Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

## Part I Reporting Issuer

| 1 Issuer's name | 2 Issuer's employer identification number (EIN) |
|---|---|
| NEOS Enhanced Income Credit Select ETF | 47-1727202 |

| 3 Name of contact for additional information | 4 Telephone No. of contact | 5 Email address of contact |
|---|---|---|
| Garrett Paolella | (203) 298-7300 | gpaolella@neosinvestments.com |

| 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 |
|---|---|
| 615 East Michigan Street | Milwaukee, WI 53202 |

| 8 Date of action | 9 Classification and description |
|---|---|
| 12/31/2025 | NONTAXABLE RETURN OF CAPITAL DISTRIBUTION |

| 10 CUSIP number | 11 Serial number(s) | 12 Ticker symbol | 13 Account number(s) |
|---|---|---|---|
| 78433H584 | N/A | HYBI | 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 ▶ DURING FISCAL YEAR ENDING 12/31/25 NEOS ENHANCED INCOME CREDIT SELECT ETF DECLARED DIVIDENDS. PLEASE REFERENCE THE ATTACHED SHEET FOR DETAILS RELATING TO THE DATE OF ACTION.

**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 ▶ FOR EACH DIVIDEND ABOVE, A PERCENTAGE OF EACH SUCH DIVIDEND WAS A RETURN OF CAPITAL IN ACCORDANCE WITH THE IRS SECTION 301(C)(2). ACCORDINGLY, THE SHAREHOLDER WOULD REDUCE THE HOLDER'S BASIS IN THE STOCK BY THE PORTION OF DISTRIBUTION DETERMINED TO BE RETURN OF CAPITAL. PLEASE SEE SUPPLEMENTAL ATTACHMENT

**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 BASIS OF SHAREHOLDERS OF RECORD FOR EACH DIVIDEND NOTED ABOVE IS LOWERED BY THE PER SHARE AMOUNT DISCLOSED IN THE ATTACHMENT. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC SECTION 301 AND SECTION 316.

**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 EACH DIVIDEND NOTED ABOVE 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 PROVIDED ON THE SHAREHOLDER'S 1099-DIV STATEMENT, BOX 3.

**Sign Here**

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.

Signature ▶ Date ▶ 2/27/2026

Print your name ▶ Josh Hunter Title ▶ Treasurer

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| Firm's name ▶ | | | Firm's EIN ▶ | |
| Firm's address ▶ | | | Phone no. | |

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

**NEOS Enhanced Income Credit Select ETF**
**FYE 12/31/2025**

HYBI

| Record Date | Ex Date | Payable Date | Total Dividend | Return of Capital | Return of Capital % |
|---|---|---|---|---|---|
| 6/25/2025 | 6/25/2025 | 6/27/2025 | 0.36320000 | 0.05660929 | 15.586258% |
| 7/23/2025 | 7/23/2025 | 7/25/2025 | 0.36430000 | 0.05678074 | 15.586259% |
| 8/20/2025 | 8/20/2025 | 8/22/2025 | 0.35410000 | 0.05519094 | 15.586258% |
| 9/24/2025 | 9/24/2025 | 9/26/2025 | 0.35770000 | 0.05575204 | 15.586257% |
| 10/22/2025 | 10/22/2025 | 10/24/2025 | 0.34470000 | 0.05372583 | 15.586258% |
| 11/26/2025 | 11/26/2025 | 11/28/2025 | 0.33740000 | 0.05258803 | 15.586257% |
| 12/24/2025 | 12/24/2025 | 12/26/2025 | 0.33823878 | 0.05271877 | 15.586258% |