



February 7, 2023

## Notice to Shareholders Tax Treatment of 2022 Distribution

### E Split Corp. - Preferred Shares

The following table outlines the allocation of the 2022 distribution for each share.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION ELIGIBLE DIVIDEND
December 31, 2021	January 14, 2022	\$ 0.131250	\$ 0.131250
March 31, 2022	April 15, 2022	0.131250	0.131250
June 30, 2022	July 15, 2022	0.131250	0.131250
September 30, 2022	October 14, 2022	0.131250	0.131250
	TOTAL	\$ 0.525000	\$ 0.525000
		100.00%	100.00%

E Split Corp. Preferred Shares trade on the Toronto Stock Exchange under the symbol ENS.PR.A.

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.