

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	May 29, 2026	Aug 31, 2026	
Payment date		Mar 31, 2026	Jun 30, 2026	Sep 29, 2026	
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	\$0.0029	\$0.0129	\$0.0000	
	Dividend	\$0.0071	\$0.0345	\$0.0060	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.0000	\$0.0000	\$0.0000	
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0000	\$0.0000	\$0.0000	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.4450	\$0.4076	\$0.4490	
	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 ¹		\$0.0100	\$0.0474	\$0.0060	
Total distributions		\$0.4550	\$0.4550	\$0.4550	

2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in US\$

Record date		Feb 27, 2026	May 29, 2026	Aug 31, 2026	
Payment date		Mar 31, 2026	Jun 30, 2026	Sep 29, 2026	
Sourcing	US\$ Amount in Q1	US\$ Amount in Q1	US\$ Amount in Q2	US\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” ²	\$0.0000	\$0.0000	\$0.0000	
	Dividend	\$0.0000	\$0.3754	\$0.4099	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.4550	\$0.0796	\$0.0451	
	Return of capital	\$0.0000	\$0.0000	\$0.0000	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.0000	\$0.3754	\$0.4099	
Total distributions		\$0.4550	\$0.4550	\$0.4550	

¹ Non-resident account withholding taxes

² 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	May 29, 2026	Aug 31, 2026	
Payment date		Mar 31, 2026	Jun 30, 2026	Sep 29, 2026	
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 ³		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.415125	\$0.415125	\$0.415125	

2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 27, 2026	May 29, 2026	Aug 31, 2026	
Payment date		Mar 31, 2026	Jun 30, 2026	Sep 29, 2026	
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” ⁴	\$0.000000	\$0.000000	\$0.000000	
	Dividend	\$0.000000	\$0.342491	\$0.374013	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.415125	\$0.072634	\$0.041112	
	Return of capital	\$0.000000	\$0.000000	\$0.000000	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.000000	\$0.342491	\$0.374013	
Total distributions		\$0.415125	\$0.415125	\$0.415125	

³ Non-resident account withholding taxes

⁴ 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	May 29, 2026	Aug 31, 2026	
Payment date		Mar 31, 2026	Jun 30, 2026	Sep 29, 2026	
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 ⁵		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.402875	\$0.402875	\$0.402875	

2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 27, 2026	May 29, 2026	Aug 31, 2026	
Payment date		Mar 31, 2026	Jun 30, 2026	Sep 29, 2026	
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” ⁶	\$0.000000	\$0.000000	\$0.000000	
	Dividend	\$0.000000	\$0.332384	\$0.362977	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.402875	\$0.070491	\$0.039898	
	Return of capital	\$0.000000	\$0.000000	\$0.000000	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.000000	\$0.332384	\$0.362977	
Total distributions		\$0.402875	\$0.402875	\$0.402875	

⁵ Non-resident account withholding taxes

⁶ 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	May 29, 2026	Aug 31, 2026	
Payment date		Mar 16, 2026	Jun 15, 2026	Sep 15, 2026	
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 ⁷		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.320313	\$0.320313	\$0.320313	

2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 27, 2026	May 29, 2026	Aug 31, 2026	
Payment date		Mar 16, 2026	Jun 15, 2026	Sep 15, 2026	
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” ⁸	\$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	

⁷ Non-resident account withholding taxes

⁸ 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	May 29, 2026	Aug 31, 2026	
Payment date		Mar 16, 2026	Jun 15, 2026	Sep 15, 2026	
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 ⁹		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.3125	\$0.3125	\$0.3125	

2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 27, 2026	May 29, 2026	Aug 31, 2026	
Payment date		Mar 16, 2026	Jun 15, 2026	Sep 15, 2026	
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” ¹⁰	\$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	

⁹ Non-resident account withholding taxes

¹⁰ 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 L.P.
Series 19 Preferred Unit Distributions
CUSIP: G16023106
All amounts are in CDN\$

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

Amount in CDN\$

Record date				Aug 31, 2026	
Payment date				Sep 29, 2026	
Sourcing	Type			CDN\$ Amount in Q3	
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			\$0.133900	
	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 ¹¹				\$0.00	
Total distributions				\$0.133900	

2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date				Aug 31, 2026	
Payment date				Sep 29, 2026	
Sourcing	Type			CDN\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” ¹²			\$0.000000	
	Dividend			\$0.120638	
	Return of capital			\$0.00	
Non-Canadian	Income			\$0.013262	
	Return of capital			\$0.000000	
	Others			\$0.00	
Total amount potentially subject to Canadian withholding tax				\$0.120638	
Total distributions				\$0.133900	

¹¹ Non-resident account withholding taxes

¹² 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.