

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name VIA RENEWABLES, INC.		2 Issuer's employer identification number (EIN) 46-5453215	
3 Name of contact for additional information MIKE BARAJAS	4 Telephone No. of contact 832-217-1827	5 Email address of contact MBARAJAS@VIARENEWABLES.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 12140 WICKCHESTER LANE, SUITE 100		7 City, town, or post office, state, and ZIP code of contact HOUSTON, TX 77079	
8 Date of action VARIOUS		9 Classification and description COMMON AND PREFERRED STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol VIA VIASP	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 ▶ IN 2022, VIA RENEWABLES, INC. MADE DISTRIBUTIONS TOTALING \$ 19,089,341 TO ITS SHAREHOLDERS.

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 ▶ VIA RENEWABLES, INC. ISSUED DISTRIBUTIONS OF \$1,951,000 IN JANUARY 2022, \$1,951,000 IN APRIL 2022, \$1,699,553 IN JULY 2022, AND \$2,026,810 IN OCTOBER 2022 THAT WERE TREATED AS RETURNS OF CAPITAL. ADDITIONALLY, THE COMPANY MADE DISTRIBUTIONS OF \$2,838,318 IN MARCH 2022, \$2,874,220 IN JUNE 2022, \$2,874,220 IN SEPTEMBER 2022, AND \$2,874,220 IN DECEMBER 2022 THAT WERE TREATED AS RETURNS OF CAPITAL. THE DISTRIBUTIONS THAT CONSTITUTED A RETURN OF CAPITAL DECREASED A SHAREHOLDER'S BASIS IN ITS VIA RENEWABLES, INC. SHARES. ANY PORTION OF THESE DISTRIBUTIONS THAT EXCEEDED A SHAREHOLDER'S BASIS IN ITS VIA RENEWABLES, INC. SHARES IS TAXED AS A CAPITAL GAIN TO THE SHAREHOLDER.

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 ▶ VIA RENEWABLES, INC. HAS DETERMINED THAT THESE DISTRIBUTIONS WILL BE TREATED AS RETURNS OF CAPITAL UNDER SECTION 301(c).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► SECTIONS 301(a), 301(c), 312(a), 316(a), 317(a), AND TREASURY REGULATION 1.1502-33.

18 Can any resulting loss be recognized? ► THESE DISTRIBUTIONS WOULD NOT CREATE A LOSS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE ADJUSTMENT TO BASIS WOULD BE TAKEN INTO ACCOUNT IN THE TAX YEAR OF THE SHAREHOLDER DURING WHICH THE DISTRIBUTION WAS RECEIVED (e.g. 2022 FOR CALENDAR YEAR TAXPAYERS).

Sign Here

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.

Signature ► *Mike Barajas*

Date ► 10/24/23

Print your name ► MIKE BARAJAS

Title ► CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
THOMAS ALLEN	<i>Thomas Allen</i>	10/24/23		P01265333
Firm's name ► RSM US LLP	Firm's EIN ► 42-0714325		Phone no. 713-625-3500	
Firm's address ► 1330 POST OAK BLVD, SUITE 2400, HOUSTON, TX 77056				