

April 12, 2022

Attention: U.S. Shareholders of Americas Technology Acquisition Corp.

## **IMPORTANT TAX NOTICE**

Re: 2021 PFIC Status

**This statement is provided for shareholders who are United States persons for purposes of the U.S. Internal Revenue Code. It is not relevant to other shareholders.**

Americas Technology Acquisition Corp. (or “the Company”) meets the Internal Revenue Code definition of a Passive Foreign Investment Company (“PFIC”) for the taxable year ended December 31, 2021. The Company is hereby making available PFIC Annual Information Statements for Americas Technology Acquisition Corp. for their taxable years beginning on January 1, 2021 and ending on December 31, 2021 pursuant to the requirements of Treasury Regulation Section 1.1295-1(g)(1).

The PFIC Annual Information Statements contain information to enable you, should you choose, to elect to treat Americas Technology Acquisition Corp. as a Qualified Electing Fund (“QEF”).

A U.S. shareholder who makes a QEF election for Americas Technology Acquisition Corp. is required annually to include in his or her income or his or her pro rata share of the ordinary earnings and net capital gains for Americas Technology Acquisition Corp. The QEF election is made by completing and attaching Form 8621 for each PFIC to your federal income tax return filed by the due date of the return, including extensions.

U.S. shareholders are advised to consult with their tax advisors with respect to the 2021 PFIC Annual Information Statement.

Further information on PFIC rules is available on the internet at the Internal Revenue Service website, including the following pages:

Detailed information about PFICs and the QEF election: <https://www.irs.gov/instructions/i8621>

Instructions to complete Form 8621: <https://www.irs.gov/pub/irs-pdf/i8621.pdf>

Form 8621: <https://www.irs.gov/pub/irs-pdf/f8621.pdf>

**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 AMERICAS TECHNOLOGY ACQUISITION CORP. ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER THE UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.**

## PFIC Annual Information Statement

### Americas Technology Acquisition Corp.

- 1) This Information Statement applies to the taxable year of Americas Technology Acquisition Corp. beginning on January 1, 2021 and ending on December 31, 2021 (the “Taxable Year”).
- 2) Your pro rata share of Americas Technology Acquisition Corp.’s ordinary earnings for the Taxable Year can be determined as follows:
  - i) If you owned Americas Technology Acquisition Corp.’s shares for the entire IPO period from January 1, 2021 through December 31, 2021, you should multiply the number of shares by the “Ordinary Income Per Share” amount below.

	Total Ordinary Income	Ordinary Income Per Share
Ordinary Shares	US\$ 21,899	US\$ 0.001510

- ii) If you did not own all of your Americas Technology Acquisition Corp. shares for the entire 365 day IPO period, your daily pro rata share of Americas Technology Acquisition Corp.’s ordinary earnings is:

	Daily Ordinary Income Pro Rata Share
Ordinary Shares (January 1 – December 31, 2021)	US\$ 0.000004

U.S. shareholders are advised to consult with their tax advisors with respect to the calculation of their pro rata share of Americas Technology Acquisition Corp.’s ordinary earnings and net short term and long term capital gain for the Taxable Year.

- 3) The amount of cash and the fair market value of other property distributed or deemed distributed by Americas Technology Acquisition Corp. during the Taxable Year are as follows:

Cash: US \$0.00  
Fair Market Value of Property: US \$0.00

- 4) The Summary of Annual Information of Americas Technology Acquisition Corp. is as follows:
  - a) Description of each class of shares –**Ordinary Shares**
  - b) Total number of shares outstanding at year-end:
    - i) IPO Shares: **14,500,000** and

c) Total FMV of IPO shares at December 31, 2021 – **US\$ 10.35 per share.**

- 5) Any shareholders making a QEF election will be permitted by Americas Technology Acquisition Corp. to inspect and copy its permanent books of account, records, and such other documents as are maintained by Americas Technology Acquisition Corp. that are necessary to establish that Americas Technology Acquisition Corp.'s ordinary earnings and net capital gain, as provided in section 1293(e) of the U.S. Internal Revenue Code, are computed in accordance with U.S. income tax principles, and to verify these amounts and your pro rata share thereof.

Americas Technology Acquisition Corp.

Date: 4/12/2022

By:   
Authorized Representative