ACG Active Strategy Fund

-EUR-I- ISIN LI1323899354

Investment fund pursuant to Liechtenstein law of the type
Undertaking for collective investment in transferable securities (UCITS)

Tax Reporting Italy
Period 1st July 2026 to 31th December 2026

Notice to unit owners

IFM Independent Fund Management AG, Schaan, as the management company of the above-mentioned undertaking for collective investment in transferable securities informs the unit owners as follow:

Based on the Italian Law Decree 138 of 13th August 2011 and the Decree of 13th December 2011 (ref. 11A16232), we hereby communicate the average ratio of the investments held by the mentioned fund, which is in scope for Italian tax reporting purposes.

The **average ratio of 6.0000%** relies on the last two reports available (the annual report dated 31st December 2025 and the semiannual report dated 30th June 2026) and is communicate for the purposes of calculating the tax rates applicable to all transactions carried out for the period starting from 1st January 2026.

Schaan, 28th July 2026 **IFM Independent Fund Management AG**

IFM Independent Fund Management AG
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