

000308 000 ERF



MOORE SUPER CO PTY LTD
<FRANK AND JOAN MOORE SF A/C>
PO BOX 1777
WOLLONGONG DC NSW 2500

Update your information:



Online:

www.computershare.com.au/easyupdate/ERF



By Mail:

Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Enquiries:

(within Australia) 1300 855 080

(international) +61 3 9415 4000

Holder Identification Number (HIN)

HIN WITHHELD COY

Attribution Managed Investment Trust Member Annual Tax Statement for the year ended 30 June 2022

The following tax return items are valid for Australian resident individual unitholders only.

Description	ERPF I Tax Attribution Amount	ERPF II Tax Attribution Amount	Tax Return Label
Part A: Summary of 2022 Tax Return (Supplementary Section) Items			
Share of non-primary production income	\$0.00	\$802.66	13U
Share of credit for tax file number amounts withheld	\$0.00	\$0.00	13R
Net capital gain	\$0.00	\$0.00	18A
Total current year capital gains	\$0.00	\$0.00	18H
Part B: Components of Distribution			
Australian Income			
Interest (Subject to Non Resident WHT)	\$0.00	\$802.66	
Interest (Not Subject to Non Resident WHT)	\$0.00	\$0.00	
Other income	\$0.00	\$0.00	
Non primary production income	\$0.00	\$802.66	
Capital Gains			
Discounted capital gains TAP	\$0.00	\$0.00	
Discounted capital gains NTAP	\$0.00	\$0.00	
Capital gains - other method TAP	\$0.00	\$0.00	
Capital gains - other method NTAP	\$0.00	\$0.00	
Net capital gain	\$0.00	\$0.00	
AMIT CGT gross up amount	\$0.00	\$0.00	
Other capital gains distribution	\$0.00	\$0.00	
Total current year capital gains	\$0.00	\$0.00	
Gross Attributable Amount	\$0.00	\$802.66	
Other non-assessable amounts	\$632.59	\$0.00	
Non-assessable non-exempt amount	\$0.00	\$0.00	
Other non-attributable amounts	\$0.00	\$0.00	
AMIT cost base net amount - excess (reduce cost base)	\$632.59	\$0.00	
AMIT cost base net amount - shortfall (increase cost base)		\$36.11	
Less TFN amounts withheld	\$0.00	\$0.00	
Less non-resident withholding tax			
- Interest amounts withheld	\$0.00	\$0.00	
- Fund payment amounts withheld	\$0.00	\$0.00	
Net Cash Distribution for the Year*	\$632.59	\$766.55	

* The Gross Attributable Amount less the AMIT cost base net amount – shortfall (increase cost base) may not equal the Net Cash Distribution for the Year due to rounding and/or movements in your unitholding during the year.

Use this Tax Statement to complete your 2022 Tax Return. Do not use your distribution statements issued with cash payments to complete your 2022 Tax Return. You should seek independent advice if you are uncertain as to the nature of any item included in this Statement.

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

PLEASE REFER TO THE FLIPSIDE OF THIS STATEMENT FOR IMPORTANT TAXATION INFORMATION

Attribution Managed Investment Trust (AMIT) Member Annual Statement Guide

THIS GUIDE APPLIES TO YOU IF:

- You are an individual Australian resident investor in Elanor Retail Property Fund ("ERF") (which comprises the stapled security of Elanor Retail Property Fund I ("ERPF I") and Elanor Retail Property Fund II ("ERPF II") (together, the "Funds")
- You hold your ERF stapled securities for the purpose of investment (rather than for resale at a profit) such that the capital gains tax ("CGT") provisions apply to your ERF stapled securities (rather than the ordinary income provisions).

The trustees of the Funds have elected into the AMIT regime for the year ended 30 June 2022 and subsequent financial years. The AMIT regime requires that all income attributed to you is summarised on an AMIT Member Annual ("AMMA") Statement.

The Guide has been prepared for general information only and should be read in conjunction with the Australian Taxation Office's instructions and publications.

This Guide does not constitute the giving of tax or financial product advice.

As each investor's particular circumstances may be different we recommend that you seek and rely on independent taxation advice in relation to your distribution.

ATTRIBUTION

For an individual Australian resident taxpayer, taxable components attributed by the Funds are recognised as assessable for tax purposes, rather than on a receipts basis.

For tax purposes the amounts attributed by the Funds comprises Australian taxable income (being interest and other income), a net capital gain and an AMIT cost base net amount – shortfall/excess. A brief of these terms follows:

Australian taxable income (interest and other income)

This amount represents the investors' share of the net (taxable) income derived by the Funds for the income year (excluding net capital gains). Subject to your own circumstances, these amounts will generally be expected to be assessable to you and should be included in your Australian income tax return.

Net Capital Gain

The 'Discount Method' for determining capital gains has been used in respect of this capital gain component. Subject to your own circumstances, the net capital gain amount will generally be expected to be assessable to you and should be included in your assessable income.

As the ERPF II's net capital gain has been calculated using the discount method, if you have capital losses (from a previous or the current year) you are required to 'gross up' the net capital gain amount before applying your capital losses. To the extent a capital gain remains after the application of capital losses, you may be able to apply the CGT discount to reduce the remaining capital gain. Investors who are individuals or trusts will generally be able to benefit from a 50% discount.

AMIT cost base net amount – shortfall (increase to cost base)

This occurs when the amount of cash distribution, other entitlements and tax offsets from an AMIT are less than the assessable and non-assessable non-exempt ("NANE") amounts attributed to you. You should increase the cost base (and reduced cost base) of your units in the Funds by the amount of AMIT cost base net amount – shortfall.

AMIT cost base net amount – excess (decrease to cost base)

This occurs when the amount of cash distribution, other entitlements and tax offset from an AMIT are more than the assessable and NANE amounts attributed to you. You should decrease the cost base (and reduced cost base) of your units in the Funds by the amount of AMIT cost base net amount – excess. A capital gain may also arise if the amount of AMIT cost base net amount – excess is greater than the cost base of your units in the Funds.

Income Tax return disclosure labels

As the Funds have derived net (taxable) income for the 2022 income year, the attribution components of the Fund Distributions are expected to be included in your assessable income. To assist you in the preparation of your 2022 income tax return we have included the relevant income tax return disclosure labels relevant to the 2022 Individual tax return form (including supplementary section).

TFN AMOUNTS WITHHELD

Where you have not provided your Tax File Number or claimed an exemption, tax will be withheld from all amounts attributed to you at a rate of 47%. The tax withheld may be claimed as a credit in your income tax return.

Disclaimer of liability

While every effort is made to provide accurate and complete information, Elanor Retail Property Fund does not warrant or represent that information in this guide is free from errors or omissions or is suitable for your intended use subject to any terms implied by law and which cannot be excluded. Elanor Retail Property Fund accepts no responsibility from any loss, damage, cost or expense, whether direct or indirect, incurred by you as a result of any error, omission or misrepresentation in information.