



CMP 2023 RESOURCE LIMITED PARTNERSHIP

Tax Guide for Preparing Your 2025 Individual Income Tax Return



Dear (former) Limited Partners,

CMP 2023 Resource Limited Partnership (the "Partnership" or "CMP 2023") dissolved in June 2025 and its assets, consisting only of CMP Next Edge Resource Class shares ("Shares") of CMP Next Edge Resource Corporation were distributed to you on a pro rata basis.

Limited Partners of CMP 2023 received 102.9641 Series A Shares and 97.3083 Series F Shares of CMP Next Edge Resource Class respectively for each Partnership unit based on a per unit net asset value of \$726.9265 per Class A Unit and \$761.8848 per Class F Unit. The net asset values for CMP Next Edge Resource Class on the date of transfer were \$7.0600 per Series A Share and \$7.8296 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 June 06, 2025.
- **Filing instructions for Forms T5013 ("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 2025 income tax returns; and
- The unamortized issue costs of the Partnership available for deduction by you in determining your 2025 and subsequent taxation years' taxable income.

You should receive your tax slip(s) (T5013/RL-15) directly from your investment advisor or from the Partnership's Registrar and Transfer Agent, Computershare Trust Company of Canada.

This information has been provided to assist you with the preparation of your 2025 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.

We strongly recommend that you obtain professional tax advice specific to your individual circumstances.

Yours truly,
NEXT EDGE CAPITAL CORP.

PART I

ACB OF PARTNERSHIP UNITS AS AT JUNE 06, 2025

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 CMP Next Edge 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 strongly recommend that you consult a tax professional for advice specific to your individual circumstances.**

ACB OF PARTNERSHIP UNITS AS AT JUNE 06, 2025	
CMP 2023 - Class A	\$472.66595 PER UNIT
CMP 2023 - Class F	\$507.67245 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 June 06, 2025.

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 2023 - Class A	(\$21.01146)	\$96.40217	\$32.12820	\$0.50901	\$2.48753	\$472.66594	\$25,503.52
CMP 2023 - Class F	(\$21.01146)	\$96.40217	\$32.12820	\$0.50901	\$2.48753	\$507.66244	\$4,995.23

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 2025 fiscal period ended June 06, 2025. It should be reported on line 12200, page 3 of your 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. The 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 T1 General Income Tax and Benefit Return.

Box 128 Interest from Canadian sources

This amount represents your share of partnership interest income for the 2025 fiscal period ended June 06, 2025. It 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 2025 fiscal period ended June 06, 2025. 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 2025 fiscal period ended June 06, 2025. It should be reported on line 17400, "Capital gains (or losses) from T5, T5013, and T4PS information slips" of Schedule 3 (form 5000-S3).

This information has been provided to assist you with the preparation of your 2025 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 Actual amount of eligible dividends

This amount represents your share of partnership income (loss) for the 2025 fiscal period ended June 06, 2025. It 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 2025 fiscal period ended June 06, 2025. To 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 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 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 Québec Income Tax Return.

Box 7 Interest from Canadian sources

This amount represents your share of partnership interest income for the 2025 fiscal period ended June 06, 2025. It should be reported on line 130, page 2 of your Québec Income Tax Return. The amount included on line 130 should also be reported on line 22 of Schedule N.

Box 12 Capital gains (losses)

This amount represents your share of partnership capital gains (losses) for the 2025 fiscal period ended June 06, 2025. It 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 gross income or loss of the partnership for the 2025 fiscal period ended June 06, 2025. Partners are not required to report this amount in the Québec Income Tax Return.

PART II CONTINUED

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

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 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 2025 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 2025 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 3 of the Québec Income Tax Return.

TAXATION YEAR	CMP 2023 - DEDUCTION PER UNIT	
	Class A	Class F
2025	\$15.49845	\$8.49915
2026	\$15.49845	\$8.49915
2027	\$15.49845	\$8.49915
2028	\$15.49845	\$8.49915

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 that 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.