

Notice to Unitholders 2024 Tax Information

Resource Limited Partnerships

T5013 federal tax forms and Relevé 15 Quebec tax forms will be issued by Investment Dealers to all Unitholders, as applicable, by March 31, 2025, based on the following per unit tax information:

Per Unit	T5013 Box No.	Relevé 15 Box No.	MRF 2022 A Class	MRF 2022 F Class	MRF 2023 A Class	MRF 2023 F Class	MRF 2024 A Class	MRF 2024 F Class
Limited Partner Business Income (Loss)	10 & 104	1	-0.03985	-0.04157	-0.78786	-0.59753	-0.54022	-0.58277
Capital Gains	30 & 151	12	1.45226	1.51504	13.83000	14.46970	0.02495	0.02691
Capital Gains before June 25, 2024	270	12-11	1.45226	1.51504	4.97119	5.20113	-	-
Capital Gains after June 24, 2024	271	12-2	-	-	8.85881	9.26857	0.02495	0.02691
Interest Income	128	7	0.01045	0.01090	0.03077	0.03219	0.39559	0.42675
Actual Eligible Dividends	132	6A	0.00168	0.00175	0.13941	0.14585	-	-
Foreign Dividend and Interest Income	135	8	0.00348	0.00363	-	-	-	-
Carrying Charges	210 & 214	15A	-	-	0.02891	0.03025	-	-
At-Risk Amount	105	26	9.09397	9.67533	14.05483	14.69432	25.42053	25.45366
Total cost of units	203	52	-	-	-	-	25.00000	25.00000
CEE	190	60	-	-	-	-	24.72647	24.72647
CEE – assistance	192	N/A	-	-	-	-	-	-
Expenses Qualifying for METC (Individuals ¹ Only)	194	N/A	-	-	-	-	17.12137	17.12137
Expenses Qualifying for BC Tax Credit (BC Individuals ¹)	197	N/A	-	-	-	-	5.67973	5.67973
Expenses Qualifying for SK Tax Credit (SK Individuals ¹)	198	N/A	-	-	-	-	-	-
Expenses Qualifying for MB Tax Credit (MB Individuals ¹)	199	N/A	-	-	-	-	0.15883	0.15883
Expenses Qualifying for ON Tax Credit (ON Individuals ¹)	200	N/A	-	-	-	-	2.78610	2.78610
Expenses Qualifying for CMETC (Individuals ¹ Only)	239	N/A	-	-	-	-	7.60510	7.60510
Critical Mineral Exploration Tax Credit - BC Individuals ¹ (CMETC)	241	N/A	-	-	-	-	2.52170	2.52170
Critical Mineral Exploration Tax Credit - SK Individuals ¹ (CMETC)	242	N/A	-	-	-	-	3.14731	3.14731
Critical Mineral Exploration Tax Credit - MB Individuals ¹ (CMETC)	243	N/A	-	-	-	-	-	-
Critical Mineral Exploration Tax Credit - ON Individuals ¹ (CMETC)	244	N/A	-	-	-	-	1.21953	1.21953
Quebec Exploration Expense (Individuals ¹ only)	N/A	62	-	-	-	-	0.69651	0.69651
Quebec Mining/Oil and Gas Exploration Expense (PQ individuals ¹)	N/A	63	-	-	-	-	0.69651	0.69651
Northern Quebec Exploration Expenses (PQ individuals ¹)	N/A	64	-	-	-	-	-	-

Note:

1. Individuals include partnerships, where the limited partner is an individual, and estates.

For further information, please visit our website at www.middlefield.com or contact the undersigned:

Updated April 3, 2025

Notice to Unitholders 2024 Tax Information

Resource Limited Partnerships

T5013 federal tax forms and Relevé 15 Quebec tax forms will be issued by Investment Dealers to all Unitholders, as applicable, by March 31, 2025, based on the following per unit tax information:

Per Unit	T5013 Box No.	Relevé 15 Box No.	DISC 2022 A Class	DISC 2022 F Class	DISC 2023 A Class	DISC 2023 F Class	DISC 2024 A Class	DISC 2024 F Class
Limited Partner Business Income (Loss)	10 & 104	1	-0.03340	-0.03421	-0.85043	-0.70758	-0.14279	-0.16367
Capital Gains (Losses)	30 & 151	12	-0.14540	-0.14894	6.57709	6.75217	-	-
Capital Gains (Losses) before June 25, 2024	270	12-11	-0.14540	-0.14894	3.01554	3.09581	-	-
Capital Gains (Losses) after June 24, 2024	271	12-2	-	-	3.56155	3.65636	-	-
Interest Income	128	7	0.01179	0.01208	0.05104	0.05240	0.05884	0.06745
Actual Eligible Dividends	132	6A	-	-	0.03837	0.03939	-	-
Foreign Dividend and Interest Income	135	8	0.00002	0.00002	-	-	-	-
Carrying Charges	210 & 214	15A	-	-	0.07888	0.08098	-	-
At-Risk Amount	105	26	12.03199	12.47114	6.78706	6.96484	25.05884	25.06745
Total cost of units	203	52	-	-	-	-	25.00000	25.00000
CEE	190	60	-	-	-	-	24.82493	24.82493
CEE – assistance	192	N/A	-	-	-	-	-	-
Expenses Qualifying for METC (Individuals ¹ Only)	194	N/A	-	-	-	-	15.51651	15.51651
Expenses Qualifying for BC Tax Credit (BC Individuals ¹)	197	N/A	-	-	-	-	2.80387	2.80387
Expenses Qualifying for SK Tax Credit (SK Individuals ¹)	198	N/A	-	-	-	-	-	-
Expenses Qualifying for MB Tax Credit (MB Individuals ¹)	199	N/A	-	-	-	-	0.42298	0.42298
Expenses Qualifying for ON Tax Credit (ON Individuals ¹)	200	N/A	-	-	-	-	2.80335	2.80335
Expenses Qualifying for CMETC (Individuals ¹ Only)	239	N/A	-	-	-	-	9.30842	9.30842
Critical Mineral Exploration Tax Credit - BC Individuals ¹ (CMETC)	241	N/A	-	-	-	-	1.64082	1.64082
Critical Mineral Exploration Tax Credit - SK Individuals ¹ (CMETC)	242	N/A	-	-	-	-	4.64312	4.64312
Critical Mineral Exploration Tax Credit - MB Individuals ¹ (CMETC)	243	N/A	-	-	-	-	-	-
Critical Mineral Exploration Tax Credit - ON Individuals ¹ (CMETC)	244	N/A	-	-	-	-	0.39474	0.39474
Quebec Exploration Expense (Individuals ¹ only)	N/A	62	-	-	-	-	3.77376	3.77376
Quebec Mining/Oil and Gas Exploration Expense (PQ individuals ¹)	N/A	63	-	-	-	-	1.46196	1.46196
Northern Quebec Exploration Expenses (PQ individuals ¹)	N/A	64	-	-	-	-	0.86580	0.86580

Note:

1. Individuals include partnerships, where the limited partner is an individual, and estates.

For further information, please visit our website at www.middlefield.com or contact the undersigned:

Updated April 3, 2025