

EEA Life Settlements Fund PCC Limited

Registered in Guernsey No: 43302

21 August 2025

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 2024 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 2024 should be declared on your 2025/26 UK tax return.

Tax Information

- The reportable income for each of the cells in the accounting period is detailed in the attached schedule
- There were no amounts actually distributed to investors.
- The reportable income is the excess of reportable income over the amount actually distributed to investors.
- The fund distribution date is deemed to be 30 June 2025.
- The two New Cells included in the financial statements for the year ended 31 December 2024 remained a reporting fund at the date this report was made available to investors. Each of the remaining Cells was converted to one of the New Cells and ceased to be a reporting fund on 29 February 2024.

Registered Office:

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Financial Services Commission under The
Protection of Investors (Bailiwick of
Guernsey) Law, 2020

GFSC Ref No: 1025371

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 stylized, cursive script.

Mark Colton
Director

**Parent Fund:
Reporting Period
Reporting Fund Ref**

EEA Life Settlements Fund PCC Limited
Year ended 31 December 2024
E0012

	HMRC Share Class Ref No.s	ISIN	Amounts distributed to participants per unit of interest in the Fund in respect of the reporting period (based on the number of Participating Shares in issue at the date of distribution)	The excess of the amount of the reported income per unit of interest in the Fund for the reporting period over the amount actually distributed to participants per unit of interest (based on the number of Participating Shares in issue at the end of the period)
Swedish Krona Fund Class X Cell	E0012-0002	GG00B5ZV4552	Nil	SEK0.0000 (Ceased to be a RF on 29/02/2024)
USD Fund Acc Cell	E0012-0003	GG00B4TH5937	Nil	US\$0.0669 (Ceased to be a RF on 29/02/2024)
Euro Fund Acc Cell	E0012-0004	GG00B5L4FL18	Nil	€0.0679 (Ceased to be a RF on 29/02/2024)
Way Life Settlements Fund Cell	E0012-0005	GG00B3KN0211	Nil	£0.0188 (Ceased to be a RF on 29/02/2024)
Meteor Senior Life Settlements Fund II	E0012-0006	GG00B3DHPP87	Nil	£0.0000 (Ceased to be a RF on 29/02/2024)
Meteor Senior Life Settlements Fund	E0012-0008	GG00B2PQD184	Nil	£0.0000 (Ceased to be a RF on 29/02/2024)
Sterling Fund Acc Cell	E0012-0009	GG00B1P8D518	Nil	£0.0000 (Ceased to be a RF on 29/02/2024)
Euro Fund Dist Cell	E0012-0010	GG00B1JR0T74	Nil	€0.0648 (Ceased to be a RF on 29/02/2024)
USD Fund Dist Cell	E0012-0011	GG00B2NW9576	Nil	US\$0.0562 (Ceased to be a RF on 29/02/2024)
Sterling Fund Dist Cell	E0012-0012	GB00B0MT2Q49	Nil	£0.0000 (Ceased to be a RF on 29/02/2024)
Sterling Fund Class X Cell	E0012-0013	GG00B2NBIC85	Nil	£0.0000 (Ceased to be a RF on 29/02/2024)
Euro Fund Class X Cell	E0012-0014	GB00B0MT9184	Nil	€0.0000 (Ceased to be a RF on 29/02/2024)
USD Fund Class X Cell	E0012-0015	GB00B0MT9309	Nil	US\$0.0009 (Ceased to be a RF on 29/02/2024)
USD Fund Class X Run-Off Cell	E0012-0016	GG00BMNR0G75	Nil	US\$0.1688 (Ceased to be a RF on 29/02/2024)
Euro Fund Class X Run-Off Cell	E0012-0017	GG00BMNR0J07	Nil	€0.1401 (Ceased to be a RF on 29/02/2024)
Sterling Fund Class X Run-Off Cell	E0012-0018	GG00BMNR0K12	Nil	£0.1647 (Ceased to be a RF on 29/02/2024)
Sterling Fund Dist Run-Off Cell	E0012-0019	GG00BMNR0M36	Nil	£0.1247 (Ceased to be a RF on 29/02/2024)
USD Fund Dist Run-Off Cell	E0012-0020	GG00BMNR0N43	Nil	US\$0.1910 (Ceased to be a RF on 29/02/2024)
Euro Fund Dist Run-Off Cell	E0012-0021	GG00BMNR0P66	Nil	€0.0646 (Ceased to be a RF on 29/02/2024)
Sterling Fund Acc Run-Off Cell	E0012-0022	GG00BMNR0Q73	Nil	£0.1890 (Ceased to be a RF on 29/02/2024)
Meteor Senior Life Settlements Sterling Fund Run-Off	E0012-0023	GG00BMNR0T05	Nil	£0.1755 (Ceased to be a RF on 29/02/2024)
USD Fund Class I Run-Off Cell	E0012-0024	GG00BMNR0H82	Nil	US\$0.1165 (Ceased to be a RF on 29/02/2024)
Meteor Senior Life Settlements Sterling Fund II Run-Off	E0012-0025	GG00BMNR0V27	Nil	£0.1277 (Ceased to be a RF on 29/02/2024)
WAY Life Settlements Fund Run-Off Cell	E0012-0026	GG00BMNR0W34	Nil	£0.1344 (Ceased to be a RF on 29/02/2024)
Euro Fund Acc Run-Off Cell	E0012-0027	GG00BMNR0R80	Nil	€1.2947 (Ceased to be a RF on 29/02/2024)
USD Fund Acc Run-Off Cell	E0012-0028	GG00BMNR0S97	Nil	US\$0.3727 (Ceased to be a RF on 29/02/2024)
Swedish Krona Fund Class X Run-Off Cell	E0012-0029	GG00BMNR0L29	Nil	SEK0.0948 (Ceased to be a RF on 29/02/2024)
Euro Fund Class Y Run-Off Cell	E0012-0030	GG00BMNR0F68	Nil	€0.0000 (Ceased to be a RF on 29/02/2024)
GBP New Continuing Cell	E0012-0031	GG00BRC6LV25	Nil	£0.0010 (Reporting fund with effect from 01/03/2024)
GBP New Run-Off Cell	E0012-0032	GG00BRC6LW32	Nil	£0.0118 (Reporting fund with effect from 01/03/2024)