SRH REIT Covered Call ETF

Statement Pursuant to Section 19(a) of the Investment Company Act of 1940

On June 26, 2026, the SRH REIT Covered Call ETF (the "Fund") paid a distribution of $0.30438 per share to shareholders of record at the close of business on June 25, 2026. Under U.S. generally accepted accounting principles (GAAP), the Fund estimates that 51.36% of the distribution is attributable to current year net investment income and 48.64% of the distribution is attributable to return of capital.

The characterization of Fund distributions for federal income tax purposes is different from the GAAP characterization presented above. The determination of what portion of each year's distributions constitutes ordinary income, qualifying dividend income, short or long-term capital gains or return of capital is reported to shareholders on Form 1099-DIV, which is mailed every year in late January of the following year.