

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

1 Issuer's name  RENAISSANCE IPO ETF		2 Issuer's employer identification number (EIN)  80-0950795	
3 Name of contact for additional information  Tiffany Ng	4 Telephone No. of contact  203-622-2978	5 Email address of contact  renaissance@renaissancecapital.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  100 FIRST STAMFORD PLACE, SUITE 403		7 City, town, or post office, state, and ZIP code of contact  STAMFORD, CT 06902	
8 Date of action  See Item 14 Below		9 Classification and description  Regulated Investment Company-Common Stock Dividends	
10 CUSIP number  See attached schedule	11 Serial number(s)  N/A	12 Ticker symbol  See attached schedule	13 Account number(s)  N/A

## 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 ► Renaissance IPO ETF paid non-taxable return of capital distributions to its shareholders per the attached schedule.

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 total amount of non-taxable return of capital, on the attached schedule, represents a reduction in the shareholder's tax basis in their shares held.

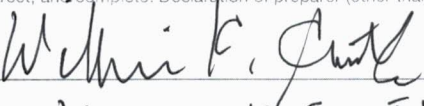
16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► The tax basis of the shareholder's shares is decreased by the per share amount of non-taxable return of capital, on the attached schedule, multiplied by the number of shares the shareholder owns.

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC Sec. 301(C)(1), the portion of a distribution, which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to IRC Sec. 302(C)(2), the portion of a distribution, which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

18 Can any resulting loss be recognized? ▶ Not applicable

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Pursuant to IRC Sec. 6045, brokers are required to reflect these adjustments in the cost basis reporting for covered securities. If a broker is not required to provide cost basis to a particular shareholder, the cost basis of the shareholder's shares should be adjusted as of the distribution date to reflect the return of capital described above. The final amount of taxable dividends and non-taxable return of capital (i.e., non-dividend distributions) will be reported to shareholders on their 2025 Form 1099-DIV.

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 ▶		Date ▶	2-5-2026
Paid Preparer Use Only	Print your name ▶	WILLIAM K. SMITH	Title ▶	PRESIDENT
	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.		

Renaissance IPO ETF  
80-0950795

SUPPLEMENTAL ATTACHMENT TO FORM 8937

Class	Cusip	Ticker	Record Date	Pay Date	Ordinary Income Per Share	Return of Capital Per Share	Total Distribution Per Share
A	759937204	IPO	3/14/2025	3/21/2025	\$ 0.0678	\$ 0.0047	\$ 0.0724
A	759937204	IPO	6/13/2025	6/20/2025	\$ 0.0500	\$ 0.0034	\$ 0.0535
A	759937204	IPO	9/12/2025	9/19/2025	\$ 0.1645	\$ 0.0113	\$ 0.1758