

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name T-REX 2X INVERSE NVIDIA DAILY TARGET ETF		2 Issuer's employer identification number (EIN) 94-1424289	
3 Name of contact for additional information ANN MACDONALD	4 Telephone No. of contact 804-267-7409	5 Email address of contact AMACDONALD@CCOFVA.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 8730 STONY POINT PKWY STE 205		7 City, town, or post office, state, and ZIP code of contact RICHMOND VA, 23235	
8 Date of action 7/15/2024		9 Classification and description REVERSE STOCK SPLIT	
10 CUSIP number 26923N488	11 Serial number(s) N/A	12 Ticker symbol NVDQ	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ T-REX 2X INVERSE NVIDIA DAILY TARGET ETF ("THE FUND") IS A REGULATED INVESTMENT COMPANY. THE FUND EFFECTED A ONE-FOR-THREE REVERSE STOCK SPLIT OF OUTSTANDING SHARES ON JULY 15, 2024.

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 per share or as a percentage of old basis ▶ THE REVERSE STOCK SPLIT IS A NONTAXABLE TRANSACTION WHERE EACH SHAREHOLDER IS REQUIRED TO ALLOCATE THE AGGREGATE TAX BASIS IN SHARES HELD IMMEDIATELY PRIOR TO THE ONE-FOR-THREE REVERSE SPLIT AMONG SHARES IMMEDIATELY HELD AFTER THE REVERSE SPLIT. THE NUMBER OF SHARES HELD BY EACH SHAREHOLDER WAS EFFECTIVELY DIVIDED BY 3.

16 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 ▶ THE COST BASIS PER SHARE IS MULTIPLIED BY 3 TO ARRIVE AT THE COST BASIS PER SHARE AFTER THE REVERSE SPLIT.


Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
INTERNAL REVENUE CODE SECTIONS 305 AND 307.

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
THE ORGANIZATIONAL ACTION IS REPORTABLE FOR CALENDER YEAR 2024.

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 ▶  Date ▶ 8.28.2024
Print your name ▶ ANN MACDONALD Title ▶ OFFICER

Paid Preparer Use Only	Print/Type preparer's name <u>VICTORIA KHATAMOVA</u>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <u>P01028824</u>
	Firm's name ▶ <u>COHEN & COMPANY, LTD.</u>	Firm's EIN ▶ <u>34-1912961</u>			
	Firm's address ▶ <u>OFFICES LISTED AT WWW.COHENCPA.COM</u>	Phone no. <u>800-229-1099</u>			