

Brookfield

Brookfield Business Partners L.P.

2022 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		7-Mar	28-Feb	31-May	31-Aug	30-Nov	Full Year
Payment date		15-Mar	31-Mar	30-Jun	29-Sep	30-Dec	
Per Unit Distribution US\$		\$ 13.8750	\$ 0.0625	\$ 0.0625	\$ 0.0625	\$ 0.0625	\$ 14.1250
FX rate		1.2803	1.2496	1.2886	1.3707	1.3544	
			Cdn\$/Unit	Cdn\$/Unit	Cdn\$/Unit	Cdn\$/Unit	Cdn\$/Unit
Per Unit Distribution		\$ 17.76416	\$ 0.07810	\$ 0.08054	\$ 0.08567	\$ 0.08465	\$ 18.09312
Box 128	Canadian source interest		0.00846	0.08309	0.08616	0.08955	0.26727
Box 132	Amount of eligible dividends		0.07085				0.07085
Box 151	Capital gain (losses)		0.30839	0.23248			0.54088
Box 210	Carrying charges		(0.01779)	(0.02553)	(0.02757)	(0.02470)	(0.09559)
Box 113	Return of Capital	17.76416			0.02708	0.01979	17.81103
Total tax allocation		\$ 17.76416	\$ 0.36992	\$ 0.29004	\$ 0.08567	\$ 0.08465	\$ 18.59445

Note: During Brookfield Business Partners L.P.'s 2022 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 2022 Canadian tax reporting income in excess of cash distributions.