

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Neos S&P 500 (R) High Income ETF		88-2652644	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Garrett Paoella	(203) 298-7300	gpaoella@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	
13 Riverside Avenue		Westport, CT 06880	
8 Date of action		9 Classification and description	
05/31/2023		NONTAXABLE RETURN OF CAPITAL DISTRIBUTION	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
78433H303	N/A	SPYI	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 5/31/23 NEOS S&P 500 (R) HIGH INCOME 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.**

NEOS S&P 500 High Income ETF
FYE 05/31/2023

SPYI

Record Date	Ex Date	Payable Date	Total Dividend	Return of Capital	Return of Capital %
9/22/2022	9/21/2022	9/23/2022	0.48530000	0.42121437	86.79463573%
10/27/2022	10/26/2022	10/28/2022	0.46470000	0.40333467	86.79463573%
11/25/2022	11/23/2022	11/28/2022	0.47820000	0.41505195	86.79463573%
12/27/2022	12/23/2022	12/28/2022	0.46147500	0.40053555	86.79463573%
1/26/2023	1/25/2023	1/27/2023	0.47550000	0.24557742	51.64614500%
2/24/2023	2/23/2023	2/27/2023	0.47160000	0.24356322	51.64614500%
3/23/2023	3/22/2023	3/24/2023	0.46600000	0.24067104	51.64614500%
4/27/2023	4/26/2023	4/28/2023	0.48230000	0.24908936	51.64614500%
5/25/2023	5/24/2023	5/26/2023	0.48650000	0.25125850	51.64614500%