

# Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

**All amounts are in US\$**

## 2026 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in US\$

Record date		Feb 27, 2026			
Payment date		Mar 31, 2026			
Sourcing	Type	US\$ Amount in Q1			
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00			
	Interest – Portfolio, bank deposit interest	\$0.0029			
	Dividend	\$0.0071			
	Other income	\$0.00			
	Return of capital	\$0.0000			
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0000			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.4450			
	Other income	\$0.00			
	Return of capital	\$0.00			
	Others	\$0.00			
Total amount potentially subject to U.S. withholding tax <sup>1</sup>		\$0.0100			
Total distributions		\$0.4550			

## 2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in US\$

Record date		Feb 27, 2026			
Payment date		Mar 31, 2026			
Sourcing	US\$ Amount in Q1	US\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” <sup>2</sup>	\$0.0000			
	Dividend	\$0.0000			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.4550			
	Return of capital	\$0.0000			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.0000			
Total distributions		\$0.4550			

<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 9 Preferred Unit Distributions  
 CUSIP: G16252200  
 All amounts are in CDN\$

## 2026 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 27, 2026			
Payment date		Mar 31, 2026			
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 <sup>3</sup>		\$0.00			
Total distributions		\$0.415125			

## 2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 27, 2026			
Payment date		Mar 31, 2026			
Sourcing	Type	CDN\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” <sup>4</sup>	\$0.000000			
	Dividend	\$0.000000			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.415125			
	Return of capital	\$0.000000			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.000000			
Total distributions		\$0.415125			

<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 11 Preferred Unit Distributions  
 CUSIP: G16252226  
 All amounts are in CDN\$

## 2026 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 27, 2026			
Payment date		Mar 31, 2026			
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 <sup>5</sup>		\$0.00			
Total distributions		\$0.402875			

## 2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 27, 2026			
Payment date		Mar 31, 2026			
Sourcing	Type	CDN\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” <sup>6</sup>	\$0.000000			
	Dividend	\$0.000000			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.402875			
	Return of capital	\$0.000000			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.000000			
Total distributions		\$0.402875			

<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 13 Preferred Unit Distributions  
 CUSIP: G16252267  
 All amounts are in USD\$

## 2026 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 27, 2026			
Payment date		Mar 16, 2026			
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 <sup>7</sup>		\$0.00			
Total distributions		\$0.320313			

## 2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 27, 2026			
Payment date		Mar 16, 2026			
Sourcing	Type	USD\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” <sup>8</sup>	\$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			

<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 14 Preferred Unit Distributions  
 CUSIP: G16252275  
 All amounts are in USD\$

## 2026 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 27, 2026			
Payment date		Mar 16, 2026			
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 <sup>9</sup>		\$0.00			
Total distributions		\$0.3125			

## 2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 27, 2026			
Payment date		Mar 16, 2026			
Sourcing	Type	USD\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” <sup>10</sup>	\$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			

<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.