Brookfield

Brookfield Business Partners L.P.
CUSIP: G16234109
All amounts in US Dollars

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

Record date		March 23, 2026
Payment date		March 31, 2026
Sourcing	**Type**	**Amount ($) In Q1**
U.S.	Interest – non-Portfolio, non-bank deposit interest	$0.0000
	Interest – Portfolio, bank deposit interest	$0.0000
	Dividend	$0.0000
	Other income	$0.0000
	Return of capital	$0.0000
	Total	**$0.0000**
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	$0.0625
	Interest – Portfolio, bank deposit interest	$0.0000
	Dividend	$0.0000
	Other	$0.0000
Total		**$0.0625**

This qualified notice is provided in accordance with Treasury Regulations Sections 1.1446-4(b) and 1.1446(f)-4(b)(3)(iii) with respect to distributions declared by Brookfield Business Partners L.P. ("BBU") and transfers of interests in BBU units during the tax year.

None of the distribution components listed above includes Effectively Connected Income ("ECI").

As of November 28, 2025, the "10-Percent Exception" under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of BBU units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of BBU units during the applicable period.

2026 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		March 23, 2026
Payment date		March 31, 2026
Sourcing	**Type**	**Amount ($) In Q1**
Canadian	Interest (non-arm's length*)	$0.0625
	Dividend	$0.0000
	Return of capital	$0.0000
Non-Canadian	Other	$0.0000
Total		**$0.0625**

* Not available for any domestic withholding tax exemption