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1. Important Information for Australian Resident Members Completing a 2026 Tax Return

AMIT

Carindale Property Trust (the Trust) has elected to be an AMIT.

Distributions

The distributions covered in the Trust's 2026 Attribution Managed Investment Trust Member Annual Tax Statement are as below:

- 14.9415 cents per unit distribution paid on 27 February 2026.
- 14.9415 cents per unit distribution paid on 31 August 2026.

General Information

The information in this Tax Return Guide has been prepared to assist Australian resident individual members of the Trust to complete their 2026 Tax Return. It does not apply to company, trust or superannuation fund members.

If you are an individual lodging an Australian Tax Return, Question 13 of your Tax Return (Supplementary Section) should be completed. The information on your Tax Statement and the notes in this Tax Return Guide will help you to answer Question 13.

If you are using myTax, the distribution information should be pre-filled for you by the Australian Taxation Office (ATO). However, you should check the pre-filled information against your 2026 Tax Statement and use the information on the 2026 Tax Statement if there are any differences.

Please note that amounts received from any other trust investments should be added to the amounts you have received from the Trust and the total income should be included in your Tax Return. You should include all the assessable amounts of your distributions in your Tax Return.

The non-attributable amount is generally not assessable for income tax purposes. However, it will reduce the capital gains tax (CGT) cost base of your units. If your cost base is reduced to nil, you will have a capital gain to the extent that the sum of the non-attributable amounts (and prior year other non-assessable amounts or tax deferred amounts) exceed your cost base. Any such capital gain should be accounted for in your tax return.

Question 13 – Partnerships and Trusts – Tax Return (Supplementary Section)

You should include at this question the interest income, dividend income, franking credits and the other income components of your distributions. The amount of TFN withholding tax deducted from your distributions (if any) should also be included.

2. Other Important Information for Australian Resident Members

CGT Implications of the Non-Attributable Amount of Distributions

The non-attributable amount of your distributions will reduce your cost base in the units in the Trust. This reduction will apply in calculating any capital gain or capital loss on disposal of the units for CGT purposes. The amount of the cost base reduction for the 2026 year distributions is set out in the section "AMIT Cost Base Adjustments" on your Tax Statement.

In addition, you make a capital gain (even if you do not sell your units) if the sum of the non-attributable amounts and prior year tax deferred amounts is more than the cost base of the units at the end of the income year. The publications "Guide to Capital Gains Tax" or "Personal Investor's Guide to Capital Gains Tax" which are available from the Australian Taxation Office provide details of the calculations required. Any such capital gain should be accounted for in your tax return.

Members Who Have Disposed of Units During the 2026 Financial Year

If you have disposed of any of your units in the Trust during the past year, you may have made a capital gain or loss. You should obtain a copy of the publication "Personal Investor's Guide to Capital Gains Tax" or alternatively, "Guide to Capital Gains Tax" which are available from the Australian Taxation Office and/or consult your accountant, taxation or other professional adviser. Any such capital gain or capital loss should be accounted for in your tax return.

Enquiries – Computershare
Investor Services Pty Limited on
1300 730 458 (Toll Free) or
+61 3 9946 4471 (International callers)

2026 Tax Return Guide

**CARINDALE
PROPERTY TRUST**

Scentre Management Limited
ABN 41 001 670 579 AFSL No. 230329
as as responsible entity of Carindale Property Trust
ARSN 093 261 744