

2024 CANADIAN TAXABLE INCOME CALCULATION - PREFERRED UNITS (SERIES 14)

The table below provides the Canadian taxable income information for the preferred LP unitholders (Series 14) 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 15-Mar	31-May 15-Jun	30-Aug 15-Sep	29-Nov 15-Dec	Full Year
	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit
Per Unit Distribution	\$ 0.42406	\$ 0.42616	\$ 0.42159	\$ 0.43781	\$ 1.70962
Return of capital	\$ -				
Canadian source interest	\$ 0.00552	\$ 0.00552	\$ 0.00552	\$ 0.00552	\$ 0.02208
Canadian eligible dividend	\$ 0.13964	\$ 0.13964	\$ 0.13964	\$ 0.13964	\$ 0.55856
Foreign dividend and interest income	\$ 0.31259	\$ 0.31259	\$ 0.31259	\$ 0.31259	\$ 1.25036
Other investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Carrying charges	\$ (0.08111)	\$ (0.08111)	\$ (0.08111)	\$ (0.07220)	\$ (0.31553)
Capital gain / (loss)	\$ 0.05226	\$ 0.05226	\$ 0.05226	\$ 0.05226	\$ 0.20904
Total tax allocation	\$ 0.42890	\$ 0.42890	\$ 0.42890	\$ 0.43781	\$ 1.72451
Variable A of interest and financing expenses	\$ (0.02773)	\$ (0.02773)	\$ (0.02773)	\$ (0.02773)	\$ (0.11092)
Variable A of interest and financing revenues	\$ 0.05980	\$ 0.05980	\$ 0.05980	\$ 0.05980	\$ 0.23920