

### Statement of Trust Income Allocations and Designations

Select:  T3  R16  AMENDED POSTING  SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2021

TRUST NAME: FIRM CAPITAL PROPERTY TRUST  
 ADDRESS (1): 163 Cartwright Avenue  
 ADDRESS (2):  
 CITY: Toronto  
 PROVINCE: Ontario  
 COUNTRY CODE: CAN  
 POSTAL CODE: M6A 1V5

TIN#: T31773010  
 CUSIP#: 318326105  
 QUEBEC TAX ID:

Preparer information:  
 CONTACT NAME: Sandy Poklar  
 DATE PREPARED: 2022/03/01  
 PHONE: (416) 635-0221  
 PRIMARY E-MAIL: [spoklar@firmcapital.com](mailto:spoklar@firmcapital.com)  
 SECONDARY E-MAIL: [rjim@firmcapital.com](mailto:rjim@firmcapital.com)

SYMBOL: FCD.UN  
 WEBSITE: [www.firmcapital.com](http://www.firmcapital.com) Go

1) CORPORATE ACTIONS  
 WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/RL-16 TAX REPORTING?: No  
 2) WAS THERE ANY U.S.-SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR?: No  
 TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):  
 3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?: Yes  
 Part XIII Tax (Income Tax Act)  
 4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?: Yes  
 Part XIII.2 Tax (Income Tax Act)

CALCULATION METHOD: RATE  
 PER CENT - ALLOCATION MUST ADD TO 100  
 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

			Distribution 1	Distribution 2	Distribution 3	Distribution 4	Distribution 5	Distribution 6	Distribution 7	Distribution 8	Distribution 9	Distribution 10	Distribution 11	Distribution 12	Distribution 13	Distribution 14	
T3 Box No.	R16 Box No.	Total Distribution (\$) Per Unit	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250			
		Record Date	2021/01/29	2021/02/26	2021/03/31	2021/04/30	2021/05/31	2021/06/30	2021/07/30	2021/08/31	2021/09/30	2021/10/31	2021/11/30	2021/12/31			
		Payment Date	2021/02/16	2021/03/15	2021/04/15	2021/05/17	2021/06/15	2021/07/15	2021/08/16	2021/09/15	2021/10/15	2021/11/15	2021/12/15	2022/01/17			
		Total Cash Distribution (\$) Per Unit	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250	0.04250		
		Total Non Cash Distribution (\$) Per Unit															
		<b>Total Income (\$) per unit being allocated</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>			
21	A	Capital gain	0.02225	0.02225	0.02225	0.02225	0.02225	0.02225	0.02225	0.02225	0.02225	0.02225	0.02225	0.02225			
49	C1	Actual Amount of Eligible Dividends															
23	C2	Actual Amount of Non Eligible Dividend															
24	E	Foreign Business Income															
25	F	Foreign Non-Business Income															
26 OTHER INCOME	G	<b>G- Other Income</b> (Investment Income)															
42	M	Return of Capital	0.02025	0.02025	0.02025	0.02025	0.02025	0.02025	0.02025	0.02025	0.02025	0.02025	0.02025	0.02025			
X	X	Non Reportable Distribution															
30	H	Capital gains eligible for deduction															
33	K	Foreign business income tax paid															
34	L	Foreign non-business income tax paid															
		<b>Total Income Allocation (check figure)</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>	<b>0.04250</b>			

**CHECK:** When the calculation method is Rate, row 24 should match row 40; when the calculation method is Percentage rows 25 to 39 should add up to 100, when correct, no error message will appear in this row for completed columns.

NOTES: