

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name See Box 1 of the attached schedule		2 Issuer's employer identification number (EIN) V/A	
3 Name of contact for additional information Tony Cheung	4 Telephone No. of contact 289-812-8442	5 Email address of contact tcheung@aicgh.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1375 Kerns Road, Suite 100		7 City, town, or post office, state, and ZIP code of contact Burlington, Ontario L7P 4V7	
8 Date of action See Box 14 of the attached schedule	9 Classification and description See Box 9 of the attached schedule		
10 CUSIP number See Box 10 of schedule	11 Serial number(s) See Box 11 of schedule	12 Ticker symbol See Box 12 of schedule	13 Account number(s) See Box 13 of attached schedule

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 ▶ See Box 14 of attached schedule

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 ▶ See Box 15 of attached schedule

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 taxpayer's earnings and profits were estimated under IRC §312, and the regulation thereunder. Amounts in excess of earnings and profits reduce the shareholder's tax basis in its shares to the extent of the basis.

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(c)(2)

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ These actions are effective on the date of the distribution identified in Box 14 of the attached schedule.

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 ▶ Tony Man Cheung Date ▶ January 15, 2025

Paid Preparer Use Only	Print your name ▶ <u>Tony Cheung</u>	Preparer's signature	Title ▶ <u>Controller</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				