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

Part I Reporting Issuer 2 Issuer's employer identification number (EIN) 1 Issuer's name Signature Global Resource Corporate Class (A) N/A 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact 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 ZIP code of contact 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 13 Account number(s) N/A N/A N/A N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for 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. 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 ► 0.80847 per unit 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 ►

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), 312 and 316
	_					
18 Can any resulting loss be recognized? ► N/A						
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A						N/A
					,	
-						
	U	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				
	b	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	.				Manah 21	2020
пеге	• s	Signature▶		Date March 31, 2020		
	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 ► Phone no. 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054			