



February 5, 2025

Notice to Shareholders Tax Treatment of 2024 Distributions

Infrastructure Dividend Split Corp. – Class A Shares (“Infrastructure”)

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

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION		
			ELIGIBLE DIVIDEND	CAPITAL GAINS	RETURN OF CAPITAL
May 10, 2024	May 15, 2024	\$ 0.125000	\$ 0.016679	\$ 0.053902	\$ 0.054419
May 31, 2024	June 14, 2024	0.125000	0.016679	0.053902	0.054419
June 30, 2024	July 15, 2024	0.125000	0.016679	0.053902	0.054419
July 31, 2024	August 15, 2024	0.125000	0.016679	0.053902	0.054419
August 31, 2024	September 13, 2024	0.125000	0.016679	0.053902	0.054419
September 30, 2024	October 15, 2024	0.125000	0.016679	0.053902	0.054419
October 31, 2024	November 15, 2024	0.140000	0.018681	0.060370	0.060949
November 30, 2024	December 13, 2024	0.140000	0.018681	0.060370	0.060949
TOTAL		\$ 1.030000	\$ 0.137436	\$ 0.444152	\$ 0.448412
			100.00%	13.34%	43.12%
					43.54%

Infrastructure merged with International Clean Power Dividend Fund on May 4, 2024, with Infrastructure as the continuing fund.

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.

Infrastructure shares trade on the Toronto Stock Exchange under the symbol IS.

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.