



CIBC Equity Income Private Pool
(the "Fund")

PFIC Annual Information Statement for the Year Ended June 30, 2024

Important tax notice to US Unitholders of the fund

This statement is provided for unitholders who are US persons for purposes of the US Internal Revenue Code of 1986, as amended ("Code") and the regulations thereunder. It is not relevant to other unitholders. US persons include US citizens (whether or not they are US residents), certain individuals with US permanent resident status, US corporations, and certain US trusts and estates.

The Fund may be deemed to be classified as a Passive Foreign Investment Company (PFIC) as defined in Code Section 1297(a) for its US tax year ended June 30, 2024.

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 so choose based on your personal tax circumstances) to elect to treat the Fund as a qualified electing fund (QEF) for the US tax year ended June 30, 2024.

A US unitholder who makes a QEF election is required to annually include in his or her income, the pro-rata share of ordinary earnings and net capital gains 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 US taxation at the more favorable capital gains 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 with respect to the tax year to which the election relates. Unitholders who are US persons are required to report their holdings of the Fund on Form 8621 whether or not they make the QEF election. Where a US person is a unitholder in a Fund that holds other funds in its portfolio, that person is an indirect investor in the lower-tier funds and is required to file a separate Form 8621 report for each of the lower-tier funds. The attached information is designed to enable a unitholder to make a QEF election for both directly held top-tier and indirectly held lower-tier funds.

This information is provided in order to assist unitholders in making calculations and does not constitute tax advice. For help with these calculations, CIBC Asset Management suggests that investors consult with a qualified US tax advisor.

Further information on PFIC rules and the QEF election is available on the [Internal Revenue Service](#) website.

CIBC Equity Income Private Pool
(the "Fund")

PFIC Annual Information Statement for the Year Ended June 30, 2024

This Information Statement applies to the taxable year of the Fund commencing on July 1, 2023 and ending on June 30, 2024.

The pro-rata per-unit per-day shares of ordinary earnings and net capital gains of these funds and their per-unit amounts distributed by CIBC Equity Income Private Pool for the period specified in paragraph 1 are as follows:

Table with the original earnings and the net capital gains for the fund

Fund	Original Earnings (US\$)	Net Capital Gains (US\$)
Class A	-	-
Class I	0.0005797646	0.0012598347
Class O	0.0007540799	0.0012464918
Class C	0.0003050740	0.0009478121
Premium Class	0.0005033499	0.0016652513
Premium-T4 Class	0.0003886117	0.0012936591
Premium-T6 Class	0.0003357126	0.0010538050
Class F-Premium	0.0007482746	0.0015023542
Class F-Premium T4	0.0006370854	0.0012903366
Class F-Premium T6	0.0005824643	0.0011691636
Class N-Premium	0.0008407432	0.0017027789
Class N-Premium T4	0.0006370854	0.0012903366
Class N-Premium T6	0.0005604926	0.0011352240

Class A did not distribute during the period.

Table with the distribution amounts and prices in US dollars by date for Class I

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0303	8.1285
08/31/23	0.0296	7.7313
09/29/23	0.0294	7.4465
10/31/23	0.0288	7.0703
11/30/23	0.0295	7.6360
12/22/23	0.1250	7.9119
01/31/24	0.0298	7.8885
02/29/24	0.0295	7.9578
03/28/24	0.0295	8.1822
04/30/24	0.0291	7.8121
05/31/24	0.0293	8.0924
06/28/24	0.0292	7.9708

Table with the distribution amounts and prices in US dollars by date for Class O

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0447	8.0385
08/31/23	0.0437	7.6370
09/29/23	0.0434	7.3462
10/31/23	0.0425	6.9662
11/30/23	0.0435	7.5145
12/22/23	0.0445	7.8685
01/31/24	0.0439	7.8382
02/29/24	0.0435	7.8982
03/28/24	0.0436	8.1121
04/30/24	0.0429	7.7370
05/31/24	0.0433	8.0062
06/28/24	0.0431	7.8769

Table with the distribution amounts and prices in US dollars by date for Class C

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0303	6.1332
08/31/23	0.0296	5.8223
09/29/23	0.0294	5.5968
10/31/23	0.0288	5.3031
11/30/23	0.0295	5.7163
12/22/23	0.0302	5.9832
01/31/24	0.0298	5.9530
02/29/24	0.0295	5.9942
03/28/24	0.0295	6.1521
04/30/24	0.0291	5.8622
05/31/24	0.0293	6.0610
06/28/24	0.0292	5.9589

Table with the distribution amounts and prices in US dollars by date for Premium Class

Distribution Date	Distribution (US\$)	Price (US\$)
12/22/23	0.1036	10.5050

Table with the distribution amounts and prices in US dollars by date for Premium-T4 Class

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0281	8.3764
08/31/23	0.0274	7.8886
09/29/23	0.0272	7.6016
10/31/23	0.0267	7.2162
11/30/23	0.0273	7.7984
12/22/23	0.0279	8.1798
01/31/24	0.0268	8.1580
02/29/24	0.0265	8.1763
03/28/24	0.0266	8.3985
04/30/24	0.0262	8.0255
05/31/24	0.0264	8.3153
06/28/24	0.0263	8.2115

Table with the distribution amounts and prices in US dollars by date for Premium-T6 Class

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0349	6.8830
08/31/23	0.0340	6.4751
09/29/23	0.0339	6.2312
10/31/23	0.0332	5.9128
11/30/23	0.0339	6.3742
12/22/23	0.0347	6.6696
01/31/24	0.0327	6.6285
02/29/24	0.0324	6.6251
03/28/24	0.0325	6.7916
04/30/24	0.0320	6.4762
05/31/24	0.0323	6.6972
06/28/24	0.0322	6.5778

Table with the distribution amounts and prices in US dollars by date for Class F-Premium

Distribution Date	Distribution (US\$)	Price (US\$)
12/22/23	0.6666	9.2020

Table with the distribution amounts and prices in US dollars by date for Class F-Premium T4

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0281	8.3319
08/31/23	0.0274	7.8825
09/29/23	0.0272	7.5905
10/31/23	0.0267	7.2007
11/30/23	0.0273	7.7754
12/22/23	0.0279	8.1494
01/31/24	0.0268	8.1142
02/29/24	0.0265	8.1715
03/28/24	0.0266	8.4029
04/30/24	0.0262	8.0200
05/31/24	0.0264	8.2985
06/28/24	0.0263	8.1933

Table with the distribution amounts and prices in US dollars by date for Class F-Premium T6

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0379	7.5642
08/31/23	0.0370	7.1616
09/29/23	0.0368	6.8889
10/31/23	0.0361	6.5239
11/30/23	0.0368	7.0524
12/22/23	0.0377	7.3924
01/31/24	0.0364	7.3553
02/29/24	0.0361	7.3865
03/28/24	0.0362	7.5810
04/30/24	0.0356	7.2375
05/31/24	0.0360	7.4836
06/28/24	0.0358	7.3581

Class N-Premium did not distribute during the period.

Table with the distribution amounts and prices in US dollars by date for Class N-Premium T4

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0281	8.3319
08/31/23	0.0274	7.8825
09/29/23	0.0272	7.5905
10/31/23	0.0267	7.2007
11/30/23	0.0273	7.7754
12/22/23	0.0279	8.1494
01/31/24	0.0268	8.1142
02/29/24	0.0265	8.1715
03/28/24	0.0266	8.4029
04/30/24	0.0262	8.0200
05/31/24	0.0264	8.2985
06/28/24	0.0263	8.1933

Table with the distribution amounts and prices in US dollars by date for Class N-Premium T6

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0372	7.3879
08/31/23	0.0363	6.9783
09/29/23	0.0361	6.7094
10/31/23	0.0353	6.3509
11/30/23	0.0361	6.8441
12/22/23	0.0370	7.1587
01/31/24	0.0357	7.1176
02/29/24	0.0354	7.1579
03/28/24	0.0354	7.3506
04/30/24	0.0349	7.0004
05/31/24	0.0352	7.2337
06/28/24	0.0351	7.1272

For each PFIC, your US tax preparer requires the following:

- The PFIC Annual Information Statement for the fund provided by CIBC Asset Management
 - i) Your account statements for the tax year provided by your investment dealer
 - ii) The PFIC Annual Information Statement will provide the per unit amounts distributed by the Fund provided by CIBC Asset Management
 - The PFIC Annual Information Statement will provide the pro-rata share of the fund's ordinary earnings, net capital gain per unit per day.
 - To calculate your individual amounts for a QEF election, multiply the number of unit days you held the fund series by the pro-rata amounts provided above.
 - To calculate the number of unit days, multiply the number of units held by the number of days the units were held for the tax year. For example, an account that held 1000 units of a fund for the full year (July 1, 2018 to June 30, 2019, 365 days), the number of unit days would be $1000 \times 365 = 365,000$. If those units were held for 181 days (July 1, 2018 to December 28, 2018), the number of unit days would be $1000 \times 181 = 181,000$. This value would then be multiplied by the pro-rata values on the Annual Information Statement and reported on [IRS Form 8621](#).
 - If the number of units changes over the course of the year, the unit days calculation should be adjusted accordingly. For example, consider an account that starts the year with 1000 units then, 66 days into the year, another 1000 units are purchased (increasing the total number of units to 2000). If no other changes are made for the remaining 300 days of the year, the unit days calculation would be: $(1000 \text{ units} \times 66 \text{ days}) + (2000 \text{ units} \times 300 \text{ days}) = 666,000 \text{ unit days}$.

- To calculate your individual amounts for a QEF election, multiply the number of units you held of the Fund series by the per unit amounts provided above.

The Fund will, upon receipt of request, permit you to inspect and copy its permanent books of account, records, and other such documents as may be maintained by the Fund. This is to establish that their respective ordinary earnings and net capital gains are computed in accordance with US income tax principles, and to verify these amounts and your pro-rata shares thereof.

CIBC Equity Income Private Pool

A handwritten signature in black ink that reads "Tracy Chenier". The signature is written in a cursive style with a vertical line through the letter 'y'.

Tracy Chenier,
Managing Director,
Product Development & Management
CIBC Asset Management Inc.