

1.1446(f)-4(b)(3)(iii) 92 Day Qualified Notice

Partnership: Brookfield Business Partners LP

Unit Class: All Classes

CUSIP #s: G16234109

Qualified Notice Posting Date: March 1, 2023

As of the date of this Notice (the “Qualified Notice Posting Date”), the “10-Percent Exception” under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of Brookfield Business Partners L.P. (“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.

Please note that BBU qualifies for the “10-Percent Exception” because it has not been (and does not expect to be) engaged in a U.S. trade or business within the meaning of Treas. Reg. Sec. 1.1446(f)-4(b)(3)(ii)(A)(2). Furthermore, BBU intends to issue qualified notices in accordance with Treas. Reg. Sec. 1.1446(f)-4(b)(3)(iii) as applicable.