



IMPORTANT NOTICE

The Depository Trust Company

B #:	23396-26
Date:	March 12, 2026
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<p><u>Tax Relief</u> – Country: Canada</p> <p><u>Security:</u> Brookfield Infrastructure Partners L.P. CUSIP: <u>G16252101</u></p> <p><u>Record Date:</u> 02/27/2026</p> <p><u>Payable Date:</u> 03/31/2026</p> <p><u>CA Web Instruction Cutoff Date:</u> N/A</p> <p>Revised: No Instructions Due to Source of Income</p>

Brookfield Infrastructure Partners L.P. (“Brookfield”) has declared a distribution of **USD \$0.455** to unit holders of record at the close of business on February 27, 2026. This distribution is broken down into multiple classifications for Canadian tax withholding purposes as follows. Please see attachment provided by Brookfield for additional information:

- **\$0.0029** U.S. Source Interest - not subject to Canadian withholding tax. **CA ID: 154902246**
- **\$0.0071** U.S. Source Dividend - not subject to Canadian withholding tax. **CA ID: 154902245**
- **\$0.445** Remaining Amount of Distribution - not subject to Canadian withholding tax.
CA ID: 154902247

Participants can use DTC TaxRelief™ service over Corporate Actions Web (“CA Web”) to electronically certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfoSM respectively before electronically certifying their Instructions over the CA Web.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

U.S. Residents – Please refer to Canadian TaxInfo for a complete definition

For Canadian tax purposes, treaty benefits are only available to residents of the U.S. as defined in the Canada – U.S. Treaty. In general, a U.S. resident includes any person who, under U.S. domestic tax law, is subject to income tax in the United States by reason of domicile, residence, place of management, place of incorporation or any other similar criteria. Canada – U.S. Treaty benefits are available to an estate or trust, only to the extent that the income derived by such estate or trust is subject to income tax in the United States either in its own right or that of its beneficiaries. In some circumstances, a U.S. resident may not be entitled to claim treaty benefits by virtue of the application of the Limitation on Benefits (LOB) article in the Canada – U.S. Treaty. Refer to Limitation on Benefits for more information.

"Eligible Canadian Residents" are defined as follows for DTC purposes:

- a) Beneficial owners of securities maintained in the DTC account of a "registered Canadian Participant" where a "registered Canadian Participant" is (a) a DTC Participant or (b) a downstream financial intermediary holding securities in the account of a DTC Participant; which has directed the required Memorandum of Understanding to Canada Revenue Agency and has received a valid CRA identification number from the CRA, without regard to the residence of the beneficial owners of those securities.
- b) Registered Canadian pension plans that have valid CRA identification numbers issued by the Canada Revenue Agency.
- c) Canadian charities that are listed on the CRA website and for whom the charity status on that site indicates "registered". This listing should be checked prior to every dividend payment.

THE DIVIDEND POSITION AND ALLOCATION HISTORY ON THE ALLOCATION TAB VIA "CA WEB", SHOULD BE USED TO CONFIRM YOUR RECORD DATE POSITION HISTORY.

Participants not responding to the above option by 8:00 P.M New York time on (N/A), will receive the non-arm's length interest payment at the unfavorable rate (less 25% Canadian non-resident tax withholding – default option). If there are any questions regarding this Important Notice or the processing of related instructions via CA WEB, participants should contact DTCC's Customer Service Center at (888) 382-2721.

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

All amounts are in US\$

2026 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in US\$

Record date		Feb 27, 2026			
Payment date		Mar 31, 2026			
Sourcing	Type	US\$ Amount in Q1			
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00			
	Interest – Portfolio, bank deposit interest	\$0.0029			
	Dividend	\$0.0071			
	Other income	\$0.00			
	Return of capital	\$0.0000			
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0000			
	Interest – Portfolio, bank deposit interest	\$0.00			
	Dividend	\$0.4450			
	Other income	\$0.00			
	Return of capital	\$0.00			
	Others	\$0.00			
Total amount potentially subject to U.S. withholding tax ¹		\$0.0100			
Total distributions		\$0.4550			

2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in US\$

Record date		Feb 27, 2026			
Payment date		Mar 31, 2026			
Sourcing	US\$ Amount in Q1	US\$ Amount in Q1			
Canadian	Interest – “non-arm’s length” ²	\$0.0000			
	Dividend	\$0.0000			
	Return of capital	\$0.00			
Non-Canadian	Income	\$0.4550			
	Return of capital	\$0.0000			
	Others	\$0.00			
Total amount potentially subject to Canadian withholding tax		\$0.0000			
Total distributions		\$0.4550			

¹ Non-resident account withholding taxes

² Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable.

Brookfield

Partnership: Brookfield Infrastructure Partners L.P.
Unit Class: Regular
CUSIP #: G16252101
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 02/27/2026
Payable Date: 03/31/2026
Per Unit Amount: \$0.45500

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

Income Description	IRS Income Code (per 1042-S Instructions) *	Amount
Portfolio exception interest	01	\$0.0029
US sourced dividend	06	\$0.0071
Return of capital	37	\$0.0000
Non-US sourced dividend	08	\$0.4450
Non-US sourced interest	04	\$0.0000
Distribution per share		\$0.4550
Footnotes:		
None of the above items constitute effectively connected income (ECI).		

Section II: 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date¹: 03/10/2026

¹ Date the notice is posted to PTP's website per 1.1446-4(b)(4)