



TAX REPORTING FOR 2025 TAXATION YEAR

MUTUAL FUNDS

**Middlefield Mutual Funds Limited,
Middlefield Global Infrastructure Fund,
Middlefield Healthcare Dividend Fund,
INDEXPLUS Income Fund**

The Mutual Funds transitioned its Fund Record Keeping function to RBC Investor and Treasury Services on July 12, 2021. Therefore, clients will be receiving their **CRA Form T5 – Statement of Investment Income/ CRA Form T3 – Statement of Trust Income Allocations and Designations/CRA Form T5008 – Statement of Securities Transactions**, where applicable, directly from RBC Investor and Treasury Services.

CRA Form T5 – Statement of Investment Income

This form reports the dividends paid by Middlefield Mutual Funds Limited for the 2025 taxation year. The anticipated mailing date is March 2, 2026.

CRA Form T3 – Statement of Trust Income Allocations and Designations

This form reports the distributions paid by Middlefield Global Infrastructure Fund, Middlefield Healthcare Dividend Fund and INDEXPLUS Income Fund for the 2025 taxation year. The anticipated mailing date is March 31, 2026.

All non-resident holders of the Mutual Funds will receive “CRA Form NR4 – Statement of Amounts Paid or Credited to Non-Residents of Canada” instead of a T5 or T3. The anticipated mailing date for the NR4 is March 31, 2026.

CRA Form T5008 – Statement of Securities Transactions

This form reports the redemption of mutual fund securities by providing the proceeds and adjusted cost base of securities that have been disposed of during the 2025 taxation year. Investment Dealers may, in addition, issue a “transaction summary” to their mutual fund investors that will report redemption proceeds. The anticipated mailing date is March 2, 2026.

RESOURCE LIMITED PARTNERSHIPS

MRF 2023 Resource L.P., Discovery 2023 Short Duration LP, MRF 2024 Resource L.P., Discovery 2024 Short Duration LP, MRF 2025 Resource L.P., Discovery 2025 Short Duration LP

CRA Form T5013 – Statement of Partnership Income Rélevé 15 – Amounts Allocated to the Members of a Partnership (Quebec filers only)

These forms will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield will supply electronically for our resource partnerships. These

forms report the various types of income and deductions of the partnerships. Middlefield will provide the tax information by March 6, 2026 once the partnership receives the required tax information from the resource companies in which investments were made during 2025. The mailing deadline for Investment Dealers is March 31, 2026.

Middlefield® will post its Tax Guide on its website at www.middlefield.com. The Tax Guide contains the Federal tax forms and other information that will assist clients when preparing their 2025 income tax returns. The Federal forms and any Provincial tax forms that may be required can be obtained from local tax offices or by visiting the CRA website at www.cra-arc.gc.ca.

CLOSED-END FUNDS AND EXCHANGE TRADED FUNDS

MINT Income Fund, Middlefield Global Dividend Growers ETF, E Split Corp., Middlefield Global Infrastructure Dividend ETF, Sustainable Innovation & Health Dividend Fund, Real Estate Split Corp., Middlefield U.S. Equity Dividend ETF, Middlefield Healthcare Dividend ETF, Middlefield Real Estate Dividend ETF, Middlefield Innovation Dividend ETF, Infrastructure Dividend Split Corp.

CRA Form T3 – Statement of Trust Income Allocations and Designations

This form will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield® will supply electronically for our closed-end funds and exchange traded funds. Middlefield® will provide the tax information by March 6, 2026 once the Funds receive the required tax information from the entities in which the Funds were invested during 2025. Middlefield® will also post the taxable nature of distributions on its website. The mailing deadline for Investment Dealers is March 31, 2026.

CRA Form T5008 – Statement of Securities Transactions

Investment Dealers will print and mail either this form or a “transaction summary”, to their clients, to report redemption proceeds. The mailing deadline for Investment Dealers is March 2, 2026.

CRA Form T5 – Statement of Investment Income

This form reports the dividends paid by E Split Corp., Real Estate Split Corp., and Infrastructure Dividend Split Corp. (collectively, the “Corporate Funds”) to their shareholders during the 2025 taxation year. It will be printed and mailed by Investment Dealers to clients based upon tax information that Middlefield will supply electronically for the Corporate Funds by February 4, 2026. The mailing deadline for Investment Dealers is March 2, 2026.

For further information, contact us at 1.888.890.1868 or email invest@middlefield.com.



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