

FIRM CAPITAL PROPERTY TRUST

**Unitholder Distributions
Year Ended December 31, 2025**

<u>No. of Units Outstanding</u> <u>Record Date</u>	<u>Total Distributed</u>	<u>Record Date</u>	<u>Payment Date</u>	<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 Income Per Unit</u>	<u>Total Non-Taxable Amount Per Unit</u>	<u>%</u>	<u>Total Distribution Per Unit</u>
				<u>Per Unit</u>	<u>%</u>	<u>Per Unit</u>	<u>%</u>	<u>Per Unit</u>	<u>%</u>	<u>Per Unit</u>	<u>%</u>	<u>Per Unit</u>	<u>%</u>				
36,925,682	\$ 1,599,994	1-31-25	2-18-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	2-28-25	3-17-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	3-31-25	4-15-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	4-30-25	5-15-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	5-30-25	6-16-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	6-30-25	7-15-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	7-31-25	8-15-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	8-29-25	9-15-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	9-30-25	10-15-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	10-31-25	11-17-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	11-28-25	12-15-25	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
36,925,682	\$ 1,599,990	12-31-25	1-15-26	\$ 0.01907	44.02019	\$ 0.00954	22.01009	\$ -	0.00000	\$ 0.00395	9.10703	\$ 0.02031	46.87278	\$ 0.01348	\$ 0.02985	68.88288	\$ 0.04333
Total Per Unit				<u>\$ 0.22889</u>	<u>44.02019</u>	<u>\$ 0.11444</u>	<u>22.01009</u>	<u>\$ -</u>	<u>0.00000</u>	<u>\$ 0.04735292</u>	<u>9.10703</u>	<u>\$ 0.24372</u>	<u>46.87278</u>	<u>0.1617966</u>	<u>\$ 0.35816348</u>		<u>\$ 0.51996</u>
Total Amount	<u>\$ 19,199,882</u>			<u>\$ 8,451,824</u>		<u>\$ 4,225,912</u>		<u>\$ -</u>		<u>\$ 1,748,539</u>		<u>\$ 8,999,519</u>	46.873%	<u>\$ 5,974,451</u>	<u>\$ 13,225,431</u>	68.883%	