► See separate instructions.

2 Queen Street East, 20th Floor Toronto, Ontario, M5C 3G7 8 Date of action 9 Classification and description Tax Year 2020 Non-taxable distribution 10 CUSIP number 11 Serial number(s) 12 Ticker symbol N/A N/A 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 > A non-taxable distribution was made to shareholders throughout the 2020 taxation year. See question 15 for per unit information of the return of capital that occurred throughout the 2020 taxable year. 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 > 0.14275 per unit	Pa	Reporting I	ssuer						
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Duarte Boucinha 416-681-1752 dboucinha@ci.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and 2IP code of con 2 Queen Street East, 20th Floor 9 Classification and description Toronto, Ontario, M5C 3G7 8 Date of action 9 Classification and description Toronto, Ontario, M5C 3G7 9 Date of action 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) N/A N/A N/A N/A N/A PartII Organizational action Attach additional statements if needed. See back of form for additional questions. 19 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action >		Signature Emergir	ng Markets Corpo	rate Class ((EFT8)	N/A	N/A		
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		share or as a percenta	age of old basis ► _0	.14275 per	unit				
valuation dates N/A	16	Describe the calculation		asis and the c	lata that supports the calcu	lation, such as the market valu	les of securities and the		
		valuation dates \blacktriangleright	N/A						
For Paperwork Reduction Act Notice, see the separate Instructions. Cat. No. 37752P Form 8937 (12-24)	For	Paperwork Reduction	Act Notice. see the	separate Ins	tructions.	Cat. No. 37752P	Form 8937 (12-2017		

Form 8937 (12-2017) Page 2								
Pa	rt II	Drganizational Action (continued)						
17		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tr	reatment is based ▶	►				
				312 and 316				
40	Con on	resulting lass he recognized $\sim N/A$						
18	Can an	resulting loss be recognized? ► N/A						
19	Provide	any other information necessary to implement the adjustment, such as the reportabl	le tax year ►	N/A				
	Und	r penalties of perjury, I declare that I have examined this return, including accompanying scheo it is true, correct, and complete. Declaration of preparer (other than officer) is based on all infor	dules and statements mation of which prepa	, and to the best of my knowledge and arer has any knowledge.				
Sigr		-+						
Her	<u> </u>		Date March 31, 2020					
		your name ► Darie Urbanky Print/Type preparer's name Preparer's signature	Title ► President	and Chief Operating Officer				
Paie	d parer	Print/Type preparer's name Preparer's signature		Check if self-employed				
	e Only	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