

Brookfield

Brookfield Infrastructure Partners L.P.
Regular LP Units
CUSIP: G16252101
All amounts are in US\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	Type	US\$ Amount in Q1			
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00			
	Interest – Portfolio, bank deposit interest	\$0.0193			
	Dividend	\$0.1493			
	Other income	\$0.00			
	Return of capital	\$0.0336			
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0050			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.2228			
	Other income	\$0.00			
	Return of capital	\$0.00			
	Others	\$0.00			
Total amount potentially subject to U.S. withholding tax ¹		\$0.1686			
Total distributions		\$0.4300			

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	US\$ Amount in Q1	US\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” ²	\$0.0048			
	Dividend	\$0.1749			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.2179			
	Return of capital	\$0.0324			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.1797			
Total distributions		\$0.4300			

¹ Non-resident account withholding taxes

² Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable.

Brookfield

Brookfield Infrastructure Partners L.P.
Series 1 Preferred Unit Distributions
CUSIP: G16252127
All amounts are in CDN\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	Type	CDN\$ Amount in Q1			
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.248375			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
	Others	\$0.00			
Total amount potentially subject to U.S. withholding tax ³		\$0.00			
Total distributions		\$0.248375			

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	Type	CDN\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” ⁴	\$0.002778			
	Dividend	\$0.101036			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.125846			
	Return of capital	\$0.018715			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.103814			
Total distributions		\$0.248375			

³ Non-resident account withholding taxes

⁴ Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable.

Brookfield

Brookfield Infrastructure Partners L.P.
Series 3 Preferred Unit Distributions
CUSIP: G16252143
All amounts are in CDN\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	Type	CDN\$ Amount in Q1			
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.34375			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
	Others	\$0.00			
Total amount potentially subject to U.S. withholding tax ⁵		\$0.00			
Total distributions		\$0.34375			

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	Type	CDN\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” ⁶	\$0.00385			
	Dividend	\$0.13983			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.17417			
	Return of capital	\$0.02590			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.14368			
Total distributions		\$0.34375			

⁵ Non-resident account withholding taxes

⁶ Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable

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Brookfield Infrastructure Partners L.P.
Series 9 Preferred Unit Distributions
CUSIP: G16252200
All amounts are in CDN\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	Type	CDN\$ Amount in Q1			
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.415125			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
	Others	\$0.00			
Total amount potentially subject to U.S. withholding tax ⁷		\$0.00			
Total distributions		\$0.415125			

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	Type	CDN\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” ⁸	\$0.004644			
	Dividend	\$0.168869			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.210332			
	Return of capital	\$0.031280			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.173513			
Total distributions		\$0.415125			

⁷ Non-resident account withholding taxes

⁸ Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable.

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Brookfield Infrastructure Partners L.P.
Series 11 Preferred Unit Distributions
CUSIP: G16252226
All amounts are in CDN\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	Type	CDN\$ Amount in Q1			
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.402875			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
	Others	\$0.00			
Total amount potentially subject to U.S. withholding tax ⁹		\$0.00			
Total distributions		\$0.402875			

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025			
Payment date		Mar 31, 2025			
Sourcing	Type	CDN\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” ¹⁰	\$0.004507			
	Dividend	\$0.163885			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.204126			
	Return of capital	\$0.030357			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.168392			
Total distributions		\$0.402875			

⁹ Non-resident account withholding taxes

¹⁰ Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable.

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Brookfield Infrastructure Partners L.P.
Series 13 Preferred Unit Distributions
CUSIP: G16252267
All amounts are in USD\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2025			
Payment date		Mar 17, 2025			
Sourcing	Type	USD\$ Amount in Q1			
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.320313			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
	Others	\$0.00			
Total amount potentially subject to U.S. withholding tax ¹¹		\$0.00			
Total distributions		\$0.320313			

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2025			
Payment date		Mar 17, 2025			
Sourcing	Type	USD\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” ¹²	\$0.00			
	Dividend	\$0.00			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.00			
	Return of capital	\$0.320313			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.00			
Total distributions		\$0.320313			

¹¹ Non-resident account withholding taxes

¹² Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable.

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Brookfield Infrastructure Partners L.P.
Series 14 Preferred Unit Distributions
CUSIP: G16252275
All amounts are in USD\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2025			
Payment date		Mar 17, 2025			
Sourcing	Type	USD\$ Amount in Q1			
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.3125			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.00			
	Other income	\$0.00			
	Return of capital	\$0.00			
	Others	\$0.00			
Total amount potentially subject to U.S. withholding tax ¹³		\$0.00			
Total distributions		\$0.3125			

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2025			
Payment date		Mar 17, 2025			
Sourcing	Type	USD\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” ¹⁴	\$0.00			
	Dividend	\$0.00			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.00			
	Return of capital	\$0.3125			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.00			
Total distributions		\$0.3125			

¹³ Non-resident account withholding taxes

¹⁴ Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable.