

### 2022 CANADIAN TAXABLE INCOME CALCULATION - PREFERRED UNITS (SERIES 11)

The table below provides the Canadian taxable income information for the preferred LP unitholders (Series 11) of Brookfield Infrastructure Partners for its 2022 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	31-May 30-Jun	31-Aug 29-Sep	30-Nov 30-Dec	Full Year
	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit	C\$/Unit
<b>Per Unit Distribution</b>	\$ 0.31875	\$ 0.31875	\$ 0.31875	\$ 0.31875	\$ 1.27500
<b>Return of capital</b>	\$ 0.04241	\$ 0.04133	\$ 0.05111	\$ 0.05897	\$ 0.19382
Canadian source interest	\$ 0.01651	\$ 0.01657	\$ 0.01599	\$ 0.01552	\$ 0.06459
Canadian eligible dividend	\$ -	\$ -	\$ -	\$ -	\$ -
Foreign dividend and interest income	\$ 0.35616	\$ 0.35757	\$ 0.34495	\$ 0.33482	\$ 1.39350
Other investment income	\$ 0.00019	\$ 0.00019	\$ 0.00019	\$ 0.00018	\$ 0.00075
Carrying charges	\$ (0.09601)	\$ (0.09639)	\$ (0.09299)	\$ (0.09026)	\$ (0.37565)
Capital gain / (loss)	\$ (0.00051)	\$ (0.00052)	\$ (0.00050)	\$ (0.00048)	\$ (0.00201)
<b>Total tax allocation</b>	\$ 0.27634	\$ 0.27742	\$ 0.26764	\$ 0.25978	\$ 1.08118