



RIO CAN
REAL VISION. SOLID GROUND.

March 5, 2026

TO: RioCan Unitholders

RE: Important Information About Your 2025 T3 Tax Slip

With tax season approaching, please find important information below regarding your **2025 T3 (Statement of Trust Income Allocations and Designations)** tax slip.

When Will T3 Slips Be Available?

In accordance with Canada Revenue Agency (CRA) regulations for income trusts, T3 slips will be distributed by **March 31, 2026**.

Why the March 31 Deadline?

Unlike T4 and T5 slips, which are typically issued by late February, T3 slips follow a different timeline.

As with other income trusts, RioCan must first receive and process tax information from its underlying investments before determining the tax character of distributions (such as return of capital, capital gains, or other income). This additional step requires more time, which is why T3 slips are issued by March 31.

How Will I Receive My T3 Slip?

- **If you are a Registered Unitholder:** Your T3 slip will be mailed to your address on file by RioCan's Transfer Agent, TSX Trust Company, by March 31, 2026.
- **If you hold units through a Broker or Intermediary:** Your T3 slip will be issued directly by your investment dealer (e.g., TD Direct, Wealthsimple, Questrade). Please contact your broker directly if you have any questions about accessing your T3 slip.

Questions

Should you have any questions or require further clarification, please contact Investor Relations at [**IR@riocan.com**](mailto:IR@riocan.com)