

Responsible Entity
Dexus Asset Management Limited
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013 000561

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

Statement date: 31 August 2022
 Reference no: X*****2465

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 Security price as at 30 June 2022: \$2.70
 Value of holding at 30 June 2022: \$21,500.10

**Dexus Industria REIT Attribution Managed Investment Trust Member Annual Statement and Guide for the year
 1 July 2021 to 30 June 2022**

This Dexus Industria REIT Attribution Managed Investment Trust ("AMIT") Member Annual Statement ("AMMA Statement") has been prepared to assist you with the completion of your Australian Income Tax Return for the year ended 30 June 2022.

Period end date	No of securities held at Record Date	Total Distribution rate (cents per security)	Industria Trust No. 1	Industria Trust No. 2	Industria Trust No. 3	Industria Trust No. 4	Industria Company No. 1 Ltd	TOTAL
30/09/2021	7,963	4.325	\$313.38	\$14.84	\$0.00	\$16.18	-	\$344.40
31/12/2021	7,963	4.325	\$319.55	\$0.00	\$0.00	\$24.85	-	\$344.40
31/03/2022	7,963	4.325	\$254.46	\$0.00	\$0.00	\$89.94	-	\$344.40
30/06/2022	7,963	4.325	\$298.61	\$3.81	\$0.00	\$41.98	-	\$344.40
Total Paid			\$1,186.00	\$18.65	\$0.00	\$172.95	-	\$1,377.60

Part A – Summary of 2022 tax return/supplementary section items

Item	Individual tax return labels	Amount
Franked amount	11T	\$0.00
Franking credit	11U	\$0.00
Non-primary production income	13U	\$1,085.43
Franked distributions from trusts	11C	\$0.00
Share of franking credit from franked dividends	13Q	\$0.00
Credit for TFN/ABN amounts withheld	13R	\$0.00
Total current year capital gains	18H	\$324.26
Net capital gain	18A	\$162.13
Assessable foreign source income	20E and 20M	\$0.00
Foreign income tax offset	20O	\$0.00

Part B – Components of distribution – 2022 tax return amounts

	Notes	Industria Trust No. 1 Distribution	Industria Trust No. 2 Distribution	Industria Trust No. 3 Distribution	Industria Trust No. 4 Distribution	Franking credit	Foreign income tax offset
Australian trust income							
Interest	1	\$0.00	\$0.00	\$0.00	\$0.00		
Franked dividends	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other income	3	\$1,085.43	\$0.00	\$0.00	\$0.00		
Total non-primary production income		\$1,085.43	\$0.00	\$0.00	\$0.00		
Capital gains							
Discounted capital gains (50% discount)	4 and 8	\$162.13	\$0.00	\$0.00	\$0.00		\$0.00
Capital gains – indexation method	5	\$0.00	\$0.00	\$0.00	\$0.00		
Capital gains – other	6	\$0.00	\$0.00	\$0.00	\$0.00		
Distributed capital gains		\$162.13	\$0.00	\$0.00	\$0.00		
Foreign income							
Assessable foreign income	7 and 8	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Other non-assessable amounts							
Non-assessable amounts	9	\$0.00	\$18.65	\$0.00	\$172.95		
Excess of components over trust distribution	9	-\$61.56	\$0.00	\$0.00	\$0.00		
Total Trust Distribution		\$1,186.00	\$18.65	\$0.00	\$172.95		
AMIT cost base adjustments							
AMIT cost base net increase amount	10	\$223.69	\$0.00	\$0.00	\$0.00		
AMIT cost base net decrease amount		\$0.00	\$18.65	\$0.00	\$172.95		

Part C – Components of Industria Company No. 1 Ltd dividend – 2023 tax returns amounts

Dividend date	N/A			
	Notes	Distribution	Franking credit	Franking percentage
Dividend income				
Franked dividend	11	\$0.00	\$0.00	100%
Total dividend		\$0.00		

Part D – Additional capital gains information for Item 18

Discount capital gains – grossed up (taxable Australian property)	\$324.26
Discount capital gains – grossed up (non-taxable Australian property)	\$0.00
Capital gains – other method (taxable Australian property)	\$0.00
Capital gains – other method (non-taxable Australian property)	\$0.00
Total current year capital gains	\$324.26
CGT discount	\$162.13
Net capital gains	\$162.13

Part E – Withholding amounts

	Notes	
TFN / ABN withholding tax	12	\$0.00
Managed investment trust withholding tax	13	\$0.00
Managed investment trust withholding tax (clean building)	13	\$0.00
Non-resident interest withholding tax	13	\$0.00

This Guide provides general information to assist in the completion of an Australian Income Tax Return for the financial year ended 30 June 2022. This Guide has been prepared on the basis that you are an Australian resident individual and you hold your Dexu Industria REIT securities on capital account. While every care has been taken in the preparation of this Guide, Dexu Industria REIT does not provide taxation advice and this document does not constitute personal advice. If you have any doubts about your tax position, or if you require any further information about your tax affairs or the completion of an Australian Income Tax Return, you should consult your professional adviser without delay.

What do you do with the amounts that appear in Part A?

Your AMMA Statement has been designed so that the amounts in Part A correspond with the amounts you are required to enter into your 2022 Individual Tax Return/Supplementary Section for Australian residents and includes the distribution components from your investment that are relevant for the completion of your tax return.

What do you do with the amounts that appear in Part B and Part C?

Parts B and C of your AMMA Statement provide additional information relating to the components of the distribution from Dexu Industria REIT that have been attributed to you for the year ended 30 June 2022.

Dexu Industria REIT has determined to attribute each taxable component of its income to unitholders in proportion to the distributions received by each unitholder.

NON-PRIMARY PRODUCTION INCOME

Note 1 – Interest

This income relates to interest earned on amounts such as bank deposits and loans to Australian entities. The interest is not exempt from withholding tax if distributed to a non-resident.

Note 2 – Franked dividend

This income relates to franked dividend income derived by Industria Trust No. 1, Industria Trust No. 2, Industria Trust No. 3 and Industria Trust No. 4. The amount stated in Part B includes the attached franking credit.

Note 3 – Other income

Other income is any other income from Australian sources (excluding capital gains) that is taxable. This includes rental income from direct or indirect property investments.

CAPITAL GAINS

Note 4 – Discounted Capital Gains

Discounted capital gains are net capital gains on the disposal of investments that have been held for at least 12 months. The gain has been reduced by 50% as a result of the capital gains tax ("CGT") discount.

For additional information refer to Part D on page 2. Part D specifies the portion of total capital gains that relate to taxable Australian property and non-taxable Australian property. Australian residents are required to include both categories of capital gains in their assessable income.

The 50% CGT discount is available only to Australian resident individuals and trusts. Accordingly, a company or complying superannuation fund should use the information contained in the "Additional Capital Gains Information" section in Part D as a basis to determine the net capital gain amount to be included in their 2022 Australian Income Tax Return. We recommend you refer to the ATO website page "Guide to Capital Gains Tax 2022" and the publication "Personal Investors Guide to Capital Gains Tax 2022". The ATO website address www.ato.gov.au.

Note 5 – Indexation method capital gains

Indexation method capital gains are capital gains in respect of assets acquired before 1 July 1999 that Dexu Industria REIT has calculated after increasing the cost base of the asset for indexation. You may not apply the CGT discount in respect of these capital gains.

Note 6 – Other capital gains

Other capital gains are capital gains to which neither the CGT discount or indexation applies. You may not apply the CGT discount in respect of these capital gains.

FOREIGN INCOME

Note 7 – Assessable Foreign Income

These amounts represent foreign income distributed by Dexu Industria REIT. There is no foreign income for the year ended 30 June 2022.

Note 8 – Foreign Tax Offset

These amounts represent foreign tax offsets distributed by Dexu Industria REIT. There are no foreign tax offsets for the year ended 30 June 2022.

OTHER NON-ASSESSABLE AMOUNTS

Note 9 – Non-Assessable Amounts

Non-assessable amounts are not included in your tax return.

If the taxable components from a trust exceed the cash distributed by that trust, the excess will be shown as a negative number in Part B.

Non-assessable amounts and excess amounts over trust distributions should not be used to adjust the cost base and reduced cost base of your securities. Details of your cost base adjustments are specified separately in Part B (See Note 10).

Note 10 – AMIT Cost Base Adjustments

Under the AMIT regime you are required to make annual adjustments to the cost base and reduced cost base of your securities.

If the distributions by Dexu Industria REIT to you for an income year exceed the amounts included in your assessable income for that year (grossed-up by any CGT discount), the cost base of your units will be decreased by the amount of the excess. Such excess amounts are generally referred to as capital, non-assessable or "tax deferred" distributions.

To the extent that any such non-assessable distributions exceed the cost base in your units, a capital gain will arise.

If the amounts included in your assessable income (grossed-up by any CGT discount) in respect of an income year exceed the distributions made to you for that year, the cost base of your securities will be increased by the amount of the excess.

The amount stated in Part B of your AMMA Statement for the year ended 30 June 2022 represents the total net change in the cost base of your securities for that income year under the AMIT regime.

The cost base adjustment amount should be allocated across your Dexu Industria REIT units in proportion to the amount of ordinary income distributions received on those units.

DIVIDENDS

Note 11 – Franked dividends

This income represents franked dividends paid by Industria Company No. 1 Ltd.

You should include both the franked dividend amount and the attached franking credit in your assessable income.

What do you do with the amounts that appear in Part E?

Note 12 – Credit for TFN/ABN Amounts Withheld

If you have not provided a TFN, ABN or exemption for your investment, withholding tax at the highest marginal rate (including Medicare levy) of 47% has been deducted from your distributions.

**Note 13 – Managed Investment Trust Withholding Tax and
Non-Resident Interest Withholding Tax**

Non-resident security holders had tax withheld (at the relevant rates) from parts of their distribution that related to Australian source income.

In respect of Australian source income amounts other than interest, tax has been withheld in accordance with the managed investment trust withholding regime. Generally, tax is withheld at the rate of 15% for securityholders located in an exchange of information jurisdiction and 30% for other securityholders. To the extent that Australian source income relates to a clean building managed investment trust, tax is withheld at the rate of 10% for securityholders located in an exchange of information jurisdiction and 30% for other securityholders

The following payment summary for the year ended 30 June 2022 is given to you because non-resident withholding tax was deducted from your distribution:

Name of recipient of the non-resident withholding payment:

Recipient's TFN or ABN: _____

Fund payment covered by this payment summary: _____

Managed investment trust withholding tax (excluding clean building amounts) covered by this payment summary:

Clean building managed investment trust withholding tax covered by this payment summary: _____

Interest income covered by this payment summary: _____

Non-resident interest withholding tax covered by this payment summary: _____