

31 January 2022

ASX ANNOUNCEMENT

SCA PROPERTY GROUP (ASX: SCP)

**Amended Information for Custodians
Taxation Components - SCP Half Year Distribution December 2021**

Record Date: 31 December 2021
Payment Date: 31 January 2022
Distribution Amount: 7.20 cents per stapled unit

This announcement is relevant to custodians and other intermediary investors in respect of non-resident unitholders. Details of the full year tax components of distributions will be provided in the annual tax statement which will be sent to unitholders after 30 June 2022. Australian resident unitholders should not rely on this announcement for the purposes of completing their income tax return.

SCA Property Group (ASX: SCP) (SCP) announced on 9 December 2021 the distribution is 7.20 cents per stapled unit for the half year ended 31 December 2021 and will be paid to unitholders on or about 31 January 2022.

Shopping Centres Australasia Property Retail Trust ARSN 160 612 788 (Retail Trust) declares that it is a withholding MIT for the purposes of Subdivision 12-H of Schedule 1 of the Taxation Administration Act 1953 (Commonwealth) and has chosen to be an attribution managed investment trust (AMIT) for the purposes of Division 276 of the Income Tax Assessment Act 1997 (Commonwealth) in respect of the income year ending 30 June 2022.

Detailed below are the tax components of the distribution for the half year ended 31 December 2021 for SCP (comprising Retail Trust and Shopping Centres Australasia Property Management Trust ARSN 160 612 626 (Management Trust)).

These components are provided solely for the purpose of the withholding MIT non-resident withholding tax under Subdivision 12-H of Schedule 1 to the Taxation Administration Act 1953 (Commonwealth), and the non-resident withholding tax under Subdivision 12-F of Schedule 1 to the Taxation Administration Act 1953 (Commonwealth), and should not be used for any other purpose.

Unitholders should seek their own tax advice in relation to this announcement.

Half Year Ended 31 December 2021 (cents per stapled unit)

	Retail Trust	Management Trust	SCP
Fund payment	10.942377	0.000000	10.942377
Interest income – Australian sourced, not exempt from withholding	0.001471	0.000000	0.001471

Any difference between the Retail Trust distribution and the components listed in the table above represent amounts including: capital gains (including CGT concession), and/or non-taxable distributions. In accordance with section 12-395 of Schedule 1 to the Taxation

Administration Act 1953 (Commonwealth) this distribution includes a 'fund payment' as shown above in respect of the half year ended 31 December 2021¹. In this case the fund payment amount is in excess of the distribution amount mainly due to the estimated capital gain on the properties that are to be sold to the SCA Metro Convenience Shopping Centre Fund.

This document has been authorised to be given to the ASX by the Board of SCP.

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Unitholders should contact SCP Information Line on 1300 318 976 with any queries.

¹ Unitholders should seek their own tax advice regarding the 'fund payment'. The 'fund payment', as determined in accordance with Subdivision 12A-B of Schedule 1 to the Taxation Administration Act 1953 (Commonwealth), includes the net income of the trust disregarding certain amounts such as dividend income, interest income, royalties, capital gains or losses not in respect of taxable Australian property and amounts not from an Australian source.