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**Statement date:** 31 March 2022  
**SRN/HIN:** X\*\*\*\*\*4727  
**TFN/ABN Status:** Quoted

## Attribution Managed Investment Trust ("AMIT") Member Annual Statement for the year ended 31 December 2021

Waypoint REIT ("WPR") has a financial reporting and tax year end of 31 December, and AMIT legislation requires WPR to provide this Attribution Managed Investment Trust Member Annual ("AMMA") statement to securityholders by 31 March 2022. The data provided below relates to WPR's financial year ended 31 December 2021.

This AMMA statement provides the relevant information to enable completion of your income tax return for the period 1 July 2021 to 30 June 2022 (this will be applicable for most Australian resident individuals completing their 2022 income tax return).

A Tax Guide will also be made available on the Waypoint REIT website (<https://waypointreit.com.au/investors/>) by 30 June 2022.

### DISTRIBUTIONS AND RETURN OF CAPITAL PAID IN RESPECT OF THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

On 31 August 2021 for the half-year ended 30 June 2021	\$773.19
On 15 November 2021 for the quarter ended 30 September 2021	\$391.05
On 28 February 2022 for the quarter ended 31 December 2021	\$391.07
<b>Total distributions paid in respect of WPR's year ended 31 December 2021</b>	<b>\$1,555.31</b>
Capital return paid on 12 November 2021	\$1,683.00
<b>Total return of capital paid in respect of WPR's year ended 31 December 2021</b>	<b>\$1,683.00</b>
<b>Total distributions and return of capital paid in respect of WPR's year ended 31 December 2021</b>	<b>\$3,238.31</b>

Waypoint REIT Trust ("Trust") components	Amounts	Notes
Australian assessable income	\$1,043.80	1
AMIT cost base net amount – excess / (shortfall)	\$1,314.33	2
Capital Gains - discount method TAP	\$440.09	3
AMIT CGT Gross Up	\$440.09	4
<b>Total payments (before taxes)</b>	<b>\$3,238.31</b>	
<b>Less Withholding tax deducted:</b>		
TFN/ABN withholding tax	\$0.00	5
<b>Total payments (after taxes)</b>	<b>\$3,238.31</b>	

All amounts are calculated in Australian dollars and withholding tax has been deducted where applicable.

#### Notes

- This component comprises interest and other assessable income.
- This component is not assessable to you as income and is not required to be included in your tax return.

If the adjustment amount shown is an excess amount, you are required to decrease the Capital Gains Tax ("CGT") cost base of your units in the Trust by your share of the amounts paid to you that have not been included in your assessable income. The amount by which the CGT cost base of your units should decrease by is shown at this item on your AMMA Statement.

To the extent the sum of all payment amounts which are not assessable to you in respect of your Trust units (in aggregate) exceeds your CGT cost base in those units, a capital gain will arise in respect of the excess amount. This capital gain may qualify for the CGT 50% discount concession if you are eligible for the CGT discount and have owned your units for at least 12 months.

If the adjustment amount shown is a shortfall amount, you are required to increase the Capital Gains Tax ("CGT") cost base of your units in the Trust by your share of the distributions paid to you that have not been included in your assessable income. The amount by which the CGT cost base of your units should increase by is shown at this item on your AMMA Statement.

- This component comprises the discounted capital gain on Taxable Australian Property.

4. This item shows the additional amount treated as capital gains of securityholders under subsections 276-85(3) and (4) of the ITAA 1997. This amount is non-assessable to you and accordingly is not required to be included in your tax return.
5. Where either a Tax File Number ("TFN"), Australian Business Number ("ABN") or exemption has not been recorded, income tax has been withheld from your gross distribution from WPR at the highest marginal tax rate.

If you require further information on your holding, please contact Link Market Services Limited with the contact details on the first page.

## Waypoint REIT Periodic Statement – 31 December 2021

Waypoint REIT (ASX: WPR) is Australia's largest listed REIT owning solely fuel and convenience retail properties with a high quality portfolio of properties across all Australian states and mainland territories. Waypoint REIT's objective is to maximise the long-term income and capital returns from its ownership of the portfolio for the benefit of all security holders.

A Waypoint REIT stapled security comprises one Waypoint REIT Limited share stapled to one Waypoint REIT Trust unit and the stapled securities cannot be traded or dealt with separately.

Waypoint REIT, in compliance with the Corporations Act and Corporations Regulations, is required to send a Periodic Statement to all security holders who are on the register at 31 December of each year.

Periodic Statements provide information on the opening and closing balances of your investment (accessed via Link Market Services' investor centre), total costs (including fees charged), the return on investment, as well as changes in circumstances that may affect your investment.

These disclosures are made in accordance with section 1017D of the *Corporations Act* 2001 (Cth). Security holders should not rely on these disclosures for the purpose of preparing their income tax returns. Attribution Managed Investment Trust Annual Member Statements (tax statements) are mailed to security holders in March of each year. If you have not received your tax statement, please follow the login instructions detailed below to download a copy.

### Holding and Transaction Details

Security holders can access information about the number of Waypoint REIT stapled securities they hold, the relevant transaction dates and other important information, including tax statements, by contacting Link Market Services on +61 1300 554 474 or via <https://investorcentre.linkmarketservices.com.au/Login/Login>.

Security holders can also obtain information about the prices at which they have transacted in Waypoint REIT stapled securities from their broker or financial adviser.

### Total Fees and Indirect Costs

The fees outlined in the table below represent the estimated total costs incurred by each security holder in relation to their investment in Waypoint REIT stapled securities.

Indirect Costs are those which have been deducted from your investment, they are not charged directly to you as a fee and include costs such as registry, custody, accounting, corporate costs, office costs, management and other administrative fees.

	For the 12 months ended 31 December 2021
Direct Costs	NIL
Indirect Costs	\$ 8,589,222
Weighted average number of securities on issue	775,811,128
Indirect Costs per stapled security	\$ 0.011071

Security holders can calculate their own estimated indirect costs by multiplying the 'Indirect Costs per stapled security' (from the table above) by their average holding balance during the 12 months ended 31 December 2021.

### **WPR Security Price**

The opening security price for the period was \$2.73 at 31 December 2020 and the closing security price was \$2.83 at 31 December 2021. Security holders can calculate the value of their own investment as at 31 December 2021 by multiplying the closing security price by their holding balance as at this date.

### **Return on Investment**

The Waypoint REIT stapled security prices above do not reflect the actual transaction dates and prices a security holder has transacted at, nor do they take into account any brokerage and other costs that they may have incurred. Waypoint REIT does not have access to the prices at which security holders have executed their transactions and the related costs. Security holders can calculate their investment return by obtaining such information about their transactions from their broker or financial adviser.

### **Dispute Resolution and Other Information**

Waypoint REIT is a member of the Australian Financial Complaints Authority (AFCA), an independent dispute resolution service. Waypoint REIT also has a complaints handling procedure which is outlined at <https://waypointreit.com.au/investors/?page=complaints>.

Additional information regarding Waypoint REIT's financial and operational performance, distributions paid, capital returned and all ASX announcements is available at <https://waypointreit.com.au/investors/>