Statement of Trust Income Allocations and Designations																
	Select: T3 R16			POSTING		ION RECEIPTS										
		TAXATION YEAR:	2023 🔻													
				Preparer information:												
TRUST NAME: Dream Office Real Estate Investment Tr			ust				ONTACT NAME:					DL: D.UN				
ADDRESS (1): 30 ADELAIDE STREET EAST			DATE PREPARED					2024/02/29				http://dream.ca/of				<u>Go</u>
ADD		: SUITE 301						416-365-3535				1) CORPORATE				
CITY: TORONTO							RIMARY E-MAIL:					WAS THE TRUST INVOLVED IN ANY CORPORATE ACTION(S) THAT				No 🔻
PROVINCE: ON						SECO	NDARY E-MAIL:	<u>officeinfo@dream.ca</u>				COULD AFFECT T3/RL-16 TAX REPORTING?:				110 1
COUNTRY CODE: CAN												2) WAS THERE ANY U.SSOURCE INCOME DISTRIBUTED IN				Yes 🔻
POSTAL CODE: M5C 3H1			-									REPORTING TAX				
POST	AL CODE	M5C 3H1		TAXABLE CANADIAN PROPERTY (TCP) APPLICABLE TO NON-											BLE TO NON-	
													RESIDENT UNITHOLDERS (NR4): 3) IS CAPITAL GAINS (BOX 21/A) DISTRIBUTION NR TAXABLE?:			
	TIN#															
	CUSIP#											Part XIII Tax (Income Tax Act)				
QUEBEC TAX ID: 4046825638				CALCULATION METH	HOD:	RATE 🔻						4) IS ASSESSABL		(ROC BOX 42/M) N	R TAXABLE?:	Yes 🔻
			PER CENT - ALLOCATION MUST ADD TO 100									Part XIII.2 Tax (Inco	ome Tax Act)			
				RATE - ALLOCATION		OCATED										
			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
	R16 Box No.	Total Distribution (\$) Per Unit	0.08333	0.08333	0.08333	0.08333	0.08333	4.55000	0.08333	0.08333	0.08333		0.08333	0.08333		Distribution 14
		Record Date	2023/01/31	2023/02/28	2023/03/31	2023/04/28	2023/05/31	2023/06/16	2023/06/30	2023/07/31	2023/08/31	2023/09/29	2023/10/31	2023/11/30	2023/12/29	
		Payment Date	2023/02/15	2023/03/15	2023/04/14	2023/05/15	2023/06/15	2023/06/16	2023/07/14	2023/08/15	2023/09/15	2023/10/13	2023/11/15	2023/12/15	2024/01/15	
T3 Box No.		Total Cash Distribution (\$) Per Unit	0.08333	0.08333	0.08333	0.08333	0.08333		0.08333	0.08333	0.08333					
		Total Non Cash Distribution (\$) Per Unit						4.55000								
		Total Income (\$) per unit being allocated	0.08333	0.08333	0.08333	0.08333	0.08333	4.55000	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	
21	Α	Capital gain	0.00068	0.00068	0.00068	0.00068	0.00068	4.55000	0.00068	0.00068	0.00068	0.00068	0.00068	0.00068	0.00068	
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	0.01416	0.01416	0.01416	0.01416	0.01416		0.01416	0.01416	0.01416	0.01416	0.01416	0.01416	0.01416	
26 OTHER	G	G- Other Income (Investment Income)	0.04213	0.04213	0.04213	0.04213	0.04213		0.04213	0.04213	0.04213	0.04213	0.04213	0.04213	0.04213	
INCOME																
42	M	Return of Capital	0.02636	0.02636	0.02636	0.02636	0.02636		0.02636	0.02636	0.02636	0.02636	0.02636	0.02636	0.02636	
X	X	Non Reportable Distribution														
30	Н	Capital gains eligible for deduction														
33 34	ĸ	Foreign business income tax paid														
34 L		Foreign non-business income tax paid														
•																
•																
Total Income Allocation (check figure)		0.08333	0.08333	0.08333	0.08333	0.08333	4.55000	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333	0.08333		
CHECK: When the calculation method is Rate, row 24 should																

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:

On May 16, 2023, Dream Office Real Estate Investment Trust ("Dream Office REIT") declared a special non-cash distribution of \$4.55 per REIT A Unit, paid in REIT A Units of Dream Office REIT (the "Additional Units") on June 16, 2023 to Unitholders of record at the close of business on June 16, 2023 (the "Special Distribution").

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 of Dream Office REIT immediately before the Special Distribution.