(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name SmartETFs Sustainable Energy II ETF 85-3275384 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact SmartETFs Sustainable Energy II ETF 1-866-307-5990 mail@smartetfs.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 Pasadena, CA 91101 251 South Lake Avenue, Suite 800 8 Date of action 9 Classification and description 12/8/2023 Non-taxable return of capital distribution paid in December 2023 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) SOLR 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 ► The SmartETFs Sustainable Energy II ETF paid non-taxable return of capital to its shareholders per the attached schedule. 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 total amount of non-taxable return of capital, on the attached schedule, represents a reduction in the shareholders' tax basis in their shares held. 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 ► The tax basis of the shareholders' shares is decreased by the per share amount of non-taxable return of capital, on the attached schedule, multiplied by the number of shares the shareholder owns.

Part II Organizational Action (continued)

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SmartETFs Sustainable Energy II ETF

Supplemental attached of Form 8937

Part 2, Box 14, 15 & 16

		ı	Per Share	F	Per Share Nontaxable	Per Share Taxable		
Record Date	Ex Date	Payable Date	D	istribution		Return of Capital		Dividend
12/11/2023	12/8/2023	12/18/2023	\$	0.11930	\$	0.01000	\$	0.10930