

2025 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 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 17-Mar	30-May 16-Jun	29-Aug 15-Sep	28-Nov 15-Dec	Full Year
	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit
Per Unit Distribution	\$ 0.45119	\$ 0.42994	\$ 0.42944	\$ 0.43684	\$ 1.74741
Return of capital	\$ -				
Canadian source interest	\$ 0.00349	\$ 0.00349	\$ 0.00349	\$ 0.00349	\$ 0.01396
Canadian eligible dividend	\$ 0.16792	\$ 0.16792	\$ 0.16792	\$ 0.16792	\$ 0.67168
Foreign dividend and interest income	\$ 0.29836	\$ 0.29836	\$ 0.29836	\$ 0.29836	\$ 1.19344
Other investment income	\$ 0.00079	\$ 0.00079	\$ 0.00079	\$ 0.00079	\$ 0.00316
Carrying charges	\$ (0.06429)	\$ (0.08237)	\$ (0.08239)	\$ (0.07864)	\$ (0.30769)
Capital gain / (loss)	\$ 0.04492	\$ 0.04492	\$ 0.04492	\$ 0.04492	\$ 0.17968
Total tax allocation	\$ 0.45119	\$ 0.43311	\$ 0.43309	\$ 0.43684	\$ 1.75423
Variable A of interest and financing expenses	\$ (0.06320)	\$ (0.06320)	\$ (0.06320)	\$ (0.06320)	\$ (0.25280)
Variable A of interest and financing revenues	\$ 0.07180	\$ 0.07180	\$ 0.07180	\$ 0.07180	\$ 0.28720