



**Invesco Global Asset Management DAC**  
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**SUBJECT: CERTIFICATION OF THE PERCENTAGES SUBJECT TO TAX RATIO ADVANTAGE  
PURSUANT THE PROVISIONS OF THE ITALIAN DECREE 138/2011**

**DATE: 14 December 2016**

**Dear Madams / Sirs**

Pursuant to the provisions of the Decree 138, issued by the Italian Government on 13/11/2011 (article 2, paragraphs 6, 7, 13 and 14), and article 3 of Legal Decree n° 66/2014 hereby we certify the percentages of financial instruments held by our Funds, that will grant a reduced taxation rate in the period between 01/01/2017 and 30/06/2017. These percentages refer to the holdings in State Bonds of countries belonging to the Italian White List and will be subject to a tax reduction, by means of a limited participation, to the extent of 48,08% to the total profits realized by your Italian resident clients, through direct or indirect investments.

Please find in Annex 1 the list of Invesco Funds Series, Invesco Funds Series 1-5, Invesco Funds Series 6, STIC Global Series Plc and PowerShares Global Fund Ireland Plc subfunds object of our certification, indicating, fund by fund, the ratios of the above mentioned State Bonds of White List countries, compared to the total assets of each relative Fund. The ratios refer to the latest two annual or semi-annual reports, published within the end of the semester anterior to the period of validity, and the relative simple mean between the two mentioned ratios.

**Best regards**

**For Invesco Global Asset Management DAC**

A handwritten signature in blue ink, appearing to be "A. P. P.", is written over a horizontal line.



Invesco Global Asset Management DAC

CERTIFICATION OF THE PERCENTAGES SUBJECT TO TAX RATIO ADVANTAGE PURSUANT THE PROVISIONS OF THE ITALIAN DECREE 138/2011 for PowerShares Global Funds Ireland Plc.

14 December 2016

Annex 1

| ISIN         | DIVISA | % WHITE LIST E ASSIMILATI - previous report | % WHITE LIST E ASSIMILATI - last report | % WHITE LIST E ASSIMILATI | DATA DI RIFERIMENTO DELLA PERCENTUALE | DATA DI VALENZA DELLA PERCENTUALE | DATA DI FINE VALENZA DELLA PERCENTUALE | DESCRIZIONE FUND HOUSE/UCITS        | DESCRIZIONE ISIN  |
|--------------|--------|---|---|---------------------------|---------------------------------------|-----------------------------------|--|-------------------------------------|---|
| IE00B23D9240 | USD    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares Dynamic US Market UCITS ETF                   |
| IE0032077012 | USD    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares EQQQ Nasdaq-100 UCITS ETF                     |
| IE00B3BPCH51 | EUR    | 100,00%                                     | 100,00%                                 | 100,00%                   | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares EuroMTS Cash 3 Months UCITS ETF               |
| IE00B23LNQ02 | USD    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares FTSE RAFI All-World 3000 UCITS ETF            |
| IE00B23D8Y98 | EUR    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares FTSE RAFI Europe Mid-Small UCITS ETF          |
| IE00B23D9570 | USD    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares FTSE RAFI Emerging Markets UCITS ETF          |
| IE00B23D8X81 | EUR    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares FTSE RAFI Europe UCITS ETF                    |
| IE00B23D8S39 | USD    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares FTSE RAFI US 1000 UCITS ETF                   |
| IE00B3BQ0418 | USD    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares Global Agriculture UCITS ETF                  |
| IE00B23D9133 | EUR    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares Global Clean Energy UCITS ETF                 |
| IE00B23D8Z06 | EUR    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares Global Listed Private Equity UCITS ETF        |
| IE00B23D9026 | EUR    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares Global Water UCITS ETF                        |
| IE00BLSNMW37 | USD    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares Global BuyBack Achievers UCITS ETF            |
| IE00BWTN6Y99 | EUR    | 0,00%                                       | 0,00%                                   | 0,00%                     | 30-set-16                             | 1-gen-17                          | 30-giu-17                              | PowerShares Global Fund Ireland plc | PowerShares S&P500 High Dividend Low Volatility UCITS ETF |

|              |     |       |       |       |           |          |           |                                     |  |
|--------------|-----|-------|-------|-------|-----------|----------|-----------|-------------------------------------|--|
| IE00BX8ZXS68 | USD | 0,00% | 0,00% | 0,00% | 30-set-16 | 1-gen-17 | 30-giu-17 | PowerShares Global Fund Ireland plc | PowerShares S&P 500 VEQTOR UCITS ETF                                     |
| IE00BZ4BMM98 | EUR | 0,00% | 0,00% | 0,00% | 30-set-16 | 1-gen-17 | 30-giu-17 | PowerShares Global Fund Ireland plc | PowerShares EURO STOXX High Dividend Low Volatility                      |
| IE00BYXBF44  | USD | 0,00% | 0,00% | 0,00% | 30-set-16 | 1-gen-17 | 30-giu-17 | PowerShares Global Fund Ireland plc | PowerShares FTSE Emerging Markets High Dividend Low Volatility UCITS ETF |
| IE00BD0Q9673 | USD | 0,00% | 0,00% | 0,00% | 30-set-16 | 1-gen-17 | 30-giu-17 | PowerShares Global Fund Ireland plc | PowerShares US High Yield Fallen Angels Distribution quarterly           |

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