

2025 CANADIAN TAXABLE INCOME CALCULATION - PREFERRED UNITS (SERIES 9)

The table below provides the Canadian taxable income information for the preferred LP unitholders (Series 9) of Brookfield Infrastructure Partners for its 2025 taxation year. All amounts are reported in Canadian dollars (unless stated otherwise) and are on a per unit basis by quarter.

Taxable income is allocated to unitholders based upon distributions received during the year.

All Canadian non-registered unitholders should receive a **Form T5013** from their broker. The information in the table below can be used by a unitholder to verify the amounts reported on Form T5013.

| Record date Payment date | 28-Feb 31-Mar | 30-May 30-Jun | 29-Aug 29-Sep | 28-Nov 31-Dec | Full Year |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | C\$/Unit | C\$/Unit | C\$/Unit | C\$/Unit | C\$/Unit |
| Per Unit Distribution | \$ 0.41513 | \$ 0.41512 | \$ 0.41513 | \$ 0.41512 | \$ 1.66050 |
| Return of capital | \$ - | \$ - | \$ - | \$ - | \$ - |
| Canadian source interest | \$ 0.00321 | \$ 0.00337 | \$ 0.00337 | \$ 0.00332 | \$ 0.01327 |
| Canadian eligible dividend | \$ 0.15450 | \$ 0.16214 | \$ 0.16232 | \$ 0.15957 | \$ 0.63853 |
| Foreign dividend and interest income | \$ 0.27451 | \$ 0.28808 | \$ 0.28841 | \$ 0.28352 | \$ 1.13452 |
| Other investment income | \$ 0.00073 | \$ 0.00076 | \$ 0.00076 | \$ 0.00075 | \$ 0.00300 |
| Carrying charges | \$ (0.05915) | \$ (0.07953) | \$ (0.07964) | \$ (0.07473) | \$ (0.29305) |
| Capital gain / (loss) | \$ 0.04133 | \$ 0.04338 | \$ 0.04343 | \$ 0.04269 | \$ 0.17083 |
| Total tax allocation | \$ 0.41513 | \$ 0.41820 | \$ 0.41865 | \$ 0.41512 | \$ 1.66710 |
| Variable A of interest and financing expenses | \$ (0.05815) | \$ (0.06102) | \$ (0.06109) | \$ (0.06006) | \$ (0.24032) |
| Variable A of interest and financing revenues | \$ 0.06607 | \$ 0.06933 | \$ 0.06941 | \$ 0.06823 | \$ 0.27304 |