

Part II Organizational Action (continued)

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

IRS SECTION 301(c)(2) - BASIS REDUCTION FOR DISTRIBUTIONS IN EXCESS OF EARNINGS AND PROFITS.

18 Can any resulting loss be recognized? ▶ A LOSS WOULD NOT BE RECOGNIZED AS PART OF THESE DISTRIBUTIONS. THE BASIS OF EACH SHAREHOLDER OF RECORD WOULD NEED TO BE ADJUSTED BY THE AMOUNT OF THE NON-DIVIDEND DISTRIBUTIONS, WHICH WOULD AFFECT REALIZED GAIN OR LOSS ON THE DISPOSITION OF FUND SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THIS ORGANIZATIONAL ACTION IS REPORTABLE WITH RESPECT TO TAX YEAR 2025. THE INFORMATION WILL ALSO BE PROVIDED IN THE SHAREHOLDER'S 2025 FORM 1099-DIV.

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 ▶

[Handwritten Signature]
Print your name ▶ Gary Genson

Date ▶

Feb 2, 2026

Title ▶

CEO

Paid Preparer Use Only

Print/Type preparer's name

SALOUMEH AHMADI

Preparer's signature

S. Ahmadi

Date

1/30/2026

Check if self-employed

PTIN

P0169XXXX

Firm's name ▶ KPMG LLP

Firm's EIN ▶

13-5565207

Firm's address ▶ 8350 BROAD STREET, SUITE 900, MCFEAN, VA 22102

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