

# 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	May 30, 2025	Aug 29, 2025	
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	
Sourcing	Type	US\$ Amount in Q1	US\$ Amount in Q2	US\$ Amount in Q3	
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	
	Interest – Portfolio, bank deposit interest	\$0.0193	\$0.0021	\$0.0078	
	Dividend	\$0.1493	\$0.00	\$0.0010	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.0336	\$0.00	\$0.00	
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0050	\$0.0052	\$0.0036	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.2228	\$0.4227	\$0.4176	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to U.S. withholding tax <sup>1</sup>		\$0.1686	\$0.0021	\$0.0088	
Total distributions		\$0.4300	\$0.4300	\$0.4300	

## 2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in US\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	
Sourcing	US\$ Amount in Q1	US\$ Amount in Q1	US\$ Amount in Q2	US\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” <sup>2</sup>	\$0.0048	\$0.0050	\$0.0034	
	Dividend	\$0.1749	\$0.3792	\$0.1169	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.2179	\$0.0458	\$0.3097	
	Return of capital	\$0.0324	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.1797	\$0.3842	\$0.1203	
Total distributions		\$0.4300	\$0.4300	\$0.4300	

<sup>1</sup> Non-resident account withholding taxes

<sup>2</sup> 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	May 30, 2025		
Payment date		Mar 31, 2025	June 30, 2025		
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2		
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00		
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00		
	Dividend	\$0.00	\$0.00		
	Other income	\$0.00	\$0.00		
	Return of capital	\$0.00	\$0.00		
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.248375	\$0.248375		
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00		
	Dividend	\$0.00	\$0.00		
	Other income	\$0.00	\$0.00		
	Return of capital	\$0.00	\$0.00		
	Others	\$0.00	\$0.00		
Total amount potentially subject to U.S. withholding tax <sup>3</sup>		\$0.00	\$0.00		
Total distributions		\$0.248375	\$0.248375		

## 2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025		
Payment date		Mar 31, 2025	June 30, 2025		
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2		
Canadian	Interest – “non-arm’s length” <sup>4</sup>	\$0.002778	\$0.002904		
	Dividend	\$0.101036	\$0.219003		
	Return of capital	\$0.00	\$0.00		
Non-Canadian	Income	\$0.125846	\$0.026468		
	Return of capital	\$0.018715	\$0.00		
	Others	\$0.00	\$0.00		
Total amount potentially subject to Canadian withholding tax		\$0.103814	\$0.221907		
Total distributions		\$0.248375	\$0.248375		

<sup>3</sup> Non-resident account withholding taxes

<sup>4</sup> 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	May 30, 2025	Aug 29, 2025	
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.34375	\$0.34375	\$0.34375	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to U.S. withholding tax <sup>5</sup>		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.34375	\$0.34375	\$0.34375	

## 2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” <sup>6</sup>	\$0.00385	\$0.00402	\$0.00275	
	Dividend	\$0.13983	\$0.30310	\$0.09347	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.17417	\$0.03663	\$0.24753	
	Return of capital	\$0.02590	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.14368	\$0.30712	\$0.09622	
Total distributions		\$0.34375	\$0.34375	\$0.34375	

<sup>5</sup> Non-resident account withholding taxes

<sup>6</sup> 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 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	May 30, 2025	Aug 29, 2025	
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.415125	\$0.415125	\$0.415125	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to U.S. withholding tax <sup>7</sup>		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.415125	\$0.415125	\$0.415125	

## 2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” <sup>8</sup>	\$0.004644	\$0.004853	\$0.003320	
	Dividend	\$0.168869	\$0.366034	\$0.112876	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.210332	\$0.044238	\$0.298929	
	Return of capital	\$0.031280	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.173513	\$0.370887	\$0.116196	
Total distributions		\$0.415125	\$0.415125	\$0.415125	

<sup>7</sup> Non-resident account withholding taxes

<sup>8</sup> 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 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	May 30, 2025	Aug 29, 2025	
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.402875	\$0.402875	\$0.402875	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to U.S. withholding tax <sup>9</sup>		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.402875	\$0.402875	\$0.402875	

## 2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” <sup>10</sup>	\$0.004507	\$0.004710	\$0.003222	
	Dividend	\$0.163885	\$0.355233	\$0.109545	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.204126	\$0.042932	\$0.290108	
	Return of capital	\$0.030357	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.168392	\$0.359943	\$0.112767	
Total distributions		\$0.402875	\$0.402875	\$0.402875	

<sup>9</sup> Non-resident account withholding taxes

<sup>10</sup> 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 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	May 30, 2025	Aug 29, 2025	
Payment date		Mar 17, 2025	June 16, 2025	Sep 15, 2025	
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.320313	\$0.320313	\$0.320313	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to U.S. withholding tax <sup>11</sup>		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.320313	\$0.320313	\$0.320313	

## 2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	
Payment date		Mar 17, 2025	June 16, 2025	Sep 15, 2025	
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” <sup>12</sup>	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.320313	\$0.320313	\$0.320313	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.320313	\$0.320313	\$0.320313	

<sup>11</sup> Non-resident account withholding taxes

<sup>12</sup> 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 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	May 30, 2025	Aug 29, 2025	
Payment date		Mar 17, 2025	June 16, 2025	Sep 15, 2025	
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.3125	\$0.3125	\$0.3125	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to U.S. withholding tax <sup>13</sup>		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.3125	\$0.3125	\$0.3125	

## 2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	
Payment date		Mar 17, 2025	June 16, 2025	Sep 15, 2025	
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” <sup>14</sup>	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.3125	\$0.3125	\$0.3125	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.3125	\$0.3125	\$0.3125	

<sup>13</sup> Non-resident account withholding taxes

<sup>14</sup> 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.