

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §301, §316

18 Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders of record for the non-taxable return of capital distribution received.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The information provided above will be reflected on the shareholder's 2025 1099-DIV statement box 3.

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 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
Signature ▶ A Signed copy is maintained on file at issuer Date ▶ _____

Paid Preparer Use Only	Print your name ▶	Preparer's signature	Title ▶	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date		
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

2x XRP ETF

Organizational Action: Return of Capital

Date of Action: 02/28/2026

Statement 1

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15	Part II, Line 15	Part II, Line 15
Issuer's Name	CUSIP	Ticker Symbol	Ex-Dividend Date	Record Date	Payable Date	Total Distributions	Nondividend Distributions	Return of Capital %
2x XRP ETF	92864M772	XRPT	7/29/2025	7/29/2025	7/30/2025	\$ 0.00140000	\$ 0.00140000	100.0000%
2x XRP ETF	92864M772	XRPT	8/27/2025	8/27/2025	8/28/2025	\$ 0.01280000	\$ 0.01280000	100.0000%
2x XRP ETF	92864M772	XRPT	9/26/2025	9/26/2025	9/29/2025	\$ 0.01650000	\$ 0.01650000	100.0000%
2x XRP ETF	92864M772	XRPT	10/29/2025	10/29/2025	10/30/2025	\$ 0.01350000	\$ 0.01350000	100.0000%
2x XRP ETF	92864M772	XRPT	11/25/2025	11/25/2025	11/26/2025	\$ 0.00950000	\$ 0.00950000	100.0000%
2x XRP ETF	92864M772	XRPT	12/15/2025	12/15/2025	12/16/2025	\$ 0.00670000	\$ 0.00670000	100.0000%
2x XRP ETF	92864M772	XRPT	1/21/2026	1/21/2026	1/22/2026	\$ 0.00520000	\$ 0.00520000	100.0000%
2x XRP ETF	92864M772	XRPT	2/18/2026	2/18/2026	2/19/2026	\$ 0.00390000	\$ 0.00390000	100.0000%