

March 6, 2026

Notice to Unitholders Tax Treatment of 2025 Distributions

Sustainable Innovation & Health Dividend Fund (“Sustainable Innovation”)

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			
			FOREIGN NON-BUSINESS INCOME	ELIGIBLE DIVIDEND	CAPITAL GAINS	RETURN OF CAPITAL
January 31, 2025	February 14, 2025	\$ 0.033330	\$ 0.021780	\$ 0.000048	\$ 0.011482	\$ 0.000020
February 28, 2025	March 14, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
March 31, 2025	April 15, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
April 30, 2025	May 15, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
May 31, 2025	June 13, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
June 30, 2025	July 15, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
July 31, 2025	August 15, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
August 31, 2025	September 15, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
September 30, 2025	October 15, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
October 31, 2025	November 14, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
November 30, 2025	December 15, 2025	0.033330	0.021780	0.000048	0.011482	0.000020
December 30, 2025	December 30, 2025	0.600000	-	-	0.600000	-
December 31, 2025	December 31, 2025	0.129000	-	-	0.129000	-
December 31, 2025	January 15, 2026	0.033330	0.021780	0.000048	0.011482	0.000020
TOTAL		\$ 1.128960	\$ 0.261360	\$ 0.000576	\$ 0.866784	\$ 0.000240
		100.00%	23.15%	0.05%	76.78%	0.02%

Sustainable Innovation issued special distributions of \$0.60 and \$0.129 per Unit on December 30 and 31, 2025, respectively. The special distributions were paid in additional Units of Sustainable Innovation; however, immediately after the issuance of additional Units the outstanding Units of Sustainable Innovation were consolidated such that the number of Units outstanding remained unchanged from the number held immediately prior to the distributions.

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

Sustainable Innovation Units trade on the Toronto Stock Exchange under the symbol SIH.UN.

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.