(December 2017) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name REDWHEEL NEXT GENERATION POWER INFRASTRUCTURE FUND 85-0816813 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact **INVESTOR SERVICES REPRESENTATIVES** 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 **ONE FREEDOM VALLEY DRIVE** OAKS, PA 19456 9 Classification and description 8 Date of action **SEE ATTACHED STATEMENT** NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) **SEE ATTACHED** N/A SEE ATTACHED Part II Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► REDWHEEL NEXT GENERATION POWER INFRASTRUCTURE FUND PAID DIVIDENDS DURING FISCAL YEAR ENDED SEPTEMBER 30, 2025, A PORTION OF WHICH HAS BEEN SUBSEQUENTLY IDENTIFIED AS A NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION TO SHAREHOLDERS OF RECORD. PLEASE SEE ATTACHED SCHEDULED FOR DETAILED INFORMATION. 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 ► THE AMOUNT SHOWN AS RETURN OF CAPITAL DISTRIBUTION IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF THE SHAREHOLDERS' TAX BASIS ON SHARES HELD. 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 ► SEE ATTACHED FOR PER SHARE INFORMATION. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC SECTIONS 301 & 306.

Par	3	Organization	onal Action (co	ontinued)									
17	List the	applicable Inte	ernal Revenue Coc	de section(s) and subsection(s) up	oon which the tax t	treatment	is based ►	IRC SECTIONS 301 & 306				
18	Can an	y resulting loss	be recognized? ▶	NOT AF	PPLICABLE TO THIS	FRANSACTION. N	IO LOSS	WOULD BE	RECOGNIZED ON THE				
									CT THE RETURN OF				
CAPI	TAL DIS	STRIBUTION W	HICH MAY AFFE	CT REAL	IZED GAIN OR LOSS	UPON DISPOSITI	ON OF T	HE SHARES	<u> </u>				
19	Provide	anv other info	rmation necessary	to implen	nent the adjustment, su	ich as the reportab	ole tax ve	ar ⊳ THE IN F	ORMATION				
									T, BOX 3, OR TO THE PARTY				
PREP	ARING	FORM 1099DI	IV ON BEHALF O	F THE FU	ND.								
					nined this return, including preparer (other than office				nd to the best of my knowledge and				
Sign		,, 10 0 00, 001100	n, and complete. Bec	olaration of	property (other than office	i) is based on all line	mation of	Willon propare	That any knowledge.				
Here	.	SI	IGNATUR	F ON	FILE		D	12/17/2)O2E				
	Sign	Signature SIGNATORE ON TILE						Date ►12/17/2025					
	Print	vour name ► I	OHN BOURGEOIS	5			Title ►	ASSISTANT	T TREASURER				
Paid	-	Print/Type prep		-	Preparer's signature		Date		Check if PTIN				
	ı barer								elf-employed				
	Only	Firm's name	>					F	irm's EIN ▶				
		Firm's address	•					F	Phone no.				
Send	Form 8	937 (including a	accompanying stat	tements) t	o: Department of the T	reasury, Internal Re	evenue S	ervice, Ogde	n, UT 84201-0054				

Redwheel Next Generation Power Infrastructure Fund

Supplemental Attachment to Form 8937

Part II, Question 14, 15, 16

Detail of the distributions paid during the fiscal year ending September 30, 2025 is described below:							Column O		Column K	
		TICKER	RECORD	EX DIVIDEND	PAYABLE	TOTAL	Taxable Dividend	% OF TAXABLE	RETURN OF	% OF RETURN OF CAPITAL
FUND NAME	CUSIP	SYMBOL	DATE	DATE	DATE	DISTRIBUTION	Amount	DISTRIBUTION	AMOUNT	DISTRIBUTION
Redwheel Next Generation Power Infrastructure Fund Totals	00775Y348	ECOAX	05/28/2025	05/29/2025	05/30/2025	\$ 0.152600000 \$ 0.152600000	\$ 0.124500000 \$ 0.124500000	81.60%	\$ 0.028100000 \$ 0.028100000	
FUND NAME	CUSIP	TICKER SYMBOL	RECORD DATE	EX DIVIDEND DATE	PAYABLE DATE	TOTAL DISTRIBUTION	Taxable Dividend Amount	% OF TAXABLE DISTRIBUTION	RETURN OF CAPITAL AMOUNT	% OF RETURN OF CAPITAL DISTRIBUTION
Redwheel Next Generation Power Infrastructure Fund Totals	00775Y330	ECOIX	05/28/2025	05/29/2025	05/30/2025	\$ 0.152600000 \$ 0.152600000	\$ 0.124500000 \$ 0.124500000	81.60%	\$ 0.028100000 \$ 0.028100000	

EIN: 85-0816813