GraniteShares YieldBOOST Bitcoin ETF ("XBTY")

Statement Pursuant to Section 19(a) of the Investment Company Act of 1940

On January 13, 2026, the Fund paid a distribution of $0.21366 per share to shareholders of record at the close of business on January 9, 2026. In accordance with generally accepted accounting principles ("GAAP"), the Fund estimates that 97.50% is from return of capital.

The timing and character of distributions for federal income tax purposes are determined in accordance with income tax regulations which may differ from GAAP. As such, all or a portion of this distribution may be reportable as taxable income on your 2026 federal income tax return. The final tax character of any distribution declared in 2026 will be determined in January 2027 and reported to you on IRS Form 1099-DIV.

An investor should read the prospectus carefully and consider XBTY's investment objectives, risks, charges & expenses before investing. To obtain a prospectus containing this and other information, please call 1.844.476.8747 or visit www.graniteshares.com.