



March 8, 2022

## Notice to Unitholders Tax Treatment of 2021 Distribution

### Sustainable Infrastructure Dividend Fund (“Sustainable Infrastructure”)

T3 Supplementary slips will be issued by investment dealers by March 31, 2022. The following table outlines the allocation of the 2021 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	ALLOCATION	
			CAPITAL GAINS	RETURN OF CAPITAL
January 31, 2021	February 12, 2021	\$ 0.041670	\$ 0.006805	\$ 0.034865
February 28, 2021	March 15, 2021	0.041670	0.006805	0.034865
March 31, 2021	April 15, 2021	0.041670	0.006805	0.034865
April 30, 2021	May 14, 2021	0.041670	0.006805	0.034865
May 31, 2021	June 15, 2021	0.041670	0.006805	0.034865
June 30, 2021	July 15, 2021	0.041670	0.006805	0.034865
July 31, 2021	August 13, 2021	0.041670	0.006805	0.034865
August 31, 2021	September 15, 2021	0.041670	0.006805	0.034865
September 30, 2021	October 15, 2021	0.041670	0.006805	0.034865
October 31, 2021	November 15, 2021	0.041670	0.006805	0.034865
November 30, 2021	December 15, 2021	0.041670	0.006805	0.034865
December 31, 2021	January 14, 2022	0.041670	0.006805	0.034865
TOTAL		\$ 0.500040	\$ 0.081660	\$ 0.418380
		100.00%	16.33%	83.67%

**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](http://www.middlefield.com) or contact Nancy Tham in our Sales and Marketing Department at 1-888-890-1868.