



February 5, 2025

## Notice to Shareholders Tax Treatment of 2024 Distributions

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

The following table outlines the allocation of the 2024 distributions for each share.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION	
			ELIGIBLE DIVIDEND	RETURN OF CAPITAL
December 31, 2023	January 15, 2024	\$ 0.130000	\$ 0.071922	\$ 0.058078
January 31, 2024	February 15, 2024	0.130000	0.071922	0.058078
February 29, 2024	March 15, 2024	0.130000	0.071922	0.058078
March 31, 2024	April 15, 2024	0.130000	0.071922	0.058078
April 30, 2024	May 15, 2024	0.130000	0.071922	0.058078
May 31, 2024	June 14, 2024	0.130000	0.071922	0.058078
June 30, 2024	July 15, 2024	0.130000	0.071922	0.058078
July 31, 2024	August 15, 2024	0.130000	0.071922	0.058078
August 31, 2024	September 13, 2024	0.130000	0.071922	0.058078
September 30, 2024	October 15, 2024	0.130000	0.071922	0.058078
October 31, 2024	November 15, 2024	0.130000	0.071922	0.058078
November 30, 2024	December 13, 2024	0.130000	0.071922	0.058078
TOTAL		\$ 1.560000	\$ 0.863064	\$ 0.696936
			100.00%	55.32%
				44.68%

**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.