

# Brookfield

## Brookfield Business Partners L.P.

### 2021 Canadian Taxable Income Calculation

The table below provides the Canadian taxable income information for Brookfield Business Partners. All amounts are reported in Canadian dollars (unless stated otherwise) and are on a per unit basis by quarter. Taxable income is allocated to unitholders based upon distributions.

All Canadian non-registered unitholders should receive a **Form T5013** from their broker. The information in the table below can be used by a unitholder to verify the amounts reported on Form T5013

Record date Payment date	26-Feb 31-Mar	28-May 30-Jun	31-Aug 29-Sep	30-Nov 31-Dec	Full Year
Per Unit Distribution US\$	\$ 0.0625	\$ 0.0625	\$ 0.0625	\$ 0.0625	\$ 0.2500
FX rate	1.2660	1.2281	1.2595	1.2603	
	Cdn\$/Unit	Cdn\$/Unit	Cdn\$/Unit	Cdn\$/Unit	Cdn\$/Unit
Per Unit Distribution	\$ 0.07913	\$ 0.07676	\$ 0.07872	\$ 0.07877	\$ 0.31337
Canadian source interest	0.07949	0.07801	0.00845	0.08160	0.24755
Amount of eligible dividends	-	-	0.07051	-	0.07051
Capital gain	0.06664	0.01475	0.20222	0.27459	0.55820
Carrying charges	(0.03104)	(0.02702)	(0.02216)	(0.02736)	(0.10758)
ROC	-	0.01102	-	-	0.01102
Total tax allocation	\$ 0.11509	\$ 0.07676	\$ 0.25902	\$ 0.32883	\$ 0.77970

*Note: During Brookfield Business Partners L.P.'s 2021 fiscal year, certain transactions resulted in the partnership incurring capital gains. For Canadian Brookfield Business Partners L.P.'s unitholders, these capital gains in addition to regular operating income resulted in 2021 Canadian tax reporting income in excess of cash distributions.*