



February 5, 2024

## Notice to Shareholders Tax Treatment of 2023 Distribution

### E Split Corp. - Preferred Shares

The following table outlines the allocation of the 2023 distribution for each share.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION ELIGIBLE DIVIDEND
December 31, 2022	January 13, 2023	\$ 0.131250	\$ 0.131250
March 31, 2023	April 14, 2023	0.131250	0.131250
June 30, 2023	July 14, 2023	0.131250	0.131250
September 30, 2023	October 13, 2023	0.175000	0.175000
	TOTAL	\$ 0.568750	\$ 0.568750
		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.