

**Report of Organizational Actions  
Affecting Basis of Securities**

► See separate instructions.

**Part I Reporting Issuer**

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

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 ► John Baugus Date ► 02/11/2026

Print your name ► JOHN BOURGEOIS

**Title ► ASST. TREASURER**

<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.

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