

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

18 Can any resulting loss be recognized? ▶ **No loss can be recognized by the shareholders of record for the non-taxable return of capital distribution received.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **The information provided above will be reflected on the shareholder's 2025 1099-DIV statement, box 3**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶ A signed copy is maintained on file Date ▶ _____
Print your name ▶ _____ Title ▶ _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

NestYield Visionary ETF

Organizational Action: Return of Capital

Date of Action: 11/30/2025

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15	Part II, Line 15	Part II, Line 15
Issuer's Name	CUSIP	Ticker Symbol	Ex-Dividend Date	Record Date	Payable Date	Total Distributions	Non-Dividend Distributions	Return of Capital %
NestYield Visionary ETF	45259A696	EGGQ	1/30/2025	1/30/2025	1/31/2025	0.201100	0.040670	20.22%
NestYield Visionary ETF	45259A696	EGGQ	2/27/2025	2/27/2025	2/28/2025	0.190800	0.038587	20.22%
NestYield Visionary ETF	45259A696	EGGQ	3/28/2025	3/28/2025	3/31/2025	0.181300	0.036666	20.22%
NestYield Visionary ETF	45259A696	EGGQ	4/29/2025	4/29/2025	4/30/2025	0.183300	0.037071	20.22%
NestYield Visionary ETF	45259A696	EGGQ	5/29/2025	5/29/2025	5/30/2025	0.203800	0.041216	20.22%
NestYield Visionary ETF	45259A696	EGGQ	6/27/2025	6/27/2025	6/30/2025	0.219000	0.044291	20.22%
NestYield Visionary ETF	45259A696	EGGQ	7/30/2025	7/30/2025	7/31/2025	0.228100	0.046131	20.22%
NestYield Visionary ETF	45259A696	EGGQ	8/28/2025	8/28/2025	8/29/2025	0.227850	0.046080	20.22%
NestYield Visionary ETF	45259A696	EGGQ	9/29/2025	9/29/2025	9/30/2025	0.246200	0.049791	20.22%
NestYield Visionary ETF	45259A696	EGGQ	10/30/2025	10/30/2025	10/31/2025	0.259200	0.052421	20.22%
NestYield Visionary ETF	45259A696	EGGQ	11/26/2025	11/26/2025	11/28/2025	0.260000	0.052582	20.22%