

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

**2024 Distribution – Breakdown for U.S. Withholding Tax Purposes**

Record date		February 29, 2024	May 31, 2024	August 30, 2024	November 29, 2024
Payment date		March 28, 2024	June 28, 2024	September 27, 2024	December 31, 2024
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Interest – Portfolio, bank deposit interest	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Dividend	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Other income	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Return of capital	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	<b>Total</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0625	\$0.0625	\$0.0625	\$0.0625
	Interest – Portfolio, bank deposit interest	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Dividend	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Other	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	<b>Total</b>	<b>\$0.0625</b>	<b>\$0.0625</b>	<b>\$0.0625</b>	<b>\$0.0625</b>

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 December 1, 2024, 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.

**2024 Distribution – Breakdown for Canadian Withholding Tax Purposes**

Record date		February 29, 2024	May 31, 2024	August 30, 2024	November 29, 2024
Payment date		March 28, 2024	June 28, 2024	September 27, 2024	December 31, 2024
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm's length*)	\$0.0625	\$0.0625	\$0.0625	\$0.0625
	Dividend	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Return of capital	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Non-Canadian	Other	\$0.0000	\$0.0000	\$0.0000	\$0.0000
<b>Total</b>		<b>\$0.0625</b>	<b>\$0.0625</b>	<b>\$0.0625</b>	<b>\$0.0625</b>

\* Not available for any domestic withholding tax exemption