

Waypoint REIT

Distribution payment date 28 August 2023

Attribution Managed Investment Trust – notice for custodians and other intermediary investors in respect of the distribution for the quarter ended 30 June 2023

WPR's distribution policy is to pay out 100% of Distributable Earnings. Distributions are paid quarterly. As an Attribution Managed Investment Trust (**AMIT**) the net realised capital gains on assets sold during the period are attributed to securityholders on a fair and reasonable basis, as determined by the trustee. This may mean that a securityholder is attributed a capital gain for an amount that is different to the amount distributed to it.

Outlined below are the taxable components of the Waypoint REIT (ASX: WPR) distribution for the quarter ended 30 June 2023. The distribution is entirely from Waypoint REIT Trust, with no dividend paid by Waypoint REIT Limited.

Distribution per security **4.16 cents per security**

Ex-distribution date 29 June 2023
 Record date 30 June 2023
 Payment date 28 August 2023

| Distribution components | Cents per security |
|--|--------------------|
| Assessable income – rental income | 3.254 |
| Australian capital gains – discounted gains on TAP | 0.000 |
| AMIT CGT gross up amount | 0.000 |
| Fund Payment | 3.254 |
| Assessable income – interest | 0.007 |
| AMIT cost base adjustment – excess | 0.899 |
| Total cash distribution | 4.160 |

100% of this distribution is Australian sourced and the interest component and Fund Payment are subject to non-resident withholding tax.

This distribution does not include any amounts attributable to a fund payment from a clean building managed investment trust nor any non-concessional managed investment trust income.

Waypoint REIT Trust is an Attribution Managed Investment Trust (AMIT) for the purposes of Sub-division 12A-B of Schedule 1 of the *Taxation Administration Act 1953*, in respect of the period.



The components of the distribution are provided solely for the purposes of managed investment trust non-resident withholding tax under Subdivisions 12-H and 12A-B of the *Taxation Administration Act 1953* and should not be used for any other purpose. This information is provided to assist custodians, nominees and other managed investment trusts.

Australian resident security holders should not rely on this notice for the purposes of completing their income tax returns. The tax components of this distribution will be confirmed in the AMIT Member Annual Statement for the income year ended 31 December 2023, which will be issued to each investor by 31 March 2024.