

## Statement of Trust Income Allocations and Designations

Select:  T3  R16  AMENDED POSTING  SUBSCRIPTION RECEIPTS

TAXATION YEAR: 2020

TRUST NAME: FIDUCIE DE PLACEMENT IMMOBILIER FRONSAC

ADDRESS (1): 106 avenue GUN  
 ADDRESS (2):  
 CITY: POINTE-CLAIRE  
 PROVINCE: QUEBEC  
 COUNTRY CODE: CAN  
 POSTAL CODE: H9R-3X3

TIN#: T31258236  
 CUSIP#: 35901T201  
 QUEBEC TAX ID: 4018981250

**Preparer information:**

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SYMBOL: FRO.UN

WEBSITE: www.fronsacreit.com [Go](#)

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? No  
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	0.02130	0.02130												
		Record Date	2020/11/16	2020/12/15												
		Payment Date	2020/11/30	2020/12/31												
		Total Cash Distribution (\$) Per Unit	0.02130	0.02130												
		Total Non Cash Distribution (\$) Per Unit														
		<b>Total Income (\$) per unit being allocated</b>	<b>0.02130</b>	<b>0.02130</b>												
21	A	Capital gain														
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)	0.01059	0.01059												
42	M	Return of Capital	0.01071	0.01071												
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>0.02130</b>	<b>0.02130</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:**