



February 5, 2024

## Notice to Shareholders Tax Treatment of 2023 Distribution

### E Split Corp. - Class A Shares (“E Split”)

The following table outlines the allocation of the 2023 distribution for each share.

RECORD DATE	PAYABLE DATE	DISTRIBUTION PER SHARE	ALLOCATION	
			ELIGIBLE DIVIDEND	RETURN OF CAPITAL
December 31, 2022	January 13, 2023	\$ 0.130000	\$ 0.078344	\$ 0.051656
January 31, 2023	February 15, 2023	0.130000	0.078344	0.051656
February 28, 2023	March 15, 2023	0.130000	0.078344	0.051656
March 31, 2023	April 14, 2023	0.130000	0.078344	0.051656
April 30, 2023	May 15, 2023	0.130000	0.078344	0.051656
May 31, 2023	June 15, 2023	0.130000	0.078344	0.051656
June 30, 2023	July 14, 2023	0.130000	0.078344	0.051656
July 31, 2023	August 15, 2023	0.130000	0.078344	0.051656
August 31, 2023	September 15, 2023	0.130000	0.078344	0.051656
September 30, 2023	October 13, 2023	0.130000	0.078344	0.051656
October 31, 2023	November 15, 2023	0.130000	0.078344	0.051656
November 30, 2023	December 15, 2023	0.130000	0.078344	0.051656
TOTAL		\$ 1.560000	\$ 0.940128	\$ 0.619872

  

100.00%	60.26%	39.74%
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**The return of capital component of the distribution is not taxable to Canadian resident shareholders; however, it reduces the adjusted cost base of the shares.**

E Split Class A shares trade on the Toronto Stock Exchange under the symbol ENS.

For further information, please visit our website at [www.middlefield.com](http://www.middlefield.com) or contact Nancy Tham in our Sales and Marketing Department at 1-888-890-1868.