

2024 CANADIAN TAXABLE INCOME CALCULATION - PREFERRED UNITS (SERIES 1)

The table below provides the Canadian taxable income information for the preferred LP unitholders (Series 1) of Brookfield Infrastructure Partners for its 2024 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	29-Feb 28-Mar	31-May 28-Jun	30-Aug 27-Sep	29-Nov 31-Dec	Full Year
	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit
Per Unit Distribution	\$ 0.24838	\$ 0.24837	\$ 0.24838	\$ 0.24837	\$ 0.99350
Return of capital	\$ -	\$ -	\$ -	\$ -	\$ -
Canadian source interest	\$ 0.00323	\$ 0.00321	\$ 0.00325	\$ 0.00313	\$ 0.01282
Canadian eligible dividend	\$ 0.08178	\$ 0.08139	\$ 0.08226	\$ 0.07922	\$ 0.32465
Foreign dividend and interest income	\$ 0.18308	\$ 0.18218	\$ 0.18415	\$ 0.17733	\$ 0.72674
Other investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Carrying charges	\$ (0.04750)	\$ (0.04727)	\$ (0.04778)	\$ (0.04096)	\$ (0.18351)
Capital gain / (loss)	\$ 0.03061	\$ 0.03046	\$ 0.03079	\$ 0.02965	\$ 0.12151
Total tax allocation	\$ 0.25120	\$ 0.24997	\$ 0.25267	\$ 0.24837	\$ 1.00221
Variable A of interest and financing expenses	\$ (0.01624)	\$ (0.01616)	\$ (0.01633)	\$ (0.01573)	\$ (0.06446)
Variable A of interest and financing revenues	\$ 0.03503	\$ 0.03486	\$ 0.03523	\$ 0.03393	\$ 0.13905