

Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

All amounts are in US\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	Dec 31, 2025
Sourcing	Type	US\$ Amount in Q1	US\$ Amount in Q2	US\$ Amount in Q3	US\$ Amount in Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.0193	\$0.0021	\$0.0078	\$0.0102
	Dividend	\$0.1493	\$0.00	\$0.0010	\$0.0322
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.0336	\$0.00	\$0.00	\$0.2714
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0050	\$0.0052	\$0.0036	\$0.0009
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.2228	\$0.4227	\$0.4176	\$0.1153
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ¹		\$0.1686	\$0.0021	\$0.0088	\$0.0424
Total distributions		\$0.4300	\$0.4300	\$0.4300	\$0.4300

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	Dec 31, 2025
Sourcing	US\$ Amount in Q1	US\$ Amount in Q1	US\$ Amount in Q2	US\$ Amount in Q3	US\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ²	\$0.0048	\$0.0050	\$0.0034	\$0.0009
	Dividend	\$0.1749	\$0.3792	\$0.1169	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.2179	\$0.0458	\$0.3097	\$0.1662
	Return of capital	\$0.0324	\$0.00	\$0.00	\$0.2629
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.1797	\$0.3842	\$0.1203	\$0.0009
Total distributions		\$0.4300	\$0.4300	\$0.4300	\$0.4300

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 1 Preferred Unit Distributions
 CUSIP: G16252127
 All amounts are in CDN\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025		
Payment date		Mar 31, 2025	June 30, 2025		
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2		
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00		
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00		
	Dividend	\$0.00	\$0.00		
	Other income	\$0.00	\$0.00		
	Return of capital	\$0.00	\$0.00		
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.248375	\$0.248375		
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00		
	Dividend	\$0.00	\$0.00		
	Other income	\$0.00	\$0.00		
	Return of capital	\$0.00	\$0.00		
	Others	\$0.00	\$0.00		
Total amount potentially subject to U.S. withholding tax ³		\$0.00	\$0.00		
Total distributions		\$0.248375	\$0.248375		

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025		
Payment date		Mar 31, 2025	June 30, 2025		
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2		
Canadian	Interest – “non-arm’s length” ⁴	\$0.002778	\$0.002904		
	Dividend	\$0.101036	\$0.219003		
	Return of capital	\$0.00	\$0.00		
Non-Canadian	Income	\$0.125846	\$0.026468		
	Return of capital	\$0.018715	\$0.00		
	Others	\$0.00	\$0.00		
Total amount potentially subject to Canadian withholding tax		\$0.103814	\$0.221907		
Total distributions		\$0.248375	\$0.248375		

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 3 Preferred Unit Distributions
 CUSIP: G16252143
 All amounts are in CDN\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	Dec 31, 2025
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.34375	\$0.34375	\$0.34375	\$0.34375
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ⁵		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.34375	\$0.34375	\$0.34375	\$0.34375

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	Dec 31, 2025
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ⁶	\$0.00385	\$0.00402	\$0.00275	\$0.00071
	Dividend	\$0.13983	\$0.30310	\$0.09347	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.17417	\$0.03663	\$0.24753	\$0.13289
	Return of capital	\$0.02590	\$0.00	\$0.00	\$0.21015
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.14368	\$0.30712	\$0.09622	\$0.00071
Total distributions		\$0.34375	\$0.34375	\$0.34375	\$0.34375

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

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	Dec 31, 2025
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.415125	\$0.415125	\$0.415125	\$0.415125
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ⁷		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.415125	\$0.415125	\$0.415125	\$0.415125

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	Dec 31, 2025
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ⁸	\$0.004644	\$0.004853	\$0.003320	\$0.000862
	Dividend	\$0.168869	\$0.366034	\$0.112876	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.210332	\$0.044238	\$0.298929	\$0.160480
	Return of capital	\$0.031280	\$0.00	\$0.00	\$0.253783
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.173513	\$0.370887	\$0.116196	\$0.000862
Total distributions		\$0.415125	\$0.415125	\$0.415125	\$0.415125

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

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	Dec 31, 2025
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.402875	\$0.402875	\$0.402875	\$0.402875
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ⁹		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.402875	\$0.402875	\$0.402875	\$0.402875

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 31, 2025	June 30, 2025	Sep 29, 2025	Dec 31, 2025
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹⁰	\$0.004507	\$0.004710	\$0.003222	\$0.000836
	Dividend	\$0.163885	\$0.355233	\$0.109545	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.204126	\$0.042932	\$0.290108	\$0.155745
	Return of capital	\$0.030357	\$0.00	\$0.00	\$0.246294
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.168392	\$0.359943	\$0.112767	\$0.000836
Total distributions		\$0.402875	\$0.402875	\$0.402875	\$0.402875

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 Partners L.P.
 Series 13 Preferred Unit Distributions
 CUSIP: G16252267
 All amounts are in USD\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 17, 2025	June 16, 2025	Sep 15, 2025	Dec 15, 2025
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.320313	\$0.320313	\$0.320313	\$0.320313
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ¹¹		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.320313	\$0.320313	\$0.320313	\$0.320313

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 17, 2025	June 16, 2025	Sep 15, 2025	Dec 15, 2025
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹²	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.320313	\$0.320313	\$0.320313	\$0.320313
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.320313	\$0.320313	\$0.320313	\$0.320313

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.

Brookfield

Brookfield Infrastructure Partners L.P.
 Series 14 Preferred Unit Distributions
 CUSIP: G16252275
 All amounts are in USD\$

2025 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 17, 2025	June 16, 2025	Sep 15, 2025	Dec 15, 2025
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.3125	\$0.3125	\$0.3125	\$0.3125
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ¹³		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.3125	\$0.3125	\$0.3125	\$0.3125

2025 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2025	May 30, 2025	Aug 29, 2025	Nov 28, 2025
Payment date		Mar 17, 2025	June 16, 2025	Sep 15, 2025	Dec 15, 2025
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹⁴	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.3125	\$0.3125	\$0.3125	\$0.3125
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.3125	\$0.3125	\$0.3125	\$0.3125

¹³ Non-resident account withholding taxes

¹⁴ 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.