

**IMPORTANT TAX INFORMATION**  
**QUALIFIED INTEREST INCOME (QII) DIVIDEND REPORT**  
**TAX YEAR 2025**

The American Jobs Creation Act allows a Regulated Investment Company (RIC) to designate interest related dividends and qualified short-term capital gains that are exempt from U.S. withholding taxes for foreign investors, not considered a U.S. person, for tax years after December 31, 2004. The Protecting Americans from Tax Hikes Act of 2015 (the PATH Act) makes permanent the section 871(k) flow-through provisions, which provide more equitable U.S. withholding tax treatment for distributions of interest and short-term capital gains to foreign shareholders.

The following table lists the percentage of qualified interest income and short-term capital gains for the River Canyon Fund for the twelve months ended **December 31, 2025**:

AIT	Cusip	NRA Exempt Qualified Interest Income (QII)	NRA Exempt Short- Term Capital Gain
River Canyon Total Return Bond	00770G656	81.54%	0.00%

This should not be taken as tax advice. Please note that (i) any discussion of U.S. tax matters contained in this communication (including any attachments) cannot be used by you for the purpose of avoiding tax penalties; (ii) this communication was written to support the promotion or marketing of the matters addressed herein; and (iii) you should seek advice based on your particular circumstances from an independent tax advisor.