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

Reporting Issuer Part 2 Issuer's employer identification number (EIN) Issuer's name 84-3323194 Nationwide Risk-Managed Income ETF 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Dave Majewski (614) 435-5788 Majewd1@nationwide.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 E. Michigan Street 8 Date of action 9 Classification and description 8/31/21 Nontaxable Return of Capital Distribution 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 26922A172 N/A NUSI Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ THE NATIONWIDE RISK-MANAGED INCOME ETF PAID A NON TAXABLE RETURN OF CAPITAL ON THE DATES LISTED ON THE ATTACHED DOCUMENT. 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 NOTED ABOVE, A LARGE PORTION OF EACH SUCH DIVIDEND WAS A RETURN OF CAPITAL IN ACCORDANCE WITH THE IRC 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. 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	111	Organizational Action (continued	<u> </u>						
17	List the	e applicable Internal Revenue Code sectio	n(s) and subsection(s) upon which th	e tax treatment is based ▶	IRC 301, 316				
-									
18	Can ar	ny resulting loss be recognized? ► NO L0	OSS CAN BE RECOGNIZED BY TH	E SHAREHOLDERS OF EA	ACH DIVIDEND NOTED				
ABOV	/E FOI	R THE NON-TAXABLE RETURN OF CAP	ITAL DISTRIBUTION RECEIVED.						
		e any other information necessary to imple			FORMATION PROVIDED				
ABOV	/E WIL	L BE PROVIDED ON THE SHAREHOLD	ER'S 2020 & 2021 1099-DIV STATE	MEN1, BOX 3.					
	Und	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 ▶ DETAILS UPON REQUEST Date ▶							
	Prin	t your name ►	Dren availa ai t	Title ►	l pers				
Paid		Print/Type preparer's name	Preparer's signature		Check if PTIN				
Prep					self-employed				
Use	Only	Firm's name ► Firm's address ►			Firm's EIN ► Phone no.				
Send I	Form 8	3937 (including accompanying statements)							

Nationwide Risk-Managed Income ETF 84-3323194 FYE 8/31/2021

NUSI

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
9/24/2020	9/23/2020	9/25/2020	0.16640689	0.16324516	98.1000%
10/22/2020	10/21/2020	10/23/2020	0.17264591	0.16936564	98.1000%
11/27/2020	11/25/2020	11/30/2020	0.17422913	0.17091878	98.1000%
12/30/2020	12/29/2020	12/31/2020	0.17897892	0.17557832	98.1000%
1/21/2021	1/20/2021	1/22/2021	0.17979000	0.17816290	99.0950%
2/25/2021	2/24/2021	2/26/2021	0.18037270	0.17874033	99.0950%
3/25/2021	3/24/2021	3/26/2021	0.17475863	0.17317706	99.0950%
4/22/2021	4/21/2021	4/23/2021	0.18017585	0.17854526	99.0950%
5/27/2021	5/26/2021	5/28/2021	0.17554893	0.17396021	99.0950%
6/24/2021	6/23/2021	6/25/2021	0.18015016	0.17851980	99.0950%
7/22/2021	7/21/2021	7/23/2021	0.18168575	0.18004149	99.0950%
8/26/2021	8/25/2021	8/27/2021	0.18652667	0.18483860	99.0950%
			0.53492133	0.53008029	<u>-</u>