Brookfield

2025 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 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
	C$/Unit	C$/Unit	C$/Unit	C$/Unit	C$/Unit
Per Unit Distribution	$ 0.24837	$ 0.24838	$ -	$ -	$ 0.49675
Return of capital	$ -	$ -	$ -	$ -	$ -
Canadian source interest	$ 0.00192	$ 0.00202	$ -	$ -	$ 0.00394
Canadian eligible dividend	$ 0.09244	$ 0.09701	$ -	$ -	$ 0.18945
Foreign dividend and interest income	$ 0.16424	$ 0.17236	$ -	$ -	$ 0.33660
Other investment income	$ 0.00043	$ 0.00046	$ -	$ -	$ 0.00089
Carrying charges	$ (0.03539)	$ (0.04758)	$ -	$ -	$ (0.08297)
Capital gain / (loss)	$ 0.02473	$ 0.02595	$ -	$ -	$ 0.05068
Total tax allocation	$ 0.24837	$ 0.25022	$ -	$ -	$ 0.49859
Variable A of interest and financing expenses	$ (0.03479)	$ (0.03651)	$ -	$ -	$ (0.07130)
Variable A of interest and financing revenues	$ 0.03953	$ 0.04148	$ -	$ -	$ 0.08101