



February 4, 2026

Notice to Shareholders Tax Treatment of 2025 Distributions

E Split Corp. - Preferred Shares

The following table outlines the allocation of the 2025 distributions for each share.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION	
			ELIGIBLE DIVIDEND	
December 31, 2024	January 15, 2025	\$ 0.175000	\$ 0.175000	
March 31, 2025	April 15, 2025	0.175000	0.175000	
June 30, 2025	July 15, 2025	0.175000	0.175000	
September 30, 2025	October 15, 2025	0.175000	0.175000	
TOTAL		\$ 0.700000	\$ 0.700000	
		100.00%	100.00%	

E Split Corp. Preferred Shares trade on the Toronto Stock Exchange under the symbol ENS.PR.A.

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.