## PASSIVE FOREIGN INVESTMENT COMPANY ("PFIC") ANNUAL INFORMATION STATEMENT

## **Ecofin US Renewables Infrastructure Trust PLC**

1st Floor, Senator House, 85 Queen Victoria Street London, EC4V 4AB, United Kingdom

| 1) | This Statement applies to the following period: | January 1, 2023 - December 31, 2023 |
|----|---|-------------------------------------|
|----|---|-------------------------------------|

2) The below amounts represent income for the entire shares issued of: 138,078,496 (Investors should adjust the below amounts by their appropriate share ownership.)

|                               | <b>Total for PFIC</b> | Per Share. Per Day |
|-------------------------------|-----------------------|--------------------|
| Ordinary Earnings:            | NONE                  | NONE               |
| Net Capital Gain (1-3 Years): | NONE                  | NONE               |
| Net Capital Gain (3+ Years):  | NONE                  | NONE               |

3) Cash Distributions:

| Pay Date   | <b>Total for PFIC</b> | <b>Dividend Per Share</b> |
|------------|-----------------------|---------------------------|
| 02/27/2023 | 1,933,000             | \$ 0.014                  |
| 06/05/2023 | 1,933,000             | \$ 0.014                  |
| 09/08/2023 | 967,000               | \$ 0.007                  |
| 11/30/2023 | 967,000               | \$ 0.007                  |

4) This PFIC will permit you, in the event of a U.S. Internal Revenue Service audit, to inspect and copy the permanent books of account, records, and such other documents as may be maintained by the PFIC that are necessary to establish that the PFIC's ordinary earnings and net capital gains, as provided in Section 1293(e) of the Internal Revenue code, are computed in accordance with U.S. income tax principles.

| Courtney Gengler  |  |  |
|-------------------|--|--|
| Officer Name      |  |  |
|                   |  |  |
| Managing Director |  |  |
| Officer Title     |  |  |
| Cautry Gengler    |  |  |
| Signature         |  |  |