

March 4, 2024

Notice to Unitholders Tax Treatment of 2023 Distribution

Middlefield Health & Wellness ETF (“Wellness”)

T3 Supplementary slips will be issued by investment dealers by March 31, 2024. The following table outlines the allocation of the 2023 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	ALLOCATION		
			FOREIGN NON-BUSINESS INCOME	ELIGIBLE DIVIDEND	CAPITAL GAINS
January 31, 2023	February 15, 2023	\$ 0.041670	\$ 0.008893	\$ 0.000762	\$ 0.032015
February 28, 2023	March 15, 2023	0.041670	0.008893	0.000762	0.032015
March 31, 2023	April 14, 2023	0.041670	0.008893	0.000762	0.032015
April 30, 2023	May 10, 2023	0.041670	0.008893	0.000762	0.032015
TOTAL		\$ 0.166680	\$ 0.035572	\$ 0.003048	\$ 0.128060
		100.00%	21.34%	1.83%	76.83%

Wellness merged with Middlefield Healthcare Dividend ETF (Healthcare) on May 17, 2023, with Healthcare as the continuing fund.

For further information, please visit our website at www.middlefield.com or contact Nancy Tham in our Sales and Marketing Department at 1-888-890-1868.