

## **Notification of Sources of Distribution Under Section 19(a)**

Each Cohen & Steers exchange-traded fund listed below paid monthly or quarterly distributions on September 30, 2025 to shareholders of record on September 29, 2025. The following table sets forth the estimated amounts of the sources from the distributions.

| Fund                                                         | Class/Cusip | Distribution Amount | Estimated Net Investment Income | Estimated Return of Capital | Estimated Long-Term Capital Gain | Estimated Short-Term Capital Gain |
|--------------------------------------------------------------|-------------|---------------------|---------------------------------|-----------------------------|----------------------------------|-----------------------------------|
| Cohen & Steers Natural Resources Active ETF                  | 19249U302   | \$0.175             | \$0.175                         | -                           | -                                | -                                 |
| Cohen & Steers Preferred and Income Opportunities Active ETF | 19249U203   | \$0.110             | \$0.081                         | \$0.029                     | -                                | -                                 |
| Cohen & Steers Real Estate Active ETF                        | 19249U104   | \$0.180             | \$0.180                         | -                           | -                                | -                                 |

The source of all distributions paid by the Funds, including net investment income is subject to change. A return of capital occurs when some of the money that you invest is paid back to you and should not be confused with “yield” or “income”.

Income as determined under federal income tax regulations differs from GAAP. As a result, distributions are subject to recharacterization for federal income tax purposes. The final tax treatment of all Fund distributions will be provided on Form 1099-DIV, which is mailed after the close of the calendar year.

**This notice provides estimates of the Fund's distribution sources at the time of payment and should not be relied upon or used for tax planning or tax reporting purposes.**