



CIBC Global Equity 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.

## 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 Global Equity 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*

<b>Fund</b>	<b>Original Earnings (US\$)</b>	<b>Net Capital Gains (US\$)</b>
Class O	0.0001881380	0.0008738455
Class OH	0.0001884901	0.0008754812
Premium Class	-	0.0004477684
Premium-T4 Class	-	0.0005153003
Premium-T6 Class	-	0.0004506118
Class H-Premium	-	0.0004744764
Class H-Premium T4	-	0.0004503774
Class H-Premium T6	-	0.0003871121
Class F-Premium	-	0.0008070309
Class F-Premium T4	-	0.0008319892
Class F-Premium T6	-	0.0007314652
Class N-Premium	-	0.0011128607
Class N-Premium T4	-	0.0008319892
Class N-Premium T6	-	0.0007314652
Class FH-Premium	0.0000151197	0.0009662984
Class FH-Premium T4	-	0.0007609605
Class FH-Premium T6	-	0.0006681506
Class NH-Premium	-	0.0010058976
Class NH-Premium T4	-	0.0007609605
Class NH-Premium T6	-	0.0006681506

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
12/29/23	0.1981	10.1783

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
12/29/23	0.1880	10.2659

*Premium Class did not distribute during the period.*

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0265	9.0299
08/31/23	0.0259	8.7416
09/29/23	0.0258	8.3312
10/31/23	0.0252	8.1012
11/30/23	0.0258	8.8657
12/29/23	0.0264	9.2289
01/31/24	0.0305	9.3992
02/29/24	0.0302	9.7630
03/28/24	0.0303	10.1100
04/30/24	0.0298	9.7591
05/31/24	0.0301	10.1626
06/28/24	0.0300	10.3463

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0349	7.9580
08/31/23	0.0340	7.6922
09/29/23	0.0339	7.3198
10/31/23	0.0332	7.1035
11/30/23	0.0339	7.7613
12/29/23	0.0347	8.0678
01/31/24	0.0394	8.2008
02/29/24	0.0391	8.5049
03/28/24	0.0391	8.7933
04/30/24	0.0385	8.4738
05/31/24	0.0389	8.8078
06/28/24	0.0387	8.9550

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
12/29/23	0.0026	9.4689

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0235	8.2305
08/31/23	0.0229	7.8137
09/29/23	0.0228	7.4597
10/31/23	0.0224	7.1061
11/30/23	0.0228	7.8689
12/29/23	0.0234	8.3484
01/31/24	0.0275	8.4048
02/29/24	0.0273	8.6773
03/28/24	0.0273	9.0237
04/30/24	0.0269	8.6118
05/31/24	0.0271	9.0390
06/28/24	0.0270	9.1941

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0319	7.2928
08/31/23	0.0311	6.8940
09/29/23	0.0309	6.5632
10/31/23	0.0303	6.2243
11/30/23	0.0310	6.8852
12/29/23	0.0317	7.2955
01/31/24	0.0357	7.3542
02/29/24	0.0354	7.5508
03/28/24	0.0354	7.8374
04/30/24	0.0349	7.4634
05/31/24	0.0352	7.7977
06/28/24	0.0351	7.9104

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
12/29/23	0.1048	9.6251

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0281	9.6025
08/31/23	0.0274	9.3462
09/29/23	0.0272	8.9191
10/31/23	0.0267	8.6762
11/30/23	0.0273	9.4932
12/29/23	0.0279	9.8904
01/31/24	0.0327	10.0735
02/29/24	0.0324	10.5171
03/28/24	0.0325	10.8909
04/30/24	0.0320	10.5162
05/31/24	0.0323	10.9559
06/28/24	0.0322	11.1607

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0372	8.5048
08/31/23	0.0363	8.2671
09/29/23	0.0361	7.8749
10/31/23	0.0353	7.6490
11/30/23	0.0361	8.3556
12/29/23	0.0370	8.6902
01/31/24	0.0431	8.8345
02/29/24	0.0427	9.2091
03/28/24	0.0428	9.5212
04/30/24	0.0421	9.1786
05/31/24	0.0426	9.5498
06/28/24	0.0424	9.7127

*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*

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0281	9.6025
08/31/23	0.0274	9.3462
09/29/23	0.0272	8.9191
10/31/23	0.0267	8.6762
11/30/23	0.0273	9.4932
12/29/23	0.0279	9.8904
01/31/24	0.0327	10.0735
02/29/24	0.0324	10.5171
03/28/24	0.0325	10.8909
04/30/24	0.0320	10.5162
05/31/24	0.0323	10.9559
06/28/24	0.0322	11.1607

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0372	8.5048
08/31/23	0.0363	8.2671
09/29/23	0.0361	7.8749
10/31/23	0.0353	7.6490
11/30/23	0.0361	8.3556
12/29/23	0.0370	8.6902
01/31/24	0.0431	8.8345
02/29/24	0.0427	9.2091
03/28/24	0.0428	9.5212
04/30/24	0.0421	9.1786
05/31/24	0.0426	9.5498
06/28/24	0.0424	9.7127

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
12/29/23	0.1416	11.4206

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0258	9.0146
08/31/23	0.0252	8.5953
09/29/23	0.0250	8.2197
10/31/23	0.0245	7.8170
11/30/23	0.0251	8.6788
12/29/23	0.0257	9.1966
01/31/24	0.0305	9.2610
02/29/24	0.0302	9.5958
03/28/24	0.0303	9.9344
04/30/24	0.0298	9.4905
05/31/24	0.0301	9.9266
06/28/24	0.0300	10.0825



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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0341	7.9444
08/31/23	0.0333	7.5627
09/29/23	0.0331	7.2199
10/31/23	0.0324	6.8810
11/30/23	0.0332	7.6303
12/29/23	0.0340	8.0695
01/31/24	0.0394	8.1190
02/29/24	0.0391	8.4061
03/28/24	0.0391	8.6912
04/30/24	0.0385	8.2816
05/31/24	0.0389	8.6854
06/28/24	0.0387	8.8081

*Class NH-Premium did not distribute during the period.*

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

<b>Distribution Date</b>	<b>Distribution (US\$)</b>	<b>Price (US\$)</b>
07/31/23	0.0258	9.0146
08/31/23	0.0252	8.5953
09/29/23	0.0250	8.2197
10/31/23	0.0245	7.8170
11/30/23	0.0251	8.6788
12/29/23	0.0257	9.1966
01/31/24	0.0305	9.2610
02/29/24	0.0302	9.5958
03/28/24	0.0303	9.9344
04/30/24	0.0298	9.4905
05/31/24	0.0301	9.9266
06/28/24	0.0300	10.0825

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

Distribution Date	Distribution (US\$)	Price (US\$)
07/31/23	0.0341	7.9444
08/31/23	0.0333	7.5627
09/29/23	0.0331	7.2199
10/31/23	0.0324	6.8810
11/30/23	0.0332	7.6303
12/29/23	0.0340	8.0695
01/31/24	0.0394	8.1190
02/29/24	0.0391	8.4061
03/28/24	0.0391	8.6912
04/30/24	0.0385	8.2816
05/31/24	0.0389	8.6854
06/28/24	0.0387	8.8081

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 Global Equity Private Pool

A handwritten signature in cursive script that reads "Tracy Chenier". The signature is written in black ink and is positioned above the printed name and title.

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