Australia

Restricted Stock Units

RSU Program Overview

Restricted Stock Units (RSUs) represent a promise to issue you free shares of Lineage stock at some point in the future if certain "vesting" conditions are met, which generally includes a condition that you remain employed by Lineage through each vesting date.

Lineage RSUs vest over time – when your RSUs vest, Lineage will issue you shares of stock following the general process set forth in the diagram below. The number of shares you receive at each vesting event will depend on your specific award and vesting schedule, which can be found in your E*TRADE account.

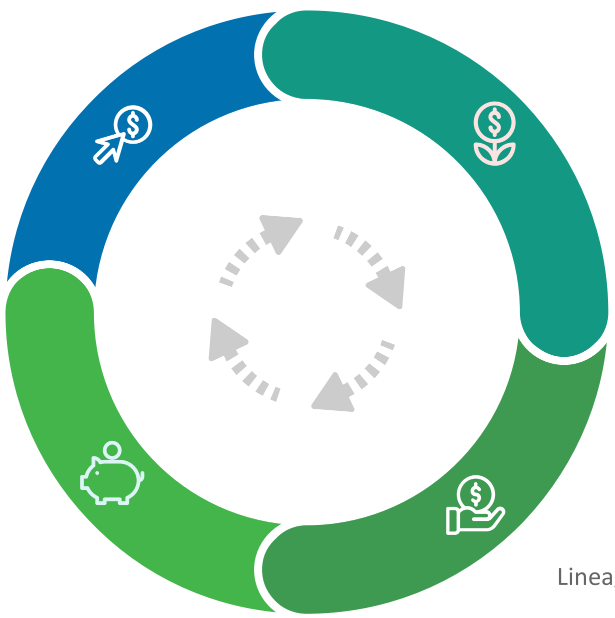
1. RSU Award Grant

RSU awards and vesting schedules can be viewed in your E*TRADE account

2. RSU Vesting

(upon satisfaction of vesting conditions)

Vested RSUs converted to shares of Lineage common stock



3. Sale Date

Lineage will not withhold shares to cover taxes

4. Share Deposit Date

All vested shares are delivered to your E*TRADE account

TAX INFORMATION NOTICE

This employee tax information supplement has been prepared to provide you with an overview of the tax implications applicable to Lineage's restricted stock unit (RSU) award program in Australia as of July 2025. The information included is applicable for the current tax year only and is subject to change without notice. This guide is not personal to you and all examples included herein are for illustrative purposes only. You should consult with an appropriate professional advisor for advice specific to your personal situation before making any decision that may impact your personal situation.

RSU Tax Basics

Grant of RSUs	No taxes due at grant

Vesting of RSUs	Taxes due at vesting
Taxable Income	RSUs vested x fair market value ("FMV") of Lineage's stock at vesting. FMV is generally considered the closing stock price on vest date. However, if you sell your RSU shares within 30 days of vest, your tax event date will be shifted to the date of sale, and you'll owe taxes based on the net sales proceeds.
Applicable Taxes	• Income tax, at rates up to 45%. • Medicare levy will be due on the taxable income at a rate of 2%. • An additional surcharge (1% - 1.5%) may also apply if you don't have appropriate private medical coverage and have income exceeding AUD 101,000 (AUD 202,000 for families).
Employer Reporting	Lineage will report your taxable income to the tax authorities as part of its annual Employee Share Scheme ("ESS") reporting obligations and will coordinate with its ESS provider to supply you with a copy by 14 July following the tax year.
Employer Withholding	Lineage is not required to withhold any applicable taxes due assuming you have provided your Tax File Number ("TFN"). You will be required to pay applicable taxes directly to the Australian Taxation Office ("ATO") with the filing of your annual tax return. See "Additional Tax FAQs" for information on your personal obligations.

Sale of Shares	Additional taxes may be due
Tax Overview	You will generally be subject to additional taxation (Capital Gains Tax ("CGT")) when you sell your Lineage shares. However, you will not be subject to CGT if shares are sold within 30 days of vest. See "Sale of Shares" for more information.
Employer Reporting & Tax Withholding	Lineage is not required to report any capital transactions or withhold any applicable taxes due. See "Additional Tax FAQs" for information on your personal obligations.

RSU Vesting – Overview & Example

For each RSU vesting event, Lineage follows the general process described below. This overview is intended to help you understand how the RSU vesting process will generally apply to employees in Australia, but your personal circumstances may be different (e.g., if you are a mobile employee subject to tax in more than one jurisdiction). The example below is for illustrative purposes only and is not personal to you; all figures used in the example will vary and will be determined at the time of vesting.

RSU Vesting Process Overview

- Lineage is **not required** to withhold any applicable taxes due on your income from shares at vesting.
- Lineage is required to report your taxable income to the tax authorities.
- It is your responsibility to pay taxes due by the applicable deadline. See "Additional Tax FAQs" for more information on your personal obligations.

Example

RSUs vested	40
Closing price at vest per share ("FMV")	USD 45
USD to AUD exchange rate ("FX rate")	1.5

	Item	Calculation	Result
E*TRADE	Total Gain (taxable value)	40 RSUs vested x USD 45 FMV	USD 1,800
E*TRADE	Net share withholding	N/A	N/A
E*TRADE	Shares withheld for taxes	N/A	N/A
E*TRADE	Net shares received	(RSUs vested less shares withheld for tax, if any)	40 shares
Reporting	Taxable income reported	USD 1,800 x 1.5 FX rate	AUD 2,700
Reporting	Withholding cash received	N/A	N/A
Reporting	Actual tax withholding liability	N/A	N/A
Reporting	Over-withholding cash refund amount	N/A	N/A

Sale of Shares – Tax Detail & Example

Tax Detail	
Tax at Sale Overview	Selling shares is generally a taxable event upon which you may realize a capital gain if your sales proceeds exceed your cost basis. However, if you sell your shares within 30 days of your original tax event (e.g., at vesting), your tax event date will be shifted to the date of sale and your taxable income will be calculated by reference to the sales proceeds instead of the fair market value ("FMV") of Lineage's stock at vesting.
Cost Basis	Your cost basis for any individual share from RSUs will generally be equal to the FMV of Lineage's stock at vesting.
Capital Gains	Capital gains are generally included in your assessable income and subject to tax at ordinary rates (up to 45%). Additionally, the Medicare levy (2%) and /or Medicare levy surcharges (1% - 1.5%) may apply. You may be able to exempt 50% of the gain from inclusion in your assessable income if you hold the shares for more than 12 months prior to sale. Special rules apply if you sell shares within 30 days of vesting. Please consult with your tax advisor.
Capital Losses	Capital losses realized from the sale of shares may generally be used to offset other capital gains that you realize from the sale of shares in the same tax year. Excess capital losses generally can be carried forward to offset gains in a future tax year.

Factual Assumptions for Example	
Shares sold	40
Sale price (per share)	USD 50
Cost basis (per share)	USD 45
USD to AUD exchange rate (“FX rate”)	1.5

Item	Calculation	Result
Sales proceeds (total)	40 shares sold x USD 50 per share x 1.5 FX rate	AUD 3,000
Cost basis (total)	40 shares sold x USD 45 per share x 1.5 FX rate	AUD 2,700
Gain on sale	AUD 3,000 – AUD 2,700	AUD 300
Taxable gain	Assumes 50% CGT exemption applies	AUD 150
Tax due	AUD 150 x 47% tax rate	AUD 71

Additional Tax FAQs

When are tax return filings due in Australia?

Personal income tax return filings are generally due by 31 October for taxable events occurring in the prior tax year (1 July - 30 June). Please note that the taxable event is when the RSUs vest and become yours, not when they are granted. Extensions may be available if you register with a tax agent to prepare your taxes.

I vested in RSUs. What are my tax reporting and payment obligations?

Lineage is required to report your award income to the Australian Tax Office ("ATO") and provide you with an Employee Share Scheme ("ESS") statement detailing the income reported. However, if you have sold your shares within 30 days of the ESS deferred taxing point (that is, the vesting of your RSUs), please note that you will be required to manually calculate your total ESS income using the sales proceeds in place of the taxable FMV used to generate the income reported on the ESS statement.

You are required to input the information from the ESS statement to complete the "Employee Share Schemes" section of your tax return.

Do I need to report my E*TRADE employee stock plan account?

No, you are not required to report your E*TRADE accounts.

Do I need to report shares/assets I hold after vesting in my E*TRADE account?

Yes, you are required to report Lineage shares you hold in your E*TRADE account if you have more than $50,000 of assets or interests in assets located outside of Australia.

Assessable income from foreign countries (including assets and income-bearing accounts held overseas) must be declared in your Australian income tax return. If you have paid foreign tax in another country, you may be entitled to an Australian foreign income tax offset.

I sold shares I received from RSUs. What are my tax reporting and payment obligations?

For sales of shares occurring more than 30 days after the original tax event, you are personally responsible for reporting your capital gains on your tax return and paying any applicable taxes due on such income.

You may be entitled to a 50% discount on your capital gain if you held the shares for more than 12 months before the sale date.

Your cost basis and sales proceeds should be converted from USD to AUD using the ATO Foreign Exchange rate for each respective date (vesting/sale) here: [https://www.ato.gov.au/Rates/Foreign-exchange-rates/.](https://www.ato.gov.au/Rates/Foreign-exchange-rates/)

Australia RSU Year-End Filing Information

***Last Updated:** July 2025*

***Please Note:** This guide is not intended to be comprehensive tax advice or replace the advice of a tax advisor, and is intended for individuals who are considered ordinary tax residents. It assumes that you are an active employee of Lineage without any cross-border employment. We recommend you seek the counsel of a certified tax professional to obtain personalized and comprehensive guidance.*

How do I report my RSU vests? (Part 1A)

START HERE

Did you sell any shares?

NO → Please follow the steps outlined on this page.

YES ↓

For the shares you sold, did you sell any shares within 30 days after the vest date for any of the RSUs that vested in the tax year?

NO → Please follow the steps outlined on this page.

YES →

STOP:
Please ignore this page and follow the steps outlined on page 10.

Follow the instructions below if you did not sell your RSU shares within 30 days after the vest date

Step 1:

Accessing your ESS statement

Lineage will provide you with a year-end statement called an Employee Share Scheme (ESS) statement by 14 July following the end of the tax year. Your ESS statement will be emailed to you.

Step 2:

Understanding your ESS statement

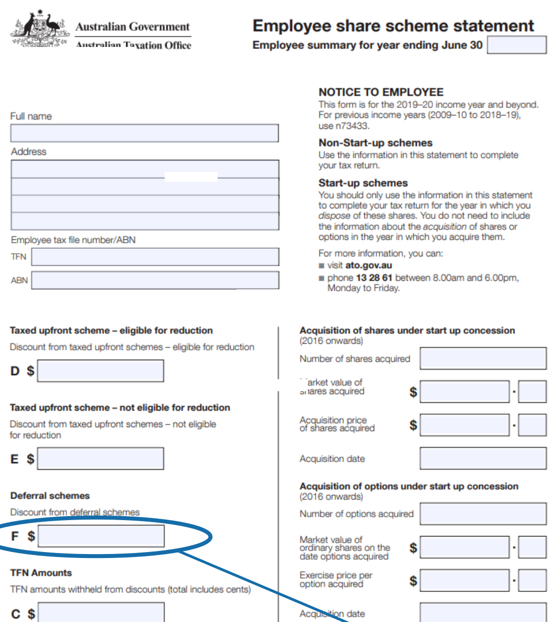
You are required to input all of the numbers from the ESS statement onto your personal tax return. **Box F** indicates Lineage's estimate of your taxable income from your RSUs.

If there are numbers in any of the other boxes (**Boxes D, E, and C**) on your statement, you are required to input these numbers into your tax return as well (although generally only **Box F** is relevant for your Lineage RSUs).

Lineage

How do I report my RSU vests? (Part 2A)

Follow the instructions on this page if you did **not** sell your RSU shares within 30 days after the vest date


Australian Government
Australian Taxation Office

Employee share scheme statement
Employee summary for year ending June 30

Full name
Address
Employee tax file number/ABN
TFN
ABN

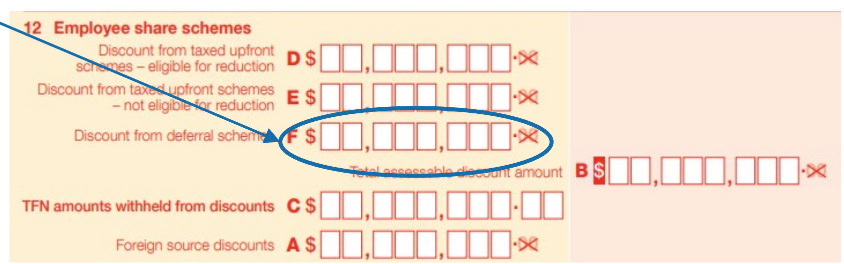
NOTICE TO EMPLOYEE
This form is for the 2019–20 income year and beyond. For previous income years (2009–10 to 2018–19), use n73433.
Non-Start-up schemes
Use the information in this statement to complete your tax return.
Start-up schemes
You should only use the information in this statement to complete your tax return for the year in which you *dispose* of these shares. You do not need to include the information about the *acquisition* of shares or options in the year in which you acquire them.
For more information, you can:
- visit **ato.gov.au**
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

Taxed upfront scheme – eligible for reduction
Discount from taxed upfront schemes – eligible for reduction
D $
Taxed upfront scheme – not eligible for reduction
Discount from taxed upfront schemes – not eligible for reduction
E $
Deferral schemes
Discount from deferral schemes
F $
TFN Amounts
TFN amounts withheld from discounts (total includes cents)
C $

Acquisition of shares under start up concession (2016 onwards)
Number of shares acquired
Market value of shares acquired $
Acquisition price of shares acquired $
Acquisition date
Acquisition of options under start up concession (2016 onwards)
Number of options acquired
Market value of ordinary shares on the date options acquired $
Exercise price per option acquired $
Acquisition date

Example of an ESS statement.

Example of the ESS section of your personal tax return.



Step 3:

Completing your tax return (see image above)

Input the numbers from your ESS statement into Section 12 of your tax return named “Employee Share Schemes”.

Match/Replicate the numbers from your ESS statement (only **Box F** should be relevant for your Lineage RSUs) into the tax return.

Add up all of the amounts in **Boxes D, E, and F** of your tax return (although generally only **Box F** will be relevant for your Lineage RSUs) and input the total sum into Box B; “Total assessable discount amount”.

Step 4 (final step!):

File your personal tax return by the filing deadline

Complete the remainder of your tax return. Once your tax return is complete, you should file your return by the filing deadline. You can find further instructions on how to complete your tax return here: [https://www.ato.gov.au/Individuals/Tax-return/.](https://www.ato.gov.au/Individuals/Tax-return/)

How do I report my RSU vests? (Part 1B)

Follow the instructions on this page only if you **did sell** your RSU shares within 30 days after the vest date (for any vests within the same tax year)

Step 1: Accessing your E*TRADE statements

Login to your E*TRADE account here: www.etrade.com.

How to find it:

- ✓ Hover over "**At Work"** in the top menu
- ✓ Select "**My Account"**
- ✓ Click on "**Stock Plan Confirmations"**
- ✓ Filter for the "**Year** and **Benefit Type (Restricted Stock)"**
- ✓ Click "**Apply**."

Note: If you had more than one vest during the calendar year, you will have more than one statement.

The "**Gross Amount**" (before transaction costs) on the statement will provide you with the "**Gross Proceeds**" amount for each time you sold Lineage stock. For Australian tax purposes, you will also need the vesting / release price from your ESS statement for each RSU vesting, as this determines both your assessable income and your cost basis for capital gains tax (CGT). If you had more than one vest during the calendar year, you will have more than one statement.

Step 2: RSU Vesting/Release Price

Lineage stock price / fair market value is used for tax purposes at time of RSU vesting/release. If you sold any Lineage RSU shares (including shares sold on your behalf for taxes), this report will show you the value you were taxed on at vesting to help you calculate your cost basis of the shares sold.

How to find it:

- ✓ The "**Total Proceeds**" on the statement will provide you with the "**Sale proceeds**" amount for every time that you sold Lineage stock.
- ✓ The "**Ordinary Income Recognized**" provides you the amount that was included as part of your compensation upon vesting of the RSUs (FMV at vest * number of shares vested). This is added to your cost basis to arrive at the "**Adjusted Cost Basis**" to be used for capital gain/loss calculation.
- ✓ The "**Adjusted Cost Basis**" would be the "**Cost basis**" for each Lineage stock sale.

How do I report my RSU vests? (Part 1B)

Follow the instructions on this page only if you **did sell** your RSU shares within 30 days after the vest date (for any vests within the same tax year)

IMPORTANT NOTE:

You will also receive an ESS statement from Lineage. This statement does NOT reflect the adjusted taxable income due to the sale of shares within 30 days after the vest date, therefore the income reflected on the ESS statement may be invalid.

We therefore recommend that you ignore your ESS statement and use your E*TRADE statements to calculate your ESS income.

Step 3:

Calculating your ESS income

You are required to manually calculate your ESS income using your E*TRADE statements.

- For each RSU vesting where you sold the shares **within 30 days of the vest date**:
  - The "Net amount" (after transaction costs) on the statement will provide you with the taxable "**Sales proceeds**" amount for every time that you sold Lineage Stock within 30 days of the RSU vesting event.
  - Convert to AUD using the ATO daily FX rate for the date of vesting: https://www.ato.gov.au/Rates/Foreign-exchange-rates/.

How do I report my RSU vests? (Part 1B)

Follow the instructions on this page only if you **did sell** your RSU shares within 30 days after the vest date (for any vests within the same tax year)

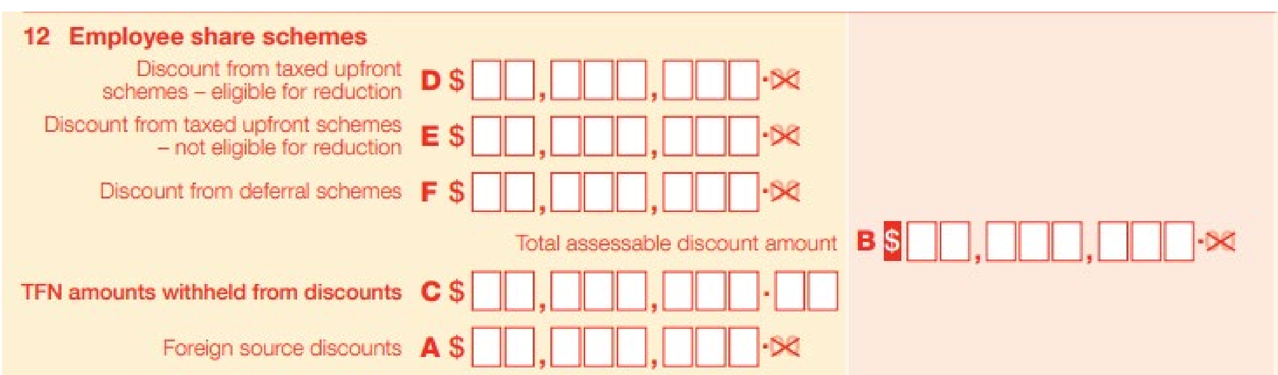
Step 4:

Completing your tax return (See below image)

Input the resulting amounts (from step 2, for all vests, including those where you did sell shares within 30 days of the vest date, and those where you did not sell shares within 30 days of the vest date) into Section 12 of your tax return: "Employee Share Schemes".

Use the same box reference from your ESS statement (only **Box F** should be relevant) when entering into the tax return (but remember you should use the amounts you calculated rather than the amounts shown on your ESS statement provided by Lineage).

Add up all of the amounts in **Boxes D, E, and F** (although generally only **Box F** will be relevant for your Lineage RSUs) and input the total sum into **Box B**; "Total assessable discount amount".



12 Employee share schemes

Discount from taxed upfront schemes – eligible for reduction **D** $ __,___,___ .00

Discount from taxed upfront schemes – not eligible for reduction **E** $ __,___,___ .00

Discount from deferral schemes **F** $ __,___,___ .00

Total assessable discount amount **B** $ __,___,___ .00

TFN amounts withheld from discounts **C** $ __,___,___ . __

Foreign source discounts **A** $ __,___,___ .00

Step 5 (final step!):

File your personal tax return by the filing deadline

Complete the remainder of your tax return. Once your tax return is complete, you should file your return by the filing deadline. You can find further instructions on how to complete your tax return here: https://www.ato.gov.au/Individuals/Tax-return/.

Do I need to report my Lineage stock sales?

START HERE

Did you sell any RSU shares after **MORE THAN** 30 days following the vest date?

NO → **STOP:** You are not required to report a capital gain or loss in your personal tax return.

YES → You are required to report a capital gain or capital loss in your personal tax return. Please follow the steps outlined on the following page.

Frequently Asked Questions:

DO YOU HAVE A CAPITAL GAIN OR LOSS?

If the sales proceeds are HIGHER than the cost base, this is a capital gain.

If the sales proceeds are LOWER than the cost base, this is a capital loss.

In case of multiple transactions, it is possible to offset capital loss and capital gain to the extent of capital gain.

WHAT HAPPENS TO YOUR CAPITAL LOSS?

If you have made a capital loss on the sale of your stock, the loss can be offset against any capital gains from the sale of other assets you have made in the same year (or have carried forward from the previous year) – i.e., you can reduce a capital gain by a capital loss. If you have not made a capital gain in the same financial year or any carry forward from previous year, you can use the loss to reduce a capital gain in a later year. You cannot deduct capital losses or a net capital loss from other income.

NOTE

If you acquire multiple Lineage shares at different times and at different cost-bases, specific rules may apply to determine which shares you have sold and the associated cost basis to use when calculating your capital gain. Consult a tax advisor before you proceed.

DISCOUNTED CAPITAL GAIN:

If sale of your shares occurs more than 12 months after the vesting date, you may be entitled to a 50% discount on the gain which is taxable. This is available on the basis you were an ordinary resident during the period vest to sale and that the shares were held greater than 12 months.

How do I report my Lineage stock sales? (Part A)

Step 1: Accessing your E*TRADE statements

Login to your E*TRADE account here: www.etrade.com.

If you sold any shares in an open market sale, this report would help you find the specific cost basis of the share lot sold.

In your E*TRADE Account:

- ✓ Go to the "**At Work"** section.
- ✓ Under "**My Account"**, click "**Gains and Losses Expanded Report"**
- ✓ Change the "**Tax Year"** filter to the relevant year.

The "Gross Amount" on the statement will provide you with the "**Sale Proceeds**" amount for every time that you sold Lineage stock.

Your "**Cost Basis**" would be the fair market value of the of the shares sold multiplied by the total number of shares sold.

How do I report my Lineage stock sales? (Part B)

Step 2:

Calculating your capital gain and/or capital loss

Convert the **"Sale proceeds"** and the **"Cost Basis"** (i.e. FMV on the date of vesting plus selling costs) amounts provided in USD amount into AUD using the ATO Foreign Exchange rate for each respective date here:

https://www.ato.gov.au/Rates/Foreign-exchange-rates/.

- If the sale proceeds are HIGHER than the Cost base, this is a capital gain.
- If the sale proceeds are LOWER than the Cost base, this is a capital loss.

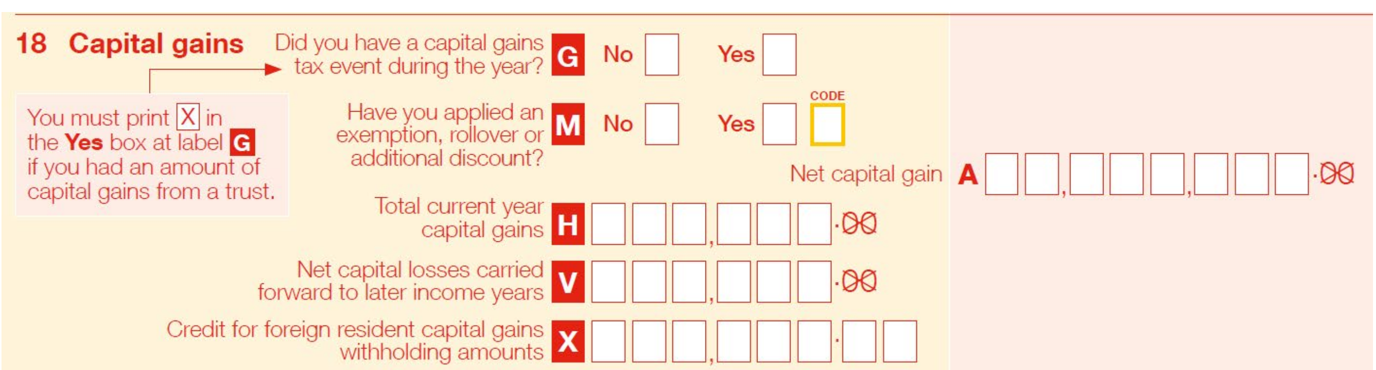
If you held the shares for more than 12 months, your gain may be eligible for a 50% discount. Certain conditions must be met for this; please speak to a tax advisor for details on your specific situation.

Step 3:

Completing your tax return (see image)

You are required to complete Section 18 of your tax return named "Capital Gains", please input the following information:

- **Current year capital gains:** Add up all your capital gains (not just from selling Lineage shares), before adjusting for any capital losses or CGT discount, and write the amount in **Box H**.
- **Net capital gains:** Subtract from the amount in **Box H** any current year capital losses or unused capital losses from previous years. Apply CGT discount to any remaining discountable capital gains (you should apply the losses against non-discountable gains first). If the result is zero or a positive number, write it in **Box A**.
- **Net Capital losses carried forward:** If the result of 'net capital gains' calculated above is negative, write that amount in **Box V** including if you had any capital losses that can be carried forward from previous years.



18 Capital gains

Did you have a capital gains tax event during the year? G No Yes

You must print X in the **Yes** box at label G if you had an amount of capital gains from a trust.

Have you applied an exemption, rollover or additional discount? M No Yes CODE

Net capital gain A .00

Total current year capital gains H .00

Net capital losses carried forward to later income years V .00

Credit for foreign resident capital gains withholding amounts X

Step 4 (Final step!):

File your personal tax return by the filing deadline

Complete the remainder of your tax return. Once your tax return is complete, you should file your return by the filing deadline. You can find further instructions on how to complete your tax return here: https://www.ato.gov.au/Individuals/Tax-return/.