► See separate instructions.

| P | art Reporting | ssuer | | | | | | | | |
|---|--|-----------------------------------|--|--------------------------------|--|----------------------------|--|--|--|--|
| 1 | Issuer's name | | | | 2 Issuer's employer identification number (EI | 1) | | | | |
| | CI Global Divider | nd Opportunities | N/A | | | | | | | |
| 3 | Name of contact for add | ditional information | 4 Telephon | e No. of contact | 5 Email address of contact | 5 Email address of contact | | | | |
| | Duarte Boucinha 4 | | | -681-1752 | dboucinha@ci.com | | | | | |
| 6 | Number and street (or P | .O. box if mail is not o | 7 City, town, or post office, state, and ZIP code of contact | | | | | | | |
| 2 Queen Street East, 20th Floor | | | | | Toronto, Ontario, M5C 3G7 | Toronto, Ontario, M5C 3G7 | | | | |
| 8 | Date of action | | 9 Class | sification and description | · · | | | | | |
| | Tax Year 2021 | | | Non-taxable di | istribution | | | | | |
| 10 | CUSIP number | 11 Serial number(s) |) | 12 Ticker symbol | 13 Account number(s) | | | | | |
| | N/A | N/A | | N/A | N/A | | | | | |
| Р | | | n additional | - | e back of form for additional questions. | | | | | |
| | 4 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 2021 taxation year. See question 15 for per unit information of the return of capital that occurred throughout the 2021 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 p share or as a percentage of old basis ► 0.11663 per unit | | | | | | | | | | |
| | | | | | | | | | | |
| 16 | Describe the calculation valuation dates ► | on of the change in ba ${ m N/A}$ | asis and the o | data that supports the calcula | ation, such as the market values of securities and the | | | | | |
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For Paperwork Reduction Act Notice, see the separate Instructions.

| Form 89 | 937 (12-2 | 017) | | | Page 2 |
|---------------|-----------|---|--|--------------------|---|
| Part | | Drganizational Action (continued) | | | |
| 17 L | ist the | applicable Internal Revenue Code section | (s) and subsection(s) upon which the tax tre | eatment is based ▶ | • <u>IRC section 301(c)(2)</u> , 312 and 316 |
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| 18 C | Can any | resulting loss be recognized? N/I | A | | |
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| 19 P | Provide | any other information necessary to impler | nent the adjustment, such as the reportable | e tax year ► | N/A |
| | | | | | |
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| | | | | | |
| Sign | | | nined this return, including accompanying schedu preparer (other than officer) is based on all inform | | |
| Here | | | | Date► | |
| | Print | our name ► Darie Urbanky | | | and Chief Operating Officer |
| Paid Prepa | arer | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed |
| Use (| | Firm's name ► Firm's address ► | | | Firm's EIN ► Phone no. |

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054