



March 6, 2026

Notice to Unitholders Tax Treatment of 2025 Distributions

Middlefield Global Infrastructure Dividend ETF (“Global Infrastructure”)

T3 Supplementary slips will be issued by investment dealers by March 31, 2026. The following table outlines the allocation of the 2025 distribution for each Unit.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER UNIT	ALLOCATION			
			OTHER INCOME	FOREIGN NON-BUSINESS INCOME	ELIGIBLE DIVIDEND	RETURN OF CAPITAL
January 31, 2025	February 14, 2025	\$ 0.041670	\$ 0.013505	\$ 0.006813	\$ 0.012529	\$ 0.008823
February 28, 2025	March 14, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
March 31, 2025	April 15, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
April 30, 2025	May 15, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
May 31, 2025	June 13, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
June 30, 2025	July 15, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
July 31, 2025	August 15, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
August 31, 2025	September 15, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
September 30, 2025	October 15, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
October 31, 2025	November 14, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
November 30, 2025	December 15, 2025	0.041670	0.013505	0.006813	0.012529	0.008823
December 30, 2025	December 30, 2025	0.200000	0.064818	0.032700	0.060133	0.042349
December 31, 2025	January 15, 2026	0.041670	0.013505	0.006813	0.012529	0.008823
TOTAL		\$ 0.700040	\$ 0.226878	\$ 0.114456	\$ 0.210481	\$ 0.148225
		100.00%	32.41%	16.35%	30.07%	21.17%

On April 1, 2025, Global Infrastructure changed its name from Middlefield Sustainable Infrastructure Dividend ETF to Middlefield Global Infrastructure Dividend ETF.

Global Infrastructure issued a special distribution of \$0.20 per Unit on December 30, 2025. The special distribution was paid in additional Units of Global Infrastructure; however, immediately after the issuance of additional Units the outstanding Units of Global Infrastructure were consolidated such that the number of Units outstanding remained unchanged from the number held immediately prior to the distribution.

The return of capital component of the distribution is not taxable; however, it reduces the adjusted cost base of the Units.

Global Infrastructure Units trade on the Toronto Stock Exchange under the symbol MINF.

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.