

EEA Life Settlements Fund PCC Limited

Registered in Guernsey, No: 43302

21 August 2024

Dear Investor

EEA Life Settlements Fund PCC Limited – Reporting Fund Tax Information

Each of the cells included in the financial statements for the year ended 31 December 2023 has been accepted by HM Revenue & Customs as a 'reporting fund' under the UK offshore fund rules. Each cell, since launch, has always been in the reporting fund regime (and the earlier distributor status regime for the cells in existence at that time).

In order to successfully maintain reporting fund status, each cell must provide investors with certain information for each accounting period, which is set out below. This note provides that information for the benefit of UK investors.

Whilst the fund is required to provide the information contained below, we have also commented to assist you in the completion of your UK tax returns. Please note these comments do not constitute tax advice and you should consult your professional tax adviser.

The amount of reportable income from your investments in the cells for the accounting period ended 31 December 2023 should be declared on your 2024/25 UK tax return. However as stated below, this is nil.

Tax Information

- The reportable income for each of the cells in the accounting period is nil.
- There were no amounts actually distributed to investors.
- Therefore there is also no excess of reportable income over the amount actually distributed to investors.
- The fund distribution date is deemed to be 30 June 2024.
- Each of the cells included in the financial statements for the year ended 31 December 2023 remains a reporting fund at the date this report was made available to investors.

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If you have any queries regarding this letter, please contact your independent financial adviser.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'Mark Colton', with a long horizontal flourish extending to the right.

Mark Colton
Director