



**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.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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.

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

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

<b>Paid Preparer Use Only</b>	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 LLY Growth & Income ETF  
 Organizational Action: Return of Capital  
 Date of Action: 12/31/2025

Statement 1

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

<u>Issuer's Name and EIN</u>	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15
	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>Record Date</u>	<u>Ex-Dividend Date</u>	<u>Payable Date</u>	<u>Nondividend Distributions</u>	
REX LLY Growth & Income ETF (39-4451906)	761562800	LLII	11/18/2025	11/18/2025	11/19/2025	\$ 0.20877434	
REX LLY Growth & Income ETF (39-4451906)	761562800	LLII	11/25/2025	11/25/2025	11/26/2025	\$ 0.11602338	
REX LLY Growth & Income ETF (39-4451906)	761562800	LLII	12/2/2025	12/2/2025	12/3/2025	\$ 0.08428387	
REX LLY Growth & Income ETF (39-4451906)	761562800	LLII	12/9/2025	12/9/2025	12/10/2025	\$ 0.05641504	
REX LLY Growth & Income ETF (39-4451906)	761562800	LLII	12/16/2025	12/16/2025	12/17/2025	\$ 0.07576839	
REX LLY Growth & Income ETF (39-4451906)	761562800	LLII	12/23/2025	12/23/2025	12/24/2025	\$ 0.08457417	
REX LLY Growth & Income ETF (39-4451906)	761562800	LLII	12/30/2025	12/30/2025	12/31/2025	\$ 0.08055835	