



February 4, 2026

## Notice to Shareholders Tax Treatment of 2025 Distributions

### Infrastructure Dividend Split Corp. – Class A Shares (“Infrastructure”)

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

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION	
			CAPITAL GAINS	RETURN OF CAPITAL
December 31, 2024	January 15, 2025	\$ 0.140000		\$ 0.140000
January 31, 2025	February 14, 2025	0.140000		0.140000
February 28, 2025	March 14, 2025	0.140000		0.140000
March 31, 2025	April 15, 2025	0.140000		0.140000
April 30, 2025	May 15, 2025	0.140000		0.140000
May 31, 2025	June 13, 2025	0.140000		0.140000
June 30, 2025	July 15, 2025	0.140000		0.140000
July 31, 2025	August 15, 2025	0.140000	\$ 0.072566	0.067434
August 31, 2025	September 15, 2025	0.140000	0.140000	
September 30, 2025	October 15, 2025	0.140000	0.140000	
October 31, 2025	November 14, 2025	0.140000	0.140000	
November 30, 2025	December 15, 2025	0.140000	0.140000	
TOTAL		\$ 1.680000	\$ 0.632566	\$ 1.047434
		100.00%	37.65%	62.35%

**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.**

Infrastructure shares trade on the Toronto Stock Exchange under the symbol IS.

For further information, please visit our website at [www.middlefield.com](http://www.middlefield.com) or contact Nancy Tham in our Sales and Marketing Department at 1-888-890-1868.