

Elliott Opportunity II Corp

PFIC Annual Statement

Entity name: Elliott Opportunity II Corp

Elliott Opportunity II Corp (the "Company") is considered a "passive foreign investment company" ("PFIC") for U.S. federal income tax purposes. The following information is provided to allow the Shareholder to make an election under Section 1295 of the Internal Revenue Code to treat the Company as a Qualified Electing Fund ("QEF Election") for U.S. federal income tax purposes. The QEF Election is optional and can only be made by the Shareholder. The Company is unable to make this election on behalf of the Shareholder. Please note that this election may not be recognized for state income tax purposes in some states. The PFIC rules are complex. Please consult with your personal tax advisor to determine whether it is advisable for you to make a QEF Election with respect to your investment in the Company.

- 1) This PFIC Annual Information statement applies to the tax period of the Company beginning on January 1, 2022 and ending December 31, 2022.
- 2) The Shareholder's per-unit, per-day information for the Company's taxable period specified in paragraph (1) is provided below. We recommend that all U.S. taxpayers consult a tax advisor concerning the overall tax consequences of their ownership of the Company and their U.S. tax reporting requirements.

Fund Name (and name of any underlying fund, if applicable)	Ticker	Ordinary income (US\$)	Net Capital Gain (US\$)
Elliott Opportunity II Corp	EOCW	0.00034818821	None

- 3) The amount of cash and fair market value of other property distributed or deemed distributed by the Company to the Shareholder during the Company's taxable period specified in paragraph (1) is as follows:

Cash: None

Fair Market Value of Property: None

- 4) The Company will permit the Shareholder to inspect and copy the Company's permanent books of account, records, and such other documents as may be maintained by the Company that are necessary to establish that PFIC ordinary earnings and net capital gain, as provided in Section 1293(e) of the Internal Revenue Code, are computed in accordance with U.S. income tax principles, and to verify these amounts and the Shareholder's pro rata share thereof.

Date: April 11, 2023

Elliott Opportunity II Corp



By: Steven Barg

Title: Chief Financial Officer

Additional Information

The following additional information is supplied to enable Shareholders to complete IRS Form 8621:

(Please note: a Shareholder may have additional filing disclosures including, but not limited to, Forms 926, 5471, and/or 8938 as a result of the Shareholder's investment in the Company. Please consult your tax advisor.)

Address of the PFIC: 360 S. Rosemary Avenue, 18th Floor, West Palm Beach, Florida 33401

Taxpayer Identification Number: 98-1581385

Country of Incorporation: Cayman Islands

Date of incorporation: 2/1/2021