Brookfield

Brookfield Business Partners L.P.

ADJUSTED COST BASE OF ONE ORIGINAL UNIT

CAD$'s per Unit		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	To March 27, 2026
Original cost of one unit received through Brookfield Asset Management Inc. special dividend		$ 27.41962	$ 27.35524	$ 27.27552	$ 27.20337	$ 27.11973	$ 27.08795	$ 27.54326	$ 10.23355	$ 9.68109	$ 9.07987	$ 9.32271
Adjusted cost base beginning of period		-										
Less: Distributions	Q1	-	(0.08273)	(0.07903)	(0.08308)	(0.08389)	(0.07913)	(0.07810)	(0.08458)	(0.08469)	(0.09024)	(0.08573)
	Q1 Special Distribution							(17.76416)				
	Q2	-	(0.08402)	(0.08066)	(0.08360)	(0.08657)	(0.07676)	(0.08054)	(0.08275)	(0.08554)	(0.08599)	
	Q3	(0.09237)	(0.07833)	(0.08168)	(0.08251)	(0.08326)	(0.07872)	(0.08567)	(0.08450)	(0.08437)	(0.08589)	
	Q4	(0.08248)	(0.07941)	(0.08259)	(0.08248)	(0.08141)	(0.07877)	(0.08465)	(0.08266)	(0.08992)	(0.08737)	
Subtotal		(0.17485)	(0.32448)	(0.32396)	(0.33167)	(0.33513)	(0.31337)	(18.09312)	(0.33449)	(0.34452)	(0.34948)	(0.08573)
Plus: Net Tax Allocations	Q1	-	0.05696	0.06103	0.07204	0.03950	0.11509	0.36992	(0.07092)	(0.05617)	0.44688	0.21796
	Q2	-	0.06458	0.06334	0.04662	0.05040	0.06574	0.29004	(0.06962)	(0.06148)	0.01237	
	Q3	0.07066	0.06124	0.06372	0.07164	0.07273	0.25902	0.05859	(0.06324)	(0.06287)	(0.05159)	
	Q4	0.03981	0.06198	0.06372	0.05773	0.14072	0.32883	0.06486	(0.01419)	(0.07618)	0.18467	
Subtotal		0.11047	0.24476	0.25181	0.24803	0.30335	0.76868	0.78341	(0.21797)	(0.25670)	0.59232	0.21796
Adjusted cost base end of period		**$ 27.35524**	**$ 27.27552**	**$ 27.20337**	**$ 27.11973**	**$ 27.08795**	**$ 27.54326**	**$ 10.23355**	**$ 9.68109**	**$ 9.07987**	**$ 9.32271**	**$ 9.45494**

Notes

This information is intended to assist a unitholder of Brookfield Business Partners L.P. in the calculation of the adjusted cost base of their units and is only illustrative.

Each unitholder's adjusted cost base is calculated based upon the amount paid for their units and the period through which the units were held. Unitholders should consult their own tax advisor with respect to the calculation of the adjusted cost base of their units.

A holder of units is required to reduce the adjusted cost base of their units by an amount equal to the cumulative distributions received plus (minus) any cumulative income (loss) and other amounts allocated on their T5013. The computation of adjusted cost base must be done in Canadian dollars.

The table reflects the adjusted cost base to a holder of one original unit acquired through the Brookfield Asset Management Inc. special dividend on June 20, 2016, and owned continuously up to March 27, 2026. The table assumes that no distributions were reinvested in additional units.

On March 15, 2022, Brookfield Business Partners L.P. completed the creation of Brookfield Business Corporation (the original BBUC, subsequently renamed Brookfield Business Holdings Corporation on March 27, 2026). As part of this transaction, each unitholder of record on March 7, 2022, received one Class A exchangeable subordinate voting share of BBUC for every two Brookfield Business Partners L.P. units held.

On March 27, 2026, Brookfield Business Partners L.P. completed a corporate reorganization pursuant to which its units were exchanged on a one-for-one basis for Class A subordinate voting shares of new Brookfield Business Corporation. Please see Corporate Reorganization on the BBUC website for further details regarding the corporate reorganization.