



NEWS RELEASE

# Lineage, Inc. Announces Tax Treatment for 2024 Distributions

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NOVI, Mich.--(BUSINESS WIRE)-- Lineage, Inc. (NASDAQ: LINE) (the "Company"), the world's largest global temperature-controlled warehouse REIT, today announced the tax treatment of its 2024 distributions. The tax treatment of distributions per share of the Company common stock (CUSIP 53566V106) will be reported on the Form 1099-DIV as follows:

Record Date	Payable Date	Cash Distribution	Ordinary Dividend	Qualified Dividend	Capital Gain Distribution	Return of Capital*	Section 199A Dividend
9/30/2024	10/21/2024	\$0.38	\$0.00	\$0.00	\$0.00	\$0.38	\$0.00

\* For purposes of section 897(h)(1) of the Internal Revenue Code, the Company is disclosing the return of capital distribution includes \$0.0003 per share of section 897 look-through distribution gain.

The Company paid its fourth quarter 2024 dividend of \$0.5275 per share in calendar year 2025. The 2024 fourth quarter dividend will be included with the shareholders' 2025 distributions and is not included on the 2024 Form 1099-DIV.

The information in this document represents the Company's understanding of the U.S. federal income tax laws and regulations and does not constitute tax advice. It does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. Please also note that state and local taxation of REIT distributions may differ from federal rules. The Company recommends consultation with a tax advisor regarding

the federal, state, and local income tax consequences of these distributions.

## About Lineage

Lineage, Inc. (NASDAQ: LINE) is the world's largest global temperature-controlled warehouse REIT with a network of over 480 strategically located facilities totaling over 84 million square feet and approximately 3.0 billion cubic feet of capacity across countries in North America, Europe, and Asia-Pacific. Coupling end-to-end supply chain solutions and technology, Lineage partners with some of the world's largest food and beverage producers, retailers, and distributors to help increase distribution efficiency, advance sustainability, minimize supply chain waste, and, most importantly, feed the world. Learn more at [onelineage.com](https://onelineage.com) and join us on [LinkedIn](#), [Facebook](#), [Instagram](#), and [X](#).

## Forward-Looking Statements

Certain statements contained in this press release may be considered forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Lineage intends for all such forward-looking statements to be covered by the applicable safe harbor provisions for forward-looking statements contained in those acts. Such forward-looking statements can generally be identified by Lineage's use of forward-looking terminology such as "may," "will," "expect," "intend," "anticipate," "estimate," "believe," "continue," "seek," "objective," "goal," "strategy," "plan," "focus," "priority," "should," "could," "potential," "possible," "look forward," "optimistic," or other similar words. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this press release. Such statements are subject to certain risks and uncertainties, including known and unknown risks, which could cause actual results to differ materially from those projected or anticipated. Therefore, such statements are not intended to be a guarantee of Lineage's performance in future periods. Except as required by law, Lineage does not undertake any obligation to update or revise any forward-looking statements contained in this release.

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