

Statement of Split Shares Income Allocations and Designations

Select: T5 R3 AMENDED POSTING

TAXATION YEAR: 2024

Security Information:

SECURITY NAME: New Commerce Split Corp. - Capital Shares
 ADDRESS (1): 200 Front Street West
 ADDRESS (2): Suite 2500
 CITY: Toronto
 PROVINCE: ON
 COUNTRY CODE: CAN
 POSTAL CODE: M5V 3K2
 CURRENCY: CAD
 CUSIP#: 200701803

SYMBOL: YCM
 WEBSITE: www.quadravest.com Go

1) CORPORATE ACTIONS
 WERE THERE ANY CORPORATE ACTION(S) DURING TAXATION YEAR THAT AFFECTED THE T5 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 DISTRIBUTION NR TAXABLE?: No
 Part XIII Tax
 4) IS ASSESSABLE DISTRIBUTIONS (ROC) NR TAXABLE?: No
 Part XIII.2 Tax

CALCULATION METHOD: RATE
 PER CENT - ALLOCATION MUST ADD TO 100
 RATE - ALLOCATION TOTAL MUST ADD TO TOTAL INCOME (\$) PER UNIT BEING ALLOCATED

| T5 Box No. | R3 Box No. | Description | 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 |
|------------|------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Total Distribution (\$) Per Unit | 0.05000 | | | | | | | | | | | | | |
| | | Record Date | 2024/11/29 | | | | | | | | | | | | | |
| | | Payment Date | 2024/12/10 | | | | | | | | | | | | | |
| | | Total Cash Distribution (\$) Per Unit Paid | 0.05000 | | | | | | | | | | | | | |
| | | Total Non Cash Distribution (\$) Per Unit | | | | | | | | | | | | | | |
| | | Total Income (\$) per unit being allocated | 0.05000 | | | | | | | | | | | | | |
| 24 | A1 | Actual amount of Eligible Dividends | 0.05000 | | | | | | | | | | | | | |
| 10 | A2 | Actual amount of Other Dividends | | | | | | | | | | | | | | |
| 13 | D | Interest from Canadian sources | | | | | | | | | | | | | | |
| 14 | E | Other income from Cdn. Sources | | | | | | | | | | | | | | |
| 15 | F | Foreign income | | | | | | | | | | | | | | |
| 16 | G | Foreign tax paid | | | | | | | | | | | | | | |
| 17 | H | Royalties from Canadian sources | | | | | | | | | | | | | | |
| 18 | I | Capital gains dividend | | | | | | | | | | | | | | |
| 30 | K | Equity linked notes interest | | | | | | | | | | | | | | |
| | | ROC (Return of Capital) | | | | | | | | | | | | | | |
| | | Non reportable Distribution | | | | | | | | | | | | | | |
| | | Total Income Allocation (check figure) | 0.05000 | | | | | | | | | | | | | |

CHECK: When the calculation method is Rate, row 24 should match row 39; when the calculation method is Percentage rows 25 to 38 should add up to 100; when correct, no error message will appear in this row for completed columns

NOTES: