## Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

| Р                         | art I Reporting   | lssuer                    |   |   |   |  |  |  |  |  |
|---------------------------|---|---------------------------|---|---|---|--|--|--|--|--|
| 1                         | Issuer's name   |                           | 2 Issu                                  | 2 Issuer's employer identification number (EIN) |   |  |  |  |  |  |
|                           | Signature High In   | come Corporate            |   | N/A   |   |  |  |  |  |  |
| 3                         | Name of contact for add   | ditional information      | 4 Telephone No. of contact              |   | 5 Ema                                     | il address of contact                                |  |  |  |  |
|                           | Duarte Boucinha   |                           | 416-681-1752                            |   | db  | dboucinha@ci.com                                     |  |  |  |  |
| 6                         | 6 Number and street (or P.O. box if mail is not of  |                           |   | delivered to street address) of contact         |   | town, or post office, state, and ZIP code of contact |  |  |  |  |
|                           | 2 Queen Street Ea   | ast, 20th Floor           |   |   | 7   | Toronto, Ontario, M5C 3G7                            |  |  |  |  |
| 8                         | Date of action  |                           | 9 Classification and description        |   |   |  |  |  |  |  |
| Tax Year 2020 Non-taxable |   |                           |   | distribution                                    | listribution                              |  |  |  |  |  |
| 10                        | CUSIP number  | 11 Serial number(         | s)                                      | 12 Ticker symbol                                | <b>13</b> Acc                             | 13 Account number(s)                                 |  |  |  |  |
|                           | N/A   | N/A N/A                   |   | N/A   |   | N/A  |  |  |  |  |
| P                         |   |                           |   |   | See back of for                           | m 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. |                           |   |   |   |  |  |  |  |  |
|                           |   |                           |   |   |   | apital that occurred throughout                      |  |  |  |  |
|                           |   | the 2020 tax              | -                                       |   |   | <del></del>  |  |  |  |  |
|                           |   |                           | , |   |   |  |  |  |  |  |
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|                           |   |                           |   |   |   |  |  |  |  |  |
| 15                        | Describe the quantitates share or as a percentage   |                           |   | urity in the hands                              | s of a U.S. taxpayer as an adjustment per |  |  |  |  |  |
|                           |   | _                         | •                                       |   |   |  |  |  |  |  |
|                           |   |                           |   |   |   |  |  |  |  |  |
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| _                         |   |                           |   |   |   |  |  |  |  |  |
| 16                        | Describe the calculation valuation dates ▶  | on of the change in $N/A$ | asis and the                            | data that supports the calc                     | ulation, such as t                        | the market values of securities and the              |  |  |  |  |
|                           |   |                           |   |   |   |  |  |  |  |  |
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| Par          | t II  | C                               | Organizational Action (continued)                          |  |                      | · -                                   |  |
|--------------|-------|---------------------------------|--|--|----------------------|---------------------------------------|--|
| 17           | List  | the a                           | applicable Internal Revenue Code section                   | (s) and subsection(s) upon which the tax tre         | eatment is based ▶   | IRC section 301(c)(2),<br>312 and 316 |  |
|              |       |                                 |  |  |                      |                                       |  |
|              |       |                                 |  |  |                      |                                       |  |
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|              |       |                                 |  |  |                      |                                       |  |
|              | _     |                                 |  |  |                      |                                       |  |
| 18           | Can   | any                             | resulting loss be recognized? ► N/A                        | 1  |                      |                                       |  |
|              |       |                                 |  |  |                      |                                       |  |
|              |       |                                 |  |  |                      |                                       |  |
|              |       |                                 |  |  |                      |                                       |  |
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|              |       |                                 |  |  |                      |                                       |  |
| 19           | Prov  | vide a                          | any other information necessary to impler                  | nent the adjustment, such as the reportable          | e tax vear ►         | N/A                                   |  |
|              |       |                                 | ,,,  |  |                      | ,                                     |  |
|              |       |                                 |  |  |                      |                                       |  |
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|              |       |                                 |  |  |                      |                                       |  |
|              |       |                                 |  |  |                      |                                       |  |
|              | U     | Jnder                           | penalties of perjury, I declare that I have exan           | nined this return, including accompanying sched      | ules and statements, | and to the best of my knowledge and   |  |
|              | b     |                                 |  | preparer (other than officer) is based on all inform |                      |                                       |  |
| Sign<br>Here | .     |                                 |  | Manah 21   | 2020                 |                                       |  |
| пеге         | •   s | Signature ▶                     |  |  | Date March 31, 2020  |                                       |  |
|              | P     | Print your name ▶ Darie Urbanky |  |  | Title ▶ President    | and Chief Operating Officer           |  |
| Paic         |       |                                 | Print/Type preparer's name                                 | Preparer's signature                                 | Date                 | Check if PTIN                         |  |
| Pre          |       | er│                             |  |  |                      | self-employed                         |  |
| Use          |       |                                 | Firm's name  |  |                      | Firm's EIN ▶                          |  |
| Send         | Form  | n 893                           | Firm's address ►  37 (including accompanying statements) t | o: Department of the Treasury, Internal Re           | venue Service, Oad   | Phone no.<br>den, UT 84201-0054       |  |