

March 8, 2021

## Notice to Unitholders Tax Treatment of 2020 Distribution

### Sustainable Innovation & Health Dividend Fund (“Sustainable Innovation”)

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	OTHER INCOME	ALLOCATION				RETURN OF CAPITAL
				FOREIGN NON-BUSINESS INCOME	INELIGIBLE DIVIDEND	ELIGIBLE DIVIDEND		
October 31, 2020	November 13, 2020	\$ 0.033330	\$ 0.016325	\$ 0.014857	\$ 0.000009	\$ 0.001556	\$ 0.000583	
November 30, 2020	December 15, 2020	0.033330	0.016325	0.014857	0.000009	0.001556	0.000583	
December 31, 2020	January 15, 2021	0.033330	0.016325	0.014857	0.000009	0.001556	0.000583	
TOTAL		\$ 0.099990	\$ 0.048975	\$ 0.044571	\$ 0.000027	\$ 0.004668	\$ 0.001749	
		100.00%	48.98%	44.57%	0.03%	4.67%	1.75%	

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

Sustainable Innovation Units trade on the Toronto Stock Exchange under the symbol SIH.

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