

**PASSIVE FOREIGN INVESTMENT COMPANY ("PFIC") ANNUAL INFORMATION STATEMENT  
PURSUANT TO U.S. TREASURY REGULATIONS §1.1295-1(g)**

- (1.) This Information Statement applies to the taxable period of Learn CW Investment Corporation ("Learn CW") beginning on February 2, 2021 (i.e., its date of formation) and ending on December 31, 2021.
- (2.) The per-share amounts of ordinary earnings and net capital gain for Class A shares for the taxable period of Learn CW specified in paragraph (1) are provided in the below chart.
- |     |                   |     |
|-----|-------------------|-----|
| (a) | Ordinary Earnings | \$0 |
| (b) | Net Capital Gain  | \$0 |


To determine your pro-rata share of the amounts of ordinary earnings and net capital gains your Class A shares of Learn CW earned, as noted above, multiply the per-share amount indicated by the number of Class A shares that you held during the period specified in paragraph (1).

- (3.) The amount of cash and fair market value of other property distributed or deemed distributed to you during the taxable years specified in paragraph (1) is as follows:

Cash:	\$0
Fair Market Value of Property:	\$0

- (4.) Learn CW will permit you to inspect and copy its permanent books of account, records, and such other documents as may be maintained by Learn CW that are necessary to establish that PFIC ordinary earnings and net capital gain, as provided in §1293(e) of the Internal Revenue Code of 1986, as amended, are computed in accordance with U.S. income tax principles and to verify these amounts and your pro-rata shares thereof.

Date: 10/3/2022

Signature (Officer) 

THIS INFORMATION IS PROVIDED IN ORDER TO ASSIST SHAREHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. SHAREHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF SHARES OF LEARN CW INVESTMENT CORPORATION ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.