



PRESS RELEASE

January 23, 2026

E Split Corp. Class A Distribution

E Split Corp. (TSX: ENS) (the “Fund”) is pleased to announce that a distribution for January 2026 will be payable to Class A shareholders of E Split Corp. as follows:

| <i>Record Date</i> | <i>Payable Date</i> | <i>Distribution Per Equity Share</i> |
|-------------------------|--------------------------|--------------------------------------|
| <i>January 31, 2026</i> | <i>February 13, 2026</i> | <i>\$0.13</i> |

The equity shares trade on the Toronto Stock Exchange under the symbol ENS.

For further information, please visit our website at www.middlefield.com or contact our Sales and Marketing Department at 1.888.890.1868.

This press release contains forward-looking information. The forward-looking information contained in this press release is based on historical information concerning distributions and dividends paid on the securities of issuers historically included in the portfolio of the Fund. Actual future results, including the amount of distributions paid by the Fund, may differ from the monthly distribution amount. Specifically, the income from which distributions are paid may vary significantly due to: changes in portfolio composition; changes in distributions and dividends paid by issuers of securities included in the Fund's portfolio from time to time; there being no assurance that those issuers will pay distributions or dividends on their securities; the declaration of distributions and dividends by issuers of securities included in the portfolio will generally depend upon various factors, including the financial condition of each issuer and general economic and stock market conditions; the level of borrowing by the Fund; and the uncertainty of realizing capital gains. The risks, uncertainties and other factors that could influence actual results are described under “Risk Factors” in the Fund's prospectus and other documents filed by the Fund with the Canadian securities regulatory authorities. The forward-looking information contained in this press release constitutes the Fund's current estimate, as of the date of this press release, with respect to the matters covered hereby. Investors and others should not assume that any forward-looking statement contained in this press release represents the Fund's estimate as of any date other than the date of this press release.