

## **Important Tax Notice to U.S. Unitholders**

This statement is provided to unitholders who are United States persons for purposes of the U.S. Internal Revenue Code of 1986, as amended (“IRC”) and the regulations thereunder. It is not relevant to other unitholders.

Harvest Diversified High Income Shares ETF (the “Fund”) may be deemed to be classified as a Passive Foreign Investment Company (“PFIC”) as defined in Section 1297(a) of the IRC for the year ending December 31, 2025 and thus, its unitholders are unitholders of the PFIC.

We recommend that all U.S. taxpayer clients consult a tax advisor concerning the overall tax consequences of their ownership of units of the Fund and their U.S. tax reporting requirements. You can also find information on U.S. tax rules applicable to investments in a PFIC on the IRS website, [www.irs.gov](http://www.irs.gov), by searching “Form 8621 Instructions”.

Please find below a PFIC Annual Information Statement (“AIS”) for the Fund. The PFIC AIS is being provided pursuant to the requirements of Treasury Regulation §1.1295-1(g)(1). The PFIC AIS contains information to enable you, should you so choose based on the advice of your tax advisor in light of your personal tax circumstances, to elect to treat the Fund as a qualified electing fund (“QEF”).

Generally, an election is filed for each investment fund for which you wish to make a QEF election. If you hold units of the Fund and the Fund holds units of one or more underlying investment funds, you will receive a combined PFIC AIS containing information that will enable you to elect to treat any or all of the funds as a QEF as you choose, as well as information relating to your units and values in your indirect holdings.

Note that the information attached with this letter is intended to help you make one or more QEF elections, if you decide to do so, and neither such information nor this letter constitutes tax advice. The taxpayer should seek advice based on their particular circumstances from an independent tax advisor.

If you have any questions regarding this matter, please contact your advisor, a U.S. tax advisor or visit our website at [www.harvestportfolios.com](http://www.harvestportfolios.com). Thank you for investing with Harvest Portfolios Group Inc.

**Harvest Diversified High Income Shares ETF  
PFIC Annual Information Statement  
For the Year Ending December 31, 2025**

1) This Information Statement applies to the taxable year of the Fund for the year beginning on January 14, 2025 and ending on December 31, 2025.

2) Your pro-rata per share amounts of ordinary earnings and net capital gains for each Series of the Fund for the period specified in paragraph (1) are as follows:

Series	Ordinary Earnings (US\$)	Net Capital Gains (US\$)
Series A	2.171516	0.015229
Series U	0.555202	0.003894

To determine your pro-rata share of the amounts above, multiply the amounts by the number of units of each Series you held during the year.

- i. If you owned the same number of units of Series A from January 14, 2025 through December 31, 2025, multiply the number of such units by the amounts above. If you owned the same number of units of Series U from October 3, 2025 through December 31, 2025, multiply the number of such units by the amounts above.
- ii. If you did not own the same number of units of Series A from January 14, 2025 through December 31, 2025, multiply the number of units you owned by the amounts above as well as by the number of days the units were held in 2025 and divide the result by 352.
- iii. If you did not own the same number of units of Series U from October 3, 2025 through December 31, 2025, multiply the number of units you owned by the amounts above as well as by the number of days the units were held in 2025 and divide the result by 90.

3) Your pro-rata share of cash distributions<sup>1</sup> and property distributions for each Series of the Fund for the period specified in paragraph (1) are as follows:<sup>2</sup>

Series	Property Distributions (US\$)	Cash Distributions (US\$)
Series A	2.320734	0.000000
Series U	0.999346	0.000000

<sup>1</sup> Under U.S. tax reporting rules, cash distributions only include distributions denominated in U.S. currency. Distributions denominated in Canadian currency are reported as property distributions.

<sup>2</sup> All amounts are reported in U.S. dollars. Distributions represent average distributions that are not reinvested in the fund. If you have elected to reinvest your distributions, the above amount may not be reflective of the actual distribution amount you received during the year. If you have made a QEF election, your basis in your fund securities is based on your investment in the fund before the election, plus your share of ordinary earnings and/or net capital gains less the actual distributions you have received during the year. You should consult your U.S. tax advisor to determine your U.S. tax basis in the fund securities during the year.

To determine your pro-rata share of the amounts above, multiply the amounts by the number of units of each Series you held during the year.

- i. If you owned the same number of units from January 14, 2025 through December 31, 2025, multiply the number of such units by the amounts above. If you owned the same number of units of Series U from October 3, 2025 through December 31, 2025, multiply the number of such units by the amounts above.
  - ii. If you did not own same number of units of Series A from January 14, 2025 through December 31, 2025, multiply the number of units you owned by the amounts above as well by the number of days the units were held in 2025 and divide the result by 352.
  - iii. If you did not own the same number of units of Series U from October 3, 2025 through December 31, 2025, multiply the number of units you owned by the amounts above as well as by the number of days the units were held in 2025 and divide the result by 90.
- 4) Please note that for reporting purposes you may need to separately report the per unit amount of income and the per unit distribution of cash and property distribution from the Fund and for each underlying fund. Information below is intended to provide this information. Please consult your tax advisor.

The per unit amount of ordinary earnings and net capital gains for each Series of the Fund and its underlying funds for the period specified in paragraph (1) are as follows:

	Ordinary Earnings (US\$)	Net Capital Gains (US\$)	Year End
<b>Series A</b>			
Harvest Diversified High Income Shares ETF	0.619838	0.000000	2025-12-31
Harvest AMD Enhanced High Income Shares ETF - Series A	0.293902	0.000000	2025-12-31
Harvest Alphabet Enhanced High Income Shares ETF - Series A	0.034918	0.000000	2025-12-31
Harvest Amazon Enhanced High Income Shares ETF - Series A	0.025864	0.000000	2025-12-31
Harvest Apple Enhanced High Income Shares ETF - Series A	0.000000	0.000000	2025-12-31
Harvest Broadcom Enhanced High Income Shares ETF - Series A	0.207100	0.000000	2025-12-31
Harvest Circle Enhanced High Income Shares ETF - Series A	0.005753	0.000000	2025-12-31
Harvest Coinbase Enhanced High Income Shares ETF - Series A	0.222326	0.000000	2025-12-31
Harvest Costco Enhanced High Income Shares ETF - Series A	0.029357	0.000000	2025-12-31
Harvest Eli Lilly Enhanced High Income Shares ETF - Series A	0.026320	0.001566	2025-12-31
Harvest Meta Enhanced High Income Shares ETF - Series A	0.000000	0.000000	2025-12-31
Harvest MicroStrategy Enhanced High Income Shares ETF - Series A	0.089846	0.000000	2025-12-31
Harvest Microsoft Enhanced High Income Shares ETF - Series A	0.004338	0.007941	2025-12-31
Harvest NVIDIA Enhanced High Income Shares ETF - Series A	0.112457	0.005722	2025-12-31
Harvest Netflix Enhanced High Income Shares ETF - Series A	0.050396	0.000000	2025-12-31
Harvest Palantir Enhanced High Income Shares ETF - Series A	0.332470	0.000000	2025-12-31
Harvest Reddit Enhanced High Income Shares ETF - Series A	0.000000	0.000000	2025-12-31
Harvest Robinhood Enhanced High Income Shares ETF - Series A	0.007829	0.000000	2025-12-31
Harvest SoFi Enhanced High Income Shares ETF - Series A	0.010741	0.000000	2025-12-31
Harvest Tesla Enhanced High Income Shares ETF - Series A	0.098061	0.000000	2025-12-31
<b>Total</b>	<b>2.171516</b>	<b>0.015229</b>	
<b>Series U</b>			
Harvest Diversified High Income Shares ETF	0.158466	0.000000	2025-12-31
Harvest AMD Enhanced High Income Shares ETF - Series U	0.075145	0.000000	2025-12-31
Harvest Alphabet Enhanced High Income Shares ETF - Series U	0.008928	0.000000	2025-12-31
Harvest Amazon Enhanced High Income Shares ETF - Series U	0.006613	0.000000	2025-12-31
Harvest Apple Enhanced High Income Shares ETF - Series U	0.000000	0.000000	2025-12-31
Harvest Broadcom Enhanced High Income Shares ETF - Series U	0.052952	0.000000	2025-12-31
Harvest Circle Enhanced High Income Shares ETF - Series U	0.001471	0.000000	2025-12-31
Harvest Coinbase Enhanced High Income Shares ETF - Series U	0.056845	0.000000	2025-12-31
Harvest Costco Enhanced High Income Shares ETF - Series U	0.007506	0.000000	2025-12-31
Harvest Eli Lilly Enhanced High Income Shares ETF - Series U	0.006730	0.000400	2025-12-31
Harvest Meta Enhanced High Income Shares ETF - Series U	0.000000	0.000000	2025-12-31
Harvest MicroStrategy Enhanced High Income Shares ETF - Series U	0.022972	0.000000	2025-12-31

Harvest Microsoft Enhanced High Income Shares ETF - Series U	0.001109	0.002030	2025-12-31
Harvest NVIDIA Enhanced High Income Shares ETF - Series U	0.028753	0.001463	2025-12-31
Harvest Netflix Enhanced High Income Shares ETF - Series U	0.012885	0.000000	2025-12-31
Harvest Palantir Enhanced High Income Shares ETF - Series U	0.085007	0.000000	2025-12-31
Harvest Reddit Enhanced High Income Shares ETF - Series U	0.000000	0.000000	2025-12-31
Harvest Robinhood Enhanced High Income Shares ETF - Series U	0.002002	0.000000	2025-12-31
Harvest SoFi Enhanced High Income Shares ETF - Series U	0.002746	0.000000	2025-12-31
Harvest Tesla Enhanced High Income Shares ETF - Series U	0.025072	0.000000	2025-12-31
Total	0.555202	0.003894	

The per unit amount of cash distributions and property distributions received from underlying funds for each Series of the funds for the period specified in paragraph (1) are as follows:

	Property Distributions (US\$)	Cash Distributions (US\$)
Series A		
Harvest AMD Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Alphabet Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Amazon Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Apple Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Broadcom Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Circle Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Coinbase Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Costco Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Eli Lilly Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Meta Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest MicroStrategy Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Microsoft Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest NVIDIA Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Netflix Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Palantir Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Reddit Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Robinhood Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest SoFi Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Harvest Tesla Enhanced High Income Shares ETF - Series A	0.000000	0.000000
Series U		
Harvest AMD Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Alphabet Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Amazon Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Apple Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Broadcom Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Circle Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Coinbase Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Costco Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Eli Lilly Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Meta Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest MicroStrategy Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Microsoft Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest NVIDIA Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Netflix Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Palantir Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Reddit Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Robinhood Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest SoFi Enhanced High Income Shares ETF - Series U	0.000000	0.000000
Harvest Tesla Enhanced High Income Shares ETF - Series U	0.000000	0.000000

5) The Fund will, upon receipt of a request, permit you to inspect and copy its permanent books of account, records, and other such documents as may be maintained by the Fund to establish that the ordinary earnings and net capital gains are computed in accordance with U.S. income tax principles under IRC Section 1293 and to verify these amounts and the U.S. Investor's pro-rata share thereof.<sup>3</sup>

signed "Daniel Lazzer"

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By: Daniel Lazzer  
Title: Chief Financial Officer  
Date: April 10, 2026

THIS INFORMATION CONTAINED HEREIN IS TAKEN FROM THE ACCOUNTING RECORDS AND AUDITED FINANCIAL STATEMENTS OF THE VARIOUS HARVEST PORTFOLIOS GROUP INC. FUNDS AND IS PROVIDED IN ORDER TO ASSIST UNITHOLDERS IN MAKING CALCULATIONS AND DOES NOT CONSTITUTE TAX ADVICE. COPIES OF THE FINANCIAL STATEMENTS ARE AVAILABLE AT [WWW.HARVESTPORTFOLIOS.COM](http://WWW.HARVESTPORTFOLIOS.COM) OR ON SEDAR. UNITHOLDERS ARE ADVISED TO CONSULT THEIR OWN TAX ADVISORS CONCERNING THE OVERALL TAX CONSEQUENCES OF THE OWNERSHIP OF UNITS ARISING IN THEIR OWN PARTICULAR SITUATIONS UNDER UNITED STATES FEDERAL, STATE, LOCAL OR FOREIGN LAW.

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<sup>3</sup>The per unit amount of ordinary earnings and net capital gains for each Series of the Fund for the period are calculated under U.S. tax principles and may not be reflective of the per unit Canadian dollar amounts reported in your fund account statement.