

FIRM CAPITAL PROPERTY TRUST

**Unitholder Distributions
Year Ended December 31, 2024**

<u>No. of Units Outstanding</u> Record Date	Total Distributed	Record Date	Payment Date	<u>Capital Gain (Box 21)</u>		<u>Taxable Capital Gain (Box 21 x 50%)</u>		<u>Actual Amount of Eligible Dividends (Box 49)</u>		<u>Other Taxable Income (Box 26)</u>		<u>Return of Capital (Box 42)</u>		<u>Total Taxable</u>	<u>Total Non-Taxable</u>	%	<u>Total Distribution</u>
				Per Unit	%	Per Unit	%	Per Unit	%	Per Unit	%	Per Unit	%	Income Per Unit	Amount Per Unit		Per Unit
36,925,682	\$ 1,599,994	1/31/24	2/15/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	2/29/24	3/15/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	3/29/24	4/15/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	4/30/24	5/15/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	5/31/24	6/17/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	6/28/24	7/15/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	7/31/24	8/15/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	8/30/24	9/16/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	9/30/24	10/15/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	10/31/24	11/15/23	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	11/29/24	12/16/24	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
36,925,682	\$ 1,599,990	12/31/24	1/15/25	\$ 0.00652	15.03603	\$ 0.00326	7.51801	\$ -	0.00000	\$ -	0.00000	\$ 0.03681	84.96397	\$ 0.00326	\$ 0.04007	92.48199	\$ 0.04333
Total Per Unit				<u>\$ 0.07818</u>	<u>15.03603</u>	<u>\$ 0.03909</u>	<u>7.51801</u>	<u>\$ -</u>	<u>0.00000</u>	<u>\$ -</u>	<u>0.00000</u>	<u>\$ 0.44178</u>	<u>84.96397</u>	<u>0.0390907</u>	<u>\$ 0.48086944</u>		<u>\$ 0.51996</u>
Total Amount	<u>\$ 19,199,882</u>			<u>\$ 2,886,900</u>		<u>\$ 1,443,450</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ 16,312,982</u>	84.964%	<u>\$ 1,443,450</u>	<u>\$ 17,756,432</u>	92.482%	

Statement of Trust Income Allocations and Designations

Select: T3 R16 AMENDED POSTING SUBSCRIPTION RECEIPTS
TAXATION YEAR:

TRUST NAME: FIRM CAPITAL PROPERTY TRUST
ADDRESS (1): 163 Cartwright Avenue
ADDRESS (2):
CITY: Toronto
PROVINCE: Ontario
COUNTRY CODE: CAN
POSTAL CODE: M6A 1V5
CURRENCY: CAD
TIN#: T31773010
CUSIP#: 318326105
QUEBEC TAX ID: 4046800000

Preparer information:
CONTACT NAME: Sandy Poklar
DATE PREPARED: 2025/03/05
PHONE: (416) 635-0221
PRIMARY E-MAIL: spoklar@firmcapital.com
SECONDARY E-MAIL: firm@firmcapital.com

SYMBOL: FOD.UN
WEBSITE: www.firmcapital.com Go
1) CORPORATE ACTIONS
WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/R16 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
4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42(M)) NR TAXABLE?: Yes

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

Table with columns: T3 Box No., R16 Box No., Total Distribution (\$ Per Unit), Record Date, Payment Date, Total Cash Distribution (\$ Per Unit), Total Non Cash Distribution (\$ Per Unit), Total Income (\$) per unit being allocated, and 14 Distribution columns (Distribution 1 to Distribution 14).

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: