



CMP 2021 RESOURCE LIMITED PARTNERSHIP (“CMP 2021”)



IMPORTANT INFORMATION FOR PREPARING YOUR 2023 INDIVIDUAL INCOME TAX RETURN

Dear (former) Limited Partners,

CMP 2021 (the “Partnership”) dissolved in February 2023 and its assets, consisting only of Dundee Global Resource Class shares (“Shares”) of Dundee Global Fund Corporation were distributed to you on a pro rata basis.

Limited partners of CMP 2021 received 67.4267 Series A and 68.3993 Series F Shares of Dundee Global Resource Class respectively for each limited partnership unit based on a per unit net asset value of \$436.91 Class A and \$478.06 Class F. The net asset value for Dundee Global Resource Class on the date of transfer were \$6.48 per Series A Share and \$6.99 per Series F Share.

In connection with the dissolution of the Partnership, enclosed you will find important tax information relating to:

- The **adjusted cost base** (ACB) of the partnership units as at February 03, 2023.
- **Filing instructions for Forms T5013 *Statement of Partnership Income* and Relevé 15 (“RL-15”) *Amounts allocated to the members of a partnership*** (for Québec residents only) to assist you in filing your 2023 income tax returns; and
- The unamortized issue costs of the Partnership available for deduction by you in determining your 2023 and subsequent taxation years’ taxable income.

You should receive your tax slip(s) (T5013/RL-15) directly from your broker or from Computershare Trust Company of Canada.

This information has been provided to assist you with the preparation of your 2023 and subsequent years individual income tax returns and is based on information and tax forms available at the time of writing. The information contained herein is strictly for information purposes only and should in no way be regarded as tax advice.

You are advised to obtain professional tax advice on your individual circumstances.

Yours truly,

GOODMAN & COMPANY, INVESTMENT COUNSEL INC.

PART I

ACB OF PARTNERSHIP UNITS AS AT FEBRUARY 03, 2023

On the rollover date of the Partnership, you are deemed to dispose of your units in the Partnership for proceeds equal to your ACB and to have acquired Shares of Dundee Global Resource Class at a cost equal to the ACB of your partnership units. The following table outlines the ACB per unit of the Partnership based on information available to us. Please be advised that your individual circumstances may result in an ACB per unit that is different from what is outlined below. **We suggest you consult a tax professional for advice.**

| ACB OF PARTNERSHIP UNITS AS AT FEBRUARY 03, 2023 | |
|--------------------------------------------------|----------------------|
| CMP 2021 - Class A | \$302.82238 PER UNIT |
| CMP 2021 - Class F | \$337.81888 PER UNIT |

To determine the total ACB of your partnership units disposed and the cost of Shares acquired, multiply the ACB per unit of the partnership by the number of partnership units you owned immediately before the dissolution.

PART II

Filing Instructions for Form T5013 Statement of Partnership Income and Form RL-15 Amounts allocated to the members of a partnership (for Québec residents only)

The following table outlines the income, loss and capital gain allocations on a **per unit basis** for the Partnership for the taxation period ended February 03, 2023.

| LIMITED PARTNERSHIP | NET BUSINESS LOSS PER UNIT | CAPITAL GAIN PER UNIT | ELIGIBLE TAXABLE CAPITAL GAINS AMOUNT ON RESOURCE PROPERTY | CANADIAN ELIGIBLE DIVIDENDS PER UNIT | INTEREST INCOME PER UNIT | AT RISK AMOUNT PER UNIT | PARTNERSHIP TOTAL GROSS INCOME |
|---------------------|--------------------------------------|---------------------------------------|------------------------------------------------------------|---------------------------------------|--------------------------------------|---------------------------------------|--------------------------------|
| | [T5013 - BOX 104] [RL-15 - BOX 1] | [T5013 - BOX 151] [RL-15 - BOX 12] | [RL-15 - BOX 45] | [T5013 - BOX 132] [RL-15 - BOX 6A] | [T5013 - BOX 128] [RL-15 - BOX 7] | [T5013 - BOX 105] [RL-15 - BOX 26] | [RL-15 - BOX 14] |
| CMP 2021 - Class A | (\$3.47859) | \$77.42256 | \$35.51109 | \$0.00000 | \$0.72808 | \$302.82238 | \$12,691.15 |
| CMP 2021 - Class F | (\$3.47859) | \$77.42256 | \$35.51109 | \$0.00000 | \$0.72808 | \$337.81888 | \$2,757.24 |

You should receive your tax slip(s) [T5013/RL-15] directly from your broker or, in some instances, from Computershare Trust Company of Canada.

FILING INSTRUCTIONS FOR FORM T5013

Box 104 Limited partner's business income (loss)

This amount represents your share of partnership net income (loss) for the 2023 fiscal period ended February 03, 2023.

This amount should be reported on line 12200, page 3 of your 2023 T1 General Income Tax and Benefit Return.

Box 105 Limited partner's at-risk amount

This amount represents a partner's original cost of partnership interest plus or minus certain adjustments. A limited partner cannot deduct partnership losses in excess of their "at-risk" amount.

This amount is used by taxpayers and Canada Revenue Agency to determine the limit to which you can deduct losses, as well as any investment tax credits that may be claimed. It is not reported in the 2023 T1 General Income Tax and Benefit Return.

Box 128 Interest from Canadian sources

This amount represents your share of partnership interest income for the 2023 fiscal period ended February 03, 2023.

This amount should be reported on line 3 of section "Line 12100 – Interest and other investment income" of Federal Worksheet for the return (form 5000-D1).

PART II CONTINUED

FILING INSTRUCTIONS FOR FORM T5013 CONTINUED

Box 132 **Actual amount of eligible dividends**

This amount represents your share of the partnership's actual eligible dividends received from taxable Canadian corporations for the 2023 fiscal period ended February 03, 2023.

Calculate the taxable amount of eligible dividends by multiplying the actual amount of eligible dividends by 1.38. The taxable amount of eligible dividends should be reported on line 9 of section "Line 12000 – 12010 – Taxable amount of dividends from taxable Canadian corporations" of the Federal Worksheet (form 5000-D1).

Box 151 **Capital gains (losses)**

This amount represents your share of partnership capital gains for the 2023 fiscal period ended February 03, 2023.

This amount should be reported on line 17400, "Capital gains (or losses) from T5, T5013, and T4PS information slips" of Schedule 3.

This information has been provided to assist you with the preparation of your 2023 and subsequent years individual income tax returns and is based on information and tax forms available at the time of writing.

FILING INSTRUCTIONS FOR RL-15 (QUÉBEC RESIDENTS ONLY)

Box 1 **Limited partner's business income (loss)**

This amount represents your share of partnership income (loss) for the 2023 fiscal period ended February 03, 2023.

This amount should be reported on line 29, "Income from a Partnership of which you were a specified member" of Schedule L. A negative amount included on line 29 of Schedule L should also be reported on line 10 of Schedule N.

Box 6A **Actual amount of eligible dividends**

This amount represents your share of the partnership's actual dividends received from taxable Canadian Corporations for the 2023 fiscal period ended February 03, 2023.

Calculate the taxable amount of eligible dividends by multiplying box 6A of the RL-15 slip by 1.38. The taxable dividends should be reported on line 128, page 2 of your 2023 Québec Income Tax Return. The amount included on line 128 should also be reported on line 20 of Schedule N.

Report the actual amount of eligible dividends (box 6A) on line 166 of page 2 of your 2023 Québec Income Tax Return.

Calculate the dividend tax credit by multiplying the amount on line 166 by 16.1460% for dividends paid or deemed to have been paid. The dividend tax credit should be reported on line 415, page 3 of your 2023 Québec Income Tax Return.

Box 7 **Interest from Canadian sources**

This amount represents your share of partnership interest income for the 2023 fiscal period ended February 03, 2023.

This amount should be reported on line 130, page 2 of your 2023 Québec Income Tax Return. The amount included on line 130 should also be reported on line 22 of Schedule N.

PART II CONTINUED

FILING INSTRUCTIONS FOR RL-15 (QUÉBEC RESIDENTS ONLY) CONTINUED

Box 12 Capital gains (losses)

This amount represents your share of partnership capital gains (losses) for the 2023 tax year. This amount includes the capital gains (losses) resulting from resource property and non-resource property as illustrated in the Note area of your RL-15 slip. The capital gains (losses) resulting from resource property should be reported on line 47 of Schedule G. The capital gains (losses) resulting from non-resource property should be reported on line 22 of Schedule G.

Note: You are strongly advised to consult with your tax advisor to determine your eligibility for exemption on gains realized from the disposition of resource property.

Box 14 Partnership's total gross income

This amount represents the total 2023 gross income or loss of the partnership. Partners are not required to report this amount in the 2023 Québec Income Tax Return.

Box 26 Limited partner's at-risk amount

This amount represents a partner's original cost of partnership interest plus or minus certain adjustments. A limited partner cannot deduct partnership losses in excess of the "at-risk" amount. This amount is for reference only and is not reported in the 2023 Québec Income Tax Return.

Box 45 Eligible taxable capital gains amount on resource property

This amount entitles you to the capital gains deduction on resource property. Report the amount reported in box 45 on both line 27 and line 60 in the form TP-726.20.2-V – Capital Gains Deduction on Resource Property.

Note: You are strongly advised to consult with your own tax advisor to determine your eligibility for exemption on capital gains realized from the disposition of resource property.

This information has been provided to assist you with the preparation of your 2023 and subsequent years individual income tax returns and is based on information and tax forms available at the time of writing.

PART III

SCHEDULE OF PARTNERSHIP'S UNAMORTIZED BALANCE OF ISSUE COSTS AVAILABLE FOR DEDUCTION

Limited partners of record at the date of dissolution of the Partnership are entitled to claim a deduction on their 2023 and subsequent years income tax returns in respect of the unamortized balance of issue costs incurred by the Partnership.

To determine the total deduction available in 2023 and beyond, multiply the deduction per unit amount outlined below for the respective taxation year by the number of corresponding partnership units you owned immediately before the dissolution.

You should report the total amount available for deduction on line 23200 – “Other deductions”, on page 4 of the T1 General Income Tax and Benefit Return. For Québec residents only, you should report the total amount available for deduction on line 250 – “Other deductions”, on page 2 of the Québec Income Tax Return.

| TAXATION YEAR | CMP 2021 - DEDUCTION PER UNIT | |
|---------------|-------------------------------|-----------|
| | Class A | Class F |
| 2023 | \$14.81848 | \$7.81918 |
| 2024 | \$14.81848 | \$7.81918 |
| 2025 | \$14.81848 | \$7.81918 |
| 2026 | \$14.81848 | \$7.81918 |

Important: Please retain this schedule for use in preparing your individual income tax return in future taxation years. No additional information/reminder will be mailed to you with respect to these deductions.

This information is general in nature and is provided for information purposes only. Such information should not be relied upon as investment or tax advice. Based on an individual's circumstances, the application of laws and regulations may vary, and we strongly recommend you consult your investment professional or tax advisor for a comprehensive review of your personal tax situation. Information is provided "as is" without warranties of any kind, express or implied, including accuracy, timeliness and completeness.

GOODMAN & COMPANY, INVESTMENT COUNSEL INC.

80 Richmond Street West, Suite 2000, Toronto, Ontario M5H 2A4

866.694.5672 t

goodmanandcompany.com