



March 7, 2025

Notice to Unitholders Tax Treatment of 2024 Distributions

Sustainable Real Estate Dividend Fund ("Sustainable Real Estate")

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 RETURN OF CAPITAL
January 31, 2024	February 15, 2024	\$ 0.041670	\$ 0.041670
February 29, 2024	March 15, 2024	0.041670	0.041670
March 31, 2024	April 15, 2024	0.041670	0.041670
April 30, 2024	May 15, 2024	0.041670	0.041670
TOTAL		\$ 0.166680	\$ 0.166680
		100.00%	100.00%

Sustainable Real Estate merged with Middlefield Real Estate Dividend ETF (Real Estate) on May 16, 2024, with Real Estate as the continuing fund.

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

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.