

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name SoFi Enhanced Yield ETF		2 Issuer's employer identification number (EIN) 93-3261995	
3 Name of contact for additional information Aaron Perkovich	4 Telephone No. of contact 844-986-7700	5 Email address of contact contact@tidalfg.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 234 W Florida St., Suite 700		7 City, town, or post office, state, and ZIP code of contact Milwaukee, WI 53204	
8 Date of action 2/28/2026		9 Classification and description Non-Taxable Return of Capital	
10 CUSIP number 886364280	11 Serial number(s)	12 Ticker symbol THTA	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 ► **SoFi Enhanced Yield ETF paid a non-taxable return of capital distribution on the dates listed on Statement 1 to the shareholders of record on the dates listed on Statement 1. A portion of each distribution constitutes a non-taxable return of capital.**

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 portion of the distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the issuer.**

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 ► **The basis of the shareholders of record for each dividends is lowered by the per share return of capital amount listed on Statement 1. The rate was determined in accordance to IRC §301 and §316.**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► _____

[illegible]

18 Can any resulting loss be recognized? ► **No loss can be recognized by the shareholders of record for the non-taxable return of capital distribution received.**

[illegible]

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 and 2026 1099-DIV statement, box 3

[illegible]

Sign Here Signature ► A signed copy is maintained on file at issuer Date ►

		Print your name ▶		Title ▶	
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date
				Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

SoFi Enhanced Yield ETF
Organizational Action: Return of Capital
Date of Action: 2/28/26

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

	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15	Part II, Line 15	Part II, Line 15
Issuer's Name	CUSIP	Ticker Symbol	Ex-Dividend Date	Record Date	Payable Date	Total Distributions	Non-Dividend Distributions	Return of Capital %
SoFi Enhanced Yield ETF	886364280	THTA	3/17/2025	3/17/2025	3/18/2025	0.18450000	0.13086300	70.928455%
SoFi Enhanced Yield ETF	886364280	THTA	4/15/2025	4/15/2025	4/16/2025	0.14920000	0.10582600	70.928954%
SoFi Enhanced Yield ETF	886364280	THTA	5/15/2025	5/15/2025	5/16/2025	0.15050000	0.10674800	70.928904%
SoFi Enhanced Yield ETF	886364280	THTA	6/17/2025	6/17/2025	6/18/2025	0.15040000	0.10667700	70.928856%
SoFi Enhanced Yield ETF	886364280	THTA	7/15/2025	7/15/2025	7/16/2025	0.15040000	0.10667700	70.928856%
SoFi Enhanced Yield ETF	886364280	THTA	8/15/2025	8/15/2025	8/18/2025	0.15120000	0.10724400	70.928571%
SoFi Enhanced Yield ETF	886364280	THTA	9/16/2025	9/16/2025	9/17/2025	0.15170000	0.10759900	70.928807%
SoFi Enhanced Yield ETF	886364280	THTA	10/15/2025	10/15/2025	10/16/2025	0.15120000	0.10724400	70.928571%
SoFi Enhanced Yield ETF	886364280	THTA	11/17/2025	11/17/2025	11/18/2025	0.15100000	0.10710200	70.928477%
SoFi Enhanced Yield ETF	886364280	THTA	12/16/2025	12/16/2025	12/17/2025	0.15240000	0.10809500	70.928478%
SoFi Enhanced Yield ETF	886364280	THTA	1/16/2026	1/16/2026	1/20/2026	0.15200000	0.11199400	73.680263%
SoFi Enhanced Yield ETF	886364280	THTA	2/12/2026	2/12/2026	2/13/2026	0.15360000	0.11317300	73.680339%