

TAX REPORTING FOR 2023 TAXATION YEAR

MUTUAL FUNDS

**Middlefield Mutual Funds Limited,
Middlefield Global Infrastructure Fund,
Middlefield Healthcare Dividend Fund,
INDEXPLUS Income Fund**

The Mutual Funds transitioned its Fund Record Keeping function to RBC Investor and Treasury Services on July 12, 2021. Therefore, clients will be receiving their **CRA Form T5 – Statement of Investment Income/ CRA Form T3 – Statement of Trust Income Allocations and Designations/CRA Form T5008 – Statement of Securities Transactions**, where applicable, directly from RBC Investor and Treasury Services.

CRA Form T5 – Statement of Investment Income

This form reports the dividends paid by Middlefield Mutual Funds Limited for the 2023 taxation year. The anticipated mailing date is February 29, 2024.

CRA Form T3 – Statement of Trust Income Allocations and Designations

This form reports the distributions paid by Middlefield Global Infrastructure Fund, Global Healthcare Dividend Fund and INDEXPLUS Income Fund for the 2023 taxation year. The anticipated mailing date is April 1, 2024.

All non-resident holders of the Mutual Funds will receive “CRA Form NR4 – Statement of Amounts Paid or Credited to Non-Residents of Canada” instead of a T5 or T3. The anticipated mailing date for the NR4 is April 1, 2024.

CRA Form T5008 – Statement of Securities Transactions

This form reports the redemption of mutual fund securities by providing the proceeds and adjusted cost base of securities that have been disposed of during the 2023 taxation year. Investment Dealers may, in addition, issue a “transaction summary” to their mutual fund investors that will report redemption proceeds. To avoid confusion for Canada Revenue Agency (“CRA”) and investors, Middlefield® will disclose on the T5008 the reporting overlap to ensure the proceeds amounts are not counted twice. The anticipated mailing date is February 29, 2024.

RESOURCE LIMITED PARTNERSHIPS

MRF 2021 Resource L.P., Discovery 2021 Short Duration LP, MRF 2022 Resource L.P., Discovery 2022 Short Duration LP, MRF 2023 Resource L.P., Discovery 2023 Short Duration LP

CRA Form T5013 – Statement of Partnership Income Rélevé 15 – Amounts Allocated to the Members of a Partnership (Quebec filers only)

These forms will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield will supply electronically for our resource partnerships. These

forms report the various types of income and deductions of the partnerships. Middlefield will provide the tax information by March 1, 2024 once the partnership receives the required tax information from the resource companies in which investments were made during 2023. The mailing deadline for Investment Dealers is April 1, 2024.

Middlefield® will post its Tax Guide on its website at www.middlefield.com. The Tax Guide contains the Federal tax forms and other information that will assist clients when preparing their 2023 income tax returns. The Federal forms and any Provincial tax forms that may be required can be obtained from local tax offices or by visiting the CRA website at www.cra-arc.gc.ca.

CLOSED-END FUNDS AND EXCHANGE TRADED FUNDS

MINT Income Fund, Middlefield Sustainable Global Dividend ETF, E Split Corp., Middlefield Global Real Asset Fund, Middlefield Sustainable Infrastructure Dividend ETF, Sustainable Innovation & Health Dividend Fund, Real Estate Split Corp., International Clean Power Dividend Fund, Sustainable Agriculture & Wellness Dividend Fund, Workplace Technology Dividend Fund, Sustainable Real Estate Dividend Fund, Middlefield U.S. Equity Dividend ETF, Middlefield Health & Wellness ETF, Middlefield Healthcare Dividend ETF, Middlefield Real Estate Dividend ETF, Middlefield Innovation Dividend ETF

CRA Form T3 – Statement of Trust Income Allocations and Designations

This form will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield® will supply electronically for our closed-end funds and exchange traded funds. Middlefield® will provide the tax information by March 1, 2024 once the Funds receive the required tax information from the entities in which the Funds were invested during 2023. Middlefield® will also post the taxable nature of distributions on its web-site. The mailing deadline for Investment Dealers is April 1, 2024.

CRA Form T5008 – Statement of Securities Transactions

Investment Dealers will print and mail either this form or a “transaction summary”, to their clients, to report redemption proceeds. The mailing deadline for Investment Dealers is February 29, 2024.

CRA Form T5 – Statement of Investment Income

This form reports the dividends paid by E Split Corp. and Real Estate Split Corp. (collectively, the “Corporate Funds”) to their shareholders during the 2023 taxation year. It will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield will supply electronically for the Corporate Funds by February 5, 2024. The mailing deadline for Investment Dealers is February 29, 2024.

For further information, contact us at 1.888.890.1868 or email invest@middlefield.com.