

## Statement of Trust Income Allocations and Designations

Select:  T  R16  AMENDED POSTING  SUBSCRIPTION RECEIPTS

TAXATION YEAR: 202

TRUST NAME: First Capital Real Estate Investment Trust  
 ADDRESS (1): 85 Hanna Avenue  
 ADDRESS (2): Suite 400  
 CITY: Toronto  
 PROVINCE: ON  
 COUNTRY CODE: CAN  
 POSTAL CODE: M6K 3S3  
 TIN#: T36740717  
 CUSIP#: 31890B111  
 QUEBEC TAX ID:

Preparer information:  
 CONTACT NAME: June Lee  
 DATE PREPARED: 2021/02/23  
 PHONE: (416) 216-2387  
 PRIMARY E-MAIL: June.Lee@fcr.ca  
 SECONDARY E-MAIL: iwona.wisniewska@fcr.ca

SYMBOL: FCR.IR  
 WEBSITE: [www.fcr.ca](http://www.fcr.ca)

**1) CORPORATE ACTIONS**  
 WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT COULD AFFECT T3/RL-16 TAX REPORTING?:   
 2) WAS THERE ANY U.S.-SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR?:   
**TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-RESIDENT UNITHOLDERS (NR4):**  
 3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?:   
Part XIII Tax (Income Tax Act)  
 4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TAXABLE?:   
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	0.07167	0.07167	0.07167											
		Record Date	2020/01/31	2020/02/27	2020/03/31											
		Payment Date	2020/02/14	2020/03/13	2020/04/13											
		Total Cash Distribution (\$) Per Unit	0.07167	0.07167	0.07167											
		Total Non Cash Distribution (\$) Per Unit														
		<b>Total Income (\$) per unit being allocated</b>	<b>0.07167</b>	<b>0.07167</b>	<b>0.07167</b>											
21	A	Capital gain														
49	C1	Actual Amount of Eligible Dividends	0.00424	0.00424	0.00424											
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)	0.06742	0.06742	0.06742											
42	M	Return of Capital	0.00001	0.00001	0.00001											
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>0.07167</b>	<b>0.07167</b>	<b>0.07167</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: