

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
For U.S. federal income tax purposes, the transaction is treated as a taxable sale and/or exchange under the provisions of Sections 1001 and 1012 of the Internal Revenue Code.

18 Can any resulting loss be recognized? ▶ Please see response to Question 15 above.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
Triton common shareholders should review the discussion in the Proxy Statement / Joint Prospectus, under the heading "Certain U.S. Federal Income Tax Consequences." Triton common shareholders are strongly urged to consult with a tax advisor to determine the particular U.S. federal, state or local, or foreign, income or other tax consequences of the transaction. The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶ BL Davis Date ▶ 10/31/2023

Paid Preparer Use Only	Print your name ▶ <u>Brandon Davis</u>	Preparer's signature	Title ▶ <u>VP, Tax & FP&A</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name				Firm's EIN ▶	
	Firm's name ▶				Phone no.	
	Firm's address ▶					

Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities
Triton International Limited
EIN: 98-1276572

Part II – Organizational Action

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ►

On September 28, 2023 (the "Closing Date"), Brookfield Infrastructure Partners L.P. (NYSE: BIP, TSX: BIP.UN) ("BIP"), through its subsidiary Brookfield Infrastructure Corporation (NYSE: BIPC) ("BIPC") and its institutional partners, completed the acquisition of Triton International Limited (NYSE: TRTN) ("Triton") by way of a merger transaction between Triton and Thanos Mergersub Limited ("the transaction").

The information contained herein does not purport to describe the tax consequences that may apply to particular categories of Triton common shareholders. Each Triton common shareholder is advised to consult his or her tax advisor regarding the tax treatment of the transaction. Further discussion of the tax consequences of the transaction can be found under the heading "Certain U.S. Federal Income Tax Consequences" in the proxy statement / joint prospectus (as amended and as supplemented by Triton's Current Report on Form 8-K filed with the U.S. Securities and Exchange Commission (the "SEC") on August 17, 2023, the "Proxy Statement / Joint Prospectus") included in the registration statement of BIPC and BIP, which was declared effective by the SEC on July 6, 2023.

At the effective time of the transaction, Triton common shareholders were entitled to receive per share consideration equal in value to \$68.50 in cash and 0.3895 BIPC class A exchangeable shares ("BIPC Shares"). Triton common shareholders were entitled to elect to receive consideration in the form of cash, BIPC Shares, or a combination of cash and BIPC Shares.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ►

Triton believes that a U.S. Holder (as defined in the Proxy Statement / Joint Prospectus) receiving cash, BIPC Shares, or a combination thereof will recognize gain equal to the excess to the fair market value of the consideration received over the tax basis in the Triton common share surrendered in exchange therefor. If the tax basis in the Triton common share surrendered exceeds the fair market value of the consideration received therefor in the transaction, a loss will be recognized. The deductibility of losses is subject to limitations.

A U.S. Holder's tax basis in the BIPC Shares received in the transaction generally will equal the fair market value of such BIPC Shares at the time of the exchange. BIPC Shares had a closing price of \$35.62 per share on the day immediately prior to the Closing Date. Other reasonable methods for determining the fair market value of BIPC Shares received in the transaction may exist. Each Triton common shareholder should consult his or her independent tax advisor to

determine the appropriate method of determining taxable gain or loss in the transaction and the tax basis of the BIPC Shares. The holding period of BIPC Shares received in the transaction will generally begin on the day after the Closing Date.

For more information regarding the tax consequences of the transaction, please review the discussion in the Proxy Statement / Joint Prospectus, under the heading “Certain U.S. Federal Income Tax Consequences.”