## Form **8937**(December 2017) Department of the Treasury

Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting Issuer 2 Issuer's employer identification number (EIN) ssuer's name **FOREIGNUS Harvest Canadian Equity Income Leaders ETF** 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact dlazzer@harvestportfolios.com **DANIEL LAZZER** (416) 649-4541 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 610 Chartwell Road, Suite 204 OAKVILLE, ONTARIO, CANADA, L6J 4A5 8 Date of action 9 Classification and description **SEE BELOW** PAID A "RETURN OF CAPITAL" DISTRIBUTION 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► RETURN OF CAPITAL AS PART OF DISTRIBUTIONS THAT OCCURRED THROUGHOUT THE 2022 TAXABLE YEAR Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE ADJUSTMENT TO A UNITHOLDER'S COST BASIS IS AS FOLLOWS: Series A 0.04386749 PER UNIT Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► N/A

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Part		Organizational Action (continued)				
17 L	ist the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax t	reatment is	s based 🕨	· v	
IRC SE	CTION	N 301(c)(2), 312 AND 316				
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18 C	an any	resulting loss be recognized? ► N/A				
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<b>19</b> P	rovide	any other information necessary to implement the adjustment, such as the reportable	ole tax year	► N/A		
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	Unde	or penalties of perjury, I declare that I have examined this return, including accompanying sche	dules and s	tatements	and to the hes	t of my knowledge and
	belief	i, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all info	rmation of w	hich prepa	arer has any kno	wledge.
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Here	Signa	ature	Date ►	Apr	il 5, 2023	
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	Print	<sub>your name</sub> ▶ Daniel Lazzer	Title ►	CFO		
Paid	•	Print/Type preparer's name  Preparer's signature	Date		Check 🗸 if	PTIN
Prepa	arer	GREGORY PAPINKO	April 5,	2023	self-employed	P01452981
Use (		Firm's name ► PRICEWATERHOUSECOOPERS LLP			Firm's EIN ▶	98-0189320
		Firm's address ▶ 18 YORK STREET, SUITE 2600, TORONTO, ONTARIO, CANAL	OA, M5J 0E	32	Phone no.	(416) 863-1133

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054