



February 7, 2023

## Notice to Shareholders Tax Treatment of 2022 Distribution

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

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

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION	
			ELIGIBLE DIVIDEND	RETURN OF CAPITAL
December 31, 2021	January 14, 2022	\$ 0.130000	\$ 0.086712	\$ 0.043288
January 31, 2022	February 15, 2022	0.130000	0.086712	0.043288
February 28, 2022	March 15, 2022	0.130000	0.086712	0.043288
March 31, 2022	April 15, 2022	0.130000	0.086712	0.043288
April 30, 2022	May 13, 2022	0.130000	0.086712	0.043288
May 31, 2022	June 15, 2022	0.130000	0.086712	0.043288
June 30, 2022	July 15, 2022	0.130000	0.086712	0.043288
July 31, 2022	August 15, 2022	0.130000	0.086712	0.043288
August 31, 2022	September 15, 2022	0.130000	0.086712	0.043288
September 30, 2022	October 14, 2022	0.130000	0.086712	0.043288
October 31, 2022	November 15, 2022	0.130000	0.086712	0.043288
November 30, 2022	December 15, 2022	0.130000	0.086712	0.043288
TOTAL		\$ 1.560000	\$ 1.040544	\$ 0.519456
		100.00%	66.70%	33.30%

**The return of capital component of the distribution is not taxable to Canadian resident shareholders; 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.