

March 7, 2025

## Notice to Unitholders Tax Treatment of 2024 Distributions

### Middlefield Healthcare Dividend ETF (“Healthcare”)

T3 Supplementary slips will be issued by investment dealers by March 31, 2025. 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 31, 2024	February 15, 2024	\$ 0.050000	\$ 0.002394	\$ 0.047606
February 29, 2024	March 15, 2024	0.050000	0.002394	0.047606
March 31, 2024	April 15, 2024	0.050000	0.002394	0.047606
April 30, 2024	May 15, 2024	0.050000	0.002394	0.047606
May 31, 2024	June 14, 2024	0.050000	0.002394	0.047606
June 30, 2024	July 15, 2024	0.050000	0.002394	0.047606
July 31, 2024	August 15, 2024	0.050000	0.002394	0.047606
August 31, 2024	September 13, 2024	0.050000	0.002394	0.047606
September 30, 2024	October 15, 2024	0.050000	0.002394	0.047606
October 31, 2024	November 15, 2024	0.050000	0.002394	0.047606
November 30, 2024	December 13, 2024	0.050000	0.002394	0.047606
December 31, 2024	January 15, 2025	0.050000	0.002394	0.047606
TOTAL		\$ 0.600000	\$ 0.028728	\$ 0.571272
		100.00%	4.79%	95.21%

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

Healthcare Units trade on the Toronto Stock Exchange under the symbol MHCD.

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.