



Summary of tax relevant data arising in the fund's fiscal period ending 31 May 2025 for tax years 2024/25 and 2025/26 for UK Individual Investors at the unit class level

Fund: AB FCP II
Sub Fund: Emerging Markets Value Portfolio
Unit class: S1 (GBP)
ISIN: LU0232465970
HMRC reference: A0617-0001

UK tax year	Date	Dividend Income (a)		Interest Income (b)		Miscellaneous income (c)		Expenses (d)	
		Month to date	Cumulative	Month to date	Cumulative	Month to date	Cumulative	Month to date	Cumulative
2024/2025	30 June 2024	£ 0.2566	£ 0.2566	£ 0.0003	£ 0.0003	£ 0.0000	£ 0.0000	(£ 0.0489)	(£ 0.0489)
	31 July 2024	£ 0.3304	£ 0.5870	(£ 0.0005)	(£ 0.0002)	£ 0.0000	£ 0.0000	(£ 0.0494)	(£ 0.0983)
	31 August 2024	£ 0.1246	£ 0.7116	(£ 0.0047)	(£ 0.0049)	£ 0.0000	£ 0.0000	(£ 0.0472)	(£ 0.1455)
	30 September 2024	£ 0.1269	£ 0.8385	£ 0.0010	(£ 0.0039)	£ 0.0553	£ 0.0553	(£ 0.0452)	(£ 0.1907)
	31 October 2024	£ 0.0603	£ 0.8988	£ 0.0018	(£ 0.0021)	£ 0.0000	£ 0.0553	(£ 0.0501)	(£ 0.2408)
	30 November 2024	£ 0.0434	£ 0.9422	£ 0.0011	(£ 0.0010)	£ 0.0000	£ 0.0553	(£ 0.0470)	(£ 0.2878)
	31 December 2024	£ 0.1773	£ 1.1195	£ 0.0002	(£ 0.0008)	£ 0.0000	£ 0.0553	(£ 0.0555)	(£ 0.3433)
	31 January 2025	£ 0.0410	£ 1.1605	(£ 0.0001)	(£ 0.0009)	(£ 0.0002)	£ 0.0551	(£ 0.0501)	(£ 0.3934)
	28 February 2025	£ 0.0785	£ 1.2390	£ 0.0016	£ 0.0007	£ 0.0000	£ 0.0551	(£ 0.0466)	(£ 0.4400)
	31 March 2025	£ 0.2264	£ 1.4654	£ 0.0023	£ 0.0030	£ 0.0000	£ 0.0551	(£ 0.0485)	(£ 0.4885)
	30 April 2025	£ 0.2944	£ 0.2944	£ 0.0014	£ 0.0014	£ 0.0000	£ 0.0000	(£ 0.0434)	(£ 0.0434)
	31 May 2025	£ 0.3903	£ 0.6847	£ 0.0007	£ 0.0021	£ 0.0000	£ 0.0000	(£ 0.0446)	(£ 0.0880)
2025/2026									

The class remains a Reporting Fund at the date this report is made.

This summary does not constitute legal or tax advice. Unit holders should consult their own tax advisers regarding the tax consequences of the purchase, ownership and disposition of units in light of their particular circumstances.

These unit classes are registered with HM Revenue & Customs in the UK as "reporting funds". As such, the Fund is required to make reports of income to the investors. The Fund is an FCP, which is treated as transparent for income tax purposes and opaque for capital gains tax purposes for UK investors. Specifically, the income returns of the funds are taxed directly on the investors as the income arises to the Fund, since the investors are considered to hold the underlying investments directly themselves. In contrast, capital returns are deferred until the fund units are disposed of by the investors.

As such, if you are subject to UK taxation, you may be required to pay tax on the share of income reported to you in this notice. If you are a non-domiciled individual paying tax on the remittance basis, some or all of this income may have arisen outside the UK without being remitted, and may therefore not form part of your taxable income for UK purposes. If you are uncertain you should seek advice from your tax advisor.

The summary above shows the monthly income arising to the Fund during the Fund's fiscal period from 1 June 2024 to 31 May 2025. The Fund's fiscal period is not the same as the UK tax year, which ends on 5 April each year. Accordingly, the information in this summary includes some income arising in the 2024/25 tax year, and some income arising in the 2025/26 tax year. For clarity, we have divided the table in two, corresponding to those two UK tax years. As is conventional, and for simplicity, we have presented this as if the UK tax year end fell on 31 March rather than 5 April.

The amounts of income treated as received by you in respect of each month will be the 'Dividend Income', 'Interest income' and 'Miscellaneous Income' (reported in columns (a), (b) and (c) within the summary above), multiplied by the number of units that you held during the month in question. For convenience, we present cumulative totals in each table. If you held units for only part of the period, you should include only the relevant months. If you held units for only part of a month, you should include the corresponding fraction of that month's income.

HMRC guidance (available online at IFM13324) provides that investors may take a deduction for proper expenses of management of the Fund, which amounts are reported in column (d) above, and should also be multiplied by the number of units held in that month. The expenses listed in the above tables are exclusive of any expense items that are incidental to capital activity and would thus constitute capital expenditure. Examples of capital expenditure include, but are not limited to, commission fees, transaction costs and tax costs associated with the capital activity. HMRC does not specify which stream of income (i.e. dividends, interest or miscellaneous) should be reduced by applying the expenses, or whether the expenses should be applied pro-rata. Depending on each investor's personal circumstances, it may be more effective to set these expenses either against one or other stream of income.

Interest figures have been reported on a net basis, in accordance with the principles in HMRC's guidance (IFM13324). To the extent an individual investor has a net negative interest figure arising from their investment in the Fund, they should report zero interest income. Any unused interest expense could then be used to reduce the dividend or miscellaneous income stream from the Fund.

The information contained in this summary has been converted into Pound Sterling (GBP) for your convenience. If you are a Corporate Investor, please contact your AB advisor to discuss whether this report meets your specific requirements. For any further questions in regards to general tax information and about your personal fiscal situation, please contact your tax advisor.

How to use the above table to determine reportable income

The above figures are all presented on a per unit basis and have been converted into Pound Sterling (GBP) for your convenience. In arriving at the amounts to disclose on your tax return, you should use the following principles:

- Keep dividend income and interest income separate throughout, as they will be disclosed separately on your tax return
- Multiply the dividend income-per unit by the number of units you held in the relevant month. (The cumulative figures may be useful if your holding was unchanged over an extended period.)
- Where you held units during part of a month, take the proportionate amount of income (and expenses) arising in that month
- Multiply the interest income and expenses figures in the same way
- In the event you have negative interest income please refer to the main description above.
- Deduct the expenses against the dividend, interest or miscellaneous income, provided that you do not double-deduct expenses, and that you do not reduce either interest or dividend income below zero.