

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Guinness Atkinson Renminbi Yuan & Bond Fund		2 Issuer's employer identification number (EIN) 45-2484906	
3 Name of contact for additional information Guinness Atkinson Renminbi Yuan & Bond F	4 Telephone No. of contact 1-800-915-6566	5 Email address of contact mail@gafunds.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 225 South Lake Avenue, Suite 216		7 City, town, or post office, state, and ZIP code of contact Pasadena, CA 91101	
8 Date of action 3/28/2019 and 9/27/2019		9 Classification and description Non-taxable return of capital distribution paid in March 2019 and September 2019	
10 CUSIP number 402031702	11 Serial number(s)	12 Ticker symbol GARBX	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ The Guinness Atkinson Renminbi Yuan and Bond Fund paid non-taxable return of capital to its shareholders per the attached schedule.

15 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 share or as a percentage of old basis ▶ The total amount of non-taxable return of capital, on the attached schedule, represents a reduction in the shareholders' tax basis in their shares held.

16 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 tax basis of the shareholders' shares is decreased by the per share amount of non-taxable return of capital, on the attached schedule, multiplied by the number of shares the shareholder owns.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC Sec. 301(c)(1), the portion of a distribution, which is a dividend (as defined in IRC Sec. 316), is included in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of a distribution, which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

18 Can any resulting loss be recognized? ▶ No loss will be recognized as a result of any non-taxable return of capital. A loss may be realized upon the disposition of shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Pursuant to IRC Sec. 6045, brokers are required to reflect these adjustments in the cost basis reporting for covered securities. If a broker is not required to provide the cost basis to a particular shareholder, the cost basis of the shareholder's shares should be adjusted as of the distribution date to reflect the return of capital described above. The final amount of taxable dividends and non-taxable return of capital (i.e., non-dividend distributions) will be reported to shareholders on their 2019 Form 1099-DIV.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶ SIGNATRUE ON FILE Date ▶ 3-4-2020

Paid Preparer Use Only	Print your name ▶ Rita Dam	Preparer's signature		Date	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name	SIGNATURE ON FILE		3-4-2020		On FILE
	Firm's name ▶ Tait, Weller & Baker LLP	Firm's address ▶ 50 South 16th St, Suite 2900, Philadelphia, Pennsylvania 19102		Firm's EIN ▶	ON FILE	
				Phone no.	ON FILE	

Guinness Atkinson Renminbi Yuan & Bond Fund

Supplemental attached of Form 8937

Part 2, Box 14, 15 & 16

Record Date	Ex Date	Payable Date	Per Share Distribution	Per Share Nontaxable Return of Capital	Per Share Taxable Dividend
3/27/2019	3/28/2019	3/28/2019	\$ 0.02000	\$ 0.02000	\$ -
9/26/2019	9/27/2019	9/27/2019	\$ 0.11000	\$ 0.11000	\$ -