

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 Sections 301, 316, 852

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
See Statement 1 for the per share amounts and dates of distributions impacted by this organizational action.
This organizational action is reportable with respect to calendar year 2025.

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 ▶ John C. Ball Date ▶ 03/19/2026
Print your name ▶ John Ball Title ▶ Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	<u>Allie Ratner</u>	<u>Allie Ratner</u>	<u>3/19/2026</u>		<u>P01257160</u>
	Firm's name ▶ <u>Deloitte Tax LLP</u>			Firm's EIN ▶	<u>86-1065772</u>
	Firm's address ▶ <u>1601 Wewatta Street, Suite 400, Denver, CO 80202</u>			Phone no.	<u>303-292-5400</u>

THE GABELLI GLOBAL UTILITY AND INCOME TRUST
 F.E.I.N. 32-0116828
 FOR THE TAXABLE PERIOD ENDED DECEMBER 31, 2025
ATTACHMENT TO FORM 8937

NON-TAXABLE RETURN OF CAPITAL

Class	Ticker	Cusip	Payable Date	Per Share Reduction of Basis in Stock
COMMON SHARES	GLU	36242L105	01/24/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	02/21/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	03/24/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	04/23/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	05/22/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	06/23/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	07/24/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	08/22/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	09/23/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	10/24/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	11/20/2025	\$ 0.062500000
COMMON SHARES	GLU	36242L105	12/19/2025	\$ 0.062500000
SERIES A CUMULATIVE PREFERRED SHARES	GLU Pr A	36242L204	03/26/2025	\$ -
SERIES A CUMULATIVE PREFERRED SHARES	GLU Pr A	36242L204	06/26/2025	\$ -
SERIES A CUMULATIVE PREFERRED SHARES	GLU Pr A	36242L204	09/26/2025	\$ -
SERIES A CUMULATIVE PREFERRED SHARES	GLU Pr A	36242L204	12/26/2025	\$ -
SERIES B CUMULATIVE PREFERRED SHARES	GLU Pr B	36242L303	03/26/2025	\$ -
SERIES B CUMULATIVE PREFERRED SHARES	GLU Pr B	36242L303	06/26/2025	\$ -
SERIES B CUMULATIVE PREFERRED SHARES	GLU Pr B	36242L303	09/26/2025	\$ -
SERIES B CUMULATIVE PREFERRED SHARES	GLU Pr B	36242L303	12/26/2025	\$ -