Peralta | BIP-UN source-row exhibit

Q3 | transcribed factual rows | 23 November 2026

This is a Peralta reconstruction. See the report source index for the original publisher links.

R01 Q3 2026 FFO US$717m; 9m FFO US$2,128m.
Q3 release physical p1; supplemental physical p3

R02 Q3 2026 FFO per economic unit US$0.91; 9m US$2.70.
Q3 release physical p1; supplemental physical p3

R03 Q3 2026 fully diluted economic units 791.8m; LP units 457.7m.
Q3 release physical p6; supplemental physical p3

R04 Q3 consolidated FFO US$1,675m less minorities US$958m equals US$717m.
Q3 release physical p10

R05 Q3 FFO US$717m less maintenance US$154m equals AFFO US$563m.
Q3 supplemental physical p29

R06 Q3 AFFO US$563m less all distributions US$462m leaves US$101m.
Q3 supplemental physical p29

R07 9m FFO US$2,128m less maintenance US$402m equals AFFO US$1,726m.
Q3 supplemental physical p29

R08 9m AFFO US$1,726m less distributions US$1,384m leaves US$342m.
Q3 supplemental physical p29

R09 2027 expected maintenance capital US$615m to US$670m.
Q3 supplemental physical p31

R10 9m growth capex US$3,193m; debt-funded capex US$1,266m.
Q3 supplemental physical p29

R11 2026 9m organic capex US$1.9bn, about US$700m equity at BIP share.
Q3 release physical p2

R12 2026 9m equity deployment US$1.7bn; asset-sale proceeds US$1.5bn.
Q3 release physical p2

R13 Q3 utility FFO US$200m; transport US$315m; midstream US$178m.
Q3 supplemental physical pp13,16,18

R14 Q3 data FFO US$172m; corporate FFO negative US$148m.
Q3 supplemental physical pp21,23

R15 Q3 corporate base management fee US$108m; 9m US$325m.
Q3 supplemental physical p23

R16 September 2026 corporate debt US$5,297m; nonrecourse debt US$55,767m.
Q3 interim physical p6

R17 September 2026 operating-subsidiary minority capital US$23,487m.
Q3 interim physical p6

R18 September 2026 preferred unitholders US$835m.
Q3 interim physical p6

R19 Q3 consolidated revenue US$6,556m; interest expense US$1,049m.
Q3 interim physical p7

R20 9m consolidated revenue US$19,339m; interest expense US$3,169m.
Q3 interim physical p7

R21 September 2026 cash US$2,672m; total assets US$120,645m.
Q3 interim physical p6

R22 Brookfield economic ownership about 26.6% before simplification.
Q3 interim physical p5

Peralta | BIP-UN source-row exhibit

FY25 | transcribed factual rows | 23 November 2026

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R23 FY2025 FFO US$2,627m; maintenance US$663m; AFFO US$1,964m.
2025 20-F Item 5, payout table

R24 FY2025 distributions including senior payouts US$1,743m.
2025 20-F Item 5, payout table

R25 FY2024 FFO US$2,468m; maintenance US$606m; AFFO US$1,862m.
2025 20-F Item 5, payout table

R26 FY2025 consolidated revenue and net income require IFRS perimeter.
2025 20-F consolidated statements; not used as attributable FFO

Peralta | BIP-UN source-row exhibit

Deal | transcribed factual rows | 23 November 2026

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R27 Nov 19 simplification exchanged one BIP unit for one BIP Inc Class A share.
Issuer completion notice Nov 19; SEC successor 8-K

R28 Post-arrangement Class A shares 789,480,066; Class B shares 45,872.
SEC successor 8-K Share Capital

R29 Post-arrangement incentive Class I shares 2,400,631.
SEC successor 8-K Share Capital

R30 Q4 2026 Class A dividend declared US$0.455 per share.
Issuer completion notice Nov 19

Peralta | BIP-UN source-row exhibit

Market | transcribed factual rows | 23 November 2026

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R31 BIP.UN TSX close Nov 20 2026 C$61.66; last legacy quote.
S&P Global via Stock Analysis; TSX daily trading report

R32 Bank of Canada USD/CAD Nov 20 2026 1.4325.
Bank of Canada Daily Digest Nov 20

R39 Successor TSX:BIP Nov 23 2026 close C$64.75.
EODData TSX:BIP close; Investing.com TSX:BIP history

R40 Bank of Canada USD/CAD Nov 23 2026 1.4369.
Bank of Canada Daily Digest Nov 23

Peralta | BIP-UN source-row exhibit

Peer | transcribed factual rows | 23 November 2026

This is a Peralta reconstruction. See the report source index for the original publisher links.

R33 BEP.UN Nov 20 2026 close C$41.79; trailing FFO US$2.18/unit.
S&P Global via Stock Analysis; BEP Q3 supplement p3

R41 BEP.UN Nov 23 2026 close C$42.60; trailing FFO US$2.18/unit.
S&P Global via Stock Analysis; BEP Q3 supplement p3

Peralta | BIP-UN source-row exhibit

Claims | transcribed factual rows | 23 November 2026

This is a Peralta reconstruction. See the report source index for the original publisher links.

R34 Q3 distributions: regular units US$359m, GP US$88m, preferred US$11m, subordinated US$4m.
Q3 interim physical p42, Note 17

R35 Class I shares receive regular dividends plus incentive dividends.
2026 arrangement circular physical p75, Class I dividends

R36 Class B shares receive regular dividends equal to Class A.
2026 arrangement circular physical p74, Class B dividends

R37 Class I incentive payment replicates the former GP incentive distribution.
2026 arrangement circular physical p75, Class I dividends

R38 Q3 GP incentive distributions US$87m; 9m US$261m.
Q3 interim physical p42, Note 17

R42 Canadian taxable BIP unit holders need an election for rollover treatment.
2026 arrangement circular physical p2 and Canadian tax section

R43 Class B aggregate votes equal Class A votes less 100.
2026 arrangement circular physical p74, Class B votes