

Preliminary lump sum as per Section 18 of the InvTA (Vorabpauschale gemäß § 18 InvStG)

31/12/2021

Oyster SICAV

| Static data (Stammdaten) | | Distributions (Ausschüttungen) | | Partial exemption status (Art des Investmentfonds) | Preliminary lump sum in EUR as per Section 18 of the InvTA (Vorabpauschale in EUR gemäß § 18 InvStG) | | Preliminary lump sum after application of partial tax exemption rates as per Section 20 of the InvTA (Vorabpauschale je Investor nach Anwendung der Teilfreistellungssätze gemäß § 20 InvStG) | | | | | |
|---------------------------------|-------------------------------|-----------------------------------|--------|---|--|--|--|---|---|---------|---------|---------|
| Sub fund (Teilfonds) | Share class (Anteilklasse) | ISIN | WKN | Share class currency (Anteilklassen-währung) | Calendar year end (Kalenderjahres-ende) | Accumulated distributions in EUR (Kumulierte Ausschüttungen in EUR) | Fund classification * (Fondsklassifizierung) | Preliminary lump sum in EUR (Vorabpauschale in EUR) | Preliminary lump sum in EUR per month (Vorabpauschale in EUR je Monat) | PV | BV EStG | BV KStG |
| Euro Fixed Income | C EUR | LU0095343264 | 926298 | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Euro Fixed Income | I EUR | LU0335770102 | AOR1TV | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Euro Fixed Income | I EUR D | LU1220927120 | A2AHZQ | EUR | 31/12/2021 | 2.72000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Euro Fixed Income | R EUR | LU0933610080 | A112YU | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Europe | C EUR | LU0995827663 | A2AHZK | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| European Corporate Bonds | C EUR | LU0167813129 | A0BLH6 | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| European Corporate Bonds | C EUR D | LU0794601178 | A11814 | EUR | 31/12/2021 | 0.55000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| European Corporate Bonds | I EUR | LU0933609827 | A2AHZL | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| European Corporate Bonds | R EUR | LU0335770011 | AOR1TU | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| European Corporate Bonds | R EUR D | LU0794601509 | A11815 | EUR | 31/12/2021 | 7.68000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| European Subordinated Bonds | C EUR | LU1457568472 | A2DRTA | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| European Subordinated Bonds | I EUR | LU1457568043 | A2DRTB | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| European Subordinated Bonds | R EUR | LU1457568399 | A2DRTC | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Global Convertibles | C EUR | LU0418546858 | AORLZV | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Global Convertibles | C USD HP | LU0418547153 | AORLZX | USD | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Global Convertibles | N EUR | LU0418546932 | AORLZW | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Global Convertibles | R EUR | LU0435326065 | A0YKEF | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Global Diversified Income | C EUR HP | LU0095343421 | 926300 | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Global Diversified Income | I EUR HP | LU0335769435 | AOR1TL | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Global Diversified Income | N EUR HP | LU0133193242 | 792645 | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Global Diversified Income | R EUR HP | LU0933611484 | A111QQ | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Global Diversified Income | R USD | LU1965317263 | A2PNFF | USD | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Italian Opportunities | C EUR | LU0069164738 | 986623 | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Italian Opportunities | N EUR | LU0133192608 | 792639 | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Japan Opportunities | C EUR HP | LU0204988207 | A0ER4K | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Japan Opportunities | C JPY | LU0204987902 | A0ER4J | JPY | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Japan Opportunities | I EUR HP | LU1158909215 | A1428L | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Japan Opportunities | I JPY | LU0933609314 | A2AHZM | JPY | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Japan Opportunities | N EUR HP | LU0204988546 | A0ER4I | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Japan Opportunities | R EUR HP | LU0619016396 | A11L8X | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Japan Opportunities | R JPY | LU0336299982 | A11C4A | JPY | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Multi-Asset Absolute Return EUR | C EUR | LU0536156861 | A1C5C3 | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Multi-Asset Absolute Return EUR | I EUR | LU0933611138 | A12F24 | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Multi-Asset Absolute Return EUR | R EUR | LU0608366554 | A11L8P | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Stable Return | R USD | LU1726319913 | A2IKFH | USD | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Stable Return | C EUR HP | LU2030555283 | A2PVNX | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Stable Return | R EUR HP | LU2030555366 | A2PVNY | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Sustainable Europe | C EUR 2 | LU0096450555 | 926293 | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Sustainable Europe | C EUR | LU0507009503 | A1CX86 | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Sustainable Europe | C USD HP | LU0933606054 | A1W474 | USD | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Sustainable Europe | I EUR D | LU0933607292 | A1XCAD | EUR | 31/12/2021 | 11.06000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Sustainable Europe | I EUR | LU0933606302 | A1XCAC | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Sustainable Europe | N EUR 2 | LU0133194562 | 792646 | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Sustainable Europe | R EUR | LU0507009925 | A1CX88 | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Core Plus | R USD | LU0970691159 | A1XFFT | USD | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Core Plus | C EUR HP | LU2075980545 | A2P9VU | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Core Plus | C USD | LU0970691076 | A3DLEP | USD | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US High Yield | C EUR HP | LU0688633683 | A11QTN | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US High Yield | C USD | LU0688633410 | A11QTI | USD | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US High Yield | C USD D | LU0747345022 | A1182E | USD | 31/12/2021 | 5.95534 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US High Yield | I EUR HP | LU0688634061 | A1181E | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US High Yield | I USD | LU0688633840 | A11QTO | USD | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US High Yield | I USD D | LU0747345378 | A1181D | USD | 31/12/2021 | 59.27286 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US High Yield | R EUR HP | LU0933610320 | A111QM | EUR | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US High Yield | R USD | LU0933610247 | A111QN | USD | 31/12/2021 | 0.00000 | Other fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Small and Mid Company Growth | C EUR HP | LU0747343910 | A1JWGV | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Small and Mid Company Growth | C USD | LU0747343753 | A1JWG3 | USD | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Small and Mid Company Growth | I USD | LU0933609405 | A111QP | USD | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Small and Mid Company Growth | R EUR HP | LU0747344488 | A1JWGY | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Small and Mid Company Growth | R USD | LU0747344215 | A1JWG1 | USD | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Value | C EUR HP | LU0821216685 | A11819 | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

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| US Value | C USD | LU0821216339 | A1I82C | USD | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Value | R EUR HP | LU0821217147 | A1I82A | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Value | R USD | LU0821216842 | A1I82B | USD | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Value | C EUR | LU2078907586 | A2P72Z | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Value | I EUR | LU1949706250 | A2PVNW | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Value | N EUR HP | LU1204261330 | A2AJCJ | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| US Value | R EUR | LU2078909368 | A2P72Y | EUR | 31/12/2021 | 0.00000 | Equity fund | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |

* Fund classification / Fondsklassifizierung:

"Equity Fund" corresponds to an Equity Fund according to Section 2 (6) of the InvTA,

"Equity Fund" entspricht dem Aktienfonds gemäß § 2 Absatz 6 InvStG,

"Mixed Fund" corresponds to an Mixed Fund according to Section 2 (7) of the InvTA,

"Mixed Fund" entspricht dem Mischfonds gemäß § 2 Absatz 7 InvStG,

"Other Fund" corresponds to an investment fund that does not meet the requirements of Section 2 (6) and (7) of the InvTA.

"Other Fund" entspricht einem Investmentfonds, der nicht die Voraussetzungen nach § 2 Absatz 6 und 7 InvStG entsprechen.

Notes:

The preliminary lump sum has been determined at share class level according to the section 18 of the Investment Tax Act ("InvTA").

Die steuerliche Vorabpauschale wird auf Anteilsebene gemäß § 18 Investmentsteuergesetz ("InvStG") ermittelt.

Pursuant to section 18 (4) sentence 2 of the InvTA, the calculation of the preliminary lump sum is based on the base interest rate, which has been determined by the Deutsche Bundesbank for the first trading day of the calendar year and is valid for corresponding calendar year.

Gemäß § 18 Abs. 4 Satz 2 InvStG wurde bei der Ermittlung der Vorabpauschale als Basiszins auf den Zinssatz abgestellt, der durch die Deutsche Bundesbank anhand der Zinsstrukturdaten auf den ersten Börsentag des Kalenderjahres errechnet wurde und für das gesamte Kalenderjahr gilt.

The preliminary lump sum has been determined in EURO. When relevant, the figures in share class currency have been converted into EURO based on the reference exchange rates of the European Central Bank on the corresponding date.

Die Vorabpauschale wurde in EURO ermittelt. Bei in fremden Währungen notierenden Investmentanteilen sind für die Umrechnung in EURO die am jeweiligen Stichtag geltenden Referenzkurse der Europäischen Zentralbank zu Grunde gelegt worden.

The preliminary lump sum has been determined assuming that the shares of the investment fund have been held by the investors throughout the whole calendar year. In case shares of the fund were acquired by the investors during the calendar year, according to section 18 (2) of the InvTA, the preliminary lump sum should be reduced by one twelfth for every full month, which precedes the month of acquisition.

Die Vorabpauschale wurde unter der Annahme ermittelt, dass die Investmentanteile durchgehend während des Kalenderjahres gehalten wurden. Bei unterjährigem Erwerb der Investmentanteile vermindert sich die Vorabpauschale nach § 18 Abs. 2 InvStG um ein Zwölftel für jeden vollen Monat, der dem Monat des Erwerbs vorangeht.

The partial tax exemption rates have been applied to the preliminary lump sum in accordance with the terms of section 20 of the InvTA.

Die Anwendung der Teilfreistellungssätze auf die Vorabpauschale erfolgte jeweils nach Maßgabe des § 20 InvStG.

| Partial tax exemption rate per type of investor / Teilfreistellungssätze je Investor | Private investor (PV) | Business investor (BV EStG) | Corporate investor (BV KStG) |
|---|-----------------------|--------------------------------|------------------------------|
| Equity fund / Aktienfonds | 30% | 60% | 80% |
| Mixed fund / Mischfonds | 15% | 30% | 40% |