

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

* See separate instructions.

Part I Reporting Issuer

1 Issuer's name SITE CENTERS CORP.		2 Issuer's employer identification number (EIN) 34-1723097	
3 Name of contact for additional information APRIL M EHRENBEIT	4 Telephone No. of contact 216-755-5500	5 Email address of contact TAX@SITECENTERS.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 3300 ENTERPRISE PARKWAY		7 City, town, or post office, state, and ZIP code of contact BEACHWOOD, OH 44122	
8 Date of action SEE BELOW		9 Classification and description COMMON	
10 CUSIP number 82981J851	11 Serial number(s)	12 Ticker symbol SITC	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action The taxpayer made cash distributions to its shareholders in excess of its current and accumulated earnings and profits, see Part II, Line 15 for the amount of these distributions per share.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis The distributions reduced basis of the security in the hands of the taxpayer as follows:

Date Paid	Return of Capital Per Share:
07/15/2025	0.747363
08/29/2025	1.619287
11/14/2025	0.498242
12/30/2025	0.498242

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates The taxpayer's earnings and profits were calculated under IRC Section 312, as modified by IRC Section 857(d) for Real Estate Investment Trust, and the regulations thereunder. Amounts in excess of the earnings and profits reduce the shareholder's tax basis in its shares to the extent of basis.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based **a** _____
 IRC Section 301 (c) (2)

18 Can any resulting loss be recognized? **a** No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year **a** These actions are effective on the date of the distribution identified above.

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature



Date **a**

1/27/2026

Print your name **a**

April M. Ehrenbeit

Title **a**

Senior Director of Tax

**Paid
Preparer
Use Only**

Print/Type preparer's name
Eric Siemborski

Preparer's signature



Date

1/27/2026

Check ☐ if
self-employed

PTIN

P01593611

Firm's name **a** PWC US TAX LLP

Firm's EIN **a** 92-0460586

Firm's address **a** One North Wacker Chicago IL 60606

Phone no. 312-298-2000

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.