NXG NextGen Infrastructure Income Fund

Notification of Source of Distributions
Pursuant to Rule 19a-1 under the Investment Company Act of 1940

The estimated per share composition of the NXG NextGen Infrastructure Income Fund distributions for the period from January 1st, 2026 through June 30th, 2026, is as follows:

Record Date	Payable Date	Return of Capital	Ordinary Income
January 16, 2026	January 30, 2026	100%	0%
February 17, 2026	February 27, 2026	100%	0%
March 16, 2026	March 31, 2026	100%	0%
April 16, 2026	April 30, 2026	100%	0%
May 15, 2026	May 29, 2026	100%	0%
June 15, 2026	June 30, 2026	100%	0%

A final determination of the tax character of distributions paid by the Fund will not be known until the completion of the Fund's fiscal year and there can be no assurance as to the portions of the Fund's distributions that will constitute return of capital and/or dividend income. The final determination of the tax character of distributions paid by the Fund in 2026 will be reported to shareholders in January 2027 on Form 1099-DIV.

Please consult your tax advisor for proper treatment on your tax return.