

February 19, 2026

## Notice to Shareholders Tax Treatment of 2025 Distribution

### Middlefield Income Plus Class ("Income Plus Class") – Series A and Series F

Income Plus Class will be issuing T5 Statement of Investment Income slips to shareholders and the following table outlines the allocation of the 2025 distribution for each Share.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ELIGIBLE DIVIDEND	NON-ELIGIBLE DIVIDEND	RETURN OF CAPITAL
January 30, 2025	January 31, 2025	\$ 0.075000	\$ 0.027985	\$ 0.000090	\$ 0.046925
February 27, 2025	February 28, 2025	0.075000	0.027985	0.000090	0.046925
March 28, 2025	March 31, 2025	0.075000	0.027985	0.000090	0.046925
April 29, 2025	April 30, 2025	0.075000	0.027985	0.000090	0.046925
May 29, 2025	May 30, 2025	0.075000	0.027985	0.000090	0.046925
June 27, 2025	June 30, 2025	0.075000	0.027985	0.000090	0.046925
July 30, 2025	July 31, 2025	0.075000	0.027985	0.000090	0.046925
August 28, 2025	August 29, 2025	0.075000	0.027985	0.000090	0.046925
September 29, 2025	September 30, 2025	0.075000	0.027985	0.000090	0.046925
October 30, 2025	October 31, 2025	0.075000	0.027985	0.000090	0.046925
November 27, 2025	November 28, 2025	0.075000	0.027985	0.000090	0.046925
December 30, 2025	December 31, 2025	0.075000	0.027985	0.000090	0.046925
TOTAL		\$ 0.900000	\$ 0.33582	\$ 0.00108	\$ 0.56310

  

100%	37.31%	0.12%	62.57%
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**The return of capital component of the distribution is not taxable, however it reduces the adjusted cost base of the Shares.**

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.