

## 1.1446(f)-4(b)(3)(iii) 92 Day Qualified Notice

**Partnership:** Brookfield Infrastructure Partners LP

**Unit Class:** All Classes

**CUSIP #s:** G16252101, G16252143, G16252200, G16252226,  
G16252267, G16252275

**Qualified Notice Posting Date:** January 01, 2026

As of the date of this Notice (the “Qualified Notice Posting Date”), the “10-Percent Exception” under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of Brookfield Infrastructure LP (“BIP”) units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of BIP units during the applicable period.

Please note that BIP qualifies for the “10-Percent Exception” because it has not been (and does not expect to be) engaged in a U.S. trade or business within the meaning of Treas. Reg. Sec. 1.1446(f)-4(b)(3)(ii)(A)(2). Furthermore, Brookfield Infrastructure Partners intends to issue qualified notices in accordance with Treas. Reg. Sec. 1.1446(f)-4(b)(3)(iii) as applicable.