



This schedule provides information related to the Company's ownership interests in consolidated and non-consolidated Portfolio Assets and is provided for informational purposes to give an indication of the future potential Unrealized Gross Profit attributable to those portfolios. These are estimates and will change each period based upon management's review and evaluation of the individual facts and circumstances surrounding the underlying assets and pools in the Portfolios.

- (1) Basis in Portfolio Assets represents FirstCity's share of the unamortized purchase price of the Portfolios held by the various acquisition entities, some of which are consolidated by FirstCity and others held through equity investments in partnership or similar arrangements.
- (2) Estimated Remaining Collections represents FirstCity's share of future projected cash collections expected from the Portfolios, net of
- (3) Unrealized Gross Profit represents the excess difference between the Estimated Remaining Collections and the Basis in Portfolio Assets.
- (4) FirstCity considers Basis in Portfolio Assets a useful measurement of the Company's underlying holdings and interests in Portfolio Assets. As FirstCity's share of Basis in Portfolio Assets is considered a non-GAAP measure, the following reconciliation is provided: