

Partnership: Brookfield Business Partners LP

Unit Class: Regular

CUSIP #: G16234109

RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: March 23, 2026

Payable Date: March 31, 2026

Per Unit Amount: \$0.0625

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	\$0.0000
US sourced dividend	06	\$0.0000
Non-US sourced dividend	08	\$0.0000
Non-US sourced interest	04	\$0.0625
Distribution per share		\$0.0625
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: 03/23/2026

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