							04-4	-		! D!								
					1 2000		Statement	of Trust Incom	e Allocations	and Designation	ons							
		Select: ✓ T3 R	R16	AMENDED	D POSTING	SUBSCRIP	TION RECEIPTS											
		TAXATION YEAR:	2021	▼														
							Prepa	arer information:										
TRU	ST NAME:	BOARDWALK REAL ESTATE IN	NVESTMENT TRU	JST				ONTACT NAME:	LISA SMANDYCH			SYMBOL:	BEI.un					
		SUITE 200			DA	DATE PREPARED: 2022/02/28					www.BoardwalkR							
ADI	DRESS (2):	1501 1 STREET SW					.	403-206-6828				1) CORPORATE ACTIONS						
_		CALGARY						RIMARY E-MAIL:	Ismandych@bwalk				WAS THE TRUST I			ON(S) THAT	No ▼	
۲	ROVINCE			SECONDARY E-MAIL: gtinl					gtinling@bwalk.com			COULD AFFECT T3/RL-16 TAX REPORTING?: 2) WAS THERE ANY U.SSOURCE INCOME DISTRIBUTED IN						
COUNT	RY CODE:	CAN										REPORTING TAX YEAR?:				No ▼		
POST	AL CODE	T2R 0W1									TAXABLE CANA	DIAN PROPERTY	(TCP) APPLICA	BLE TO NON-				
													RESIDENT UNITI	HOLDERS (NR4):				
	TIN#:	T27179735											3) IS CAPITAL GAI	NS (BOX 21/A) DIS	TRIBUTION NR TA	XABLE?:	Yes ▼	
	CUSIP#:	096631106		_											rt XIII Tax (Income Tax Act)			
QUEBI	EC TAX ID:			C	CALCULATION METH	OD:	RATE ▼					4) IS ASSESSABLE DISTRIBUTIONS (ROC BOX 42/M) NR TA				R TAXABLE?:	Yes ▼	
				F	PER CENT - ALLOCAT	ION MUST ADD TO 1	00						Part XIII.2 Tax (Inco	ome Tax Act)				
					RATE - ALLOCATION 1			PER UNIT BEING ALL	OCATED									
			Distrib	ution 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	
		Total Distribution (\$) Per Unit	Distrib	0.08340	0.08340	0.08340	0.08340		0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.32500	0.08340	DISTRIBUTION 14	
T3 Box No.		Record Date	2021/	/01/29	2021/02/26	2021/03/31	2021/04/30	2021/05/31	2021/06/30	2021/07/30	2021/08/31	2021/09/30	2021/10/29	2021/11/30	2021/12/31	2021/12/31		
	R16 Box	Payment Date	2021/	/02/15	2021/03/15	2021/04/15	2021/05/17	2021/06/15	2021/07/15	2021/08/16	2021/09/15	2021/10/15	2021/11/15	2021/12/15	2021/12/31	2022/01/14		
	No.	Total Cash Distribution (\$) Per Unit		0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340		0.08340		
	INO.	Total Non Cash Distribution (\$) Per Unit													0.32500			
		L																
21	A	Total Income (\$) per unit being allocat	ted	0.08340 0.06513	0.08340 0.06513	0.08340 0.06513	0.08340 0.06513		0.08340 0.06513	0.08340 0.06513	0.08340 0.06513	0.08340 0.06513	0.08340 0.06513	0.08340 0.06513	0.32500 0.32500	0.08340 0.06513		
49	C1	Capital gain Actual Amount of Eligible Dividends		0.00513	0.06513	0.00513	0.06513	0.00513	0.06513	0.00513	0.06513	0.06513	0.00513	0.00513	0.32500	0.06513		
23	C2	Actual Amount of Non Eligible Dividend																
24	E	Foreign Business Income																
25	F	Foreign Non-Business Income																
26 OTHER	G	G- Other Income (Investment Income)		0.01165	0.01165	0.01165	0.01165	0.01165	0.01165	0.01165	0.01165	0.01165	0.01165	0.01165		0.01165		
INCOME																		
42	M	Return of Capital		0.00662	0.00662	0.00662	0.00662	0.00662	0.00662	0.00662	0.00662	0.00662	0.00662	0.00662		0.00662		
X 30	X H	Non Reportable Distribution Capital gains eligible for deduction																
33	К	Foreign business income tax paid																
34	L	Foreign non-business income tax paid																
-																		
•																		
_																		
Total Inco	me Allocatio	n (check figure)		0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.08340	0.32500	0.08340		
		alculation method is Rate, row 24 sho																
		he calculation method is Percentage ro																
		o 100, when correct, no error message completed columns.	e wiii															
	NOTES:]																
		nber 21, 2021, Boardwalk Real Est	tate Investment Tr	rust ("Boar	rdwalk REIT") decla	ared a special non	-cash distribution	of \$0.325 per trust	unit to Unitholders	of record at the cl	lose of business or	December 31, 2	021.					
				•	,	·		•										
	The special distribution was comprised of 100% capital gain and was paid solely by the issuance of additional trust units on December 31, 2021. The fair market value of these units and the dollar amount of the special distribution												distribution were					
	based on the closing price of the trust units on the TSX on December 31, 2021. Immediately after the payment of the special distribution, the issued and outstanding units were consolidated such that the aggregate number of and outstanding trust units after the consolidation remained teh same as immediately before the special distribution.										nber of issued							
	and outsta	anding trust units after the consolid	ation remained tel	n same as	s immediately befor	e tne special distr	ibution.											