

March 18, 2025

## Notice to Unitholders Tax Treatment of 2024 Distribution

### Middlefield Global Infrastructure Fund – Series A and Series F

Middlefield Global Infrastructure Fund has issued T3 Statement of Trust Income Allocations and Designations slips to Unitholders and the following table outlines the allocation of the 2024 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	ALLOCATION	
			ELIGIBLE DIVIDEND	RETURN OF CAPITAL
January 30, 2024	January 31, 2024	\$ 0.050000	\$ 0.008798	\$ 0.041202
February 28, 2024	February 29, 2024	0.050000	0.008798	0.041202
March 27, 2024	March 28, 2024	0.050000	0.008798	0.041202
April 29, 2024	April 30, 2024	0.050000	0.008798	0.041202
May 30, 2024	May 31, 2024	0.050000	0.008798	0.041202
June 27, 2024	June 28, 2024	0.050000	0.008798	0.041202
July 30, 2024	July 31, 2024	0.050000	0.008798	0.041202
August 29, 2024	August 30, 2024	0.050000	0.008798	0.041202
September 27, 2024	September 30, 2024	0.050000	0.008798	0.041202
October 30, 2024	October 31, 2024	0.050000	0.008798	0.041202
November 28, 2024	November 29, 2024	0.050000	0.008798	0.041202
December 30, 2024	December 31, 2024	0.050000	0.008798	0.041202
TOTAL		\$ 0.600000	\$ 0.105576	\$ 0.494424

  

100%	17.60%	82.40%
------	--------	--------

**The return of capital component of the distribution is not taxable, however it reduces the adjusted cost base of the Units.**

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.