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Security Price at 30 June 2022: \$8.88

Value of Holding at 30 June 2022: \$34,907.28

Dexus Attribution Managed Investment Trust Member Annual Statement and Guide for the year 1 July 2021 to 30 June 2022
(previously the Annual Taxation Statement)

This Dexus Attribution Managed Investment Trust ("AMIT") Member Annual Statement ("AMMA Statement") and Guide have been prepared to assist you with the completion of your Australian Income Tax Return for the year ended 30 June 2022.

| Period end date | No of securities held at Record Date | Total Distribution rate (cents per security) | Dexus Property Trust | Dexus Operations Trust | TOTAL |
|-------------------|--------------------------------------|--|----------------------|------------------------|-------------------|
| 31/12/2021 | 3,931 | 28.00 | \$1,100.68 | \$0.00 | \$1,100.68 |
| 30/06/2022 | 3,931 | 25.20 | \$807.87 | \$182.74 | \$990.61 |
| Total Paid | | | \$1,908.55 | \$182.74 | \$2,091.29 |

| Part A – Summary of 2022 tax return/supplementary section items | | |
|---|------------------------------|------------|
| Item | Individual tax return labels | Amount |
| Franked amount* | 11T | \$182.74 |
| Franking credit* | 11U | \$78.32 |
| Non-primary production income | 13U | \$1,127.72 |
| Franked distributions from trusts | 13C | \$0.00 |
| Share of franking credit from franked dividends | 13Q | \$0.00 |
| Credit for TFN/ABN amounts withheld | 13R | \$0.00 |
| Total current year capital gains | 18H | \$3,069.52 |
| Net capital gain | 18A | \$1,534.76 |
| Assessable foreign source income | 20E and 20M | \$0.00 |
| Foreign income tax offset | 20O | \$0.00 |

* Relates to the dividend paid on 30 August 2021. Refer to the Guide for further information.

Part B – Components of distribution – 2022 tax return amounts

| | Notes | Dexus Property Trust distribution | Franking credit | Foreign income tax offset |
|---|---------|--------------------------------------|--------------------|------------------------------|
| Australian trust income | | | | |
| Interest | 1 | \$108.70 | | |
| Franked dividends | 2 | \$0.00 | \$0.00 | |
| Other income | 3 | \$1,019.02 | | |
| Total non-primary production income | | \$1,127.72 | | |
| Capital gains | | | | |
| Discounted capital gains (50% discount) | 4 and 8 | \$1,534.76 | | \$0.00 |
| Capital gains – indexation method | 6 | \$0.00 | | |
| Capital gains – other | 7 | \$0.00 | | |
| Distributed capital gains | | \$1,534.76 | | |
| Foreign income | | | | |
| Assessable foreign income | 7 and 8 | \$0.00 | | \$0.00 |
| Other non-assessable amounts | | | | |
| Non-assessable amounts | 9 | \$0.00 | | |
| Excess of components over trust distribution | 9 | (\$753.93) | | |
| Total Trust Distribution | | \$1,908.55 | | |
| AMIT cost base adjustments | | | | |
| AMIT cost base net increase amount | 10 | \$2,288.69 | | |
| AMIT cost base net decrease amount | | \$0.00 | | |

Part C – Components of DXS dividend – 2023 tax returns amounts

| Dividend date | 30 August 2022 | | | |
|------------------------|----------------|-----------------|-----------------|---------------------|
| | Notes | Distribution | Franking credit | Franking percentage |
| Dividend income | | | | |
| Franked dividend | 11 | \$182.74 | \$78.32 | 100% |
| Total dividend | | \$182.74 | | |

Part D – Additional capital gains information for Item 18

| | |
|---|-------------------|
| Discount capital gains – grossed up (taxable Australian property) | \$3,069.52 |
| Discount capital gains – grossed up (non-taxable Australian property) | \$0.00 |
| Capital gains – other method (taxable Australian property) | \$0.00 |
| Capital gains – other method (non-taxable Australian property) | \$0.00 |
| Total current year capital gains | \$3,069.52 |
| CGT discount | \$1,534.76 |
| Net capital gains | \$1,534.76 |

Part E – Withholding amounts

| | Notes | |
|--|-------|--------|
| TFN / ABN withholding tax | 12 | \$0.00 |
| Managed investment trust withholding tax | 13 | \$0.00 |
| Managed investment trust withholding tax (clean building) | 13 | \$0.00 |
| Non-resident interest withholding tax | 13 | \$0.00 |

This Guide provides general information to assist in the completion of an Australian Income Tax Return for the financial year ended 30 June 2022. This Guide has been prepared on the basis that you are an Australian resident individual and you hold your Dexu securities on capital account. While every care has been taken in the preparation of this Guide, Dexu does not provide taxation advice and this document does not constitute personal advice. If you have any doubts about your tax position, or if you require any further information about your tax affairs or the completion of an Australian Income Tax Return, you should consult your professional adviser without delay.

What is the effect of the Dexu restructure arrangement?

On 22 April 2021, unitholders approved a proposal to simplify the Dexu structure from a quadruple stapled trust structure (being comprised of DXO, Dexu Diversified Trust (DDF), Dexu Industrial Trust (DIT) and Dexu Office Trust (DOT) to a group comprising two stapled trusts. This was achieved by "top-hatting" three of the existing trusts (DDF, DIT and DOT) with a newly established trust, Dexu Property Trust (DPT).

The simplification arrangement occurred in the year ending 30 June 2022. The taxation implications of the arrangement are summarised in the Explanatory Memorandum dated 23 March 2021 issued by Dexu in respect of the simplification arrangement.

DDF, DIT and DOT did not make a distribution in respect of the year ended 30 June 2022 and so no separate AMMA will be issued for those trusts.

What do you do with the amounts that appear in Part A?

Your AMMA Statement has been designed so that the amounts in Part A correspond with the amounts you are required to enter into your 2022 Individual Tax Return/Supplementary Section for Australian residents and includes the distribution components from your investment that are relevant for the completion of your tax return.

The dividend paid by Dexu Operations Trust (DXO) in August 2020 should be included in your tax return for the year ended 30 June 2022.

The dividend paid by Dexu Operations Trust in August 2022 should be included in your tax return for the year ended 30 June 2023.

What do you do with the amounts that appear in Part B and Part C?

Parts B and C of your AMMA Statement provide additional information relating to the components of the distribution from Dexu that have been attributed to you for the year ended 30 June 2022.

Dexu has determined to attribute each taxable component of its income to unitholders in proportion to the distributions received by each unitholder.

NON-PRIMARY PRODUCTION INCOME

Note 1 – Interest

This income relates to interest earned on amounts such as bank deposits and loans to Australian entities. The interest is not exempt from withholding tax if distributed to a non-resident.

Note 2 – Franked dividend

This income relates to franked dividend income derived by Dexu Property Trust and Dexu Operations Trust. The amount stated in Part B includes the attached franking credit.

Note 3 – Other income

Other income is any other income from Australian sources (excluding capital gains) that is taxable. This includes rental income from direct or indirect property investments.

CAPITAL GAINS

Note 4 – Discounted Capital Gains

Discounted capital gains are net capital gains on the disposal of investments that have been held for at least 12 months. The gain has been reduced by 50% as a result of the capital gains tax ("CGT") discount.

For additional information refer to Part D on page 2. Part D specifies the portion of total capital gains that relate to taxable Australian property and non-taxable Australian property. Australian residents are required to include both categories of capital gains in their assessable income.

The 50% CGT discount is available only to Australian resident individuals and trusts. Accordingly, a company or complying superannuation fund should use the information contained in the "Additional Capital Gains Information" section in Part D as a basis to determine the net capital gain amount to be included in their 2022 Australian Income Tax Return. We recommend you refer to the ATO website page "Guide to Capital Gains Tax 2022" and the publication "Personal Investors Guide to Capital Gains Tax 2022". The ATO website address www.ato.gov.au.

Note 5 – Indexation method capital gains

Indexation method capital gains are capital gains in respect of assets acquired before 1 July 1999 that Dexu has calculated after increasing the cost base of the asset for indexation. You may not apply the CGT discount in respect of these capital gains.

Note 6 – Other capital gains

Other capital gains are capital gains to which neither the CGT discount or indexation applies. You may not apply the CGT discount in respect of these capital gains.

FOREIGN INCOME

Note 7 – Assessable Foreign Income

These amounts represent foreign income distributed by Dexu. There is no foreign income for the year ended 30 June 2022.

Note 8 – Foreign Tax Offset

These amounts represent foreign tax offsets distributed by Dexu. There are no foreign tax offsets for the year ended 30 June 2022.

OTHER NON-ASSESSABLE AMOUNTS

Note 9 – Non-Assessable Amounts

Non-assessable amounts are not included in your tax return.

If the taxable components from a trust exceed the cash distributed by that trust, the excess will be shown as a negative number in Part B.

Non-assessable amounts and excess amounts over trust distributions should not be used to adjust the cost base and reduced cost base of your securities. Details of your cost base adjustments are specified separately in Part B (See Note 10).

Note 10 – AMIT Cost Base Adjustments

Under the AMIT regime you are required to make annual adjustments to the cost base and reduced cost base of your securities.

If the distributions by Dexu 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 capital, 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.

If 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 securities will be increased by the amount of the excess.

The amount stated in Part B of your AMMA Statement for the year ended 30 June 2022 represents the total net change in the cost base of your securities for that income year under the AMIT regime.

The cost base adjustment amount should be allocated across your Dexu Property Trust units in proportion to the amount of ordinary income distributions received on those units.

DIVIDENDS

Note 11 – Franked dividends

This income represents franked dividends paid by Dexus Operations Trust. Dexus Operations Trust is treated as a company for income tax purposes.

You should include both the franked dividend amount and the attached franking credit in your assessable income. Unlike dividend income received through Dexus Property Trust, these amounts should be included in your assessable income for the year ended 30 June 2022. For this reason, the Dexus Operations Trust 30 June 2022 franked dividend amount does not appear in the table in Part A.

What do you do with the amounts that appear in Part E?

Note 12 – Credit for TFN/ABN Amounts Withheld

If you have not provided a TFN, ABN or exemption for your investment, withholding tax at the highest marginal rate (including Medicare levy) of 47% has been deducted from your distributions.

Where applicable, TFN / ABN withholding tax has been calculated as 47% of the greater of the DPT cash distribution and your share of DPT's taxable income prior to the application of the CGT discount.

Note 13 – Managed Investment Trust Withholding Tax and Non-Resident Interest Withholding Tax

Non-resident security holders had tax withheld (at the relevant rates) from parts of their distribution that related to Australian source income.

In respect of Australian source income amounts other than interest, tax has been withheld in accordance with the managed investment trust withholding regime. Generally, tax is withheld at the rate of 15% for securityholders located in an exchange of information jurisdiction and 30% for other security holders. To the extent that Australian source income relates to a clean building managed investment trust, tax is withheld at the rate of 10% for security holders located in an exchange of information jurisdiction and 30% for other security holders