

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 301(c)(2), 316(b)(4), and 852(c)(3).

18 Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders of record for the nontaxable return of capital distribution received.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The information provided above will be reflected on the shareholder's 2025 1099-DIV statement box 3.

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ Signed Copy Maintained by Taxpayer Date ▶ 4/13/26

Print your name ▶ /s/ Robert Rokose Title ▶ CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

REX HOOD Growth & Income ETF
 Organizational Action: Return of Capital
 Date of Action: 12/31/2025

Statement 1

Attachment for Form 9971, Report of Organizational Actions Affecting Basis of Securities

<u>Issuer's Name and EIN</u>	<u>Part I, Line 10</u> CUSIP	<u>Part I, Line 12</u> Ticker Symbol	<u>Part II, Line 14</u> Record Date	<u>Part II, Line 14</u> Ex-Dividend Date	<u>Part II, Line 14</u> Payable Date	<u>Part II, Line 15</u> Nondividend Distributions
REX HOOD Growth & Income ETF (39-4410328)	761562883	HOII	11/18/2025	11/18/2025	11/19/2025	\$ 0.05069974
REX HOOD Growth & Income ETF (39-4410328)	761562883	HOII	11/25/2025	11/25/2025	11/26/2025	\$ 0.04137231
REX HOOD Growth & Income ETF (39-4410328)	761562883	HOII	12/2/2025	12/2/2025	12/3/2025	\$ 0.05484526
REX HOOD Growth & Income ETF (39-4410328)	761562883	HOII	12/9/2025	12/9/2025	12/10/2025	\$ 0.05140448
REX HOOD Growth & Income ETF (39-4410328)	761562883	HOII	12/16/2025	12/16/2025	12/17/2025	\$ 0.04531056
REX HOOD Growth & Income ETF (39-4410328)	761562883	HOII	12/23/2025	12/23/2025	12/24/2025	\$ 0.04220142
REX HOOD Growth & Income ETF (39-4410328)	761562883	HOII	12/30/2025	12/30/2025	12/31/2025	\$ 0.03714388