

# AltAlpha Strategies SICAV plc

## Abacorum Fund

### PFIC Annual Information Statement

#### PFIC Information

#### IMPORTANT TAX NOTICE TO U.S. SHAREHOLDERS OF FUND

This statement is provided for the benefit of shareholders who are United States persons for purposes of the U.S. Internal Revenue Code of 1986, as amended (“Code”) and the regulations thereunder. United States persons may include U.S. citizens (whether or not they are U.S. residents), certain individuals with U.S. permanent resident status, U.S. corporations, U.S. partnerships and certain U.S. trust and estates. Investors in the Fund should consult with a U.S. tax professional to determine whether they are United States persons.

The Fund may be deemed to be classified as a Passive Foreign Investment Company (“PFIC”) as defined in Code Section 1297(a) for its U.S. tax year ended December 31, 2022.

The attached PFIC Annual Information Statement is being provided pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1). The PFIC Annual Information Statement contains information to enable you, should you choose based on the advice of your tax advisors in light of your personal tax circumstances, to elect to treat the Fund as a qualified electing fund (“QEF”) for its U.S. tax year ended December 31, 2022. Investors are generally required to report QEF elections for PFICs having tax years that end during or on the same date as their own U.S. tax year-end.

A QEF election may be made for the first year in which you hold your interest in the Fund and in which the Fund does not have an election to be taxed as a partnership for U.S. tax purposes in place. There are potential adverse tax consequences of making the QEF election in a later year.

A U.S. unitholder who makes a QEF election is required to annually include in his or her name his or her pro-rata share of the ordinary earnings and net capital gain of the Fund, whether or not that fund distributes any amounts to its shareholders. While the choice of whether the QEF election is appropriate for you will depend on your personal circumstances, please note that the QEF election is the only way that appreciation in the value of the Fund can be eligible for U.S. taxation at more favorable capital gain rates.

The QEF election is generally made on Form 8621 (“Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund”) on or before the due date, including extensions, for the income tax return of the U.S. unitholder with respect to the first tax year to which the election relates. Unitholders who are United States persons are required to report their holdings of the Fund on Form 8621 whether or not they make the QEF election.

Further information on PFIC rules and the QEF Election is available from the Internal Revenue Service, including the following website pages: [www.irs.gov/instructions/i8621/ch01.html](http://www.irs.gov/instructions/i8621/ch01.html)

## PFIC Annual Information Statement

This information statement applies to AltAlpha Strategies SICAV plc – Abacorum Fund which is licensed by the Malta Financial Services Authority as a Professional Investment Fund. Abacorum Fund believes that it is a Passive Foreign Investment Company (“PFIC”) for the tax period ending December 31, 2022 for U.S. tax purposes. If an election has been made to treat this PFIC as a Qualified Electing Fund (“QEF”) by filing Form 8621, the following information is relevant.

- (1) The taxable year of AltAlpha Strategies SICAV plc – Abacorum Fund began on July 1, 2022 and ended on December 31, 2022 (the “Taxable Year”).
- (2) The pro-rata per-share per day amounts of the ordinary earnings and net capital gain of these funds for the period specified in paragraph (1), and the per-unit amounts distributed by AltAlpha Strategies SICAV plc – Abacorum Fund are as follows:

<b>Fund</b>	<b>Ordinary earnings (USD)</b>	<b>Net capital gain (USD)</b>	<b>Cash/property distributions (USD)</b>
Abacorum Fund (sub fund of AltAlpha Strategies SICAV plc)	Class A - \$0.0028045487561 Class B - \$0.0027942601223	Class A – \$0.0064185265226 Class B – \$0.0063949798225	Class A – \$0.000000 Class B – \$0.000000

- (3) Each of the funds named above will, upon receipt of request, permit the U.S. shareholder to inspect and copy the fund’s permanent books of account, records and other such documents as may be maintained by such funds to establish their respective ordinary earnings and net capital gains under U.S. income tax principles, and to verify these amounts and the pro-rata amounts thereof.

**By: AltAlpha Strategies SICAV plc**  
**Nu Bis Centre**  
**Mosta Road,**  
**Lija, LJA9012, Malta**

**Date: March 9, 2023**

### Important information:

This information is provided in order to assist unitholders in making calculations and does not constitute tax advice. The U.S. tax laws regarding PFICs are extremely complex and unitholders are advised to consult their own tax advisors concerning the overall tax consequences of their respective investment in, and ownership of units of the Fund under United States federal, state, local and foreign law. This material is for informational purposes only. This material is not research, investment, legal or tax advice, and is not an implied or express recommendation, offer or solicitation to buy or sell any security or to adopt any particular investment or portfolio strategy. Any views and opinions expressed do not take into account the particular investment objectives, needs, restrictions and circumstances of a specific investor and, thus, should not be used as the basis of any specific investment decision. Please consult your financial and/or tax advisor for financial and/or tax information applicable to your specific situation.