Form **8937**(December 2011) Department of the Treasury

Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name SP Funds Dow Jones Global Sukuk ETF 84-3839393 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact Eric Falkeis 414-374-3026 contact@tidalfg.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 898 N Broadway Suite 2 Massapequa, NY 11758 8 Date of action 9 Classification and description 11/30/2022 Non-Taxable Return of Capital 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) **SPSK** 886364702 Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action > SP Funds Dow Jones Global Sukuk ETF paid a non-taxable return of capital distribution on the dates listed on Statement 1 to the shareholders of record on the dates listed on Statement 1. A portion of each distribution constitutes a non-taxable return of capital. 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 15 share or as a percentage of old basis ► The portion of the distribution that constitutes a non-taxable return of capital will decrease U.S. taxpayer's basis in the shares of the Issuer. See Statement 1 for per share of the non-taxable 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 the shareholders of record for each dividend is lowered by the per share return of capital amount listed on Statement 1. The amount was determined in accordance with IRC Section 301 and Section 316.

Part I		Organizational Action (continue	ed)		
17 Lis	st the	applicable Internal Revenue Code sect	tion(s) and subsection(s) upon w	hich the tax treatment is based	_
Internal	Reve	nue Code Sections 301(c)(2), 316(b)	(4), and 852(c)(3).		
40 0					
			loss can be recognized by the	snareholders of record for the	e non-taxable return of capital
aistribu	tion re	eceivea.			
19 Pr	ovide	any other information necessary to imp	plement the adjustment, such a	s the reportable tax year ► The	information provided above will
		any resulting loss be recognized? ► No loss can be recognized by the shareholders of record for the non-taxable return of capital on received. Print/ype preparer's name Preparer's signature Date Check If PTIN PTIN			
	belief	, it is true, correct, and complete. Declaratio	n of preparer (other than officer) is b	ased on all information of which prep	parer has any knowledge.
Sign		0: 1 : :1:			
Here	Signa	_{tture} ▶ Signature is maintain	ed on file at the issue	r Date ►	
	-				
	Print y	your name ►		Title ▶	
Paid			Preparer's signature	Date	Check if PTIN
Prepa	rer				self-employed
Use C		Firm's name ▶			Firm's EIN ▶
	y	Firm's address ▶			Phone no.
Send Fo	rm 89	37 (including accompanying statemen			

Date of Action: 11/30/2022

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

		Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15
Issuer's Name and EIN	<u>Class</u>	CUSIP	Ticker Symbol	Record Date	Ex-Dividend Date	Payable Date	Nondividend Distributions
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	1/27/2022	1/26/2022	1/28/2022	0.009723393
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	2/24/2022	2/23/2022	2/28/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	3/29/2022	3/28/2022	3/31/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	4/27/2022	4/26/2022	4/29/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	5/27/2022	5/26/2022	5/31/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	6/28/2022	6/27/2022	6/30/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	7/27/2022	7/26/2022	7/29/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	8/29/2022	8/26/2022	8/31/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	9/28/2022	9/27/2022	9/30/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	10/27/2022	10/26/2022	10/31/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	11/28/2022	11/25/2022	11/30/2022	0.007408299
SP Funds Dow Jones Global Sukuk ETF		886364702	SPSK	12/28/2022	12/27/2022	12/30/2022	-
						-	0.08380639