



**Part II** Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
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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.**  
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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**  
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**Sign Here**  
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.  
Signature ▶ **A signed copy is maintained on file at issuer** Date ▶ \_\_\_\_\_  
Print your name ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

|                               |                            |                      |      |   |              |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| <b>Paid Preparer Use Only</b> | 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 Dynamic Income 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 Dynamic Income ETF | 45259A787       | EGGY            | 1/30/2025        | 1/30/2025        | 1/31/2025        | 0.831900            | 0.716306                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 2/27/2025        | 2/27/2025        | 2/28/2025        | 0.946300            | 0.814810                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 3/28/2025        | 3/28/2025        | 3/31/2025        | 0.725830            | 0.624975                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 4/29/2025        | 4/29/2025        | 4/30/2025        | 0.727500            | 0.626413                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 5/29/2025        | 5/29/2025        | 5/30/2025        | 0.775830            | 0.668027                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 6/27/2025        | 6/27/2025        | 6/30/2025        | 0.815830            | 0.702469                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 7/30/2025        | 7/30/2025        | 7/31/2025        | 0.833750            | 0.717899                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 8/28/2025        | 8/28/2025        | 8/29/2025        | 0.805830            | 0.693858                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 9/29/2025        | 9/29/2025        | 9/30/2025        | 0.834370            | 0.718433                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 10/30/2025       | 10/30/2025       | 10/31/2025       | 0.872290            | 0.751084                   | 86.10%              |
| NestYield Dynamic Income ETF | 45259A787       | EGGY            | 11/26/2025       | 11/26/2025       | 11/28/2025       | 0.870000            | 0.749112                   | 86.10%              |