

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Harvest Diversified Monthly Income ETF</u>			2 Issuer's employer identification number (EIN) <u>FOREIGNUS</u>		
3 Name of contact for additional information <u>DANIEL LAZZER</u>		4 Telephone No. of contact <u>(416) 649-4541</u>		5 Email address of contact <u>dlazzer@harvestportfolios.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>610 Chartwell Road, Suite 204</u>			7 City, town, or post office, state, and ZIP code of contact <u>OAKVILLE, ONTARIO, CANADA, L6J 4A5</u>		
8 Date of action <u>SEE BELOW</u>		9 Classification and description <u>PAID A "RETURN OF CAPITAL" DISTRIBUTION</u>			
10 CUSIP number <u>N/A</u>	11 Serial number(s) <u>N/A</u>	12 Ticker symbol <u>N/A</u>	13 Account number(s) <u>N/A</u>		

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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 2023 TAXABLE YEAR

15 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 0.53598348 PER UNIT

16 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

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

