



March 8, 2021

Notice to Unitholders Tax Treatment of 2020 Distribution

Sustainable Infrastructure Dividend Fund (“Sustainable Infrastructure”)

T3 Supplementary slips will be issued by investment dealers by March 31, 2021. The following table outlines the allocation of the 2020 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	ALLOCATION			
			OTHER INCOME	FOREIGN NON-BUSINESS INCOME	ELIGIBLE DIVIDEND	RETURN OF CAPITAL
July 31, 2020	August 14, 2020	\$ 0.041670	\$ 0.013924	\$ 0.009385	\$ 0.008248	\$ 0.010113
August 31, 2020	September 15, 2020	0.041670	0.013924	0.009385	0.008248	0.010113
September 30, 2020	October 15, 2020	0.041670	0.013924	0.009385	0.008248	0.010113
October 31, 2020	November 13, 2020	0.041670	0.013924	0.009385	0.008248	0.010113
November 30, 2020	December 15, 2020	0.041670	0.013924	0.009385	0.008248	0.010113
December 31, 2020	January 15, 2021	0.041670	0.013924	0.009385	0.008248	0.010113
TOTAL		\$ 0.250020	\$ 0.083544	\$ 0.056310	\$ 0.049488	\$ 0.060678
		100.00%	33.42%	22.52%	19.79%	24.27%

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

Sustainable Infrastructure Units trade on the Toronto Stock Exchange under the symbol INF.UN.

For further information, please visit our website at www.middlefield.com or contact Nancy Tham or Michael Bury in our Sales and Marketing Department at 1-888-890-1868.