

INDEX INFORMATION

AS OF December 31st, 2025

On September 17, 2015, the United States Internal Revenue Service and the U.S Treasury Department released final regulations under Section 871(m) of the Internal Revenue Code (the “Regulations”). The Regulations detail the criteria for determining whether an index is a qualified index and the rules for withholdings on “dividend equivalent payments” on derivatives that reference U.S. securities. Further information published by the IRS can be found in Federal Register, Vol 80, No. 181, Part VI, as may be updated or amended from time to time.

In order to assist our partners in determining whether a Nasdaq index is a “Qualified Index,” under Section 871(m), Nasdaq has provided information in response to the IRS criteria for the certain globally utilized Indexes as detailed below. The information in this document may be updated at any time in Nasdaq’s sole discretion.

In the event, a Nasdaq Index is not identified below, you may contact Nasdaq and request information related to the identified Index.

Questionnaire 871 (as of 12/31/2025)	Nasdaq-100 (NDX)	Nasdaq Biotechnology (NBI)	OMX Stockholm 30 Index (OMXS30)	PHLX Semiconductor (SOX)	PHLX Gold/Silver Sector (XAU)	Nasdaq US Dividend Achievers Select Index (DVG)
Does the Index Reference 25+ component Securities?	Yes	Yes	Yes	Yes	Yes	Yes
Index Count (as of 12/31/2025)	101	262	30	30	30	302
Does the Index reference only long positions in such component securities?	Yes	Yes	Yes	Yes	Yes	Yes
Does the Index reference a component underlying security that represents more than 15% of the weighting of the component securities in the index?	No	No	No	No	No	No
Does the Index reference five or fewer component underlying securities that together represent more than 40% of the weighting of the component securities in the index?	No	No	No	No	Yes	No
Is the Index modified or rebalanced only according to publicly stated predefined criteria?	Yes	Yes	Yes	Yes	Yes	Yes
Did the Index provide an annual dividend yield in the immediately preceding calendar year from component underlying	No	No	Yes	No	No	No

securities that is greater than 1.5 times the annual dividend yield of the S&P 500 Index as reported for the immediately preceding calendar year?						
Is the Index traded through futures contracts or option contracts on a national securities exchange or certain foreign exchanges?	Yes	Yes	Yes	Yes	Yes	No

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