

**M I D D L E F I E L D
R E S O U R C E F U N D S**

**Notice to Unitholders
2025 Tax Information**

Resource Limited Partnerships

T5013 federal tax forms and Relevé 15 Quebec tax forms will be issued by Investment Dealers to all Unitholders, as applicable, by March 31, 2026, based on the following per unit tax information:

Per Unit	T5013 Box No.	Relevé 15 Box No.	MRF 2023 A Class	MRF 2023 F Class	MRF 2024 A Class	MRF 2024 F Class	MRF 2025 A Class	MRF 2025 F Class
Limited Partner Business Income (Loss)	10 & 104	1	-0.07434	-0.07805	-0.99250	-0.79090	-0.67944	-0.71814
Capital Gains	30 & 151	12	0.06262	0.06575	14.06576	14.56165	-	-
Interest Income	128	7	0.01457	0.01530	0.02566	0.02656	0.19378	0.20482
Actual Eligible Dividends	132	6A	0.00456	0.00479	0.05122	0.05302	-	-
Foreign Dividend and Interest Income	135	8	-	-	0.00242	0.00251	-	-
Carrying Charges	210 & 214	15A	0.00020	0.00021	0.12134	0.12561	-	-
At-Risk Amount	105	26	13.31982	14.15238	14.29891	14.78817	25.19378	25.20482
Total cost of units	203	52	-	-			25.00000	25.00000
CEE	190	60	-	-			24.42929	24.42929
CEE – assistance	192	N/A	-	-			-	-
Expenses Qualifying for METC (Individuals ¹ Only)	194	N/A	-	-			17.90707	17.90707
Expenses Qualifying for BC Tax Credit (BC Individuals ¹)	197	N/A	-	-			3.95100	3.95100
Expenses Qualifying for SK Tax Credit (SK Individuals ¹)	198	N/A	-	-			0.96850	0.96850
Expenses Qualifying for MB Tax Credit (MB Individuals ¹)	199	N/A	-	-			-	-
Expenses Qualifying for ON Tax Credit (ON Individuals ¹)	200	N/A	-	-			2.67487	2.67487
Expenses Qualifying for CMETC (Individuals ¹ Only)	239	N/A	-	-			6.52222	6.52222
Critical Mineral Exploration Tax Credit - BC Individuals ¹ (CMETC)	241	N/A	-	-			3.12214	3.12214
Critical Mineral Exploration Tax Credit - SK Individuals ¹ (CMETC)	242	N/A	-	-			2.39134	2.39134
Critical Mineral Exploration Tax Credit - MB Individuals ¹ (CMETC)	243	N/A	-	-			-	-
Critical Mineral Exploration Tax Credit - ON Individuals ¹ (CMETC)	244	N/A	-	-			-	-
Quebec Exploration Expense (Individuals ¹ only)	N/A	62	-	-			-	-
Quebec Mining/Oil and Gas Exploration Expense (PQ individuals ¹)	N/A	63	-	-			-	-
Northern Quebec Exploration Expenses (PQ individuals ¹)	N/A	64	-	-	-	-	-	-
Quebec Exploration Expense not qualified for additional deduction	N/A	60-1					1.76492	1.76492

Note:

1. Individuals include partnerships, where the limited partner is an individual, and estates.

For further information, please visit our website at www.middlefield.com or contact the undersigned:

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March 20, 2026

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Per Unit	T5013 Box No.	Relevé 15 Box No.	DISC 2023 A Class	DISC 2023 F Class	DISC 2024 A Class	DISC 2024 F Class	DISC 2025 A Class	DISC 2025 F Class
Limited Partner Business Income (Loss)	10 & 104	1	-0.04880	-0.05013	-0.93141	-0.78179	-0.23166	-0.15181
Capital Gains	30 & 151	12			13.24802	13.43377		
Interest Income	128	7	0.00274	0.00281	0.03311	0.03357	0.05929	0.03885
Actual Eligible Dividends	132	6A	0.00209	0.00215	0.02803	0.02842		
Foreign Dividend and Interest Income	135	8	-	-	-	-		
Carrying Charges	210 & 214	15A			0.05325	0.05400		
At-Risk Amount	105	26	5.86258	6.18123	13.40028	13.57461	25.05929	25.03885
Total cost of units	203	52	-	-			25.00000	25.00000
CEE	190	60	-	-			24.78148	24.78148
CEE – assistance	192	N/A	-	-			-	-
Expenses Qualifying for METC (Individuals ¹ Only)	194	N/A	-	-			15.14157	15.14157
Expenses Qualifying for BC Tax Credit (BC Individuals ¹)	197	N/A	-	-			3.39245	3.39245
Expenses Qualifying for SK Tax Credit (SK Individuals ¹)	198	N/A	-	-				
Expenses Qualifying for MB Tax Credit (MB Individuals ¹)	199	N/A	-	-				
Expenses Qualifying for ON Tax Credit (ON Individuals ¹)	200	N/A	-	-			2.28665	2.28665
Expenses Qualifying for CMETC (Individuals ¹ Only)	239	N/A	-	-			9.63990	9.63990
Critical Mineral Exploration Tax Credit - BC Individuals ¹ (CMETC)	241	N/A	-	-			2.42480	2.42480
Critical Mineral Exploration Tax Credit - SK Individuals ¹ (CMETC)	242	N/A	-	-			2.62800	2.62800
Critical Mineral Exploration Tax Credit - MB Individuals ¹ (CMETC)	243	N/A	-	-				
Critical Mineral Exploration Tax Credit - ON Individuals ¹ (CMETC)	244	N/A	-	-			2.57860	2.57860
Quebec Exploration Expense (Individuals ¹ only)	N/A	62	-	-				
Quebec Mining/Oil and Gas Exploration Expense (PQ individuals ¹)	N/A	63	-	-				
Northern Quebec Exploration Expenses (PQ individuals ¹)	N/A	64	-	-				
Quebec Exploration Expense not qualified for additional deduction	N/A	60-1					1.69302	1.69302

Note:

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