Annual Tax Return Guide

For Individuals 2026

Vicinity Limited
ABN 90 114 757 783

Vicinity Centres Trust
ABN 72 680 499 767 ARSN 104 931 928

This guide has been prepared to help Australian resident securityholders in **Vicinity Centres** (ASX code: VCX) understand their Attribution Managed Investment Trust Member Annual (**AMMA**) Tax Statement for the year ended 30 June 2026 (**2026 AMMA Tax Statement**) and complete their 2026 Australian Income Tax Return.

What you will need

You will need the following documents to assist you to complete your 2026 income tax return:

- **A copy of the 'Individual tax return instructions 2026'**
- **A copy of the '2026 Tax return for individuals' (including the supplementary section)**
- **A copy of the 'Personal investors guide to capital gains tax 2026'**
- **A copy of the 'Trust income schedule 2026 instructions', and**
- **Your Vicinity Centres 2026 AMMA Tax Statement**

The first four publications listed above can be found on the Australian Taxation Office (**ATO**) website at ato.gov.au or by calling the ATO automated publication distribution service on **1300 720 092**.

Important information

- This guide applies to you if you are an Australian resident individual taxpayer with stapled securities in Vicinity Centres.
- This guide assumes you have no other investment income. This guide should not be used for other income, nor should it be used for other types of taxpayers such as a company, trust, partnership or superannuation fund.
- This guide assumes that you do not have any current year or carried forward revenue losses or capital losses and that you hold your stapled securities as an investment on capital account, rather than as part of a business that trades in these types of investments. It also assumes that the rules relating to the Taxation of Financial Arrangements (**TOFA**) do not apply to you.
- Vicinity Centres is a dual-stapled entity comprised of shares in a company, Vicinity Limited, stapled to units in a trust, Vicinity Centres Trust. No dividend was declared or paid by Vicinity Limited. Vicinity Centres Trust has attributed taxable components on the following distributions made in respect of the 2026 financial year:
  - An interim distribution of 6.20 cents per security was paid on 12 March 2026, and
  - A final distribution of 6.20 cents per security was paid on 16 September 2026.
- Vicinity Centres Trust is an Attribution Managed Investment Trust (**AMIT**) for the 2026 income year.
- You should note that the trust distributions are generally assessable in the year they are earned, regardless of when they are paid. Your 2026 AMMA Tax Statement summarises this information for you.
- You are required to complete the trust income schedule. If you lodge your income tax return electronically using myTax (**myGov**) or via a tax agent, the trust income schedule is integrated into the existing lodgement software. If lodging by paper the trust income schedule needs to be completed, please refer to the 'Trust income schedule and instructions 2026' for further information.

Please refer to the back page of this Tax Guide if you sold your investment during the year ended 30 June 2026.

Please read:
The taxation treatment of investment income can be complex. We recommend you seek professional taxation advice from your accountant or taxation adviser in relation to your investment in Vicinity Centres. This guide is not and should not be relied upon as taxation advice.

Steps to complete your 'Tax return for individuals 2026' (Supplementary Section)

A. Australian assessable income components (Item 3)

Step 1
Refer to the supplementary section of the 'Tax return for individuals 2026'. In **Question 13 'Partnerships and trusts'**, under the heading of **'Non-primary production'**, enter the Total Australian Assessable Income (item 3) as shown on your 2026 AMMA Tax Statement at **Box U**.

Step 2
If you have incurred any deductible expenses in deriving this income, you should include the total of the expenses at **Box Y** in **Question 13**.

Leave the TYPE box blank if the amount at **Box Y** does not include any deferred non-commercial business losses from a prior year.

Step 3
Subtract the total deductions at **Box Y** from the amount you entered at **Box U** in **Question 13**.

Step 4
Enter the amount worked out in Step 3 at the **'Net non-primary production amount'** box in **Question 13**. If this is a negative amount, (i.e. a loss) enter **'L'** in the box to the right of this figure.

Vicinity Limited ABN 90 114 757 783 and
Vicinity Centres RE Ltd ABN 88 149 781 322
as responsible entity for
Vicinity Centres Trust ARSN 104 931 928

All Registry communications to:
MUFG Corporate Markets (AU) Limited
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MR A B SAMPLE
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EXAMPLEGROVE NSW 2001

Statement Date: 17 September 2026
SRN: ###########

Attribution Managed Investment Trust Member Annual (AMMA) Tax Statement
For the year ended 30 June 2026

Dear Securityholder,

This is your 2026 Attribution Managed Investment Trust Member Annual (AMMA) Tax Statement from Vicinity Centres which has been prepared to assist with the completion of your 2026 Australian income tax return. Vicinity Centres Trust is an Attribution Managed Investment Trust (AMIT) for the 2026 income year.

Vicinity Centres is a dual-stapled entity comprised of Vicinity Limited and Vicinity Centres Trust. No dividend has been declared or paid by Vicinity Limited for the year ended 30 June 2026 (FY26).

Vicinity Centres Trust has attributed taxable components on the following distributions made in respect of FY26, the:
- Interim distribution of 6.20 cents per security paid on 12 March 2026; and
- Final distribution of 6.20 cents per security paid on 16 September 2026.

Part A: Components of the distribution

The following is a summary of the components relating to your taxable distribution for FY26. The tax return label references are relevant if you are completing an Australian income tax return for individuals.

Determined member component	Notes[1]	$	Tax return label
Australian assessable income			
- Interest		0.00	N/A
- Other income		0.00	
- Non-concessional MIT Income (NCMI)	(1)	0.00	
- Excluded from NCMI	(2)	0.00	
Total Australian assessable income	(3)	**0.00**	13U
Discounted capital gains	(4)	0.00	18A

Part B: Additional information

Additional information	Notes[1]	$	Tax return label
Capital gains – TAP	(5)	0.00	N/A
Capital gains – Non-TAP		0.00	
Total gross capital gains	(6)	**0.00**	18H
Tax deducted	(7)	0.00	13R

Part C: AMIT cost base adjustment

AMIT cost base net amount	Notes[1]	$	Tax return label
Cost base net decrease amount	(8)	0.00	N/A
Cost base net increase amount	(8)	0.00	N/A

PLEASE READ: The taxation treatment of investment income can be complex. We recommend you seek professional taxation advice from your accountant or taxation adviser in relation to your investment in Vicinity Centres. The contents of this statement are not and should not be relied upon as taxation advice.

1. Refer overleaf for notes to the distribution components.

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B. Capital gains components and tax deducted (Items 4, 5, 6 and 7)

Step 1
Refer to the supplementary section of the 'Tax return for individuals 2026'. In **Question 18 'Capital gains'**, you should print an **'X'** in the **Yes Box** at **Box G**.

Step 2
Enter the Total Gross Capital Gains (item 6) as shown on your 2026 AMMA Tax Statement at **Box H** titled **'Total current year capital gains'** in **Question 18**.

Step 3
Enter the Discounted Capital Gains (item 4) as shown on your 2026 AMMA Tax Statement at **Box A** titled **'Net capital gain'** in **Question 18**.

Step 4
Enter the amount of Tax Deducted (item 7) as shown on your 2026 AMMA Tax Statement (if any) at **Box R** in **Question 13**.

Notes
- **The following items shown on your 2026 AMMA Tax Statement do not need to be disclosed at any label in your 2026 income tax return:**
  - **Non-concessional MIT Income (NCMI) (item 1)**
  - **Excluded from NCMI (item 2), and**
  - **Capital gains sourced from Taxable Australian Property (TAP) and Non-Taxable Australian Property (Non-TAP) (item 5).**
- **The above recommended steps may not be applicable where you have current or prior year carried forward capital losses. If you have any other capital losses or gains, we recommend that you seek professional taxation advice on how to complete your tax return for capital gains.**

C. AMIT cost base adjustment (Item 8)

Under the AMIT rules, you will either have an AMIT cost base net increase or net decrease amount to the CGT cost base or reduced cost base of your securities.

AMIT cost base net decrease amount
You are required to reduce the CGT cost base or reduced cost base of your securities by the amount shown at item 8. If the AMIT cost base net decrease amount exceeds the CGT cost base of your securities, your CGT cost base is reduced to nil, and any additional AMIT cost base net decrease amount will give rise to a capital gain. This gain may be reduced by the applicable CGT discount percentage if you have held your securities for 12 months or more.

AMIT cost base net increase amount
You are required to increase the CGT cost base or reduced cost base of your securities by the amount shown at item 8.

If you sell your securities, your capital gain or loss should be calculated by subtracting from your sale proceeds your cost base or reduced cost base. The cost base or reduced cost base of your securities should be reduced by the total Tax Deferred Income amounts and AMIT cost base net decrease amounts and increased by the total AMIT cost base net increase amounts received by you.

Have you sold your investment?

If you sold any of your stapled securities in Vicinity Centres during the year ended 30 June 2026, you may have made a capital gain or loss. You will need to obtain a copy of the booklet 'Personal investors guide to capital gains tax 2026' from the ATO to assist in calculating your gain or loss.

You should be aware that the information contained in your 2026 AMMA Tax Statement does not include any capital gains or losses that you may have realised relating to a disposal of your stapled securities in Vicinity Centres during the year ended 30 June 2026.

Investor services

Toll Free (AUS): +61 1300 887 890

Email: investor.relations@vicinity.com.au

Website: vicinity.com.au/investors

Security Registrar

If you have queries relating to your securityholding or wish to update your personal or payment details, please contact the Security Registrar. The Security Registrar of the Company is MUFG Corporate Markets, a division of MUFG Pension & Market Services (MUFG Corporate Markets).

Access your securityholding online

You can update your personal details and access information about your securityholding online by clicking 'Securityholder login' on our website's Investors page at vicinity.com.au/investors, or via the 'Investor Login' section of the Security Registrar's website at au.investorcentre.mpms.mufg.com, or scan the QR Code (below) to take you to the investor centre.

Securityholders can use the online system to:

- View your holding balances, distribution payments and transaction history
- Change your securityholder communications preferences
- Confirm whether you have lodged your Tax File Number (**TFN**) or Australian Business Number (**ABN**)
- Update your contact details
- Update your bank account details
- Check Vicinity Centres' security price, and
- Download various securityholder instruction forms.