

Stellar ETF (Ticker: STLR)

CUSIP: 92865J760

Notification of Source of Distributions
Pursuant to Rule 19a-1 under the Investment Company Act of 1940

In connection with the monthly dividend payment of \$0.0125 per share payable on April 23, 2026, to shareholders of record on April 22, 2026, it is anticipated that 86% of such dividend will be a return of capital.

The amounts and sources of distributions reported in this notice are estimates on a book basis, are not being provided for tax reporting purposes and may later be determined to be from taxable net investment income, short-term gains, long-term gains (to the extent permitted by law) and return of capital. The actual amounts and sources for tax reporting purposes will depend upon the Fund's investment experience during the remainder of the fiscal year and may be subject to changes based on tax regulations. You will receive a Form 1099-DIV for the calendar year that will tell you how to report these distributions for federal income tax purposes. **As a result, shareholders should not use the information provided in this notice for tax reporting purposes.**

| | Current Distribution | % of Current Distribution | Cumulative Distributions for the Calendar Year to Date | % of the Cumulative Distributions for the Calendar Year to Date |
|---------------------------------|-----------------------------|----------------------------------|---|--|
| Estimated Net Investment Income | \$0.0017 | 14% | \$0.0017 | 14% |
| Short-Term Capital Gains | \$0.0000 | 0% | \$0.0000 | 0% |
| Long-Term Capital Gains | \$0.0000 | 0% | \$0.0000 | 0% |
| Estimated Return of Capital | \$0.0108 | 86% | \$0.0108 | 86% |
| Total (per common share) | \$0.0125 | 100% | \$0.0125 | 100% |