



February 4, 2026

Notice to Shareholders Tax Treatment of 2025 Distributions

E Split Corp. - Class A Shares (“E Split”)

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

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION	
			ELIGIBLE DIVIDEND	RETURN OF CAPITAL
December 31, 2024	January 15, 2025	\$ 0.130000	\$ 0.068785	\$ 0.061215
January 31, 2025	February 14, 2025	0.130000	0.068785	0.061215
February 28, 2025	March 14, 2025	0.130000	0.068785	0.061215
March 31, 2025	April 15, 2025	0.130000	0.068785	0.061215
April 30, 2025	May 15, 2025	0.130000	0.068785	0.061215
May 31, 2025	June 13, 2025	0.130000	0.068785	0.061215
June 30, 2025	July 15, 2025	0.130000	0.068785	0.061215
July 31, 2025	August 15, 2025	0.130000	0.068785	0.061215
August 31, 2025	September 15, 2025	0.130000	0.068785	0.061215
September 30, 2025	October 15, 2025	0.130000	0.068785	0.061215
October 31, 2025	November 14, 2025	0.130000	0.068785	0.061215
November 30, 2025	December 15, 2025	0.130000	0.068785	0.061215
TOTAL		\$ 1.560000	\$ 0.825420	\$ 0.734580
		100.00%	52.91%	47.09%

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

E Split Class A shares trade on the Toronto Stock Exchange under the symbol ENS.

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.