

## AMENDMENT TO THE 3IQ ETFS AMENDED AND RESTATED DECLARATION OF TRUST

**THIS AMENDMENT TO THE 3IQ ETFS AMENDED AND RESTATED DECLARATION OF TRUST** (this “**Amendment**”), is made as of January 8, 2026, by 3iQ Corp. (“**3iQ**”), as trustee and manager of each 3iQ ETF. Capitalized terms used herein but not otherwise defined shall have those meanings given to them in the Declaration of Trust (as defined below).

**WHEREAS**, 3iQ is party to that certain Amended and Restated Declaration of Trust, dated as of March 31, 2021, as amended and restated as of April 19, 2021 and amended as of March 20, 2023, April 3, 2025 and June 9, 2025 (the “**Declaration of Trust**”), which establishes and governs the 3iQ ETFs.

**AND WHEREAS**, pursuant to Section 17.1 of the Declaration of Trust, the Declaration of Trust may be amended by 3iQ without the approval of or notice to the Unitholders if, in the opinion of 3iQ, the amendment is not prejudicial to Unitholders and is necessary or desirable.

**AND WHEREAS**, 3iQ, in its capacity as trustee and manager of each 3iQ ETF, desires to amend the Declaration of Trust as set forth herein.

### ARTICLE I AMENDMENT

1.1. Amendment to Section 8.7. As of the date hereof, Section 8.7 in the Declaration of Trust is hereby amended and restated to read in its entirety as follows:

“If, in any year after paying its cash distributions, there remains in a 3iQ ETF additional income or net realized capital gains for the taxation year, calculated in accordance with the Tax Act (other than paragraph 82(1)(b) and subsection 104(6) thereof, and taking into account amounts already distributed during the year including amounts considered to be distributed pursuant to Section 7.3, and any capital gains refund or loss carryforward deductions permitted by the Tax Act), then:

- (a) for a Tax Year End that does not fall on December 15, on the day before the Tax Year End, an amount not less than the amount necessary to ensure that the 3iQ ETF will not be liable for tax under Part I of the Tax Act, other than alternative minimum tax, for the taxation year, shall be immediately due and payable to Unitholders of a class of 3iQ ETF who are Unitholders of record on that day; and
- (b) for a December 15 Tax Year End, an amount not less than the amount necessary to ensure that 3iQ ETF will not be liable for tax under Part I of the Tax Act, other than alternative minimum tax, for the taxation year, shall be made payable and distributed to Unitholders of a 3iQ ETF on or before December 31 of that year.

Such amounts as became payable to Unitholders shall be automatically reinvested and consolidated in accordance with Section 8.11. Notwithstanding any other provision herein, Unitholders shall not be provided with notice of consolidation occurring pursuant to this Section 8.7.”

## **ARTICLE II**

### **MISCELLANEOUS**

2.1 Headings. The headings contained in this Amendment are for reference purposes only and shall not affect in any way the meaning or interpretation of this Amendment. Except as otherwise indicated, all references in this Amendment to “Sections” are intended to refer to the Sections of the Declaration of Trust.

2.2 Effect of Amendment. Except as amended and set forth above, the Declaration of Trust shall continue in full force and effect.

2.3 Severability. In case any one (1) or more of the provisions contained in this Amendment is for any reason held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision of this Amendment, and such invalid, illegal, or unenforceable provision shall be reformed and construed so that it will be valid, legal, and enforceable to the maximum extent permitted by law.

2.4 Governing Law. This Amendment and all acts and transactions pursuant hereto shall be governed, construed and interpreted in accordance with the laws of the Province of Ontario, without giving effect to principles of conflicts of law.

2.5 Electronic Signatures. Any signature page delivered or signed electronically (including without limitation transmission by .pdf) shall be binding to the same extent as an original signature page.

*[Signature Page Follows]*

**IN WITNESS WHEREOF**, 3iQ executed this Amendment as of the date first above written.

**3IQ CORP.**

By: *Pascal St-Jean*

Name: Pascal St-Jean

Title: CEO and President