

2025 CANADIAN TAXABLE INCOME CALCULATION

The table below provides the Canadian taxable income information for the regular LP unitholders of Brookfield Infrastructure Partners for its 2025 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	28-Feb 31-Mar	30-May 30-Jun	29-Aug 29-Sep	28-Nov 31-Dec	Full Year
Per Unit Distribution US\$	\$ 0.43000	\$ 0.43000	\$ 0.43000	\$ 0.43000	\$ 1.72000
	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit
Per Unit Distribution	\$ 0.62083	\$ 0.59159	\$ 0.59091	\$ 0.60110	\$ 2.40443
Return of capital	\$ -				
Canadian source interest	\$ 0.00480	\$ 0.00480	\$ 0.00480	\$ 0.00480	\$ 0.01920
Canadian eligible dividend	\$ 0.23106	\$ 0.23106	\$ 0.23106	\$ 0.23106	\$ 0.92424
Foreign dividend and interest income	\$ 0.41054	\$ 0.41054	\$ 0.41054	\$ 0.41054	\$ 1.64216
Other investment income	\$ 0.00108	\$ 0.00108	\$ 0.00108	\$ 0.00108	\$ 0.00432
Carrying charges	\$ (0.08847)	\$ (0.11334)	\$ (0.11337)	\$ (0.10820)	\$ (0.42338)
Capital gain / (loss)	\$ 0.06182	\$ 0.06182	\$ 0.06182	\$ 0.06182	\$ 0.24728
Total tax allocation	\$ 0.62083	\$ 0.59596	\$ 0.59593	\$ 0.60110	\$ 2.41382
Variable A of interest and financing expenses	\$ (0.08696)	\$ (0.08696)	\$ (0.08696)	\$ (0.08696)	\$ (0.34784)
Variable A of interest and financing revenues	\$ 0.09880	\$ 0.09880	\$ 0.09880	\$ 0.09880	\$ 0.39520