Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

| Dep | partment of the Treasury rnal Revenue Service | | | ► See separate instructions. | | | | |
|--|---|-----------------------|----------------------------------|-------------------------------|--|--|--|--|
| P | art I Reporting | Issuer | | | | • | | |
| 1 Issuer's name | | | | | 2 Issuer's employer iden | tification number (EIN) | | |
| | CI U.S. Equity Co | orporate Class (IT | ' 8) | N ₁ | | | | |
| 3 | Name of contact for ad | <u> </u> | 4 Telephone No. of contact | | 5 Email address of contact | 5 Email address of contact | | |
| | Duarte Boucinha | | 416 | 5-681-1752 | dboucinha@ci.com | dboucinha@ci.com | | |
| 6 | Number and street (or P.O. box if mail is not o | | delivered to | street address) of contact | 7 City, town, or post office, sta | 7 City, town, or post office, state, and ZIP code of contact | | |
| | 2 Queen Street E | ast, 20th Floor | | | Toronto, Ontario | Toronto, Ontario, M5C 3G7 | | |
| 8 | Date of action | | 9 Classification and description | | | | | |
| Tax Year 2021 | | Non-taxable d | 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 | | | |
| Р | | | | _ | ee back of form for additional qu | estions. | | |
| 14 | _ | | | | | | | |
| | Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured the action ► A non-taxable distribution was made to shareholders throughout the 2021 taxation year. | | | | | | | |
| | | | | | e return of capital that occurr | | | |
| | | the 2021 tax | | i unit imormadon or ur | ic return or capital that occurs | <u>a unougnout</u> | | |
| _ | | the 2021 tax | abic year. | | | | | |
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| | 5 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adju | | | | | | | |
| 15 | | | | | rity in the hands of a U.S. taxpayer a | s an adjustment per | | |
| share or as a percentage of old basis ► 0.86993 per unit | | | | | | | | |
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| 16 | Describe the calculati | on of the change in h | asis and the | data that supports the calcul | lation, such as the market values of | securities and the | | |
| | valuation dates ► | N/A | asis and the | data that supports the calcul | iation, such as the market values of | securities and the | | |
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| 47 | | and the black of the second of | | | IDC |
|--------------|---------|--|--|------------------------|----------------------------|
| 17 Li | ist the | applicable Internal Revenue Code section | n(s) and subsection(s) upon which the tax treatment is bas | | |
| | | | | | 312 and 316 |
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| 1 8 C | an anv | resulting loss be recognized? ► N/A | Λ | | |
| | an any | | | | |
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| 1 9 P | rovide | any other information necessary to impler | nent the adjustment, such as the reports | able tax vear ▶ | N/A |
| | TOVIGO | any other information necessary to impler | mont the adjustment, such as the report | | 21/12 |
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| | | penalties of perjury, I declare that I have exan it is true, correct, and complete. Declaration of | | | |
| Sign | | -16 , | | | |
| Here | Signa | ture • | Date ► | | |
| | - | | | | |
| | Print | our name ► Darie Urbanky | | | and Chief Operating Office |
| Paid | | Print/Type preparer's name | Preparer's signature | Date | Check if PTIN |
| Prepa | arer | | | | self-employed |
| Use (| 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