



H.A.M. Global Convertible Bond Fund

-CHF-A-	ISIN LI0045967341
-CHF-D-	ISIN LI0336894378
-EUR-A-	ISIN LI0010404585
-EUR-D-	ISIN LI0336894352
-GBP-A-	ISIN LI0364737259
-USD-A-	ISIN LI0028897788
-USD-D-	ISIN LI0336894360

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

Tax Reporting Italy Period 1st July 2023 to 31th December 2023

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 0.0000%** relies on the last two reports available (the annual report dated 31th December 2022 and the semiannual report dated 28th June 2023) and is communicate for the purposes of calculating the tax rates applicable to all transactions carried out for the period starting from 1st January 2023.

Schaan, 21th September 2023

IFM Independent Fund Management AG