



February 7, 2022

## Notice to Shareholders Tax Treatment of 2021 Distribution

### E Split Corp. - Class A Shares (“E Split”)

The following table outlines the allocation of the 2021 distribution for each share.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION	
			ELIGIBLE DIVIDEND	RETURN OF CAPITAL
December 31, 2020	January 15, 2021	\$ 0.130000	\$ 0.099515	\$ 0.030485
January 31, 2021	February 12, 2021	0.130000	0.099515	0.030485
February 28, 2021	March 15, 2021	0.130000	0.099515	0.030485
March 31, 2021	April 15, 2021	0.130000	0.099515	0.030485
April 30, 2021	May 14, 2021	0.130000	0.099515	0.030485
May 31, 2021	June 15, 2021	0.130000	0.099515	0.030485
June 30, 2021	July 15, 2021	0.130000	0.099515	0.030485
July 31, 2021	August 13, 2021	0.130000	0.099515	0.030485
August 31, 2021	September 15, 2021	0.130000	0.099515	0.030485
September 30, 2021	October 15, 2021	0.130000	0.099515	0.030485
October 31, 2021	November 15, 2021	0.130000	0.099515	0.030485
November 30, 2021	December 15, 2021	0.130000	0.099515	0.030485
TOTAL		\$ 1.560000	\$ 1.194180	\$ 0.365820
		100.00%	76.55%	23.45%

**The return of capital component of the distribution is not taxable; however, it reduces the adjusted cost base of the shares.**

E Split Class A shares trade on the Toronto Stock Exchange under the symbol ENS.

For further information, please visit our website at [www.middlefield.com](http://www.middlefield.com) or contact Nancy Tham in our Sales and Marketing Department at 1-888-890-1868.