

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

<b>1</b> Issuer's name  3EDGE DYNAMIC FIXED INCOME ETF		<b>2</b> Issuer's employer identification number (EIN)  99-4039064	
<b>3</b> Name of contact for additional information  INVESTOR SERVICES REPRESENTATIVES	<b>4</b> Telephone No. of contact  1-866-825-8452	<b>5</b> Email address of contact	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  ONE FREEDOM VALLEY DRIVE		<b>7</b> City, town, or post office, state, and ZIP code of contact  OAKS, PA 19456	
<b>8</b> Date of action  SEE ATTACHED STATEMENT		<b>9</b> Classification and description  NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION	
<b>10</b> CUSIP number  SEE ATTACHED	<b>11</b> Serial number(s)  N/A	<b>12</b> Ticker symbol  SEE ATTACHED	<b>13</b> Account number(s)

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► 3EDGE DYNAMIC FIXED INCOME ETF PAID DIVIDEND DISTRIBUTION DURING FISCAL YEAR ENDED SEPTEMBER 30, 2025.

A PORTION OF WHICH HAS BEEN SUBSEQUENTLY IDENTIFIED AS A NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION TO SHAREHOLDERS OF RECORD. PLEASE SEE ATTACHED SCHEDULE FOR DETAILED INFORMATION.

**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 AMOUNT SHOWN AS RETURN OF CAPITAL DISTRIBUTION IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF THE SHAREHOLDERS' TAX BASIS ON SHARES HELD.

**16** 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 ► SEE ATTACHED FOR PER SHARE INFORMATION. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC SECTIONS 301 & 306.

**Part II** **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC SECTIONS 301 & 306**18** Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION. NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT REALIZED GAIN OR LOSS UPON DISPOSITION OF THE SHARES.**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE INFORMATION PROVIDED HEREIN HAS BEEN PROVIDED TO EACH SHAREHOLDER ON THEIR 2025 FORM 1099 DIV STATEMENT, BOX 3, OR TO THE PARTY PREPARING FORM 1099DIV ON BEHALF OF THE FUND.**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 ► John Bourgeois Date ► 02/11/2026Print your name ► JOHN BOURGEOISTitle ► ASST. TREASURER**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.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

**3EDGE DYNAMIC FIXED INCOME ETF****EIN: 99-4039064**

Supplemental Attachment to Form 8937

Part II, Question 14, 15, 16

Detail of the distributions paid during the fiscal year ended September 30, 2025 is described below:

<b>Security Description</b>		<b>Ticker</b>	<b>Record</b>	<b>Ex- Dividend</b>	<b>Payable</b>	<b>Distribution Per Share</b>	<b>Ordinary Dividends</b>	<b>Taxable %</b>	<b>NonDividend</b>	<b>Return of capital %</b>
<b>(Fund Name)</b>	<b>CUSIP</b>	<b>Symbol</b>	<b>Date</b>	<b>Date</b>	<b>Date</b>				<b>Distributions</b>	
3EDGE Dynamic Fixed Income ETF	00791R830	EDGF	03/28/2025	03/28/2025	03/31/2025	\$ 0.076300000	\$ 0.060000000	78.64%	\$ 0.016300000	21.36%
3EDGE Dynamic Fixed Income ETF	00791R830	EDGF	06/27/2025	06/27/2025	06/30/2025	\$ 0.286400000	\$ 0.225200000	78.63%	\$ 0.061200000	21.37%
3EDGE Dynamic Fixed Income ETF	00791R830	EDGF	09/29/2025	09/29/2025	09/30/2025	\$ 0.202700000	\$ 0.159400000	78.64%	\$ 0.043300000	21.36%
<b>Totals</b>						<b>\$ 0.565400000</b>	<b>\$ 0.444600000</b>		<b>\$ 0.120800000</b>	