

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2022

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: 2023/02/28
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This file is incomplete and cannot be uploaded via CDS. Please ensure:
 - All cells shaded in blue are filled in (including cell G15: calculation method)
 - Macro has not been tampered with (copy and paste is not permitted)
 - Distribution factors are reported sequentially (e.g., 4 quarterly distributions must be reported in columns D through G)

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

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)

		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	0.04330	0.04330	0.04330	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333		
		Record Date	2022/01/31	2022/02/28	2022/03/31	2022/04/28	2022/05/31	2022/06/30	2022/07/29	2022/08/31	2022/09/30	2022/10/28	2022/11/30	2022/12/30		
		Payment Date	2022/02/15	2022/03/15	2022/04/18	2022/05/16	2022/06/15	2022/07/15	2022/08/15	2022/09/15	2022/10/17	2022/11/15	2022/12/15	2023/01/16		
		Total Cash Distribution (\$) Per Unit	0.04330	0.04330	0.04330	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	
		Total Non Cash Distribution (\$) Per Unit														
		0.04330	0.04330	0.04330	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333		
21	A	Capital gain	0.00377	0.00377	0.00377	0.00378	0.00378	0.00378	0.00378	0.00378	0.00378	0.00378	0.00378	0.00378		
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	G- Other Income (Investment Income)														
42	M	Return of Capital	0.03953	0.03953	0.03953	0.03955	0.03955	0.03955	0.03955	0.03955	0.03955	0.03955	0.03955	0.03955		
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														
Total Income Allocation (check figure)			0.04330	0.04330	0.04330	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333	0.04333		

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: