(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name Harvest Balanced Income & Growth ETF **FOREIGNUS** 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact DANIEL LAZZER (416) 649-4541 dlazzer@harvestportfolios.com 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 OAKVILLE, ONTARIO, CANADA, L6J 4A5 610 Chartwell Road, Suite 204 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. Part II 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 2024 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 0.44284128 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

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.

| Part | (| Organizational Action (cont | inued) | | |
|--------------|--------|--|---|---------------------------------------|-------------------------|
| 17 Li | st the | applicable Internal Revenue Code | section(s) and subsection(s) upon w | hich the tax treatment is based | · |
| IRC SE | CTION | I 301(c)(2), 312 AND 316 | | | |
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| 18 C | an anv | resulting loss be recognized? ▶ | N/A | | |
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| 40 D | ! | | | | |
| 19 Pr | ovide | any other information necessary to | implement the adjustment, such as | s the reportable tax year ► N/A | |
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| | belief | , it is true, correct, and complete. Decla | ration of preparer (other than officer) is ba | ased on all information of which prep | arer has any knowledge. |
| Sign | | | | | |
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| Paid | | | | | Check if self-employed |
| Prepa | | Firm's name ▶ | I | | Firm's EIN ▶ |
| Use C | nly | Firm's name | | | Phone no. |
| Send Fo | rm Q0 | | nents) to: Department of the Treasu | ny Internal Revenue Sondon Oc | |
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