

March 2, 2026

Notice to Unitholders Tax Treatment of 2025 Distribution

INDEXPLUS Income Fund – Series A and Series F

INDEXPLUS Income Fund will be issuing T3 Statement of Trust Income Allocations and Designations slips to Unitholders and the following table outlines the allocation of the 2025 distribution for each Unit.

MONTHLY DISTRIBUTION			ALLOCATION	
RECORD DATE	PAYABLE DATE	CASH DISTRIBUTION PER UNIT	CAPITAL GAINS	ELIGIBLE DIVIDEND
January 30, 2025	January 31, 2025	\$ 0.050000	\$ 0.027357	\$ 0.022643
February 27, 2025	February 28, 2025	0.050000	0.027357	0.022643
March 28, 2025	March 31, 2025	0.050000	0.027357	0.022643
April 29, 2025	April 30, 2025	0.050000	0.027357	0.022643
May 29, 2025	May 30, 2025	0.050000	0.027357	0.022643
June 27, 2025	June 30, 2025	0.050000	0.027357	0.022643
July 30, 2025	July 31, 2025	0.050000	0.027357	0.022643
August 28, 2025	August 29, 2025	0.050000	0.027357	0.022643
September 29, 2025	September 30, 2025	0.050000	0.027357	0.022643
October 30, 2025	October 31, 2025	0.050000	0.027357	0.022643
November 27, 2025	November 28, 2025	0.050000	0.027357	0.022643
December 30, 2025	December 31, 2025	0.050000	0.027357	0.022643
TOTAL		\$ 0.600000	\$ 0.328284	\$ 0.271716
		100%	54.71%	45.29%

NOTIONAL DISTRIBUTION			ALLOCATION
RECORD DATE	PAYABLE DATE	NON-CASH REINVESTED DISTRIBUTION PER UNIT	CAPITAL GAINS
December 29, 2025	December 30, 2025	\$ 6.531665	100%

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.