	-
Class C CHF	46,894	-	(33,377)	-	-	13,517
Class C EUR	456,836	13,299	(348,895)	-	-	121,240
Class C GBP	6,923	-	(4,938)	-	-	1,985
Class C USD	227,267	17,448	(195,573)	-	-	49,142
Class F EUR	11,043	-	(11,043)	-	-	-
Class F USD	146,958	-	(116,991)	-	-	29,967
Class T GBP	119	-	-	-	-	119

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

U Access (IRL) GCA Credit Long/Short UCITS

Classes	Shares	Shares	Shares	Switch In	Switch Out	Shares
	outstanding					Issued
	1 January 2023					31 December 2023
Class A EUR	11,185	3,260	(13,725)	-	-	720
Class A USD	136,327	129,523	(254,783)	-	-	11,067
Class B CHF	188,616	3,856	(95,458)	-	-	97,014
Class E CHF	8,794	4,799	(127)	-	-	13,466
Class B EUR	981,288	153,394	(770,075)	-	-	364,607
Class B GBP	58,318	4,097	(31,040)	-	-	31,375
Class B USD	1,421,123	469,304	(1,001,007)	-	-	889,420
Class D EUR	3,856	-	(1,830)	-	-	2,026
Class D USD	68,346	-	(8,295)	-	-	60,051
Class E EUR	27,301	8,062	(13,956)	-	-	21,407
Class E USD	97,957	-	(84,876)	-	-	13,081
Class I CHF	26,096	292	(26,005)	-	-	383
Class I USD	12,407	-	(3,302)	-	-	9,105
Class T EUR	1,327,987	-	-	-	-	1,327,987
Class T USD	40,000	-	(40,000)	-	-	-

U Access (IRL) Shannon River UCITS

Classes	Shares	Shares	Shares	Switch In	Switch Out	Shares
	outstanding					Issued
	1 January 2023					31 December 2023
Class B CHF	4,612	-	(440)	-	-	4,172
Class B EUR	37,701	-	(6,349)	-	-	31,352
Class B GBP	7,189	-	(2,768)	-	-	4,421
Class B USD	145,026	1,545	(36,352)	-	-	110,219
Class C CHF	300	-	-	-	-	300
Class C EUR	17,338	-	(5,093)	-	-	12,245
Class C SEK	5,514	-	-	-	-	5,514
Class C USD	87,834	-	(38,226)	-	-	49,608
Class E EUR	3,255	173	(2,893)	-	-	535
Class E GBP	500	-	-	-	-	500
Class E USD	106,094	-	(19,994)	-	-	86,100
Class F USD	21,703	-	-	-	-	21,703
Class I CHF	531	-	-	-	-	531
Class I EUR	2,850	-	-	-	-	2,850
Class I USD	25,424	-	(779)	-	-	24,645
Class L EUR	3,750	-	(2,505)	-	-	1,245
Class L USD	60,705	-	(11,482)	-	-	49,223
Class N EUR	1,000	-	-	-	-	1,000
Class N SGD	10,100	-	(5,530)	-	-	4,570
Class N USD	51,148	-	(24,513)	-	-	26,635
Class S EUR	47,400	-	(47,400)	-	-	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

U Access (IRL) Campbell Absolute Return UCITS ^

Classes	Shares outstanding 1 January 2023	Shares Issued	Shares Redeemed	Switch In	Switch Out	Shares outstanding 31 December 2023
Class A USD	125,986	115,650	(34,010)	-	-	207,626
Class B CHF	13,479	45,864	(4,691)	-	-	54,652
Class B GBP	9,378	31,111	(7,831)	-	-	32,658
Class B SEK	2,960	264,575	(103,007)	-	-	164,528
Class B EUR	118,743	226,637	(42,980)	-	-	302,400
Class B USD	212,074	290,955	(63,409)	-	-	439,620
Class C CHF	23,125	-	(8,624)	-	-	14,501
Class C EUR	136,432	54,624	(71,788)	-	-	119,268
Class C GBP	2,747	-	(309)	-	-	2,438
Class C USD	487,920	187,386	(140,337)	-	(877)	534,092
Class E CHF	-	11,695	(250)	-	-	11,445
Class E EUR	25,224	64,174	(25,678)	-	-	63,720
Class E GBP	2,000	1,514	-	-	-	3,514
Class E USD	8,042	46,508	(6,116)	-	-	48,434
Class F USD	165,593	-	(94,152)	-	-	71,441
Class I EUR	-	33,225	-	-	-	33,225
Class I USD	169,206	1,035,380	(198,663)	1,145	-	1,007,068

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

Classes	Shares outstanding 1 January 2023	Shares Issued	Shares Redeemed	Switch In	Switch Out	Shares outstanding 31 December 2023
Class B CHF	3,782	-	(3,782)	-	-	-
Class B EUR	80,065	9,693	(21,960)	-	-	67,798
Class B GBP	10	660	-	-	-	670
Class B USD	51,292	8,435	(24,611)	-	-	35,116
Class C CHF	18,507	-	(9,175)	-	-	9,332
Class C EUR	354,871	15,000	(239,019)	-	-	130,852
Class C GBP	16,457	-	(8,281)	-	-	8,176
Class C SEK	19,618	-	(19,618)	-	-	-
Class C USD	675,256	200	(368,229)	-	-	307,227
Class E CHF	10	-	(10)	-	-	-
Class E EUR	10	-	(10)	-	-	-
Class E GBP	10	-	(10)	-	-	-
Class E USD	10	1,915	(1,915)	-	-	10
Class F CHF	10	-	(10)	-	-	-
Class F EUR	10	-	(10)	-	-	-
Class F USD	124,106	-	(75,361)	-	-	48,745
Class I EUR	4,833	-	(1,530)	-	-	3,303
Class I GBP	3,000	-	(3,000)	-	-	-
Class I USD	11,117	-	(9,957)	-	-	1,160

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

7. Share transactions (continued)

U Access (IRL) Brigade Credit Long/Short UCITS

Classes	Shares					Shares outstanding 31 December 2023
	outstanding 1 January 2023	Shares Issued	Shares Redeemed	Switch In	Switch Out	
Class B EUR	-	4,277	-	-	-	4,277
Class B USD	-	650	-	-	-	650
Class C CHF	20	-	-	-	-	20
Class C EUR	3	16,171	(7,859)	-	-	8,315
Class C GBP	-	7,300	(1,500)	-	-	5,800
Class C USD	303,447	275,418	(253,699)	-	-	325,166
Class F EUR	19,460	-	(14,705)	-	-	4,755
Class F USD	588,336	248,587	(515,532)	-	-	321,391

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

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

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

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

Capital Management

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

8. Fee arrangements

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

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

U Access (IRL) Trend Macro

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

For the period ended 30 June 2024, the Fund incurred a total Platform Fee of US\$Nil (30 June 2023: US\$145,680) of which US\$49,235 was payable at the period end (31 December 2023: US\$49,235).

U Access (IRL) Cheyne Arbitrage UCITS

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

For the period ended 30 June 2024, the Fund incurred a total Platform Fee of €26,543 (30 June 2023: €105,443) of which €10,383 was payable at the period end (31 December 2023: €19,262).

U Access (IRL) GCA Credit Long/Short UCITS

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

For the period ended 30 June 2024, the Fund incurred a total Platform Fee of US\$235,126 (30 June 2023: US\$366,216) of which US\$116,817 was payable at the period end (31 December 2023: US\$123,420).

U Access (IRL) Shannon River UCITS

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

For the period ended 30 June 2024, the Fund incurred a total Platform Fee of US\$38,410 (30 June 2023: US\$53,263) of which US\$17,971 was payable at the period end (31 December 2023: US\$16,848).

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

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

U Access (IRL) Campbell Absolute Return UCITS

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

For the period ended 30 June 2024, the Fund incurred a total Platform Fee of US\$374,974 (30 June 2023: US\$228,699) of which US\$188,333 was payable at the period end (31 December 2023: US\$162,837).

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

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

For the period ended 30 June 2024, the Fund incurred a total Platform Fee of US\$61,271 (30 June 2023: US\$118,000) of which US\$29,489 was payable at the period end (31 December 2023: US\$36,747).

U Access (IRL) Brigade Credit Long/Short UCITS

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

For the period ended 30 June 2024, the Fund incurred a total Platform Fee of US\$82,112 (30 June 2023: US\$98,495) of which US\$43,466 was payable at the period end (31 December 2023: US\$38,353).

Management Fee and Incentive Fee

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

(a) Portfolio Management Fee

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

*U Access (IRL) Trend Macro**

For the period ended 30 June 2024, the Fund incurred a Portfolio Management Fee of US\$Nil (30 June 2023: US\$562,520) of which US\$Nil was payable at the period end (31 December 2023: US\$Nil).

*U Access (IRL) Cheyne Arbitrage UCITS***

For the period ended 30 June 2024, the Fund incurred a Portfolio Management Fee of €69,636 (30 June 2023: €274,848) of which €Nil was payable at the period end (31 December 2023: €50,446).

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2024, the Fund incurred a Portfolio Management Fee of US\$1,363,319 (30 June 2023: US\$2,054,558) of which US\$206,041 was payable at the period end (31 December 2023: US\$223,619).

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2024, the Fund incurred a Portfolio Management Fee of US\$164,184 (30 June 2023: US\$234,479) of which US\$23,371 was payable at the period end (31 December 2023: US\$31,737).

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2024, the Fund incurred a Portfolio Management Fee of US\$862,523 (30 June 2023: US\$716,336) of which US\$379,110 was payable at the period end (31 December 2023: US\$177,066).

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

For the period ended 30 June 2024, the Fund incurred a Portfolio Management Fee of US\$235,624 (30 June 2023: US\$441,225) of which US\$34,223 was payable at the period end (31 December 2023: US\$40,781).

U Access (IRL) Brigade Credit Long/Short UCITS

For the period ended 30 June 2024, the Fund incurred a Portfolio Management Fee of US\$226,262 (30 June 2023: US\$138,486) of which US\$36,867 was payable at the period end (31 December 2023: US\$33,007).

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

(b) Investment Management Fee

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

*U Access (IRL) Trend Macro**

For the period ended 30 June 2024, the Fund incurred an Investment Management Fee of US\$ Nil (30 June 2023: US\$203,667) of which US\$ 83,586 was payable at the period end (31 December 2023: US\$83,586).

*U Access (IRL) Cheyne Arbitrage UCITS***

For the period ended 30 June 2024, the Fund incurred an Investment Management Fee of €Nil (30 June 2023: €125,488) of which € 12,271 was payable at the period end (31 December 2023: €23,984).

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2024, the Fund incurred an Investment Management Fee of US\$301,216 (30 June 2023: US\$528,660) of which US\$ 147,556 was payable at the period end (31 December 2023: US\$164,631).

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2024, the Fund incurred an Investment Management Fee of US\$76,255 (30 June 2023: US\$104,678) of which US\$ 35,468 was payable at the period end (31 December 2023: US\$46,007).

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2024, the Fund incurred an Investment Management Fee of US\$824,075 (30 June 2023: US\$254,018) of which US\$ 255,205 was payable at the period end (31 December 2023: US\$196,622).

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

For the period ended 30 June 2024, the Fund incurred an Investment Management Fee of US\$67,118 (30 June 2023: US\$124,414) of which US\$ 32,413 was payable at the period end (31 December 2023: US\$40,143).

U Access (IRL) Brigade Credit Long/Short UCITS

For the period ended 30 June 2024, the Fund incurred an Investment Management Fee of US\$39,138 (30 June 2023: US\$36,664) of which US\$ 20,027 was payable at the period end (31 December 2023: US\$20,837).

(b) Incentive Fee

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

*U Access (IRL) Trend Macro**

As of the 30 June 2024, the provision of the Fund for Incentive Fees was US\$ Nil (31 December 2023: US\$ Nil). The crystallised incentive fees amount on redemption since the beginning of the period was US\$Nil (30 June 2023 US\$95,800). During the period the Fund incurred total Incentive Fees of US\$ Nil (30 June 2023: US\$95,800).

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

(c) Incentive Fee (continued)

*U Access (IRL) Cheyne Arbitrage UCITS***

As of the 30 June 2024, the provision of the Fund for Incentive Fees was €Nil (31 December 2023: €32,765). The crystallised incentive fees amount on redemption since the beginning of the period was €5,617 (30 June 2023: €(14)). During the period the Fund incurred total Incentive Fees of €5,617 (30 June 2023: €(14)).

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

	30 June 2024			30 June 2023		
	Average Net Assets	Incentive Fees	% Net Assets	Average Net Assets	Incentive Fees	% Net Assets
Class B EUR	694,184	14	0.00%	677,246	(32)	(0.00%)
Class C EUR	11,115,577	3,055	0.03%	-	-	0.00%
Class C GBP	283,516	26	0.01%	501,324	18	0.00%
Class C USD	6,857,239	1,479	0.02%	-	-	0.00%
Class F USD	3,624,125	1,041	0.03%	-	-	0.00%
Class T GBP	16,698	2	0.01%	-	-	0.00%
Total		5,617			(14)	

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U Access (IRL) GCA Credit Long/Short UCITS

As of the 30 June 2024, the provision of the Fund for Incentive Fees was US\$641,564 (31 December 2023: US\$486,589). The crystallised incentive fees amount on redemption since the beginning of the period was US\$655,218 (30 June 2023: US\$22,776). During the period the Fund incurred total Incentive Fees of US\$655,218 (30 June 2023: US\$22,776).

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

	30 June 2024			30 June 2023		
	Average Net Assets	Incentive Fees	% Net Assets	Average Net Assets	Incentive Fees	% Net Assets
Class A EUR	79,383	175	0.22%	-	-	0.00%
Class A USD	1,279,741	4,565	0.36%	11,349,607	22,776	0.20%
Class B EUR	34,369,223	49,898	0.15%	-	-	0.00%
Class B GBP	3,996,310	16,033	0.40%	-	-	0.00%
Class B USD	100,724,028	428,834	0.43%	-	-	0.00%
Class D USD	6,838,032	27,763	0.41%	-	-	0.00%
Class E EUR	2,703,685	3,169	0.12%	-	-	0.00%
Class E USD	1,320,491	4,971	0.38%	-	-	0.00%
Class I USD	1,036,713	4,347	0.42%	-	-	0.00%
Class T EUR	150,476,136	115,463	0.08%	-	-	0.00%
Total		655,218			22,776	

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

(c) Incentive Fee (continued)

U Access (IRL) Shannon River UCITS

As of the 30 June 2024, the provision of the Fund for Incentive Fees was US\$318,636 (31 December 2023: US\$Nil). The crystallised incentive fees amount on redemption since the beginning of the period was US\$318,878 (30 June 2023: US\$Nil). During the period the Fund incurred total Incentive Fees of US\$318,878 (30 June 2023: US\$Nil).

	30 June 2024			30 June 2023		
	Average Net Assets	Incentive Fees	% Net Assets	Average Net Assets	Incentive Fees	% Net Assets
Class B EUR	3,089,530	2,096	0.07%	-	-	0.00%
Class B GBP	358,862	1,353	0.00%	-	-	0.00%
Class B USD	10,063,492	107,272	1.07%	-	-	0.00%
Class C EUR	1,162,364	2,554	0.22%	-	-	0.00%
Class C USD	5,022,522	48,564	0.97%	-	-	0.00%
Class E EUR	54,332	155	0.29%	-	-	0.00%
Class E GBP	62,024	234	0.38%	-	-	0.00%
Class E USD	8,382,389	68,346	0.82%	-	-	0.00%
Class F USD	2,561,213	27,187	1.06%	-	-	0.00%
Class I USD	1,193,554	8,943	0.75%	-	-	0.00%
Class L USD	2,675,521	11,882	0.44%	-	-	0.00%
Class N EUR	97,616	625	0.64%	-	-	0.00%
Class N SGD	339,539	2,969	0.87%	-	-	0.00%
Class N USD	2,366,435	36,698	1.55%	-	-	0.00%
Total		318,878				

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

(d) *Incentive Fee (continued)*

U Access (IRL) Campbell Absolute Return UCITS

As of the 30 June 2024, the provision of the Fund for Incentive Fees was US\$2,164,121 (31 December 2023: US\$86,694). The crystallised incentive fees amount on redemption since the beginning of the period was US\$3,185,797 (30 June 2023: US\$949,547). During the period the Fund incurred total Incentive Fees of US\$3,185,797 (30 June 2023: US\$949,547).

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

	30 June 2024			30 June 2023		
	Average Net Assets	Incentive Fees	% Net Assets	Average Net Assets	Incentive Fees	% Net Assets
Class A USD	24,574,421	258,485	1.05%	18,879,051	86,574	0.46%
Class B CHF	6,468,425	9,938	0.15%	2,224,117	99	0.00%
Class B EUR	48,901,216	253,935	0.52%	23,147,321	78,225	0.34%
Class B GBP	3,378,065	30,461	0.90%	2,545,932	15,210	0.60%
Class B SEK	1,622,537	4,853	0.30%	1,266,389	63	0.00%
Class B USD	68,368,547	545,654	0.80%	42,569,823	175,062	0.41%
Class C CHF	2,186,032	7,717	0.35%	2,910,523	8,711	0.30%
Class C EUR	17,137,155	112,332	0.66%	18,483,589	76,060	0.41%
Class C GBP	442,884	3,644	0.82%	438,217	2,306	0.53%
Class C USD	74,321,845	632,223	0.85%	85,986,030	278,420	0.32%
Class E CHF	1,342,625	572	0.04%	292,775	198	0.07%
Class E EUR	8,095,387	31,611	0.39%	5,752,567	29,963	0.52%
Class E GBP	618,791	829	0.13%	-	-	0.00%
Class E USD	7,049,244	26,354	0.37%	2,127,599	1,552	0.07%
Class F USD	10,179,101	87,453	0.86%	22,040,871	117,625	0.53%
Class I EUR	3,902,156	27,011	0.69%	165,167	21	0.01%
Class I USD	94,698,860	1,152,725	1.22%	21,121,744	79,458	0.38%
Total		3,185,797			949,547	

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

(c) Incentive Fee (continued)

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

As of the 30 June 2024, the provision of the Fund for Incentive Fees was US\$642,597 (31 December 2023: US\$174,406). The crystallised incentive fees amount on redemption since the beginning of the period was US\$649,731 (30 June 2023: US\$37). During the period the Fund incurred total Incentive Fees of US\$649,730 (30 June 2023: US\$37).

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

	30 June 2024			30 June 2023		
	Average Net Assets	Incentive Fees	% Net Assets	Average Net Assets	Incentive Fees	% Net Assets
Class B EUR	6,745,266	73,742	1.09%	-	-	0.00%
Class B GBP	89,544	1,260	1.41%	-	-	0.00%
Class B USD	3,370,462	47,958	1.42%	-	-	0.00%
Class C CHF	880,362	1,953	0.22%	-	-	0.00%
Class C EUR	12,312,766	116,238	0.94%	-	-	0.00%
Class C GBP	941,080	10,138	1.08%	-	-	0.00%
Class C USD	31,198,079	347,514	1.11%	-	-	0.00%
Class E USD	108,201	1,299	1.20%	163,252	37	0.02%
Class F USD	4,947,156	43,977	0.89%	-	-	0.00%
Class I EUR	334,212	4,047	1.21%	-	-	0.00%
Class I USD	117,639	1,605	1.36%	-	-	0.00%
Total		649,731			37	

U Access (IRL) Brigade Credit Long/Short UCITS

As of the 30 June 2024, the provision of the Fund for Incentive Fees was US\$287,114 (31 December 2023: US\$703,081). The crystallised incentive fees amount on redemption since the beginning of the period was US\$283,019 (30 June 2023: US\$273,736). During the period the Fund incurred total Incentive Fees of US\$283,019 (30 June 2023: US\$273,736).

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

	30 June 2024			30 June 2023		
	Average Net Assets	Incentive Fees	% Net Assets	Average Net Assets	Incentive Fees	% Net Assets
Class B EUR	438,074	1,111	0.25%	-	-	0.00%
Class B USD	100,816	224	0.22%	-	-	0.00%
Class C CHF	2,379	3	0.13%	2,204	2	0.09%
Class C EUR	1,549,077	3,486	0.23%	491,865	2,619	0.53%
Class C GBP	999,837	3,229	0.32%	-	-	0.00%
Class C USD	35,132,507	137,660	0.39%	35,096,306	114,391	0.33%
Class E EUR	112,781	266	0.24%	-	-	0.00%
Class E USD	68,794	151	0.22%	-	-	0.00%
Class F EUR	437,039	1,037	0.24%	2,038,215	3,317	0.16%
Class F USD	43,955,484	135,852	0.31%	60,029,691	153,407	0.26%
Total		283,019			273,736	

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

U Access (IRL) Trend Macro

The maximum Management Fees schedule in force from 10 June 2020 to 28 June 2023 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for U Access (IRL) UCITS Trend Macro were:

U Access (IRL) Trend Macro

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

U Access (IRL) Cheyne Arbitrage UCITS

The maximum Management Fees schedule in force from 30 April 2018 to 6 June 2024 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) Cheyne Arbitrage UCITS were:

U Access (IRL) Cheyne Arbitrage UCITS

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

U Access (IRL) GCA Credit Long/Short UCITS

The maximum Management Fees schedule in force from 10 June 2020 to 30 June 2024 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) GCA Credit Long/Short UCITS were:

U Access (IRL) GCA Credit Long/Short UCITS

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

U Access (IRL) Shannon River UCITS

The maximum Management Fees schedule in force from 27 July 2020 to 30 June 2024 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) Shannon River UCITS were:

U Access (IRL) Shannon River UCITS

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

U Access (IRL) Campbell Absolute Return UCITS

The maximum Management Fees schedule in force from 5 June 2020 to 30 June 2024 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) Campbell Absolute Return UCITS were:

U Access (IRL) Capmbell Aboslute Return UCITS ^

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

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

The maximum Management Fees schedule in force from 16 December 2021 to 30 June 2024 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) Bain Capital Global Equity LS Responsible UCITS were:

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

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Management Fee and Incentive Fee (continued)

U Access (IRL) Brigade Credit Long/Short UCITS

The maximum Management Fees schedule in force from 22 September 2022 to 30 June 2024 (consisting of the Portfolio Management Fee and, if applicable, the Investment Management Fee) and maximum Incentive Fees for each class of Shares for the U Access (IRL) Brigade Credit Long/Short UCITS were:

U Access (IRL) Brigade Credit Long/Short UCITS

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

Administrator's Fees

U Access (IRL) Trend Macro

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

For the period ended 30 June 2024, the Fund incurred an Administration Fee of US\$Nil (30 June 2023: US\$34,722) of which US\$Nil (31 December 2023: US\$Nil) was payable at the period end.

U Access (IRL) Cheyne Arbitrage UCITS

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

For the period ended 30 June 2024, the Fund incurred an Administration Fee of €31,079 (30 June 2023: €23,955) of which €5,015 (31 December 2023: €10,934) was payable at the period end.

U Access (IRL) GCA Credit Long/Short UCITS

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

For the period ended 30 June 2024, the Fund incurred an Administration Fee of US\$164,961 (30 June 2023: US\$139,008) of which US\$38,457 (31 December 2023: US\$59,927) was payable at the period end.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Administrator's Fees (continued)

U Access (IRL) Shannon River UCITS

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

For the period ended 30 June 2024, the Fund incurred an Administration Fee of US\$32,167 (30 June 2023: US\$18,439) of which US\$5,076 (31 December 2023: US\$12,189) was payable at the period end.

U Access (IRL) Campbell Absolute Return UCITS

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

For the period ended 30 June 2024, the Fund incurred an Administration Fee of US\$166,942 (30 June 2023: US\$66,503) of which US\$32,876 (31 December 2023: US\$51,525) was payable at the period end.

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

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

For the period ended 30 June 2024, the Fund incurred an Administration Fee of US\$36,855 (30 June 2023: US\$32,070) of which US\$7,964 (31 December 2023: US\$12,168) was payable at the period end.

U Access (IRL) Brigade Credit Long/Short UCITS

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

For the period ended 30 June 2024, the Fund incurred an Administration Fee of US\$46,110 (30 June 2023: US\$21,107) of which US\$9,353 (31 December 2023: US\$7,140) was payable at the period end.

Depository's and Custodian Fees

Depository Fees

*U Access (IRL) Trend Macro**

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

For the period ended 30 June 2024, the Fund incurred a Depository Fee of US\$Nil (30 June 2023: US\$28,851) of which US\$Nil (31 December 2023: US\$ Nil) was payable at the period end.

*U Access (IRL) Cheyne Arbitrage UCITS***

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

For the period ended 30 June 2024, the Fund incurred a Depository Fee of €44,152 (30 June 2023: €16,090) of which €5,713 (31 December 2023: €10,158) was payable at the period end.

U Access (IRL) GCA Credit Long/Short UCITS

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

For the period ended 30 June 2024, the Fund incurred a Depository Fee of US\$35,148 (30 June 2023: US\$45,802) of which US\$10,353 (31 December 2023: US\$23,549) was payable at the period end.

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Depository's and Custodian Fees (continued)

Depository Fees (continued)

U Access (IRL) Shannon River UCITS

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

For the period ended 30 June 2024, the Fund incurred a Depository Fee of US\$17,174 (30 June 2023: US \$17,203) of which US\$5,791 (31 December 2023: US\$11,555) was payable at the period end.

U Access (IRL) Campbell Absolute Return UCITS

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

For the period ended 30 June 2024, the Fund incurred a Depository Fee of US\$40,188 (30 June 2023: US\$26,016) of which US\$12,400 (31 December 2023: US\$20,692) was payable at the period end.

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

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

For the period ended 30 June 2024, the Fund incurred a Depository Fee of US\$17,090 (30 June 2023: US\$17,203) of which US\$5,505 (31 December 2023: US\$11,351) was payable at the period end.

U Access (IRL) Brigade Credit Long/Short UCITS

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

For the period ended 30 June 2024, the Fund incurred a Depository Fee of US\$22,762 (30 June 2023: US\$12,422) of which US\$5,913 (31 December 2023: US\$6,088) was payable at the period end.

Custody Fees

*U Access (IRL) Trend Macro**

For the period ended 30 June 2024, the Fund incurred custody fees of US\$Nil (30 June 2023: US\$25,947) of which US\$Nil (31 December 2023: US\$ Nil) was payable at the period end.

*U Access (IRL) Cheyne Arbitrage UCITS***

For the period ended 30 June 2024, the Fund incurred custody fees of €28,668 (30 June 2023: €21,613) of which €Nil (31 December 2023: €2,472) was payable at the period end.

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2024, the Fund incurred custody fees of US\$9,913 (30 June 2023: US\$36,300) of which US\$7,003 (31 December 2023: US\$22,748) was payable at the period end.

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2024, the Fund incurred custody fees of US\$4,350 (30 June 2023: US\$10,850) of which US\$2,229 (31 December 2023: US\$3,566) was payable at the period end.

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2024, the Fund incurred custody fees of US\$98,666 (30 June 2023: US\$113,528) of which US\$71,651 (31 December 2023: US\$61,194) was payable at the period end.

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

8. Fee arrangements (continued)

Depository's and Custodian Fees (continued)

Custody Fees (continued)

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

For the period ended 30 June 2024, the Fund incurred custody fees of US\$29,624 (30 June 2023: US\$60,652) of which US\$7,790 (31 December 2023: US\$8,719) was payable at the period end.

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

For the period ended 30 June 2024, the Fund incurred custody fees of US\$9,506 (30 June 2023: US\$10,282) of which US\$5,925 (31 December 2023: US\$5,157) was payable at the period end.

9. Related person transactions and connected person disclosures

Related person transactions

Investment management transactions have been disclosed in Note 8. Except as disclosed below, the Company had no other related party transactions for the period ended 30 June 2024 or year ended 31 December 2023.

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

*U Access (IRL) Trend Macro**

For the period ended 30 June 2024, expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$266 (30 June 2023: US\$4,872).

*U Access (IRL) Cheyne Arbitrage UCITS***

For the period ended 30 June 2024, expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were €1,280 (30 June 2023: €2,843).

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2024 expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$15,247 (30 June 2023: US\$23,634).

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2024, expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$1,992 (30 June 2023: US\$1,214).

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2024 expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$17,376 (30 June 2023: US\$8,044).

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

For the period ended 30 June 2024 expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$3,350 (30 June 2023: US\$6,260).

U Access (IRL) Brigade Credit Long/Short UCITS

For the period ended 30 June 2024 expenses accrued for Carne Global Financial Services Limited's Fund governance services including money laundering reporting officer services, KIID services, provision of data protection assistant and registration services were US\$3,985 (30 June 2023: US\$376).

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

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

Yvonne Connolly is entitled to an annual director's fee of €6,600 (30 June 2023: €15,210). During the period ended 30 June 2024, Yvonne Connolly earned €3,850 (30 June 2023: €7,454) of director's fees of which €2,750 (31 December 2023: €Nil) was payable at the period end.

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

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

Came Global Financial Services Limited earned fees during the period in respect of Director support services provided to the Company, the fees amounted to US\$4,787 (30 June 2023: US\$4,050), of which US\$Nil (31 December 2023: US\$Nil) was payable at period end.

Bryan Tiernan and Gilles Guerin (Independent Directors of the Company) are entitled to an annual director's fee of €21,500 each (30 June 2023: €Nil for Bryan Tiernan, n/a for Gilles Guerin). During the period ended 30 June 2024, Bryan Tiernan earned €11,750 (30 June 2023: €13,750) of director's fees of which €Nil (31 December 2023: €Nil) was payable at the period end. During the period ended 30 June 2024, Gilles Guerin earned €11,750 (30 June 2023: €13,750) of director's fees of which €Nil (31 December 2023: €Nil) was payable at the period end.

Related party investors in the Company hold shares to the value of US\$98,118,265 (31 December 2023: US\$91,540,824).

Connected person transactions

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

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

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

10. Research, data and operating expenses reimbursement

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

*U Access (IRL) Trend Macro**

For the period ended 30 June 2024, payments to the Portfolio Managers for research and data expenses for the Fund were US\$Nil (30 June 2023: US\$78,008).

*U Access (IRL) Cheyne Arbitrage UCITS***

For the period ended 30 June 2024, payments to the Portfolio Managers for research and data expenses for the Fund were €59,979 (30 June 2023: €100,315).

U Access (IRL) GCA Credit Long/Short UCITS

For the period ended 30 June 2024, payments to the Portfolio Managers for research, data and operating expenses for the Fund were US\$115,589 (30 June 2023: US\$139,735).

U Access (IRL) Shannon River UCITS

For the period ended 30 June 2024, payments to the Portfolio Managers for research and data expenses for the Fund were US\$10,000 (30 June 2023: US\$10,000).

U Access (IRL) Campbell Absolute Return UCITS

For the period ended 30 June 2024, payments to the Portfolio Managers for research and data expenses for the Fund were US\$Nil (30 June 2023: US\$Nil).

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

For the period ended 30 June 2024, payments to the Portfolio Managers for research and data expenses for the Fund were US\$Nil (30 June 2023: US\$Nil).

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

For the period ended 30 June 2024, payments to the Portfolio Managers for research and data expenses for the Fund were US\$44,863 (30 June 2023: US\$31,578).

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

**U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

11. Net Asset Value Comparison

The following tables summarise the Net Asset Value per Share and total net assets of each Share Class of the Funds for the period/year ended 30 June 2024, 31 December 2023 and 31 December 2022:

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

U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

30 June 2024	U Access (IRL) GCA Credit Long/Short UCITS		UCITSU Access (IRL) Shannon River UCITS		U Access (IRL) Campbell Absolute Return UCITS	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
Class A EUR	€112.28	€70,734	-	-	-	-
Class A USD	\$123.17	\$1,281,778	-	-	\$108.99	\$24,127,870
Class B CHF	fr.105.36	fr.8,965,731	fr.102.42	fr.416,997	fr.100.53	fr.6,450,229
Class B EUR	€111.12	€26,126,206	€100.25	€2,707,968	€135.79	€50,675,391
Class B GBP	£116.69	£2,820,668	£103.64	£151,984	£106.81	£2,610,060
Class B SEK	-	-	-	-	kr.102.88	kr.17,906,130
Class B USD	\$121.02	\$98,274,663	\$119.05	\$8,920,957	\$141.55	\$79,242,010
Class C CHF	-	-	fr.107.44	fr.32,232	fr.134.18	fr.1,945,818
Class C EUR	-	-	€111.87	€943,401	€138.61	€15,697,865
Class C GBP	-	-	-	£-17	£144.68	£352,767
Class C SEK	-	-	kr.112.35	kr.309,638	-	-
Class C USD	-	-	\$121.19	\$2,857,617	\$145.14	\$72,620,957
Class D USD	\$119.71	\$6,628,789	-	-	-	-
Class E CHF	fr.96.60	fr.1,300,786	-	-	fr.99.60	fr.1,253,542
Class E EUR	€102.84	€2,559,487	€109.26	€17,569	€105.17	€9,486,790
Class E GBP	-	-	£101.93	£50,967	£101.35	£893,267
Class E USD	\$116.81	\$1,111,181	\$117.79	\$8,193,184	\$108.00	\$9,560,669
Class F USD	-	-	\$122.63	\$2,661,451	\$146.01	\$10,127,537
Class I CHF	-	-	fr.93.99	fr.49,950	-	-
Class I EUR	-	-	€98.61	€14,792	€103.84	€3,571,307
Class I USD	\$119.95	\$701,395	\$107.76	\$656,294	\$110.83	\$80,412,032
Class L EUR	-	-	€97.01	€120,772	-	-
Class L USD	-	-	\$103.83	\$1,965,480	-	-
Class N SGD	-	-	₹103.37	₹472,344	-	-
Class N USD	-	-	\$106.09	\$2,125,365	-	-
Class T EUR	€100.78	€142,965,294	-	-	-	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

11. Net Asset Value Comparison (continued)

30 June 2024	U Access (IRL) Bain Capital Global Equity LS Responsible		U Access (IRL) Brigade Credit Long/Short UCITS	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
Class B EUR	€104.65	€5,993,557	€105.99	€347,958
Class B GBP	£107.65	£72,122	-	-
Class B USD	\$109.14	\$3,758,274	\$106.43	\$100,505
Class C CHF	fr.103.65	fr.594,493	fr.106.59	fr.2,132
Class C EUR	€108.38	€9,667,813	€109.60	€1,894,550
Class C GBP	£110.02	£735,729	£108.44	£957,500
Class C USD	\$113.62	\$29,086,200	\$113.16	\$35,081,461
Class E EUR	-	-	€101.35	€105,370
Class E USD	\$107.90	\$136,534	\$101.25	\$69,149
Class F EUR	-	-	€110.77	€370,580
Class F USD	\$114.55	\$4,895,969	\$114.43	\$47,764,864
Class I EUR	€103.83	€293,290	-	-
Class I USD	\$107.86	\$94,871	-	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

11. Net Asset Value Comparison (continued)

31 December 2023	U Access (IRL) Cheyne Arbitrage UCITS		U Access (IRL) GCA Credit Long/Short UCITS	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
Class A EUR	-	-	€110.07	€79,254
Class A USD	-	-	\$119.98	\$1,327,774
Class B CHF	-	-	fr.104.50	fr.10,138,166
Class B EUR	€113.75	€727,555	€109.02	€39,750,056
Class B GBP	-	-	£114.03	£3,577,629
Class B USD	-	-	\$118.11	\$105,053,540
Class C CHF	fr.112.64	fr.1,522,504	-	-
Class C EUR	€116.94	€14,177,483	-	-
Class C GBP	£121.75	£241,682	-	-
Class C USD	\$129.22	\$6,350,179	-	-
Class D EUR	-	-	€102.37	€207,395
Class D USD	-	-	\$116.96	\$7,023,781
Class E CHF	-	-	fr.96.01	fr.1,292,927
Class E EUR	-	-	€101.05	€2,163,263
Class E USD	-	-	\$114.21	\$1,494,043
Class F USD	\$132.75	\$3,978,091	-	-
Class I CHF	-	-	fr.103.30	fr.39,568
Class I USD	-	-	\$117.08	\$1,065,879
Class T EUR	-	-	€98.78	€131,175,752
Class T GBP	£119.59	£14,232	-	-

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

11. Net Asset Value Comparison (continued)

31 December 2023	U Access (IRL) Shannon River UCITS		U Access (IRL) Campbell Absolute Return UCITS		U Access (IRL) Bain Capital Global Equity LS Responsible	
	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value	Net Asset Value per share	Net Asset Value
Class A USD	-	-	\$102.83	\$21,349,965	-	-
Class B CHF	fr.96.22	fr.401,384	fr.95.99	fr.5,246,045	-	-
Class B EUR	€93.15	€2,920,291	€128.77	€38,940,541	€98.08	€6,649,869
Class B GBP	£96.32	£425,852	£100.92	£3,295,816	£100.63	£67,423
Class B SEK	-	-	kr.97.22	kr.15,996,156	-	-
Class B USD	\$110.83	\$12,215,261	\$133.63	\$58,748,423	\$101.85	\$3,576,545
Class C CHF	fr.100.83	fr.30,249	fr.128.10	fr.1,857,616	fr.97.16	fr.906,688
Class C EUR	€104.02	€1,273,782	€131.28	€15,658,058	€101.08	€13,226,631
Class C GBP	-	-	£136.40	£332,587	£102.16	£835,219
Class C SEK	kr.104.35	kr.575,397	-	-	-	-
Class C USD	\$112.55	\$5,583,147	\$136.71	\$73,013,960	\$105.32	\$32,358,578
Class E CHF	-	-	fr.95.20	fr.1,089,602	-	-
Class E EUR	€101.73	€54,510	€100.01	€6,372,428	-	-
Class E GBP	£94.54	£47,269	£95.59	£335,899	-	-
Class E USD	\$109.50	\$9,427,785	\$101.88	\$4,934,566	\$100.86	\$1,009
Class F USD	\$113.81	\$2,470,070	\$137.44	\$9,818,984	\$105.86	\$5,160,081
Class I CHF	fr.88.25	fr.46,903	-	-	-	-
Class I EUR	€91.73	€261,434	€98.51	€3,273,168	€97.27	€321,248
Class I USD	\$100.11	\$2,467,312	\$104.64	\$105,375,944	\$100.32	\$116,333
Class L EUR	€90.25	€112,360	-	-	-	-
Class L USD	\$96.34	\$4,742,156	-	-	-	-
Class N EUR	€95.61	€95,612	-	-	-	-
Class N SGD	S\$97.02	S\$443,324	-	-	-	-
Class N USD	\$99.28	\$2,644,321	-	-	-	-

31 December 2023	U Access (IRL) Brigade Credit Long/Short UCITS	
	Net Asset Value per share	Net Asset Value
Class B EUR	€104.15	€445,468.00
Class B USD	\$103.89	\$67,528
Class C CHF	fr.105.61	fr.2,112
Class C EUR	€107.46	€893,566
Class C GBP	£105.71	£613,142
Class C USD	\$110.16	\$35,821,103
Class F EUR	€108.43	€515,619
Class F USD	\$111.22	\$35,745,992

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

11. Net Asset Value Comparison (continued)

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

11. Net Asset Value Comparison (continued)

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

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

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

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

12. Exchange Rates

For all Funds, excluding U Access (IRL) Cheyne Arbitrage UCITS the following exchange rates were used to convert assets and liabilities denominated in other currencies into US Dollars as at 30 June 2024 and 31 December 2023:

	30 June 2024	31 December 2023
Australian dollar	0.6679	0.6824
Canadian dollar	0.7308	0.7584
Chinese renminbi yuan	0.1376	0.1410
Czech koruna	0.0428	0.0447
Danish krone	0.1437	0.1482
Egyptian pound	0.0208	0.0323
Euro	1.0718	1.1047
Hong Kong dollar	0.1281	0.1281
Japanese yen	0.0062	0.0071
Kazakhstan tenge	0.0021	0.0022
Mexican peso	0.0547	0.0591
New Zealand dollar	0.6094	0.6332
Norwegian krone	0.0939	0.0985
Polish zloty	0.2488	0.2543
Singapore dollar	0.7379	0.7581
Swedish krona	0.0944	0.0992
Swiss franc	1.1128	1.1881
U.K. pound	1.2641	1.2748

For U Access (IRL) Cheyne Arbitrage UCITS, the following exchange rates were used to convert assets and liabilities denominated in other currencies into Euro as at 30 June 2024 and 31 December 2023:

	30 June 2024	31 December 2023
Canadian dollar	0.6818	0.6865
Japanese yen	0.0058	0.0064
Norwegian krone	0.0876	0.0892
Swedish krona	0.0881	0.0898
Swiss franc	1.0383	1.0755
U.K. pound	1.1794	1.1540
United States dollar	0.9330	0.9052

13. Transaction Costs

In order to achieve its investment objective, the Company incurs transaction costs in relation to trading activity on its portfolio. These include certain broker and commission fees incurred on trades. Commission fees borne by the Company include fees of US\$24,548 (30 June 2023: US\$47,556). As part of its trading activity conducted with counterparties for OTC derivatives, the Company does incur other transaction costs which are not separately identifiable.

14. Dividends

There were no dividends paid during the period ended 30 June 2024 and 31 December 2023.

15. Soft commissions

The following table details the equivalent soft dollar arrangement amount generated from 1 January 2024 to 30 June 2024:

	30 June 2024	31 December 2023
	US\$	US\$
U Access (IRL) Brigade Credit Long/Short UCITS	575	1,973

U ACCESS (IRELAND) UCITS PLC

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2024

16. Statement of changes in the composition of the portfolio

A statement of changes in the composition of the portfolio for the period ended 30 June 2024 is available to shareholders on request free of charge.

17. Efficient Portfolio Management

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

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

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

18. Significant events during the period

A new Prospectus was issued for the Company dated 25 March 2024, which superseded the Prospectus issued on 22 March 2023. In summary the Prospectus was updated to reflect:

- updates to registered office address of Registered office, Manager and Company secretary.

U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

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

19. Subsequent events

There are no subsequent events that would have a material impact on the financial statements subsequent to 30 June 2024.

20. Reclassification of prior year comparative figures

Certain prior year comparatives have been reclassified to conform to current year presentation.

21. Directors approval

The Directors approved the financial statements on 29 August 2024.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED)

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

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

U Access (IRL) Cheyne Arbitrage UCITS *

Statement of Significant Purchases for the period ended 30 June 2024

Description	Nominal	Costs
		€
Spain Letras Del Tesoro 0% 08/11/2024	4,000,000	3,903,255
Buoni Ordinari Del Tes 0% 30/09/2024	3,000,000	2,954,984
Spain Letras Del Tesoro 0% 10/01/2025	3,000,000	2,929,912
Buoni Ordinari Del Tes 0% 13/09/2024	2,500,000	2,448,100
Buoni Ordinari Del Tes 0% 14/11/2024	2,250,000	2,195,785
Buoni Ordinari Del Tes 0% 12/07/2024	1,850,000	1,840,837
Buoni Ordinari Del Tes 0% 14/03/2025	1,325,000	1,282,477
Buoni Ordinari Del Tes 0% 31/07/2024	1,000,000	983,303
Buoni Ordinari Del Tes 0% 14/08/2024	750,000	743,080
Buoni Ordinari Del Tes 0% 14/10/2024	250,000	243,838
January 25 Puts on ACI US Put 20 17/01/2025	960	189,551
June 24 Puts on X US Put 46 21/06/2024	507	117,668
Smurfit Kappa Group plc	(2,286,072)	78,439
January 25 Calls on ACI US Call 22 17/01/2025	273	60,625
SSAB AB - B Shares	(26,686,713)	54,275
Spain Letras Del Tesoro 0% 05/07/2024	50,000	49,126
TGS Nopec Geophysical Company ASA	(4,535,627)	34,260
NASDAQ 100 E-Mini March 2024	1	30,955
Buoni Ordinari Del Tes 0% 14/05/2024	25,000	24,683
Mondi plc	(812,363)	22,079

* U Access (IRL) Cheyne Arbitrage UCITS terminated its operations on 6 June 2024.

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) Cheyne Arbitrage UCITS
Statement of Significant Sales for the period ended 30 June 2024

Description	Nominal	Proceeds €
Spain Letras Del Tesoro 0% 08/11/2024	(4,000,000)	(3,941,659)
Buoni Ordinari Del Tes 0% 15/04/2024	(2,999,000)	(2,991,824)
Buoni Ordinari Del Tes 0% 30/09/2024	(3,000,000)	(2,962,982)
Spain Letras Del Tesoro 0% 10/01/2025	(3,000,000)	(2,938,363)
Buoni Ordinari Del Tes 0% 13/09/2024	(2,500,000)	(2,476,646)
Buoni Ordinari Del Tes 0% 14/11/2024	(2,250,000)	(2,214,819)
Buoni Ordinari Del Tes 0% 12/07/2024	(1,850,000)	(1,843,651)
Vitesco Technologies Group A	1,550,798	(1,585,028)
Buoni Ordinari Del Tes 0% 14/03/2024	(1,500,000)	(1,499,568)
Buoni Ordinari Del Tes 0% 14/03/2025	(1,325,000)	(1,282,400)
Spain Letras Del Tesoro 0% 10/05/2025	(1,000,000)	(998,301)
Buoni Ordinari Del Tes 0% 31/07/2024	(1,000,000)	(986,884)
Buoni Ordinari Del Tes 0% 14/08/2024	(750,000)	(744,951)
Silicon Motion Technology	15,050,257	(718,993)
Spain Letras Del Tesoro 0% 09/08/2024	(710,000)	(705,542)
Spain Letras Del Tesoro 0% 04/10/2024	(500,000)	(494,438)
June 24 Puts On X Us Put 46 21/06/2024	(507)	(484,392)
Tennet Holding BV 1.625% 17/11/2026	(470,000)	(452,375)
Tenn 0.5% 09/06/2031	(490,000)	(424,125)
Westrock Company	9,425,257	(374,118)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) GCA Credit Long/Short UCITS
Statement of Significant Purchases for the period ended 30 June 2024

Description	Nominal	Costs US\$
United States Treasury Bill 0% 06/06/2024	18,000,000	17,791,618
United States Treasury Bill 0% 02/04/2024	17,000,000	16,864,480
United States Treasury Bill 0% 28/03/2024	15,000,000	14,909,243
United States Treasury Bill 0% 26/09/2024	14,000,000	13,815,376
United States Treasury Bill 0% 18/07/2024	11,000,000	10,864,614
Select Medical Corporation 6.25% 15/08/2026	9,910,000	9,971,938
United States Treasury Bill 0% 11/07/2024	10,000,000	9,878,127
United States Treasury Bill 0% 22/08/2024	10,000,000	9,876,001
Allied Universal HoldCo 7.875% 15/02/2031	9,690,000	9,664,365
Life Time Inc 5.75% 15/01/2026	8,878,000	8,844,379
Las Vegas Sands Corporation 3.20% 08/08/2024	8,880,000	8,763,027
United States Treasury Bill 0% 08/08/2024	8,500,000	8,392,724
Nabors Industries Limited 7.25% 15/11/2026	8,388,000	8,299,048
United States Treasury Bill 0% 29/02/2024	8,000,000	7,936,262
United States Treasury Bill 0% 02/05/2024	8,000,000	7,935,556
LifePoint Health Inc 10% 01/06/2032	7,515,000	7,534,149
Allied Universal Finance Corporation 9.75% 15/07/2027	7,559,000	7,517,151
Cloud Software Group Inc 8.25% 30/06/2032	7,372,000	7,429,092
Champions Financing Inc 8.75% 15/02/2029	7,147,000	7,266,121
Dave & Buster's Inc 7.625 01/11/2025	7,153,000	7,211,921

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) GCA Credit Long/Short UCITS (continued)
Statement of Significant Sales for the period ended 30 June 2024

Description	Nominal	Proceeds US\$
United States Treasury Bill 0% 06/06/2024	(18,000,000)	(17,880,689)
United States Treasury Bill 0% 02/04/2024	(17,000,000)	(16,970,043)
United States Treasury Bill 0% 28/03/2024	(15,000,000)	(14,948,433)
Caesars Entertainment Inc 6.25% 01/07/2025	(13,185,000)	(13,232,682)
Royal Caribbean Cruises Limited 11.625% 15/08/2027	(12,061,000)	(13,064,113)
United States Treasury Bill 0% 29/02/2024	(13,000,000)	(12,975,469)
United States Treasury Bill 0% 01/02/2024	(11,000,000)	(10,987,224)
United States Treasury Bill 0% 18/07/2024	(11,000,000)	(10,929,496)
United States Treasury Bill 0% 08/02/2024	(10,000,000)	(9,994,232)
United States Treasury Bill 0% 13/02/2024	(10,000,000)	(9,992,701)
United States Treasury Bill 0% 25/01/2024	(10,000,000)	(9,974,201)
United States Treasury Bill 0% 11/07/2024	(10,000,000)	(9,920,133)
Allied Universal HoldCo 7.875% 15/02/2031	(8,347,000)	(8,373,128)
United States Treasury Bill 0% 02/05/2024	(8,000,000)	(7,982,836)
Petmart Inc 7.75% 15/02/2029	(8,096,000)	(7,936,536)
United States Treasury Bill 0% 22/08/2024	(8,000,000)	(7,929,703)
Transocean Inc 11.5% 30/01/2027	(5,836,000)	(6,098,270)
Hospitality Properties Trust 4.95% 15/02/2027	(6,628,000)	(6,051,265)
LifePoint Health Inc 11% 15/10/2030	(5,277,000)	(5,757,094)
Global Medical Response Inc 6.5% 01/10/2025	(6,476,000)	(5,730,328)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) Shannon River UCITS
Statement of all Significant Purchases for the period ended 30 June 2024

Description	Nominal	Costs US\$
United States Treasury Bill 0% 26/12/2024	6,000,000	5,739,376
United States Treasury Bill 0% 23/01/2025	5,000,000	4,782,750
United States Treasury Bill 0% 20/02/2025	5,000,000	4,772,280
United States Treasury Bill 0% 17/04/2025	5,000,000	4,763,719
United States Treasury Bill 0% 20/03/2025	5,000,000	4,763,595
United States Treasury Bill 0% 15/05/2025	5,000,000	4,754,950
United States Treasury Bill 0% 12/06/2025	2,000,000	1,903,058
May 24 Puts on NDX Put 17 03/05/2024	28	95,469
January 24 Puts on NDX Put 16000 12/01/2024	16	72,177
February 24 Puts on NVDA US Put 650 23/02/2024	28	58,099
March 24 Puts on NDX Put 17700 22/03/2024	5	53,005
March 24 Puts on NDX Put 17700 01/03/2024	9	47,269
May 24 Puts on RUY Put 2050 31/05/2024	47	46,429
February 24 Puts on NDX Put 17700 16/02/2024	9	41,499
February 24 Puts on NVDA US Put 700 23/02/2024	14	38,459
February 24 Puts on NDX Put 17400 23/02/2024	6	35,706
May 24 Puts on NVDA US Put 900 24/05/2024	18	34,410
March 24 Puts on RUY Put 2020 13/05/2024	25	34,276
January 24 Puts on RUY Put 1920 12/01/2024	30	32,431
February 24 Puts on FLEX US Put 22 16/02/2024	800	30,618

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) Shannon River UCITS (continued)
Statement of all Significant Sales for the period ended 30 June 2024

Description	Nominal	Proceeds US\$
United States Treasury Bill 0% 11/07/2024	(7,000,000)	(6,924,293)
United States Treasury Bill 0% 25/01/2024	(6,000,000)	(5,992,856)
United States Treasury Bill 0% 21/03/2024	(6,000,000)	(5,984,450)
United States Treasury Bill 0% 22/02/2024	(6,000,000)	(5,981,580)
United States Treasury Bill 0% 18/04/2024	(6,000,000)	(5,974,492)
United States Treasury Bill 0% 16/05/2024	(6,000,000)	(5,968,698)
United States Treasury Bill 0% 13/06/2024	(6,000,000)	(5,961,115)
United States Treasury Bill 0% 26/12/2024	(2,000,000)	(1,934,056)
Nvidia Corporation	13,255,123	(1,919,803)
Wix.Com Limited	18,774,400	(856,542)
Tower Semiconductor Limited	18,386,452	(785,419)
Celestica Inc	5,991,903	(642,290)
Cognex Corporation	9,907,583	(355,337)
Flex Limited	13,965,995	(240,838)
Interdigital Inc	18,208,482	(180,481)
Sprout Social Inc - Class A	4,797,811	(152,527)
Clearwater Analytics Hds - Class A	8,432,361	(151,178)
February 24 Calls On FLEX US Call 25 16/02/2024	(400)	(149,199)
Informatica Inc - Class A	11,638,100	(124,748)
Squarespace Inc - Class A	1,337,051	(123,835)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) Campbell Absolute Return UCITS
Statement of Significant Purchases for the period ended 30 June 2024

Description	Nominal	Costs US\$
Wolters Kluwer NV	257,533	39,301,885
ABB Limited	824,463	38,974,217
Nestle SA	352,596	35,897,758
Merck KGaA	204,069	33,409,819
Deutsche Telekom AG	1,189,722	29,278,678
ASML Holding NV	30,283	28,094,547
Bayer AG	956,263	27,947,940
Danske Bank A/S	937,789	27,259,960
Muenchener Rueckversicherungs-Gesellschaft AG	60,959	27,226,491
Allianz SE	99,054	27,205,485
VESTAS WIND SYSTEMS A/S	1,037,797	26,917,586
Roche Holding AG	108,099	26,684,172
Sandvik AB	1,264,044	26,227,597
Mowi ASA	1,460,078	26,168,094
Heidelberg Materials AG	253,152	23,478,601
Volvo AB	844,914	22,898,692
ING Groep NV	1,417,522	22,520,709
KBC Groep NV	292,558	21,382,577
Schibsted ASA	700,095	21,198,926
RWE AG	474,290	17,426,719

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) Campbell Absolute Return UCITS (continued)
Statement of Significant Sales for the period ended 30 June 2024

Description	Nominal	Proceeds US\$
ABB Limited	(824,463)	(43,603,605)
Deutsche Telekom AG	(1,755,473)	(43,227,474)
Koninklijke KPN NV	(10,004,431)	(37,270,528)
Nestle SA	(352,596)	(37,001,813)
Bayer AG	(1,211,205)	(36,795,556)
Alphas Managed Accounts Platform LXXXIII Limited	9,653,890,743	(31,818,015)
Heidelberg Materials AG	(305,302)	(31,507,919)
Wolters Kluwer NV	(197,885)	(29,686,616)
Carlsberg A/S	(219,640)	(29,556,846)
Allianz SE	(105,439)	(29,338,005)
Merck KGaA	(166,401)	(29,311,993)
Siemens AG	(156,003)	(28,084,617)
KBC Groep NV	(379,039)	(27,342,316)
Danske Bank A/S	(937,789)	(27,278,236)
SAP SE	(147,709)	(27,054,780)
ASML Holding NV	(31,463)	(26,448,971)
GN Store Nord A/S	(957,064)	(26,429,198)
ING Groep NV	(1,417,522)	(24,471,948)
Commerzbank AG	(1,375,848)	(19,854,375)
adidas AG	(68,435)	(17,030,939)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS
Statement of Significant Purchases for the period ended 30 June 2024

Description	Nominal	Costs US\$
Hubbell Inc	12,969	4,784,477
DuPont de Nemours Inc	47,962	3,492,417
Mizuho Financial Group Inc	139,010	2,831,586
United States Treasury Bill 0% 25/07/2024	2,600,000	2,589,157
United States Treasury Bill 0% 09/07/2024	2,600,000	2,588,307
United States Treasury Bill 0% 30/07/2024	2,600,000	2,587,982
United States Treasury Bill 0% 18/07/2024	2,600,000	2,587,552
United States Treasury Bill 0% 06/08/2024	2,600,000	2,585,297
Trimble Inc	42,678	2,458,515
United States Treasury Bill 0% 02/07/2024	2,400,000	2,389,972
United States Treasury Bill 0% 27/06/2024	2,400,000	2,389,219
Regal Rexnord Corporation	13,902	2,326,162
Johnson Controls International plc	32,006	2,310,482
United States Treasury Bill 0% 01/02/2024	2,300,000	2,293,292
United States Treasury Bill 0% 29/02/2024	2,000,000	1,990,083
United States Treasury Bill 0% 27/02/2024	2,000,000	1,989,801
United States Treasury Bill 0% 28/03/2024	2,000,000	1,989,455
United States Treasury Bill 0% 07/03/2024	2,000,000	1,989,208
United States Treasury Bill 0% 26/03/2024	2,000,000	1,987,750
United States Treasury Bill 0% 18/04/2024	1,900,000	1,891,949

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) Bain Capital Global Equity LS Responsible UCITS (continued)
Statement of Significant Sales for the period ended 30 June 2024

Description	Nominal	Proceeds US\$
Vertiv Holdings LLC	(136,143)	(9,528,255)
Everest Group Limited	(13,025)	(4,810,683)
Regal Rexnord Corporation	(28,295)	(4,073,997)
Workday Inc	(14,665)	(3,734,665)
DuPont de Nemours Inc	(47,962)	(3,537,853)
Altair Engineering Inc	(41,116)	(3,409,997)
KKR & Company Inc	(27,568)	(2,944,451)
Eaton Corporation plc	(9,335)	(2,938,334)
Trimble Inc	(42,678)	(2,707,329)
United States Treasury Bill 0% 25/01/2024	(2,600,000)	(2,598,216)
United States Treasury Bill 0% 30/01/2024	(2,600,000)	(2,597,307)
United States Treasury Bill 0% 27/06/2024	(2,400,000)	(2,399,653)
United States Treasury Bill 0% 02/07/2024	(2,400,000)	(2,398,600)
Microsoft Corporation	(5,570)	(2,361,888)
United States Treasury Bill 0% 01/02/2024	(2,300,000)	(2,298,770)
United States Treasury Bill 0% 18/01/2024	(2,300,000)	(2,297,984)
Globant SA	(10,389)	(2,262,875)
HDFC Bank Limited	(40,633)	(2,261,626)
Johnson Controls International plc	(32,006)	(2,168,577)
Global-E Online Limited	(64,981)	(2,125,050)

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) Brigade Credit Long/Short UCITS
Statement of Significant Purchase for the period ended 30 June 2024

Description	Nominal	Costs US\$
United States Treasury Bill 0% 20/08/2024	4,000,000	3,930,765
United States Treasury Bill 0% 01/10/2024	3,500,000	3,440,179
United States Treasury Bill 0% 18/04/2024	3,000,000	2,961,062
United States Treasury Bill 0% 14/05/2024	3,000,000	2,949,027
United States Treasury Bill 0% 10/09/2024	3,000,000	2,948,983
United States Treasury Bill 0% 06/08/2024	3,000,000	2,948,632
United States Treasury Bill 0% 03/09/2024	3,000,000	2,948,427
Global Medical Response Inc 10% 31/10/2028	2,433,484	2,384,814
Radiology Partners Inc 7.775% 31/01/2029	2,440,248	2,288,027
United States Treasury Bill 0% 02/05/2024	2,000,000	1,987,417
United States Treasury Bill 0% 11/06/2024	2,000,000	1,967,116
United States Treasury Bill 0% 22/10/2024	2,000,000	1,966,280
United States Treasury Bill 0% 09/07/2024	2,000,000	1,966,089
United States Treasury Bill 0% 04/06/2024	2,000,000	1,965,945
United States Treasury Bill 0% 16/07/2024	2,000,000	1,965,606
United States Treasury Bill 0% 18/06/2024	2,000,000	1,965,606
United States Treasury Bill 0% 25/07/2024	2,000,000	1,962,453
United States Treasury Bill 0% 24/04/2024	1,500,000	1,483,871
Gray Television Inc 10.5% 15/07/2029	1,445,000	1,455,613
Ladder Capital Finance Corporation 4.75% 15/06/2029	795,000	717,447

U ACCESS (IRELAND) UCITS PLC

STATEMENT OF SIGNIFICANT PURCHASE AND SALES (UNAUDITED) (CONTINUED)

U Access (IRL) Brigade Credit Long/Short UCITS (continued)
Statement of Significant Sales for the period ended 30 June 2024

Description	Nominal	Proceeds US\$
United States Treasury Bill 0% 18/04/2024	(3,000,000)	(3,000,000)
United States Treasury Bill 0% 04/04/2024	(3,000,000)	(3,000,000)
United States Treasury Bill 0% 14/05/2024	(3,000,000)	(3,000,000)
United States Treasury Bill 0% 18/01/2024	(2,000,000)	(2,000,000)
United States Treasury Bill 0% 15/02/2024	(2,000,000)	(2,000,000)
United States Treasury Bill 0% 07/03/2024	(2,000,000)	(2,000,000)
United States Treasury Bill 0% 02/05/2024	(2,000,000)	(2,000,000)
United States Treasury Bill 0% 04/06/2024	(2,000,000)	(2,000,000)
United States Treasury Bill 0% 11/06/2024	(2,000,000)	(2,000,000)
United States Treasury Bill 0% 18/06/2024	(2,000,000)	(2,000,000)
United States Treasury Bill 0% 09/07/2024	(2,000,000)	(1,992,395)
Global Medical Response Inc 6.5% 01/10/2025	(1,830,000)	(1,811,514)
RP Escrow Issuer LLC 5.25% 15/12/2025	(1,625,000)	(1,557,613)
Akumin Inc 7% 01/11/2025	(1,465,000)	(1,203,912)
LD Holdings Group LLC 6.5% 01/11/2025	(1,150,000)	(1,141,580)
February 24 Calls on RUY Call 1900 16/02/2024	(95)	(1,123,281)
Radiate Holdco LLC / Radiate Finance Inc 4.5% 15/09/2026	(1,405,000)	(1,059,850)
Strathcona Resources Limited 6.875% 01/08/2026	(850,000)	(833,000)
LSB Industries Inc 6.25% 15/10/2028	(640,000)	(601,938)
March 24 Calls on RUY Call 2050 22/03/2024	(90)	(474,238)

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CHEYNE ARBITRAGE UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED)

(Expressed in Euro)

As at 30 June 2024

Description			Number of Units	Fair Value €	% of Net Assets	
Financial assets at fair value through profit or loss (continued)						
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Gain €	% of Net Assets
AUD	27,185	EUR	16,592	30 August 2024	318	n/a
CAD	160,832	EUR	107,828	30 August 2024	1,773	n/a
EUR	6,768	NOK	77,359	30 August 2024	12	n/a
EUR	279,337	USD	300,000	30 August 2024	73	n/a
GBP	195,702	EUR	229,434	30 August 2024	962	n/a
NOK	77,877	EUR	6,765	30 August 2024	36	n/a
SEK	185,790	EUR	16,170	30 August 2024	200	n/a
USD	1,198,557	EUR	1,108,367	30 August 2024	7,346	n/a
HKD	218,117	EUR	25,752	30 August 2024	298	n/a
					11,018	n/a
Total financial assets at fair value through profit or loss					11,018	n/a
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss €	% of Net Assets
EUR	16,596	AUD	(27,185)	30 August 2024	(315)	n/a
EUR	109,507	CAD	(160,832)	30 August 2024	(94)	n/a
EUR	227,953	GBP	(195,702)	30 August 2024	(2,443)	n/a
EUR	337	NOK	(4,000)	30 August 2024	(12)	n/a
EUR	19,778	SEK	(226,182)	30 August 2024	(152)	n/a
EUR	823,740	USD	(898,557)	30 August 2024	(12,708)	n/a
EUR	25,622	HKD	(218,117)	30 August 2024	(427)	n/a
NOK	3,482	EUR	(305)	30 August 2024	(1)	n/a
SEK	40,391	EUR	(3,573)	30 August 2024	(14)	n/a
					(16,166)	n/a
Total financial liabilities at fair value through profit or loss					(16,166)	n/a
Total financial assets and liabilities at fair value through profit or loss					(5,148)	n/a
Other assets					115,236	n/a
Other liabilities					(110,088)	n/a
Net assets attributable to holders of redeemable shares					-	n/a
Analysis of total assets						
OTC financial derivative instruments						8.77%
Cash and cash equivalents						91.23%
Total Assets						100.00%

#Counterparty to forward currency contracts, as at 30 June 2024 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Corporate bonds			
Academy Limited 6% 15/11/2027	1,680,000	1,657,556	0.54%
Allied Universal Holdco Llc / Allied Universal Finance Corp 6.00% 2029/06/01	2,067,000	1,811,426	0.59%
Allied Universal Holdco Llc / Allied Universal Finance Corp 9.75% 2027/07/15	6,507,000	6,472,076	2.11%
American Airlines Group Inc 3.75% 2025/03/01	3,389,000	3,337,554	1.09%
Arsenal Aic Parent Llc 11.5% 2031/10/01	2,771,000	3,104,273	1.01%
Artera Services Llc 8.5% 2031/02/15	4,224,000	4,351,341	1.42%
Athabasca Oil Corp 9.75% 2026/11/01	1,383,000	1,455,576	0.47%
B&G Foods Inc 5.25% 2025/04/01	5,200,000	5,184,664	1.69%
Banff Merger Sub Inc 8.375% 2026/09/01	3,824,000	4,098,076	1.34%
Bcpe Ulysses Intermediate Inc 7.75% 2027/04/01	3,601,000	3,514,306	1.15%
Blue Racer Midstream Llc / Blue Racer Finance Corp 6.625% 2026/07/15	4,107,000	4,112,390	1.34%
Cargo Aircraft Management Inc 4.75% 2028/02/01	537,000	498,710	0.16%
Carnival Corporation 10.50% 2030/06/01	2,342,000	2,545,726	0.83%
Carnival Holdings Bermuda Limited 10.375% 01/05/2028	1,913,000	2,072,054	0.68%
Cdw LLC / Cdw Finance Corporation 4.125% 2025/05/01	1,030,000	1,013,860	0.33%
Cec Entertainment Co Llc 6.75% 2026/05/01	4,096,000	4,066,202	1.32%
Champions Financing Inc 8.75% 2029/02/15	5,987,000	6,144,949	2.00%
Chs/Community Health Systems Inc 10.875% 2032/01/15	4,552,000	4,740,666	1.54%
Cimpress Plc 7% 2026/06/15	2,325,000	2,325,570	0.76%
Clarios Global Lp / Clarios Us Finance Co 6.25% 2026/05/15	3,369,000	3,368,086	1.10%
Clarios Global LP 6.75% 15/05/2025	4,001,000	4,004,533	1.30%
Cloud Software Group Inc 8.25% 2032/06/30	6,595,000	6,726,115	2.19%
Crescent Energy Finance Llc 7.375% 2033/01/15	3,080,000	3,090,939	1.01%
DAL 7% 05/01/25	7,042,000	7,096,745	2.31%
Dave & Buster's Inc 7.625% 01/11/2025	8,562,000	8,612,353	2.81%
Earthstone Energy Holdings LLC 8% 2027/04/15	9,600,000	9,826,188	3.20%
Emergent Biosolutions Inc 3.875% 2028/08/15	4,601,000	2,986,311	0.97%
Encino Acquisition Partners Holdings Llc 8.75% 2031/05/01	2,598,000	2,709,750	0.88%
Garda World Security Corp 9.5% 2027/11/01	4,932,000	4,959,644	1.62%
Garda World Security Corporation 6% 2029/06/01	1,385,000	1,264,978	0.41%
Garrett Motion Holdings Inc / Garrett Lx I Sarl 7.75% 2032/05/31	3,738,000	3,791,644	1.24%
Gfl Environmental Inc 3.5% 2028/09/01	850,000	785,213	0.26%
GFL Environmental Inc 3.75% 01/08/2025	795,000	788,720	0.26%
Global Medical Response Inc 10.00% 2028/10/31	3,586,413	3,502,312	1.14%
Herbalife Nutrition Ltd / Hlf Financing Inc 7.875% 2025/09/01	2,476,000	2,433,912	0.79%
Hlf Financing Sarl Llc / Herbalife International Inc 12.25% 2029/04/15	1,735,000	1,731,193	0.56%
Irb Holding Corp 7% 2025/06/15	770,000	770,870	0.25%
Jeld-Wen Inc 4.625% 12/15/25	3,532,000	3,481,302	1.13%
Life Time Inc 5.75% 2026/01/15	8,878,000	8,844,512	2.88%
Life Time Inc 8.00% 2026/04/15	5,004,000	5,065,916	1.65%
Lifepoint Health Inc 10.00% 2032/06/01	6,414,000	6,567,461	2.14%
Mgm Resorts International 6.5% 2032/04/15	1,654,000	1,647,558	0.54%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss (continued)			
Corporate bonds (continued)			
Midas OpCo Holdings LLC 5.625% 15/08/2029	2,909,000	2,693,174	0.88%
Nabors Industries Ltd 7.25% 2026/01/15	8,388,000	8,517,528	2.78%
Ncl Corp Ltd 7.75% 2029/02/15	2,276,000	2,367,598	0.77%
NCL Corporation Limited 3.625% 15/12/2024	8,661,000	8,581,730	2.80%
Ncl Corporation Limited 5.875% 2026/03/15	1,844,000	1,824,510	0.59%
Newell Brands Inc 4.875% 2025/06/01	2,857,000	2,817,907	0.92%
Ngl Energy Partners Lp 8.125% 2029/02/15	2,505,000	2,554,481	0.83%
Novhol 8.75% 04/30/30	2,119,000	2,076,828	0.68%
Park-Ohio Industries Inc 6.625% 2027/04/15	3,131,000	3,016,745	0.98%
Picard Mideo Inc 6.5% 2029/03/31	1,917,000	1,839,789	0.60%
Rocket Software Inc 6.5% 2029/02/15	2,679,000	2,338,412	0.76%
Rocket Software Inc 9.00% 2028/11/28	2,095,000	2,131,093	0.69%
Sabre Gbl Inc 11.25% 2027/12/15	818,000	795,884	0.26%
Sabre Gbl Inc 8.625% 2027/06/01	1,542,000	1,420,248	0.46%
Select Medical Corp 6.25% 2026/08/15	9,910,000	9,966,430	3.25%
Sm Energy Co 6.625% 2027/01/15	3,078,000	3,068,094	1.00%
SM Energy Co 5.625% 01/06/2025	9,501,000	9,466,427	3.08%
Sugarhouse HSP Gaming Finance Corporation 5.87% 15/05/2025	1,570,000	1,561,276	0.51%
Transocean Inc 8.25% 2029/05/15	1,163,000	1,168,659	0.38%
Transocean Inc 8.5% 2031/05/15	1,163,000	1,164,588	0.38%
Uber Technologies Inc 8.00% 2026/11/01	6,727,000	6,791,660	2.21%
Unseam 7.875% 2031/02/15	1,343,000	1,347,831	0.44%
Vici Properties Lp / Vici Note Co Inc 3.5% 2025/02/15	4,178,000	4,125,449	1.34%
Vici Properties Lp / Vici Note Co Inc 4.625% 2025/06/15	3,921,000	3,874,069	1.26%
Vistra Operations Co LLC 3.55% 2024/07/15	14,946,000	14,929,699	4.86%
Vistra Operations Co Llc 5.125% 2025/05/13	2,942,000	2,926,303	0.95%
Waste Pro Usa Inc 5.5% 2026/02/15	3,471,000	3,426,380	1.12%
White Cap Parent Llc 8.25% 2026/03/15	1,150,000	1,151,174	0.38%
Wrangler Holdeo Corp 6.625% 2032/04/01	1,928,000	1,922,879	0.64%
		266,430,075	86.81%
Equities			
Adt Inc	98,030	745,028	0.24%
Air Canada	68,374	894,627	0.29%
Caesars Entertainment Inc	18,487	734,673	0.24%
Everi Holdings Inc	126,910	1,066,044	0.35%
Golden Entertainment Inc	40,546	1,261,386	0.41%
Nabors Industries Ltd	5,424	385,972	0.13%
		5,087,730	1.66%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description		Number of Units	Fair Value US\$	% of Net Assets			
Financial assets at fair value through profit or loss (continued)							
Government bonds							
US Treasury N/B 4.50% 05/31/2029		2,408,000	2,426,248	0.79%			
			2,426,248	0.79%			
Real Estate Investment Trust							
Spirit Mta REIT (Barclays Bank)		44,509	-	0.00%			
			-	0.00%			
Equity options							
Description	Market	Put/ Call	Strike Price	Maturity	Quantity Bought/ (Written)	Fair Value	% of Net Assets
July 24 Puts On Nfe Us Put 21 07/19/2024 (JPMorgan Chase Bank NA)	NFE	Put	21	July 2024	290	21,750	0.01%
August 24 Puts On Nfe Us Put 18 08/16/2024 (JPMorgan Chase Bank NA)	NFE	Put	18	August 2024	181	13,575	0.00%
August 24 Puts On Nfe Us Put 19 08/16/2024 (JPMorgan Chase Bank NA)	NFE	Put	19	August 2024	253	22,770	0.01%
August 24 Puts On Tsla Us Put 135 08/16/2024 (JPMorgan Chase Bank NA)	TSLA	Put	135	August 2024	61	3,843	0.00%
10/18/2024 (JPMorgan Chase Bank NA)	TSLA	Put	110	October 2024	184	13,800	0.00%
						75,738	0.02%
Index options							
July 24 Puts On Spx Put 5050 07/19/2024 (JPMorgan Chase Bank NA)	SPX	Put	5050	July 2024	12	2,976	0.00%
August 24 Puts On Spx Put 5000 08/16/2024 (JPMorgan Chase Bank NA)	SPX	Put	5000	August 2024	12	11,880	0.00%
						14,856	0.00%
Total return swaps							
3M Company (Barclays Capital)					(2,692,000)	6,692	0.00%
Acco Brands Corp (Barclays Capital)					(1,725,000)	1,341	0.00%
Alta Equipment Group (Barclays Capital)					(2,000,000)	46,646	0.02%
Compass Minerals Interna (Barclays Capital)					(2,500,000)	38,946	0.01%
Corelogic Inc (Barclays Capital)					(1,700,000)	25,757	0.01%
Dana Inc (Barclays Capital)					(1,421,000)	6,703	0.00%
Fortrea Holdings Inc (Barclays Capital)					(2,771,000)	4,889	0.00%
Madison IAQ LLC (BNP Paribas)					(1,000,000)	334	0.00%
Newell Brands Inc (Barclays Capital)					(1,500,000)	5,023	0.00%
SCIH Salt Holdings Inc (Barclays Capital)					(1,500,000)	9,522	0.00%
SCIH Salt Holdings Inc (BNP Paribas)					(2,800,000)	16,078	0.01%
Tempur Sealy Intl Inc (BNP Paribas)					(600,000)	2,247	0.00%
Windsor Holdings III LLC (Barclays Capital)					(3,200,000)	46,028	0.02%
						210,206	0.07%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description				Number of Units	Fair Value US\$	% of Net Assets	
Forward currency contracts#							
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Gain US\$	% of Net Assets	
CHF	8,178	USD	9,121	25 July 2024	11	0.00%	
EUR	171,627,136	USD	183,860,470	25 July 2024	176,877	0.06%	
CAD	417,190	USD	305,168	18 September 2024	369	0.00%	
USD	4,199,971	EUR	3,885,171	18 September 2024	22,929	0.01%	
					200,186	0.07%	
Total financial assets at fair value through profit or loss					274,445,039	89.42%	
Financial liabilities at fair value through profit or loss							
Credit default swaps							
CDX Ig42 100 06/29 (JPMorgan Chase Bank NA)				79,808,000	(1,663,912)	(0.54%)	
CDX Hy42 500 06/29 (BNP Paribas)				4,700,000	(300,166)	(0.10%)	
TOL 100 06/2029 (JPMorgan Chase Bank NA)				7,943,000	(39,128)	(0.01%)	
					(2,003,206)	(0.65%)	
Equity options							
Description	Market	Put/ Call	Strike Price	Maturity	Quantity Bought/ (Written)	Fair Value	% of Net Assets
August 24 Puts On Tsla Us Put 95 08/16/2024 (JPMorgan Chase Bank NA)	TSLA	Put	95	August 2024	(61)	(732)	(0.00%)
October 24 Puts On Tsla Us Put 80 10/18/2024 (JPMorgan Chase Bank NA)	TSLA	Put	80	October 2024	(184)	(3,588)	(0.00%)
						(4,320)	(0.00%)
Index options							
July 24 Puts On Spx Put 4750 07/19/2024 (JPMorgan Chase Bank NA)	SPX	Put	4750	July 2024	(12)	(1,440)	(0.00%)
August 24 Puts On Spx Put 4700 08/16/2024 (JPMorgan Chase Bank NA)	SPX	Put	4700	August 2024	(12)	(5,220)	(0.00%)
						(6,660)	(0.00%)
Total return swaps							
Caesars Entertain Inc (Barclays Capital)					(4,050,000)	(12,075)	(0.00%)
Cco Hldgs LLC/CAP Corp (BNP Paribas)					(4,000,000)	(37,874)	(0.01%)
Hanesbrands Inc (Barclays Capital)					(2,900,000)	(3,544)	(0.00%)
Husky Injection / Titan (Barclays Capital)					(2,250,000)	(12,053)	(0.00%)
Madison IAQ LLC (BNP Paribas)					(1,000,000)	(5,279)	(0.00%)
Nabors Industries Inc (Barclays Capital)					(1,500,000)	(10,612)	(0.00%)
Rand Parent LLC (Barclays Capital)					(1,000,000)	(11,119)	(0.00%)
Scotts Miracle-Gro Co (Barclays Capital)					(1,871,000)	(1,537)	(0.00%)
Service Properties Trust (Barclays Capital)					(4,900,000)	(33,175)	(0.01%)
Tempur Sealy Intl Inc (BNP Paribas)					(1,184,000)	(3,732)	(0.00%)
Us Treasury N/B (BNP Paribas)					(7,078,000)	(62,111)	(0.04%)
						(193,111)	(0.06%)

#Counterparty to forward currency contracts, as at 30 June 2024 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) GCA CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets			
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss US\$	% of Net Assets
CHF	10,255,288	USD	11,535,928	25 July 2024	(84,441)	(0.04%)
GBP	2,818,612	USD	3,566,565	25 July 2024	(2,992)	(0.00%)
USD	1,171,952	CAD	1,607,581	18 September 2024	(5,390)	(0.00%)
					(92,823)	(0.04%)
Total financial liabilities at fair value through profit or loss					(2,300,120)	(0.75%)
Total financial assets and liabilities at fair value through profit or loss					272,144,919	88.67%
Other assets					53,669,299	17.49%
Other liabilities					(18,918,520)	(6.16%)
Net assets attributable to holders of redeemable shares					306,895,698	100.00%
Analysis of total assets						
Transferable securities and money market instruments admitted to official stock exchange listing						83.49%
Financial derivative instruments dealt in on a regulated market						0.03%
OTC financial derivative instruments						0.13%
Cash and cash equivalents						11.40%
Other assets						4.95%
Total Assets						100.00%

Counterparty to forward currency contracts, as at 30 June 2024 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) SHANNON RIVER UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Government bonds			
United States Treasury Bill 0.00% 2024/12/26	4,000,000	3,898,997	11.94%
United States Treasury Bill 0.00% 2025/01/23	5,000,000	4,860,377	14.90%
United States Treasury Bill 0.00% 2025/02/20	5,000,000	4,838,922	14.82%
United States Treasury Bill 0.00% 2025/03/20	5,000,000	4,820,078	14.77%
United States Treasury Bill 0.00% 2025/04/17	5,000,000	4,802,258	14.71%
United States Treasury Bill 0.00% 2025/05/15	5,000,000	4,783,770	14.65%
United States Treasury Bill 0.00% 2025/06/12	2,000,000	1,906,667	5.84%
		29,911,069	91.63%
Contracts for difference			
Adobe Inc (Goldman Sachs)	2,600	67,831	0.21%
Appian Corp (Goldman Sachs)	21,910	63,758	0.20%
Cognex Corp (Goldman Sachs)	56,076	66,170	0.20%
Frontdoor Inc - Wi (Goldman Sachs)	(38,044)	43,179	0.13%
Guidewire Software Inc (Goldman Sachs)	10,370	49,361	0.15%
HP Inc (Goldman Sachs)	(5,967)	3,396	0.01%
Informatica Inc - Class A (Goldman Sachs)	17,535	21,393	0.07%
Interpublic Group Of Cos Inc (Goldman Sachs)	(44,561)	14,144	0.04%
Opendoor Technologies Inc (Goldman Sachs)	(164,087)	36,099	0.11%
Qualcomm Inc Swap (Goldman Sachs)	(3,000)	6,278	0.02%
Silicon Laboratories Inc (Goldman Sachs)	(8,283)	52,981	0.16%
Software 8X Ev/ Sales (Goldman Sachs)	(300)	17,096	0.05%
Sonos Inc (Goldman Sachs)	(65,805)	9,751	0.03%
Sprout Social Inc - Class A (Goldman Sachs)	15,365	25,967	0.08%
Tower Semiconductor Limited (Goldman Sachs)	73,851	49,480	0.15%
Varonis Systems Inc (Goldman Sachs)	17,529	90,274	0.28%
		617,158	1.89%
Total financial assets at fair value through profit or loss		30,528,227	93.52%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) SHANNON RIVER UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets			
Financial liabilities at fair value through profit or loss						
Contracts for difference						
Arista Networks Inc (Goldman Sachs)	(1,376)	(29,646)	(0.09%)			
Broadcom Inc (Goldman Sachs)	20	(2,591)	(0.01%)			
Clear Secure Inc -Class A (Goldman Sachs)	(61,820)	(47,123)	(0.14%)			
Clearwater Analytics Hds-A (Goldman Sachs)	98,567	(75,897)	(0.23%)			
Crowdstrike Holdings Inc - A (Goldman Sachs)	111	(249)	(0.00%)			
Dynatrace Inc (Goldman Sachs)	27,579	(32,267)	(0.10%)			
Flex Limited (Goldman Sachs)	48,337	(85,556)	(0.26%)			
Fortinet Inc (Goldman Sachs)	(14,945)	(2,848)	(0.01%)			
Godaddy Inc - Class A (Goldman Sachs)	(4,657)	(10,400)	(0.03%)			
Interdigital Inc (Goldman Sachs)	21,212	(1,909)	(0.01%)			
Jabil Inc (Goldman Sachs)	(1,800)	(1,480)	(0.00%)			
Maplebear Inc (Goldman Sachs)	29,326	(14,663)	(0.04%)			
Marvell Technology Group Limited (Goldman Sachs)	21,300	(71,781)	(0.22%)			
Micron Technology Inc (Goldman Sachs)	520	(5,634)	(0.02%)			
Nvidia Corporation (Goldman Sachs)	11,600	(96,744)	(0.30%)			
Sanmina Corporation (Goldman Sachs)	(4,400)	(193)	(0.00%)			
Software 8X Ev/ Sales (Goldman Sachs)	(200)	(8,306)	(0.03%)			
Squarespace Inc - Class A (Goldman Sachs)	10,828	(758)	(0.00%)			
Taboola.Com Ltd (Goldman Sachs)	(78,020)	(1,580)	(0.00%)			
Texas Instruments Inc (Goldman Sachs)	(4,189)	(1,901)	(0.01%)			
Wix.Com Limited (Goldman Sachs)	11,424	(87,544)	(0.27%)			
		(579,070)	(1.77%)			
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss US\$	% of Net Assets
CHF	498,824	USD	559,896	25 July 2024	(2,888)	(0.01%)
EUR	3,900,720	USD	4,190,275	25 July 2024	(7,497)	(0.03%)
GBP	202,681	USD	257,053	25 July 2024	(803)	(0.00%)
SEK	309,238	USD	29,573	25 July 2024	(358)	(0.00%)
SGD	471,862	USD	349,149	25 July 2024	(720)	(0.00%)
					(12,266)	(0.04%)

Counterparty to forward currency contracts, as at 30 June 2024 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) SHANNON RIVER UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Total financial liabilities at fair value through profit or loss		(591,336)	(1.81%)
Total financial assets and liabilities at fair value through profit or loss		29,936,891	91.71%
Other assets		3,530,513	10.81%
Other liabilities		(823,990)	(2.52%)
Net assets attributable to holders of redeemable shares		32,643,414	100.00%
Analysis of total assets			
Transferable securities and money market instruments admitted to official stock exchange listing			87.82%
Financial derivative instruments dealt in on a regulated market			0.00%
OTC financial derivative instruments			1.81%
Cash and cash equivalents			10.35%
Other assets			0.02%
Total Assets			100.00%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CAMPBELL ABSOLUTE RETURN UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Equities			
Allianz Se	44,140	12,267,015	3.24%
Asml Holding Nv	14,740	15,220,671	4.02%
Atlas Copco Ab-B SHS	780,912	12,609,972	3.33%
Bawag Group AG	133,561	8,453,496	2.23%
Carlsberg A/S	48,674	5,840,405	1.54%
Colruyt Group NV	71,210	3,399,776	0.90%
Covestro AG	229,926	13,493,911	3.56%
Fresenius Se & Co Kгаа	89,347	2,667,730	0.70%
Genmab A/S	50,201	12,579,265	3.32%
Gjensidige Forsikring ASA	292,685	5,230,336	1.38%
H Lundbeck A/S	526,954	2,940,512	0.78%
Kbc Groep Nv	105,762	7,464,217	1.97%
Kemira Oyj	183,679	4,477,143	1.18%
Kesko Corporation	288,521	5,064,372	1.34%
Leroy Seafood Group ASA	200,418	812,034	0.21%
Merck Kгаа	37,668	6,242,699	1.65%
Mowi ASA	804,983	13,397,535	3.54%
Muenchener Rueckversicherungs-Gesellschaft AG In Muenchen	56,135	28,075,002	7.41%
Novartis AG	146,462	15,677,278	4.14%
Orkla ASA	968,729	7,870,866	2.08%
Proximus	388,669	3,101,026	0.82%
Roche Holding AG	108,099	30,019,145	7.93%
Rwe AG	253,514	8,674,451	2.29%
Sandvik AB	1,264,044	25,330,969	6.69%
SAP SE	79,099	16,054,443	4.24%
Schibsted ASA	332,215	9,807,452	2.59%
Siemens AG	73,963	13,760,478	3.63%
SSAB AB	162,491	895,931	0.24%
Upm-Kymmene Oyj	383,323	13,391,155	3.54%
Vestas Wind Systems A/S	383,780	8,886,475	2.35%
Volvo AB	297,800	7,617,094	2.01%
Wolters Kluwer NV	59,648	9,888,628	2.61%
Zurich Insurance Group AG	10,778	5,747,387	1.53%
		336,958,869	88.99%
Total return swaps			
Allianz Se-Reg (Morgan Stanley)	(44,140)	116,476	0.03%
Alphas Managed Accounts Plat form LXXIII Limited (Morgan Stanley)	2,253,422	420,027	0.11%
Atlas Copco AB-B SHS (Morgan Stanley)	(780,912)	346,296	0.09%
Bawag Group AG (Morgan Stanley)	(133,561)	57,986	0.02%
Carlsberg As-B (Morgan Stanley)	(48,674)	174,450	0.05%
Colruyt SA (Morgan Stanley)	(71,210)	30,481	0.01%
Fresenius Se & Co Kгаа (Morgan Stanley)	(89,347)	51,706	0.01%
Genmab A/S (Morgan Stanley)	(50,201)	453,109	0.13%
Gjensidige Forsikring ASA (Morgan Stanley)	(292,685)	158,229	0.04%
Kbc Group Nv (Morgan Stanley)	(105,762)	151,673	0.04%
Kemira Oyj (Morgan Stanley)	(183,679)	157,703	0.04%
Kesko OYJ - B SHS (Morgan Stanley)	(288,521)	165,302	0.04%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CAMPBELL ABSOLUTE RETURN UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets			
Financial assets at fair value through profit or loss (continued)						
Total return swaps (continued)						
Leroy Seafood Group ASA (Morgan Stanley)	(200,418)	49,183	0.01%			
Merck Kgaa (Morgan Stanley)	(37,668)	508,145	0.13%			
Mowi ASA (Morgan Stanley)	(804,983)	727,663	0.19%			
Muenchener Rueckver Ag-Reg (Morgan Stanley)	(56,135)	55,829	0.01%			
Novartis AG-REG (Morgan Stanley)	(146,462)	58,863	0.02%			
Orkla ASA (Morgan Stanley)	(968,729)	233,036	0.06%			
Proximus (Morgan Stanley)	(388,669)	3,429	0.01%			
Roche Holding AG-Genusschein (Morgan Stanley)	(108,099)	876,652	0.23%			
Rwe Ag (Morgan Stanley)	(253,514)	428,806	0.11%			
Sandvik AB (Morgan Stanley)	(1,264,044)	912,733	0.24%			
Ssab Ab-A Shares (Morgan Stanley)	(162,491)	3,587	0.00%			
Upm-Kymmene Oyj (Morgan Stanley)	(383,323)	200,597	0.05%			
Vestas Wind Systems A/S (Morgan Stanley)	(383,780)	949,652	0.25%			
Volvo Ab-B SHS (Morgan Stanley)	(297,800)	102,180	0.03%			
Zurich Insurance Group AG (Morgan Stanley)	(10,778)	128,891	0.03%			
		7,522,684	1.98%			
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Gain US\$	% of Net Assets
EUR	519,441	USD	555,435	25 July 2024	1,567	0.00%
SEK	166	USD	16	25 July 2024	-	0.00%
USD	5,651	CHF	5,037	25 July 2024	27	0.00%
USD	119,729	EUR	111,374	25 July 2024	301	0.00%
					1,895	0.00%
Total financial assets at fair value through profit or loss					344,483,448	90.97%
Financial liabilities at fair value through profit or loss						
Total return swaps						
Asml Holding Nv (Morgan Stanley)		(14,740)	(221,274)		(0.06%)	
Covestro AG (Morgan Stanley)		(229,926)	(207,936)		(0.05%)	
H Lundbeck A/S (Morgan Stanley)		(526,954)	(39,313)		(0.01%)	
SAP SE (Morgan Stanley)		(79,099)	(825,219)		(0.22%)	
Schibsted Asa-Cl A (Morgan Stanley)		(332,215)	(15,017)		(0.00%)	
Siemens Ag-Reg (Morgan Stanley)		(73,963)	(188,246)		(0.05%)	
Wolters Kluwer (Morgan Stanley)		(59,648)	(49,649)		(0.02%)	
			(1,546,654)		(0.41%)	

Counterparty to forward currency contracts, as at 30 June 2024 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) CAMPBELL ABSOLUTE RETURN UCITS
SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets			
Financial liabilities at fair value through profit or loss (continued)						
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss US\$	% of Net Assets
CHF	9,278,163	USD	10,414,098	25 July 2024	(53,710)	(0.01%)
EUR	79,216,322	USD	85,096,825	25 July 2024	(152,440)	(0.04%)
GBP	3,863,132	USD	4,899,473	25 July 2024	(15,313)	(0.00%)
SEK	17,941,187	USD	1,715,703	25 July 2024	(20,712)	(0.01%)
USD	31,052	EUR	29,000	25 July 2024	(44)	(0.00%)
					(242,219)	(0.06%)
Total financial liabilities at fair value through profit or loss					(1,788,873)	(0.47%)
Total financial assets and liabilities at fair value through profit or loss					342,694,575	90.50%
Other assets					46,191,887	12.20%
Other liabilities					(10,219,668)	(2.70%)
Net assets attributable to holders of redeemable shares					378,666,794	100.00%
Analysis of total assets						
Transferable securities and money market instruments admitted to official stock exchange listing						86.24%
Financial derivative instruments dealt in on a regulated market						0.00%
OTC financial derivative instruments						1.93%
Cash and cash equivalents						10.88%
Other assets						0.95%
Total Assets						100.00%

Counterparty to forward currency contracts, as at 30 June 2024 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

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

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Equities			
Allstate Corporation	10,840	1,730,714	3.05%
Apple Inc	4,333	912,616	1.61%
Burlington Stores Inc	6,347	1,523,280	2.68%
Cadence Design Systems Inc	3,147	968,489	1.71%
Comfort Systems Usa Inc	1,823	554,411	0.98%
Constellation Brands Inc	12,570	3,234,010	5.70%
Crane Co-W/I	26,913	3,901,847	6.88%
Dollarama Inc	5,637	514,688	0.91%
Equitable Holdings Inc	28,397	1,160,301	2.04%
Five9 Inc	3,265	143,987	0.25%
Global-E Online Limited	4,781	173,407	0.31%
Haleon Plc	102,458	846,303	1.49%
Hubbell Inc	7,671	2,803,597	4.94%
Hubspot Inc	1,003	591,559	1.04%
Intercontinental Exchange Inc	6,227	852,414	1.50%
Liberty Media Corp-Liberty Formula One	64,806	4,655,663	8.21%
Medley Inc	18,068	404,281	0.71%
Microsoft Corporation	4,310	1,926,355	3.39%
Mizuho Financial Group Inc	86,445	1,804,228	3.18%
Nasdaq Inc	49,614	2,989,740	5.27%
Reinsurance Group Of America Inc	6,163	1,265,079	2.23%
Synopsys Inc	1,365	812,257	1.43%
Tetra Tech Inc	4,213	861,474	1.52%
Vertiv Holdings LLC	13,534	1,171,638	2.06%
Visional Inc	2,952	131,738	0.24%
Workday Inc	1,894	423,423	0.75%
		36,357,499	64.08%
Total return Swaps			
Bank Of Nova Scotia (Goldman Sachs)	(6,224)	5,776	0.01%
Barclays Plc (Goldman Sachs)	887,161	231,369	0.41%
Cons Stap Selectsectortr (Goldman Sachs)	(178)	4,915	0.01%
Danone (Goldman Sachs)	(6,083)	13,029	0.02%
Dayforce Inc (Morgan Stanley)	(8,575)	9,261	0.02%
General Mills Inc (Goldman Sachs)	(4,163)	12,614	0.02%
Gs Custom Basket (Goldman Sachs)	(17,394)	17,697	0.03%
Gscbbci2 (Goldman Sachs)	(24,554)	44,281	0.08%
JM Smucker Co/The (Goldman Sachs)	(2,135)	6,704	0.01%
Msci Inc (Goldman Sachs)	(974)	2,951	0.01%
Nasdaq 100 Eql Wght Indx (Goldman Sachs)	(56)	1,748	0.00%
Owens Corning (Goldman Sachs)	(1,897)	6,526	0.01%
Pepsico Inc (Morgan Stanley)	(5,802)	5,628	0.01%
Starbucks Corp (Goldman Sachs)	(3,983)	13,861	0.02%
T Rowe Price Group Inc (Goldman Sachs)2	(1,894)	3,277	0.01%
Wr Berkley Corp (Morgan Stanley)	(5,273)	6,011	0.01%
		385,648	0.68%

U ACCESS (IRELAND) UCITS PLC

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

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets			
Financial assets at fair value through profit or loss (continued)						
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss US\$	% of Net Assets
EUR	983,389	USD	1,056,504	16 September 2024	671	0.00%
GBP	1,208,000	USD	1,527,653	16 September 2024	270	0.00%
USD	536,856	CHF	474,701	16 September 2024	3,445	0.01%
USD	3,882,905	EUR	3,578,125	16 September 2024	36,304	0.06%
USD	2,770,366	GBP	2,163,701	16 September 2024	33,637	0.06%
USD	9,345	SEK	96,362	16 September 2024	218	0.00%
USD	3,579,885	JPY	553,274,159	17 September 2024	98,942	0.18%
					173,487	0.31%
Total financial assets at fair value through profit or loss					36,916,634	65.07%
Financial liabilities at fair value through profit or loss						
Total return swaps						
Atlassian Corp Npv (Morgan Stanley)				(1,188)	(17,475)	(0.03%)
Campbell Soup Co (Morgan Stanley)				(11,118)	(30,352)	(0.05%)
Carlyle Group Inc/The (Morgan Stanley)				(9,272)	(6,120)	(0.01%)
Cme Group Inc (Goldman Sachs)				(2,249)	(22)	0.00%
Custom Burl Hedge (Goldman Sachs)				(7,698)	(3,402)	(0.01%)
Estx Banks (Goldman Sachs)				(9,169)	(3,208)	(0.01%)
Factset Research Systems Inc (Morgan Stanley)				(609)	(1,236)	0.00%
Gscbbai2 (Goldman Sachs)				12,089	(51,136)	(0.09%)
Gscbbnpt (Goldman Sachs)2				(4,031)	(6,208)	(0.01%)
Haleon Plc 1P (Goldman Sachs)				458,392	(748)	0.00%
Marsh & McLennan Cos (Morgan Stanley)				(1,139)	(1,264)	0.00%
Msbrigvx (Morgan Stanley)				(13,152)	(58,651)	(0.11%)
Msci Eafe Nr (Goldman Sachs)				(158)	(963)	0.00%
Msci Em NR (Goldman Sachs)				(1,024)	(7,486)	(0.02%)
Paycom Software Inc (Goldman Sachs)				(3,440)	(516)	0.00%
Robert Half Inc (Morgan Stanley)				(5,433)	(4,455)	(0.01%)
Royal Bank Of Canada (Goldman Sachs)				(1,324)	(2,932)	(0.01%)
Salesforce Inc (Goldman Sachs)				(1,250)	(35,857)	(0.06%)
Skandinaviska Enskilda Ban-A (Goldman Sachs)				(32,410)	(13,608)	(0.02%)
Standard Chartered Plc (Goldman Sachs)				180,375	(124,998)	(0.22%)
Uipath Inc - Class A (Goldman Sachs)				(9,468)	(11,835)	(0.02%)
United Parcel Service-Cl B (Goldman Sachs)				(4,683)	(1,967)	0.00%
Zurich Insurance Group Ag (Goldman Sachs)				(577)	(2,249)	0.00%
					(386,688)	(0.68%)

U ACCESS (IRELAND) UCITS PLC

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

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description			Number of Units	Fair Value US\$	% of Net Assets	
Financial liabilities at fair value through profit or loss (continued)						
Forward currency contracts#						
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss US\$	% of Net Assets
CHF	599,657	USD	673,301	25 July 2024	(3,698)	(0.01%)
EUR	16,083,382	USD	17,280,486	25 July 2024	(34,129)	(0.06%)
GBP	814,218	USD	1,033,051	25 July 2024	(3,635)	(0.01%)
EUR	395,000	USD	425,932	16 September 2024	(1,295)	(0.00%)
GBP	3,581,423	USD	4,588,874	16 September 2024	(58,959)	(0.11%)
USD	467,335	CAD	639,795	16 September 2024	(1,210)	(0.00%)
USD	1,051,486	EUR	980,000	16 September 2024	(2,046)	(0.00%)
USD	1,477,798	GBP	1,168,577	16 September 2024	(261)	(0.00%)
JPY	130,114,230	USD	825,151	17 September 2024	(6,533)	(0.01%)
					(111,766)	(0.20%)
Total financial liabilities at fair value through profit or loss					(498,454)	(0.88%)
Total financial assets and liabilities at fair value through profit or loss					36,418,180	64.19%
Other assets					23,904,251	42.13%
Other liabilities					(3,581,124)	(6.31%)
Net assets attributable to holders of redeemable shares					56,741,307	100.00%
Analysis of total assets						
Transferable securities and money market instruments admitted to official stock exchange listing						59.78%
Financial derivative instruments dealt in on a regulated market						0.00%
OTC financial derivative instruments						0.92%
Cash and cash equivalents						39.18%
Other assets						0.12%
Total Assets						100.00%

Counterparty to forward currency contracts, as at 30 June 2024 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) BRIGADE CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss			
Convertible bonds			
Liberty Media Corporation 3.75% 15/02/2030	740,000	265,782	0.31%
Corporate bonds			
9.75 20260301 9.75% 01/03/2026	1,395,000	822,862	0.94%
Agkln 6.125% 10/15/26	1,100,000	1,088,367	1.25%
Akumin Inc 8.00% 2028/08/01	500,000	386,354	0.44%
Akumin Inc 9.00% 20270801	600,000	499,215	0.57%
Armor Holdco Inc 8.50% 2029/11/15	400,000	382,421	0.44%
Baffinland Iron Mines LP 8.75% 15/07/2026	1,245,000	1,122,909	1.29%
Beasley Mezzanine Holdings LLC 8.625% 01/02/2026	1,595,000	947,047	1.09%
Carnival Holdings Bermuda Limited 10.375% 01/05/2028	525,000	568,688	0.65%
Cemex Materials LLC 7.7% 2025/07/21	1,000,000	1,021,540	1.17%
CommScope Inc 6% 01/03/2026	1,000,000	881,895	1.01%
Commscope Inc 7.125% 2028/07/01	545,000	226,870	0.26%
CPI CG Inc 10.00% 2029/07/15	295,000	306,399	0.35%
DIRECTV Holdings LLC / DIRECTV Financing Co Inc 5.875% 15/08/2027	1,075,000	1,012,166	1.16%
Dish Dbs Corporation 5.875% 11/15/24	325,000	310,552	0.36%
Dish Dbs Corporation 7.75% 07/01/26	150,000	93,410	0.11%
DISH DBS Corporation 5.125% 01/06/2029	325,000	128,510	0.15%
DISH DBS Corporation 5.25% 01/12/2026	740,000	585,481	0.67%
Diversified Healthcare Trust 4.375% 01/03/2031	1,460,000	1,064,077	1.22%
Diversified Healthcare Trust 4.75% 2028/02/15	45,000	37,140	0.04%
Diversified Healthcare Trust 9.75% 2025/06/15	620,000	619,523	0.71%
Empire Resorts Inc 7.75% 01/11/2026	905,000	847,442	0.97%
Finance of America Funding LLC 7.875% 15/11/2025	1,115,000	874,974	1.00%
First Quantum Minerals Limited 8.625% 2031/06/01	475,000	474,539	0.54%
Ford Motor Credit Co LLC 4.063% 2024/11/01	1,375,000	1,368,359	1.57%
Freedom Mortgage Corporation 12.00% 2028/10/01	1,095,000	1,176,441	1.35%
Global Medical Response Inc 10.00% 2028/10/31	2,433,484	2,376,796	2.73%
Gray Escrow Ii Inc 5.375% 2031/11/15	1,135,000	645,304	0.74%
Gray Television Inc 10.50% 2029/07/15	1,445,000	1,453,562	1.67%
Gray Television Inc 4.75% 2030/10/15	585,000	351,840	0.40%
Grubhub Holdings Inc 5.5% 07/01/27	1,000,000	908,210	1.04%
Hospitality Properties Trust 4.95% 15/02/2027	40,000	36,395	0.04%
Hospitality Properties Trust 3.95% 15/01/2028	185,000	155,109	0.18%
Innophos Holdings Inc 9.375% 2028/02/15	935,000	800,243	0.92%
Iris Holdings Inc 8.75% 2026/02/15	220,000	180,638	0.21%
Jacobs Entertainment Inc 6.75% 2029/02/15	1,000,000	932,760	1.08%
Ladder Capital Finance Corp 4.75% 2029/06/15	795,000	734,886	0.84%
Level 3 Financing Inc 10.5% 2030/05/15	1,219,000	1,214,471	1.39%
Level 3 Financing Inc 11.00% 2029/11/15	341,830	350,475	0.40%
Level 3 Financing Inc 3.625% 2029/01/15	1,205,000	376,852	0.43%
Level 3 Financing Inc 3.75% 2029/07/15	1,165,000	365,064	0.42%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) BRIGADE CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial assets at fair value through profit or loss (continued)			
Corporate bonds (continued)			
Level 3 Financing Inc 3.875% 2030/10/15	350,000	185,453	0.21%
Level 3 Financing Inc 4.5% 2030/04/01	80,000	43,917	0.05%
Liberty Latin Amer 2.0% 15/07/2024	1,200,000	1,197,174	1.37%
Liberty Media Corp 8.5% 15/07/2029	455,000	213,702	0.25%
Liberty Media Corporation 8.25% 01/02/2030	560,000	263,038	0.30%
LNDPT 8.75% 11/01/27	655,000	582,698	0.67%
Lsb Industries Inc 6.25% 2028/10/15	435,000	420,019	0.48%
Lumen Technologies Inc 4.125% 2029/04/15	82,875	54,385	0.06%
Lumen Technologies Inc 4.125% 2030/04/15	82,875	52,743	0.06%
Mav Acquisition Corporation 5.75% 01/08/2028	760,000	733,700	0.84%
Midcap 5.625% 01/15/30	140,000	121,755	0.14%
Midcap Financial Issuer Trust 6.50% 2028/05/01	615,000	581,719	0.67%
Mineral Resources Limited 8.125% 05/01/27	325,000	328,606	0.38%
Mineral Resources Limited 8.00% 01/11/2027	625,000	638,788	0.73%
Navient Corp 5.625% 2033/08/01	140,000	111,876	0.13%
Navient Corporation 5.50% 2029/03/15	215,000	196,567	0.23%
New Fortress Energy Inc 6.5% 2026/09/30	670,000	614,501	0.71%
New Fortress Energy Inc 6.75% 2025/09/15	772,000	749,400	0.86%
New Fortress Energy Inc 8.75% 2029/03/15	390,000	355,633	0.41%
OneMain Finance Corporation 5.37% 15/11/2029	1,150,000	1,079,367	1.24%
Pearl Merger Sub Inc 6.75% 01/10/2028	1,990,000	1,777,378	2.04%
Pennymac Financial Services Inc 4.25% 2029/02/15	750,000	682,549	0.78%
PennyMac Financial Services Inc 5.75% 2031/09/15	190,000	178,246	0.20%
Pitney Bowes Inc 7.25% 15/03/2029	1,300,000	1,169,500	1.34%
Pmts 8.625% 03/15/26	1,120,000	1,144,080	1.31%
Qvc Inc 4.45% 02/15/25	285,000	280,887	0.32%
Qvc Inc 4.375% 2028/09/01	180,000	131,932	0.15%
Qvc Inc 4.75% 2027/02/15	400,000	338,192	0.39%
Radiology Partners Inc 7.775% 2029/01/31	2,215,248	2,080,528	2.39%
Radiology Partners Inc 9.781% 2030/02/15	450,000	360,362	0.42%
Rain Carbon Inc 12.25% 2029/09/01	815,000	879,120	1.01%
Rain CII Carbon LLC / CII Carbon Corporation 7.25% 01/04/2025	28,000	27,452	0.03%
Sabre Gbl Inc 8.625% 2027/06/01	1,090,000	1,007,721	1.16%
Service Properties Trust 4.375% 15/02/2030	5,000	3,536	0.00%
Service Properties Trust 5.5 % 15/12/2027	750,000	697,511	0.80%
StoneMor Inc 8.5% 2029/05/15	930,000	775,778	0.89%
Sugarhouse HSP Gaming Finance Corporation 5.87% 15/05/2025	1,505,000	1,497,166	1.72%
Team Health Holdings Inc 6.375% 2025/02/01	475,000	454,212	0.52%
Terrier Media Buyer Inc 8.875% 2027/12/15	575,000	328,664	0.38%
TROX 4.625% 15/03/2029	1,210,000	1,094,681	1.27%
Urban One Inc 7.375% 01/02/2028	1,550,000	1,186,370	1.36%
Windstream Escrow LLC 7.75% 15/08/2028	1,485,000	1,401,053	1.61%
Zayo Group Holdings Inc 4.00% 2027/03/01	1,405,000	1,120,059	1.29%
		54,871,804	62.97%
Equities			
Avaya Inc	36,742	257,194	0.30%
		257,194	0.30%

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) BRIGADE CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets				
Financial assets at fair value through profit or loss (continued)							
Government bonds							
United States Treasury Bill 0.00% 2024/10/01	3,500,000	3,453,555	3.96%				
United States Treasury Bill 0.00% 2024/10/22	2,000,000	1,967,281	2.26%				
		5,420,836	6.22%				
Credit default swaps							
BHC 2026/12 500Bps SNAC (JPMorgan Chase Bank NA)	650,000	214,018	0.25%				
CDX.Na.Hy.35 2025/12 500Bps 15%-25% Tranche (Morgan Stanley)	(3,000,000)	193,990	0.22%				
CDXhy40 2028/06 500Bps SNAC (JPMorgan Chase Bank NA)	(5,940,000)	377,396	0.43%				
CDXHY41 2028/12 500bps SNAC (BNY Mellon)	(10,890,000)	699,516	0.80%				
CDXhy41 2028/12 500Bps SNAC (JPMorgan Chase Bank NA)	(23,760,000)	1,526,219	1.75%				
CDXHY42 2029/06 500bps SNAC (BNY Mellon)	(9,500,000)	606,721	0.70%				
CMBX.AAA12 2061/08 50Bps SNAC (Morgan Stanley)	7,500,000	56,657	0.07%				
CYH 2025/12 500Bps SNAC (JPMorgan Chase Bank NA)	600,000	14,818	0.02%				
DISH 2025/12 500bps SNAC (BNY Mellon)	215,000	56,636	0.06%				
HOUS 2027/12 500Bps SNAC (JP Morgan Chase Bank NA)	500,000	108,257	0.12%				
ITRXXOVER40 2028/12 500bps 0%-10% Tranche (BNY Mellon)	500,000	325,481	0.37%				
ITRXXOVER40 2028/12 500bps EURO STEC (BNY Mellon)	(4,000,000)	273,163	0.31%				
JWN 2027/12 100Bps SNAC (JPMorgan Chase Bank NA)	1,500,000	41,545	0.05%				
Nbr1 2027/12 100Bps SNAC (JPMorgan Chase Bank NA)	1,250,000	114,022	0.13%				
PARA 2027/12 100Bps SNAC (JPMorgan Chase Bank NA)	2,000,000	38,533	0.04%				
PBI 2024/12 100Bps SNAC (JPMorgan Chase Bank NA)	(800,000)	340	0.00%				
PBI 2027/12 100Bps SNAC (JPMorgan Chase Bank NA)	800,000	80,479	0.09%				
SPLS 2027/12 500Bps SNAC (JPMorgan Chase Bank NA)	1,400,000	294,189	0.34%				
UFS 2026/12 100Bps SNAC (JPMorgan Chase Bank NA)	750,000	35,201	0.05%				
		5,057,181	5.80%				
Index option							
Description	Market	Put/ Call	Strike Price	Maturity	Quantity Bought/ (Written)	Fair Value	% of Net Assets
August 24 Calls On Ruy Call 2070 08/16/2024 (BNY Mellon)	RUY	Call	2070	August 2024	65	261,300	0.25%
July 24 Calls On Spx Call 5450 07/19/2024 (BNY Mellon)	SPX	Call	5450	July 2024	6	44,424	0.04%
July 24 Puts On Spx Put 5450 07/19/2024 (BNY Mellon)	SPX	Put	5450	July 2024	6	24,498	0.03%
						330,222	0.32%
Forward currency contracts#							
Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Gain US\$	% of Net Assets	
USD	494,508	EUR	459,000	9 December 2024	1,153	0.00%	
EUR	2,717,620	USD	2,911,328	25 July 2024	2,800	0.00%	
USD	2	CHF	1	25 July 2024	-	0.00%	
					3,953	0.00%	
Total financial assets at fair value through profit or loss						66,206,972	75.98%

Counterparty to forward currency contracts, as at 30 June 2024 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) BRIGADE CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Financial liabilities at fair value through profit or loss			
Credit default swaps			
CDX.NA.HY.33 2024/12 500Bps 0%-15% Tranche (Goldman Sachs)	(2,144,900)	(173,707)	(0.20%)
CDX.NA.HY.33 2024/12 500Bps 0%-15% Tranche (Morgan Stanley)	(2,193,100)	(177,611)	(0.20%)
CDX.NA.HY.33 2024/12 500Bps 0%-15% Tranche (JPMorgan Chase Bank NA)	(626,600)	(50,746)	(0.06%)
CDX.NA.HY.35 2025/12 500Bps 0%-15% Tranche (Morgan Stanley)	(849,167)	(70,948)	(0.08%)
CDX.Na.Hy.35 2025/12 500Bps 0%-15% Tranche (Goldman Sachs)	(1,698,333)	(141,895)	(0.16%)
CDX.NA.HY.37 2026/12 500Bps 0%-15% Tranche (Goldman Sachs)	(1,698,333)	(353,531)	(0.41%)
CDX.NA.HY.37 2026/12 500Bps 15%-25% Tranche (Goldman Sachs)	2,000,000	(186,157)	(0.21%)
CDX.NA.HY.37 2026/12 500bps 0%-15% Tranche (Morgan Stanley)	(3,396,667)	(707,062)	(0.81%)
CDX.Na.Ig.33 2024/12 100Bps 0%-3% Tranche (JPMorgan Chase Bank NA)	(1,000,000)	(7,557)	(0.01%)
CDXH39 2027/12 500Bps SNAC (JPMorgan Chase Bank NA)	490,000	(30,194)	(0.03%)
CDXH41 2028/12 500bps SNAC (BNY Mellon)	1,237,500	(79,491)	(0.09%)
CDXh41 2028/12 500Bps SNAC (JPMorgan Chase Bank NA)	38,808,000	(2,492,823)	(2.86%)
CDXH42 2029/06 500bps SNAC (BNY Mellon)	35,800,000	(2,286,378)	(2.62%)
CDXig41 2028/12 100Bps SNAC (JPMorgan Chase Bank NA)	60,000,000	(1,283,933)	(1.47%)
CDXIG42 2029/06 100bps SNAC (BNY Mellon)	12,000,000	(250,187)	(0.29%)
CMBX.Bb14 2072/12 500Bps SNAC (Goldman Sachs)	(2,500,000)	(920,720)	(1.06%)
CMBX.Bb14 2072/12 500Bps SNAC (Morgan Stanley)	(1,500,000)	(552,015)	(0.63%)
CMBX.Bb15 2064/11 500Bps SNAC (Morgan Stanley)	(2,000,000)	(542,401)	(0.62%)
CMBX.Bb9 2058/09 500Bps SNAC (Morgan Stanley)	(3,000,000)	(1,178,483)	(1.36%)
CMBX.BBB-12 2061/08 300Bps SNAC (Morgan Stanley)	(1,500,000)	(314,198)	(0.36%)
CMBX.BBB-13 2072/12 300Bps SNAC (Morgan Stanley)	(1,500,000)	(345,709)	(0.41%)
CMBX.BBB-8 2057/10 300bps SNAC (Morgan Stanley)	(5,000,000)	(495,208)	(0.57%)
FSA 2027/12 500Bps SNAC (JPMorgan Chase Bank NA)	2,250,000	(327,175)	(0.38%)
Hpq 2027/12 100Bps SNAC (JPMorgan Chase Bank NA)	2,735,000	(54,972)	(0.06%)
ITRXXOVER40 2028/12 500bps 10%-20% Tranche (BNY Mellon)	(4,000,000)	(257,462)	(0.30%)
ITRXXOVER40 2028/12 500bps 10%-20% Tranche (Goldman Sachs)	(3,000,000)	(193,097)	(0.22%)
ITRXXOVER40 2028/12 500bps EURO SNAC (BNY Mellon)	3,500,000	(239,018)	(0.27%)
ITRxxover40 2028/12 500Bps Euro Snac (JPMorgan Chase Bank NA)	2,200,000	(150,239)	(0.17%)
ITRXXOVER40 2028/12 500bps EURO STEC (BNY Mellon)	1,800,000	(122,923)	(0.14%)
LEN 2027/12 500Bps SNAC (JPMorgan Chase Bank NA)	1,500,000	(216,679)	(0.25%)
ZIGGO 2028/12 500bps EURO STEC (BNY Mellon)	1,280,000	(79,321)	(0.09%)
		(14,281,840)	(16.39%)

Forward currency contracts#

Currency Receivable	Amount Receivable	Currency Payable	Amount Payable	Maturity Date	Loss US\$	% of Net Assets
EUR	267,000	USD	287,228	9 December 2024	(243)	(0.00%)
CHF	2,133	USD	2,399	25 July 2024	(18)	(0.00%)
GBP	956,761	USD	1,210,650	25 July 2024	(1,017)	(0.00%)
USD	814	EUR	760	25 July 2024	(1)	(0.00%)
					(1,279)	(0.00%)

Counterparty to forward currency contracts, as at 30 June 2024 is BNY Mellon.

U ACCESS (IRELAND) UCITS PLC

U ACCESS (IRL) BRIGADE CREDIT LONG/SHORT UCITS

SCHEDULE OF INVESTMENTS (UNAUDITED) (CONTINUED)

(Expressed in U.S. Dollars)

As at 30 June 2024

Description	Number of Units	Fair Value US\$	% of Net Assets
Total financial liabilities at fair value through profit or loss		(14,283,119)	(16.39%)
Total financial assets and liabilities at fair value through profit or loss		51,923,853	59.59%
Other assets		35,953,840	41.26%
Other liabilities		(737,633)	(0.85%)
Net assets attributable to holders of redeemable shares		87,140,060	100.00%
Analysis of total assets			
Transferable securities and money market instruments admitted to official stock exchange listing			59.53%
Financial derivative instruments dealt in on a regulated market			0.32%
OTC financial derivative instruments			4.95%
Cash and cash equivalents			34.06%
Other assets			1.14%
Total Assets			100.00%

U ACCESS (IRELAND) UCITS PLC

SECURITIES FINANCING TRANSACTIONS REGULATION 2016 (UNAUDITED)

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

For the period ended 30 June 2024, the Company has not entered into any securities lending, securities borrowing, repurchase agreements or margin lending transactions.

For the period ended 30 June 2024, the Company has entered into total return swaps (including CFD’s). As a result, additional disclosures have been included in this supplementary section to the semi annual report and unaudited accounts.

The following table details the Company’s exposure to total return swaps as at 30 June 2024

Fund	Counterparty	Counterparty country of incorporation	Total return swap (including CFDs)	% of net assets
			Currency USD	
U Access (IRL) GCA Credit Long/Short UCITS	Barclays Bank Plc	United States of America	107,432	0.04%
U Access (IRL) GCA Credit Long/Short UCITS	BNP Paribas	United States of America	(90,337)	(0.03%)
U Access (IRL) Shannon River UCITS	Goldman Sachs	United States of America	38,088	0.12%
U Access (IRL) Campbell Absolute Returns UCITS	Morgan Stanley	United States of America	5,976,030	1.58%
U Access (IRL) Bain Capital Global Equity Long Short Responsible UCITS	Goldman Sachs	United States of America	103,624	0.18%
U Access (IRL) Bain Capital Global Equity Long Short Responsible UCITS	Morgan Stanley	United States of America	(104,664)	(0.18%)

U Access (IRL) Trend Macro

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

U Access (IRL) Cheyne Arbitrage UCITS

The total returns earned on trading in total return swaps (including CFD’s) was €2,258,660.

U Access (IRL) GCA Credit Long/Short UCITS

The total returns earned on trading in total return swaps (including CFD’s) was (US\$922,172).

U Access (IRL) Shannon River UCITS

The total returns earned on trading in total return swaps (including CFD’s) was US\$5,030,330.

U Access (IRL) Campbell Absolute Returns UCITS

The total returns earned on trading in total return swaps (including CFD’s) was (US\$3,847,107).

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

The total returns earned on trading in total return swaps (including CFD’s) was (US\$561,184).

U Access (IRL) Brigade Credit Long/Short UCITS

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

U ACCESS (IRELAND) UCITS PLC

SECURITIES FINANCING TRANSACTIONS REGULATION 2016 (UNAUDITED) (CONTINUED)

Maturity tenor

All total return swaps have an open maturity tenor as at 30 June 2024 as they are callable or terminable on a daily basis.

Settlement and clearing

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

Collateral and safekeeping

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

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

As at 30 June 2024 the Company has pledged the following securities as non-cash collateral. These pledged securities are held on separate account opened in the name of the related sub fund in the books of the Depository.

	Pledgee	Currency	Fair Value
U Access (IRL) GCA Credit Long/Short UCITS			
United States Treasury Bill 0.00% 2024/08/08	BNP Paribas	USD	4,574,619
U Access (IRL) Bain Capital Global Equity Long Short Responsible UCITS			
United States Treasury Bill 0.00% 2024/07/18	Goldman Sachs	USD	1,795,544
United States Treasury Bill 0.00% 2024/07/09	Goldman Sachs	USD	1,797,912
United States Treasury Bill 0.00% 2024/08/06	Goldman Sachs	USD	2,586,418
U Access (IRL) Shannon River UCITS			
United States Treasury Bill 0.00% 2025/01/23	Goldman Sachs	USD	3,888,302
United States Treasury Bill 0.00% 2025/02/20	Goldman Sachs	USD	2,903,353
United States Treasury Bill 0.00% 2025/03/20	Goldman Sachs	USD	2,892,047
United States Treasury Bill 0.00% 2025/04/17	Goldman Sachs	USD	1,920,903