

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name NEUBERGER ENERGY INFRASTRUCTURE AND INCOME FUND INC. (F/K/A: NEUBERGER BERMAN ENERGY INFRASTRUCTURE AND INCOME FUND INC.)		2 Issuer's employer identification number (EIN) 46-2081430	
3 Name of contact for additional information NEUBERGER BERMAN RETAIL SERVICES	4 Telephone No. of contact 800-877-9700	5 Email address of contact SHAREHOLDERSERVICE@NB.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1290 AVENUE OF THE AMERICAS 22ND FLOOR		7 City, town, or post office, state, and ZIP code of contact NEW YORK, NY 10104	
8 Date of action SEE ATTACHED SCHEDULE		9 Classification and description NONTAXABLE RETURN OF CAPITAL DISTRIBUTION	
10 CUSIP number 64129H104	11 Serial number(s)	12 Ticker symbol NML	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 NEUBERGER ENERGY INFRASTRUCTURE AND INCOME FUND INC. PAID NONTAXABLE RETURN OF CAPITAL DISTRIBUTIONS TO SHAREHOLDERS. PLEASE REFER TO 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 ► FOR THE TOTAL NONTAXABLE RETURN OF CAPITAL PORTION OF THE DIVIDENDS PAID TO SHAREHOLDERS PLEASE REFER TO ATTACHED SCHEDULE.
- 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 IS LOWERED BY THE PER SHARE AMOUNT OF NON-TAXABLE RETURN OF CAPITAL. PLEASE REFER TO ATTACHED SCHEDULE. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC §301 and IRC §316.

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 ("IRC") SECTION 301(c)(2), IRC SECTION 316(a) AND IRC SECTION 316(b)(4).**18** Can any resulting loss be recognized? ► NO LOSS CAN BE RECOGNIZED ON THE DISTRIBUTIONS PAID TO THE SHAREHOLDERS. POTENTIAL GAIN MAY RESULT IF SHAREHOLDER HAS A ZERO BASIS.**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE INFORMATION PROVIDED ABOVE WILL BE PROVIDED ON THE SHAREHOLDERS' 2025 1099 DIV STATEMENT BOX 3.**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 ► **SIGNED COPY MAINTAINED BY THE ISSUER** Date ►

Print your name ►

Title ►

**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.

FORM 8937 Report of Organization Actions Affection Basis of Securities

Neuberger Energy Infrastructure and Income Fund Inc.
 EIN: 46-2081430

Part I	Box 10 Cusip Number	Box 12 Ticker Symbol
	64129H104	NML

Part II, #15, Organizational action on the basis of the security in the hands of a U.S. taxpayer:

Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Total ROC Per Share
1/15/2025	1/15/2025	1/31/2025	\$0.05840000	\$0.01034498
2/18/2025	2/18/2025	2/28/2025	\$0.05840000	\$0.01034498
3/17/2025	3/17/2025	3/31/2025	\$0.05840000	\$0.01034498
4/15/2025	4/15/2025	4/30/2025	\$0.05840000	\$0.01034498
5/15/2025	5/15/2025	5/30/2025	\$0.05840000	\$0.01034498
6/16/2025	6/16/2025	6/30/2025	\$0.05840000	\$0.01034498
7/15/2025	7/15/2025	7/31/2025	\$0.05840000	\$0.01034498
8/15/2025	8/15/2025	8/29/2025	\$0.05840000	\$0.01034498
9/15/2025	9/15/2025	9/30/2025	\$0.05840000	\$0.01034498
10/15/2025	10/15/2025	10/31/2025	\$0.05840000	\$0.01034498
11/17/2025	11/17/2025	11/28/2025	\$0.05840000	\$0.01034498
12/15/2025	12/15/2025	12/31/2025	\$0.05840000	\$0.00000000

Effect on Cost Basis

The adjusted tax basis of the shareholder's shares is decreased by the per share return of capital shown above, multiplied by the number of shares of the Fund the shareholder owns. To the extent the amounts identified as return of capital exceeds shareholder's adjusted tax basis in its Fund shares, such excess would be recognized as capital gain from the sale or exchange property.

Shareholders should consult with their tax advisors for more information.