



Region RE Limited ABN 47 158 809 851 AFS
Licence 426603 as responsible entity of the Region
Retail Trust ARSN 160612788 (Region Retail Trust)
and as responsible entity of the Region
Management Trust ARSN 160612626 (Region
Management Trust) (together, Region Group)

TAX GUIDE 2026

IMPORTANT INFORMATION FOR AUSTRALIAN RESIDENT INDIVIDUAL UNITHOLDERS COMPLETING THEIR 2026 TAX RETURN

ABOUT THIS GUIDE

This Tax Return Guide has been prepared for general information only. Accordingly, this guide should not be relied upon as taxation advice. Each unitholder's particular circumstances are different and we recommend contacting your accountant, taxation or other professional adviser for specific advice.

This guide is relevant to you if:

- you are an individual unitholder (not a company, trust or superannuation fund) and an Australian resident for tax purposes;
- you hold your Region Group securities on capital account; and
- you are using the Individual tax return instructions 2026 and the Individual tax return supplement instructions 2026 to complete your income tax return.

You should use the information in your statement rather than any information that may be displayed in the ATO pre-filing service. If you use a tax agent you should direct the tax agent to use the information in your tax statement rather than information that may be displayed in the tax agent's pre-filing service.

REGION GROUP

Region Group is a stapled group and comprises Region Retail Trust and Region Management Trust. Distributions from Region Group can comprise distributions from Region Retail Trust or Region Management Trust or both.

REGION RETAIL TRUST

For the year ended 30 June 2026 the distributions were from the Region Retail Trust.

Region Retail Trust is an attribution managed investment trust (AMIT) for the year ended 30 June 2026

TAXABLE INCOME

If you received or are entitled to receive a distribution in respect of the year ended 30 June 2026, you will be required to include your share of the taxable income of Region Retail Trust for that year in your assessable income for the year ended 30 June 2026. The distribution paid in August 2026 is in respect of the year ended 30 June 2026.

CAPITAL GAINS

The assessable amount of your distribution for the income year ended 30 June 2026 includes discounted capital gains. Region Retail Trust elected to apply the CGT discount to determine the amount of the net capital gain to include in its income. Accordingly, you may also be able to apply the discount method in respect of these gains.

AMIT COST BASE ADJUSTMENTS AND NON-ASSESSABLE AMOUNTS

Under the AMIT regime you are required to make annual adjustments to the cost base and reduced cost base of your Region Retail Trust units.

Where the amounts included in your assessable income (grossed-up by any CGT discount) in respect of an income year exceed the distributions made to you for that year, the cost base of your Region Retail Trust units will be increased by the amount of the excess.

If the distributions by Region Retail Trust to you for an income year exceed the amounts included in your assessable income for that year (grossed-up by any CGT discount), the cost base of your units will be decreased by the amount of the excess. Such excess amounts are generally referred to as non-assessable or "tax deferred" distributions.

To the extent that any such non-assessable distributions exceed the cost base in your units, a capital gain will arise.

The amount stated in Part D of your Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2026 represents the net change in the cost base of your Region Retail Trust units for that income year under the AMIT regime.

REGION MANAGEMENT TRUST

Distributions by Region Management Trust would be treated as dividends for tax purposes.

Region Management Trust did not make a distribution in the year ended 30 June 2026.

DISPOSAL OF UNITS

If you sold some or all of your Region Group securities during the year, you should obtain a copy of the Australian Tax Office publication Personal Investors Guide to Capital Gains Tax or Guide to Capital Gains Tax 2026 and/or consult your professional tax adviser. The Australian Taxation Office has also published a Fact Sheet in respect of the acquisition and disposal of Region Group securities

if you acquired your securities as part of the distribution from Woolworths Limited in 2012. This may be found at the Australian Taxation Office's website or you may try: <https://www.ato.gov.au/individuals-and-families/your-tax-return/instructions-to-complete-your-tax-return/paper-tax-return-instructions/2013/supporting-information/woolworths-limited-creating-a-new-stapled-security-2012>.

Generally, you will make a capital gain if the proceeds of disposal of your units exceeds the cost base of your units. You will make a capital loss if the proceeds of disposal of your units is less than the reduced cost base of your units.

Units in Region Retail Trust and units in Region Management Trust are separate assets for CGT purposes. You will need to apportion the cost of each Region Group security and the proceeds received on disposal of each security between the relevant Region Retail Trust unit and Region Management Trust unit. You must then calculate a separate capital gain or loss in respect of each unit.

This apportionment must be done on a reasonable basis. One possible basis of apportionment is to allocate the total cost base and proceeds based on the relative net asset values of Region Retail Trust and Region Management Trust at the relevant time.

The relative net asset values of Region Retail Trust and Region Management Trust can be found on the Region website at <https://regiongroup.au/investor-centre/distributions-taxation/>.

The CGT discount may be available for disposals of units in Region Group if you have owned those units for at least 12 months prior to disposing of your units.

TFN WITHHOLDING

If you have not provided your Tax File Number (TFN), Australian Business Number (ABN) or claimed a relevant exemption, Region Group will have withheld tax from your distributions at the highest marginal tax rate plus Medicare Levy. The withholding tax is applied to the greater of your cash entitlement and your share of Region Retail Trust's taxable income (before the application of the CGT discount).

The tax withheld can be offset against the tax payable on your taxable income for the year ended 30 June 2026.

STEPS TO COMPLETE YOUR TAX RETURN

Question 11 – Dividends – Tax Return

There were no distributions paid by Region Management Trust during the year ended 30 June 2026.

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

Include at Label 13U the sum of the Australian interest income amount and the other Australian taxable income amount of your distributions from Region Retail Trust.

The amount of TFN withholding tax deducted from your distributions (if any) should also be included at Label 13R.

The amount disclosed at Question 13 excludes any capital gain component of Region Retail Trust's taxable income.

Question 18 – Capital gains – Tax Return (Supplementary Section)

Include at this question the total current year capital gains amount (18H) and net capital gain amount (18A) of your distributions from Region Retail Trust.

As the distribution from Region Retail Trust includes an amount of capital gains you should answer "YES" by printing "X" in the box at item 18G on your Tax Return.

Question 19 – Foreign entities – Tax Return (Supplementary Section)

Unless you have an interest in a controlled foreign company, or have transferred property, money or services to a non-resident trust, answer "NO" at item 19I and 19W on your Tax Return.

Merely owning Region Group securities would not cause you to have an interest in a controlled foreign company, or have transferred property, money or services to a non-resident trust.

TRUST INCOME SCHEDULE

The following ATO website link provides further information regarding the information you need from your AMMA statement to help you to complete your Trust Income Schedule e.g., the labels in your AMMA statement that correspond to the labels in your Trust Income Schedule.

<https://www.ato.gov.au/forms-and-instructions/trust-income-schedule-2026-instructions/using-the-trust-information-to-complete-your-trust-income-schedule#ato-Truststatementofdistribution>.

Unitholders should contact MUFG Corporate Markets AU Limited on 1300 554 474 (+61 1300 554 474 from outside Australia) with any queries.