



March 8, 2023

## Notice to Unitholders Tax Treatment of 2022 Distribution

### MIDDLEFIELD Can-Global REIT Income Fund (“Can-Global REIT”)

T3 Supplementary slips will be issued by investment dealers by March 31, 2023. The following table outlines the allocation of the 2022 distribution for each Unit.

		ALLOCATION	
RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	RETURN OF CAPITAL
January 31, 2022	February 8, 2022	\$ 0.054160	\$ 0.054160
TOTAL		\$ 0.054160	\$ 0.054160
		100.00%	100.00%

Can-Global REIT merged with Middlefield REIT Indexplus ETF (REIT Indexplus) on February 17, 2022, with REIT Indexplus as the continuing fund.

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

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.