

13 October 2025

GARDA PROPERTY GROUP - DISTRIBUTION COMPONENTS FOR NON-RESIDENT WITHHOLDING TAX PURPOSES

Garda Holdings Limited (**GHL**) and Garda Capital Limited as responsible entity of Garda Diversified Property Fund (**GDF** or **Fund**), together form a Garda Property Group (**Garda**) stapled security comprising a share in GHL and a unit in GDF.

Garda considers the Fund to be a withholding managed investment trust for the purposes of Subdivision 12-H and Division 12A of Schedule 1 of the *Taxation Administration Act 1953* (Cth) (The Act) in respect of the year ending 30 June 2026 and has elected for the Fund to be an attribution managed investment trust for the year ending 30 June 2026.

Set out below are the taxable components of the distribution to be paid on 15 October 2025. These components are provided solely for the purposes of Subdivision 12-H and Division 12A of the Act and should not be used for any other purpose.

Component	GHL	GDF
	Cents per stapled security	Cents per stapled security
Franked dividend	-	-
Unfranked dividend	-	-
Total dividend	-	-
Australian sourced other general income	-	-
Other non-attributable amounts	-	2.000000
Total cash distribution	-	2.000000
Fund payment attributed to this distribution ¹		11.419073
Total (non-cash) distribution		11.419073

The capital gain from taxable Australian property (TAP) attributable to Garda securityholders is currently estimated to be:

Capital gains – discount method TAP	-	5.709537
AMIT CGT gross up amount	-	5.709537
Total current year capital gains (non-cash)	-	11.419073

For the purposes of Subdivision 12-H and Division 12A of the Act, this distribution includes “fund payments” in respect of the financial year ending 30 June 2026 of 11.419073 cents per security.

The proportion of the payment which is attributable to a fund payment from a clean building managed investment trust is NIL cents per security. The portion of the payment which is attributable to Non-

¹ On 1 October 2025, Garda announced to the ASX the divestment of the Cairns office building for \$77.5 million. As a result, a non-cash capital gain will be attributed to Garda securityholders as at 30 September 2025 record date and included as a component of this quarterly distribution.

GARDA

concessional MIT income ("NCMI") or amounts that are excluded from NCMI is NIL cents per security.

Australian resident securityholders should not rely on this notice for the purpose of completing their income tax returns. Details of the full year components of distributions, including the recalculation of the FY26 tax components will be provided in the 2026 Attribution Managed Investment Trust Member Annual Statement, made available in September 2026 via MUFG Pension & Market Services (formerly Link Market Services) investor centre.

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