THE INSTRUCTIONS ACCOMPANYING THIS UNITHOLDER NOTICE SHOULD BE READ CAREFULLY BEFORE THIS UNITHOLDER NOTICE IS COMPLETED. THIS UNITHOLDER NOTICE IS ONLY FOR USE BY ELIGIBLE CANADIAN HOLDERS OF CLASS B EXCHANGEABLE LIMITED PARTNERSHIP UNITS OF BROOKFIELD INFRASTRUCTURE CORPORATION EXCHANGE LIMITED PARTNERSHIP IN CONNECTION WITH THE PROPOSED PLAN OF ARRANGEMENT INVOLVING BROOKFIELD INFRASTRUCTURE PARTNERS L.P., BROOKFIELD INFRASTRUCTURE CORPORATION AND BROOKFIELD INFRASTRUCTURE PARTNERS INC.

Unitholder Notice

For notice of the intention by holders of Class B exchangeable limited partnership units in the capital of Brookfield Infrastructure Corporation Exchange Limited Partnership who are Eligible Canadian Holders and who wish, at their option, to make a joint tax election with Brookfield Infrastructure Partners Inc. to exchange their units on a full or partial rollover basis pursuant to the proposed Plan of Arrangement involving

BROOKFIELD INFRASTRUCTURE PARTNERS L.P.

– and –

BROOKFIELD INFRASTRUCTURE CORPORATION

– and –

BROOKFIELD INFRASTRUCTURE PARTNERS INC.

Use this Unitholder Notice if:

You are an Eligible Canadian Holder of Class B exchangeable limited partnership units of Brookfield Infrastructure Corporation Exchange Limited Partnership and wish to advise Brookfield Infrastructure Partners Inc. of your intention to make a joint tax election in connection with the consideration to be received pursuant to the proposed Plan of Arrangement involving Brookfield Infrastructure Partners L.P., Brookfield Infrastructure Corporation and Brookfield Infrastructure Partners Inc.

This unitholder notice form (the "**Unitholder Notice**") is to be used by holders of Class B exchangeable limited partnership units ("**BIPC Exchange LP Units**") of Brookfield Infrastructure Corporation Exchange Limited Partnership ("**BIPC Exchange LP**") who (a) for the purposes of the *Income Tax Act* (Canada) (the "**Tax Act**"), at all relevant times, are or are deemed to be a resident of Canada (or, in the case of a holder that is a partnership, has at least one partner that is or is deemed to be a resident of Canada for purposes of the Tax Act) and (b) are not exempt from income tax under the Tax Act (each an "**Eligible Canadian Holder**") in connection with an arrangement (the "**Arrangement**") pursuant to section 288 of the *Business Corporations Act* (British Columbia) being made pursuant to the arrangement agreement dated July 21, 2026 (the "**Arrangement Agreement**") among Brookfield Infrastructure Partners L.P. ("**BIP**"), Brookfield Infrastructure Corporation ("**BIPC**") and Brookfield Infrastructure Partners Inc. ("**BIP Inc.**") and the Plan of Arrangement attached as Schedule "A" to the Arrangement Agreement. The Arrangement is being submitted for approval at the special meeting of the BIP unitholders to be held on October 14, 2026, or any adjournment(s) or postponement(s) thereof. Holders of BIPC Exchange LP Units are referred to the joint management information circular of BIP and BIPC dated August 26, 2026 (together, the "**Circular**") for further information regarding the Arrangement.

Eligible Canadian Holders of BIPC Exchange LP Units will have the opportunity to make a joint tax election with BIP Inc. with respect to the consideration to be received in the Arrangement (the "Tax Election"). Eligible Canadian Holders of BIPC Exchange LP Units wishing to indicate their intention to make a Tax Election are to complete, sign and return this Unitholder Notice to BIP Inc. by email at biptax@brookfield.com, by 5:00 p.m. (Toronto Time) on October 26, 2026 (the "**Notice Deadline**"). BIP Inc. may accept Unitholder Notices received after the Notice Deadline at its sole discretion. This Unitholder Notice is available for download under the tax information on BIP's website at https://bip.brookfield.com under "Corporate Simplification". Paper copies will be sent free of charge upon request by contacting BIP at 1-416-956-5129 (toll free in North America at 1-866-989-0311) or bip.enquiries@brookfield.com.

Notwithstanding that BIP Inc. has received a Unitholder Notice from an Eligible Canadian Holder, further actions, as more particularly described in the Circular, must be taken by such holder to make a Tax Election.

Information and instructions for the Tax Election will be made available no later than 90 days following the Effective Date and until at least April 1 of the year immediately following the calendar year in which the Effective Date occurs or as otherwise directed (the "**Tax Election Portal Closing Date**"). For further information and instructions on the Tax Election procedure, Eligible Canadian Holders should consult our tax election website at https://bip.taxelection.ca. Please also refer to the section titled "Certain Canadian Federal Income Tax Considerations—Holders Resident in Canada—Procedure for Making a Tax Election" of the Circular for further information on making a Tax Election.

Eligible Canadian Holders should carefully read the section titled "Certain Canadian Federal Income Tax Considerations" of the Circular and consult with their own advisors as to whether they should make a Tax Election and (if so) the procedure for doing so. It is the Eligible Canadian Holder's responsibility to take the additional steps required to make a valid Tax Election and BIP Inc. disclaims any and all liability arising from the failure by the Eligible Canadian Holder to properly take such further actions and/or the failure by the Eligible Canadian Holder to take such further actions by the applicable required deadlines. BIP Inc. is under no obligation to take further actions by virtue of an Eligible Canadian Holder submitting this Unitholder Notice.

The terms described in the Circular are incorporated by reference into this Unitholder Notice. The Circular contains important information, and BIP Unitholders are urged to read the Circular in its entirety. Capitalized terms used but not defined in this Unitholder Notice that are defined in the Circular have the respective meanings ascribed thereto in the Circular. In this Unitholder Notice, references to a person include the successors and permitted assigns of that person.

Please sign this Unitholder Notice in the appropriate space provided below. Delivery of this Unitholder Notice by email to an email address other than biptax@brookfield.com will not constitute valid delivery.

TO: **Brookfield Infrastructure Partners Inc.**

AND TO: **Brookfield Infrastructure Corporation Exchange Limited Partnership**

Upon the terms described in the Circular and this Unitholder Notice, the undersigned hereby notifies **BIP Inc.** of its intention to make a Tax Election with respect to the BIPC Exchange LP Units held by it.

NUMBER OF BIPC EXCHANGE LP UNITS HELD (Please indicate the number of BIPC Exchange LP Units that you hold below)	
TOTAL:	

ELIGIBLE CANADIAN HOLDER SIGNATURE

By signing below, the undersigned expressly agrees to the terms and conditions set forth above.

Dated: ____

____
Signature of Eligible Canadian Holder or Authorized Representative

____
Name of Eligible Canadian Holder or Authorized Representative
(please print or type)

____
Address of Eligible Canadian Holder or Authorized Representative
(please print or type)

____
Daytime telephone number and email of Eligible Canadian Holder or Authorized Representative
(please print or type)