

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
HANNON ARMSTRONG SUSTAINABLE INFRASTRUCTURE CAPITAL, INC.		46-1347456	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
HASI INVESTOR RELATIONS	410-571-9860	INVESTORS@HASI.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
ONE PARK PLACE, SUITE 200		ANNAPOLIS, MD 21401	
8 Date of action		9 Classification and description	
01/06/2023, 04/10/2023, 07/12/2023, 10/11/2023		COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
41068X100		HASI	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

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 ▶ THE ISSUER PAID DIVIDENDS IN 2023 AS FOLLOWS:

\$0.375 PER SHARE, RECORD DATE OF 12/28/2022, AND PAYABLE ON 01/06/2023
\$0.395 PER SHARE, RECORD DATE OF 04/03/2023, AND PAYABLE ON 04/10/2023
\$0.395 PER SHARE, RECORD DATE OF 07/05/2023, AND PAYABLE ON 07/12/2023
\$0.395 PER SHARE, RECORD DATE OF 10/04/2023, AND PAYABLE ON 10/11/2023

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 ▶ THE COMPANY HAS DETERMINED THAT THESE DIVIDENDS INCLUDE RETURN OF CAPITAL AMOUNTS THAT REDUCES THE TAX BASIS IN EACH SHARE OF COMMON STOCK

PAYMENT DATE	PER SHARE REDUCTION OF BASIS
01/06/2023	\$0.0222
04/10/2023	\$0.0231
07/12/2023	\$0.0231
10/11/2023	\$0.0231

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE COMPANY HAS CALCULATED ITS ANNUAL EARNINGS AND PROFITS UNDER IRC SECTION 312, IRC SECTION 857, AND THE REGULATIONS THEREUNDER. THAT CALCULATION SUPPORTS THE TAXABILITY AND RETURN OF CAPITAL OF COMMON STOCK DIVIDENDS PAID IN 2023.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
IRC SECTION 301(c)(2) PROVIDES THAT THE PORTION OF THE COMMON STOCK DIVIDEND THAT IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED TAX BASIS OF STOCK.

18 Can any resulting loss be recognized? ▶
NO TAX LOSS IS RECOGNIZED BY STOCKHOLDERS AS A RESULT OF RECEIVING THE 2023 QUARTERLY DIVIDENDS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
THE DISTRIBUTIONS WILL BE REPORTED TO STOCKHOLDERS ON THEIR 2023 FEDERAL FORM 1099-DIV.

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 ▶ /s/ CHARLES W. MELKO Date ▶ JANUARY 31, 2024

Paid Preparer Use Only	Print your name ▶ <u>CHARLES W. MELKO</u>	Preparer's signature	Title ▶ <u>SVP - TREASURER & CAO</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	