

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

1 Issuer's name  Virtus Vontobel Global Opportunities Fund		2 Issuer's employer identification number (EIN)  13-6066130	
3 Name of contact for additional information  Mutual Fund Services	4 Telephone No. of contact  800-243-1574	5 Email address of contact  Virtus.Investment.Partners@virtus.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  101 Munson Street		7 City, town, or post office, state, and ZIP code of contact  Greenfield, MA 01301	
8 Date of action  3/8/2024		9 Classification and description  Regulated Investment Company Shares	
10 CUSIP number  See Attached	11 Serial number(s)  N/A	12 Ticker symbol  See Attached	13 Account number(s)  N/A

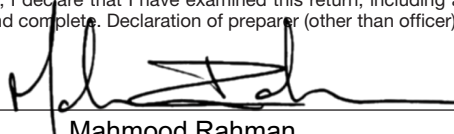
## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

- 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 ► On March 8, 2024, Virtus SGA Global Growth Fund acquired all of the assets and assumed all of the liabilities of the Issuer in exchange for voting shares of beneficial interest. The Issuer distributed the shares received to its shareholders in exchange for their shares of the Issuer in complete liquidation and termination of the Issuer. The merger of Virtus Vontobel Global Opportunities Fund into Virtus SGA Global Growth Fund qualifies as a tax-free reorganization within the meaning of Internal Revenue Code §368(a).
- The exchange is based on the number and value of shares outstanding at the close of business March 8, 2024 (see attached).
- 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 ► A shareholder's aggregate basis in the shares of Virtus SGA Global Growth Fund they received in exchange for their shares of Virtus Vontobel Global Opportunities Fund will be the same as their aggregate basis in shares of Virtus Vontobel Global Opportunities Fund surrendered. The number of Virtus SGA Global Growth Fund shares that were received for each share of Virtus Vontobel Global Opportunities Fund surrendered in the exchange is detailed in the attached.
- 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 ► There was no change in aggregate basis as a result of the above described organizational action. The net asset value of Virtus Vontobel Global Opportunities Fund shares that were surrendered in the exchange for each share of Virtus SGA Global Growth Fund is detailed in the attached.

**Part II** **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►Internal Revenue Code §368(a), §358, §354.**18** Can any resulting loss be recognized? ► There was no gain or loss on the transaction. Accordingly, each investor's aggregate basis in the shares of Virtus SGA Global Growth Fund received in the exchange will be the same as the aggregate basis in their shares of Virtus Vontobel Global Opportunities Fund surrendered.**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The above described organizational action is reportable in the tax year 2024.**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 ►

Date ► April 18, 2024Mahmood RahmanPrint your name ► A signed copy is maintained by the issuer.Title ► Vice President**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Virtus Vontobel Global Opportunities Fund  
Form 8937 Attachment  
March 8, 2024

EIN: 13-6066130

Target Fund Name	Class	Cusip	Ticker	Target Fund NAV
Virtus Vontobel Global Opportunities Fund	A	92828R446	NWVOX	\$ 16.2856
Virtus Vontobel Global Opportunities Fund	C	92828R420	WWOCX	\$ 11.7805
Virtus Vontobel Global Opportunities Fund	I	92828W775	WWOIX	\$ 16.4885
Virtus Vontobel Global Opportunities Fund	R6	92828W213	VRGOX	\$ 16.6575

Acquiring Fund Name	Class	Cusip	Ticker	Acquiring Fund NAV	Conversion / Merger Ratio
Virtus SGA Global Growth Fund	A	92836N106	SGAAX	\$ 27.6247	\$ 0.5895
Virtus SGA Global Growth Fund	C	92836N205	SGACX	\$ 25.1885	\$ 0.4677
Virtus SGA Global Growth Fund	I	92836N304	SGAPX	\$ 28.0167	\$ 0.5885
Virtus SGA Global Growth Fund	R6	92836N403	SGARX	\$ 29.0962	\$ 0.5725