

Statement of Trust Income Allocations and Designations

Trust form saved successfully

Tax Form Type: Amended Posting: Subscription Receipts: Calculation Method:

1) CORPORATE ACTIONS
 WAS THE TRUST INVOLVED IN ANY CORPORATE ACTIONS THAT COULD AFFECT TR16-16 TAX REPORTING? *
 No Yes

2) WAS THERE ANY U.S. SOURCE INCOME DISTRIBUTED IN REPORTING TAX YEAR? *
 Yes No

3) IS CAPITAL GAINS (BOX 21A) DISTRIBUTION NR TAXABLE?
 Part XIII Tax (Income Tax Act) *
 Yes No

4) IS ASSESSABLE DISTRIBUTIONS (BOX 22) NR TAXABLE?
 Part XIII.2 Tax (Income Tax Act) *
 Yes No

| T3 Box No. | R16 Box No. | Total Distribution (\$) Per Unit | 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 |
|---|-------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|
| | | Record Date | 01/12/2025 | 02/28/2025 | 03/31/2025 | 04/30/2025 | 05/30/2025 | 06/30/2025 | 07/31/2025 | 08/29/2025 | 09/30/2025 | 10/31/2025 | 11/29/2025 | 12/31/2025 | 12/31/2025 |
| | | Payment Date | 02/14/2025 | 03/14/2025 | 04/15/2025 | 05/15/2025 | 06/15/2025 | 07/16/2025 | 08/15/2025 | 09/16/2025 | 10/15/2025 | 11/14/2025 | 12/15/2025 | 12/31/2025 | 01/15/2026 |
| | | Total Cash Distribution (\$) Per Unit | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 |
| | | Total Non Cash Distribution (\$) Per Unit | | | | | | | | | | | | | |
| | | Total Income (\$) per unit being allocated | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 |
| 21 | A | Capital Gain | 0.00365 | 0.00365 | 0.00365 | 0.00365 | 0.00365 | 0.00365 | 0.00365 | 0.00365 | 0.00365 | 0.00365 | 0.00365 | 0.00365 | 0.00365 |
| 49 | C1 | Actual amount of eligible dividends | | | | | | | | | | | | | |
| 23 | C2 | Actual amount of non-eligible dividends | | | | | | | | | | | | | |
| 24 | E | Foreign business income | | | | | | | | | | | | | |
| 25 | F | Foreign non-business income | 0.02497 | 0.02497 | 0.02497 | 0.02497 | 0.02497 | 0.02497 | 0.02497 | 0.02497 | 0.02497 | 0.02497 | 0.02497 | 0.02497 | 0.02497 |
| 26-OTH | G | G-other income (investment income) | 0.04222 | 0.04222 | 0.04222 | 0.04222 | 0.04222 | 0.04222 | 0.04222 | 0.04222 | 0.04222 | 0.04222 | 0.04222 | 0.04222 | 0.04222 |
| 42 | M | Return of Capital | 0.01248 | 0.01248 | 0.01248 | 0.01248 | 0.01248 | 0.01248 | 0.01248 | 0.01248 | 0.01248 | 0.01248 | 0.01248 | 0.01248 | 0.01248 |
| 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 | | | | | | | | | | | | | |
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| Total Income Allocation (check figure) | | | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 | 0.08333 |

CHECK: When the calculation method is Rate, Total Income (\$) per unit being allocated should match Total Income Allocation; when the calculation method is Percentage, the individual distributions should add up to 100, when correct, no error message will appear in this row for completed distribution columns.

Notes: 01/16/20

On December 17, 2025, Dream Office REIT announced that it declared a special non-cash distribution of \$0.50 per REIT A unit, paid in Units of Dream Office REIT (the "Additional Units") on December 31, 2025 to Unitholders of record at the close of business on December 31, 2025 (the "Special Distribution"). The Special Distribution was made to distribute to Unitholders a portion of the capital gain realized by Dream Office REIT from certain transactions completed during the year. Accordingly, the entire amount of the Special Distribution was treated as a capital gain to Unitholders for Canadian income tax purposes. Immediately after the payment of the Special Distribution, the issued and outstanding units of Dream Office REIT, including the Additional Units, were consolidated such that the aggregate number of issued and outstanding Units immediately following the Special Distribution was the same as the aggregate number of issued and outstanding Units immediately before the Special Distribution.

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