



February 5, 2025

Notice to Shareholders Tax Treatment of 2024 Distributions

Infrastructure Dividend Split Corp. – Preferred Shares

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

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION
			ELIGIBLE DIVIDEND
July 31, 2024	August 15, 2024	\$ 0.180000	\$ 0.180000
October 31, 2024	November 15, 2024	0.180000	0.180000
TOTAL		\$ 0.360000	\$ 0.360000
		100.00%	100.00%

Infrastructure Dividend Split Corp. - Preferred Shares trade on the Toronto Stock Exchange under the symbol IS.PR.A.

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.