

**Cash Management Summary - Macquarie
as at 30 June 2022
Les Super**



	Total	2021-2022	July-Sept 21 Qtr	Oct-Dec 21 Qtr	Jan-Mar 22 Qtr	Apr-June 22 Qtr
Balance B/F		165,404.13	165,404.13	168,271.71	50,379.81	134,086.52
Macquarie Start up Amount						
Macquarie CMA Interest Payment	5,789.53	108.41	48.38	25.97	7.63	26.43
	5,789.53	165,512.54				
Deposits/New Money						
Rollover - Hostplus	272,100.65					
NCC - Bertand Lesbros	180,000.00					
SBSCH - Contribution	147,015.29	27,500.00	3,403.84	4,038.44	3,461.52	16,596.20
AD Commbiz Super	12,394.16					
	611,510.10	27,500.00				
Other Deposits						
Transfer to Bell Potter	-645,000.00	-90,000.00		-90,000.00		
Transfer from Bell Potter	87,838.14	87,838.14			87,838.14	
	-557,161.86	-2,161.86				
Income not-reinvested						
APN Areit	32,992.75	5,124.96	1,281.24	1,281.24	1,281.24	1,281.24
Ardea Real Outcome Fund 400349891	2,104.83	2,104.83		146.14	144.70	1,813.99
Arrowstreet MIML 91199	74,045.77	7,180.30		524.87		6,655.43
Bentham Global Income Fund FPSL 400274388	5,655.27	1,052.15	251.87	251.74	252.55	295.99
Pendal Smaller Companies Fund BT C13828069	68,003.43	12,059.97		397.64		11,662.33
Investors Mutual	43,558.53	10,752.25		2,045.86		8,706.39
Magellan	37,687.01	3,506.37		2,695.86		810.51
Pengana	42,369.10	6,787.83		3,027.12		3,760.71
PIMCO 800149049	5,575.86	357.43	150.00	14.97		192.46
Platinum	37,571.47	11,000.19				11,000.19
	349,564.02	59,926.28				
Total	445,827.36	250,776.96	170,539.46	92,721.56	143,365.59	196,888.39
Less Capital Purchases						
Ardea Real Outcome Fund	30,000.00	30,000.00		30,000.00		
Bentham Global Income Fund	35,000.00					
Magellan Infrastructure Fund	45,000.00	10,000.00		10,000.00		
PIMCO Australian Bond Fund	35,000.00					
PIMCO Global Bond Fund	30,000.00					
Total Investment Purchases	175,000.00	40,000.00		40,000.00		
Less Expenses						
Taxation/Compliance						
ATO Supervisory Levy	518.00					
Tax Payable / Tax Refund	20,561.69	13,433.81	767.00	812.00	4,797.32	7,057.49
Actuarial Certificate						
IAS / PAYG instalments						
Audit fees	990.00					
ASIC payments						
Accounting Fees	16,919.00	3,025.00			3,025.00	
	38,988.69	16,458.81				
Management						
Investment Professionals - IMS fees	27,051.52	5,863.00	1,500.75	1,529.75	1,456.75	1,375.75
Investment Professionals - Placement fees	15,840.00					
Financial Professionals - Setup Costs						
Financial Professionals - Trust Deed Upgrade	462.00					
	43,353.52	5,863.00				
Total Expenses	82,372.21	22,321.81	2,267.75	2,341.75	9,279.07	8,433.24
Total withdrawals	257,372.21	62,321.81	2,267.75	42,341.75	9,279.07	8,433.24
Balance C/Forward	188,455.15	188,455.15	168,271.71	50,379.81	134,086.52	188,455.15

IMPORTANT NOTICE: Accountants and clients - please do not take the stated superannuation contributions as final. Please check specific allocation to ensure client strategies remain intact and excess contributions tax is avoided.



Duplicate Copy
Your client recently received
the following correspondence

Client Service contact details

Enquiries Email:
clientservice@pengana.com

Transactions Email:
transact@pengana.com

Phone
+61 2 8524 9900

Pengana Capital Ltd
ABN 30 103 800 568
AFSL 226566

Bpcops
Correspondent Contact

Date 19 July 2022

Page 1 of 4

AMMA Statement
Pengana Australian Equities Fund
01 July 2021 to 30 June 2022

Part A: Your Details

Investor Name
BPC Custody Pty Ltd <Les invest Pty Ltd ATF Les Super>

Investor Number
100753094

Account Holder Name BPC Custody Pty Ltd <Les invest Pty Ltd ATF Les Super>

TFN/ABN Supplied	Investor Type SuperannuationFund	Tax Residence Australia	Overseas Tax ID No Not Provided
----------------------------	--	-----------------------------------	---

Dear Sir/Madam

Please find below the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ended 30 June 2022 for your investment in the Pengana Australian Equities Fund.

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

If any of the details in Part A are incorrect, update your details with your trustee.

Part B Tax Return (Supplementary Section)	Summary of tax return (supplementary section) items	
	Amount (\$)	Tax return label
Share of non-primary production income	150.57	13U
Franked distributions from trusts	4,130.92	13C
Share of franking credit from franked dividends	1,955.22	13Q
Net capital gain	2,034.63	18A
Total current year capital gains	4,069.26	18H
Attributed CFC income	0.00	19K
Assessable foreign source income	265.09	20E
Other net foreign source income	265.09	20M
Australian franking credits from a New Zealand franking company	22.48	20F
Foreign income tax offsets	52.24	20O

Any amount shown above in Part B "Tax return label 13A" includes withholding tax amounts as well as section 276-105 income tax shown in Part C (if any) except for withholding tax payable on a deemed payment which is only shown in Part C (if any).

*To work out your foreign income tax offset (FITO) entitlement, see "20 Foreign source income and foreign assets or property" or the Guide to foreign income tax offset rules 2022 on www.ato.gov.au.

For the purposes of preparing a Tax Return (Supplementary Section), any withholding tax on deemed payments of interest, dividends or Fund Payments as stated in the 'Non-resident Reporting' section of Part C should be added to the amount shown at Label 13A (in any).

For the purposes of preparing a Tax Return (Supplementary Section), any such withholding tax on Deemed Payment - (for TFN withholding purposes) as stated in the 'Resident Reporting' section of Part C should be added to the amount shown at Label 13R (if any).

Please retain this statement for income tax purposes

AMMA Statement
Pengana Australian Equities Fund
01 July 2021 to 30 June 2022

Page 2 of 4
Investor Number 100753094

Part C		
Components of an attribution		Attribution/Amount (\$)
Australian Income		
Dividend: unfranked amount not declared CFI		22.17
Dividend: unfranked amount declared CFI		26.15
Other assessable Australian income		100.06
Other assessable Australian income (CBMI)		1.64
Other assessable Australian income (ExNCMI)		0.55
Non-primary production income		150.57
Dividend: Franked amount (Franked distributions)		4,130.92
Capital Gains		
Discounted capital gain TAP		30.66
Discounted capital gain NTAP		2,003.97
Net capital gain		2,034.63
AMIT CGT gross up amount		2,034.63
Total current year capital gains		4,069.26
Foreign Income		
Other Net Foreign Source Income		265.09
Assessable foreign source income		265.09
Australian franking credits from a NZ company		22.48
Total foreign income		287.57
Other Non-Assessable Amounts		
Non-assessable non-exempt income		657.51
Other capital gains distribution		2,034.62
Other non-attributable amounts		180.22
		Cash distribution (\$)
Gross cash distribution		6,787.83
Net cash distribution		6,787.83
Tax Offset		
Franking credit tax offset		1,955.22
Foreign income tax offset		52.24
AMIT Cost Base Adjustment (#)		
AMIT cost base net amount- excess		0.00
AMIT cost base net amount- shortfall		478.06
Non-resident Reporting		Tax Paid (\$)
Interest exempt from withholding	0.00	0.00
Non-resident withholding amount	0.00	22.17
Non-resident member ss276-105(2)(a) or (b)	0.00	0.00
Non-resident member ss276-105(2)(c)	0.00	0.00
Managed Investment Trust Fund Payment (Other)	0.00	161.38
Managed Investment Trust Fund Payment (CBMI)	0.00	1.64
Managed Investment Trust Fund Payment (NCMI)	0.00	0.00
Managed Investment Trust Fund Payment (ExNCMI)	0.00	0.55
Managed Investment Trust Fund Payment (Total)	0.00	163.57
Deemed payment - Dividend	0.00	0.00
Deemed payment - Interest	0.00	0.00
Deemed payment - Fund Payment (Other)	0.00	0.00
Deemed payment - Fund Payment (CBMI)	0.00	0.00
Deemed payment - Fund Payment (NCMI)	0.00	0.00
Deemed payment - Fund Payment (ExNCMI)	0.00	0.00
Deemed payment - Fund Payment (Total)	0.00	0.00
Deemed payment - Royalties	0.00	0.00
Resident Reporting		Tax Paid (\$)
Deemed Payment (for TFN withholding purposes)	0.00	0.00

If you choose to use a tax agent to prepare your income tax return, please advise them to rely on the information in this statement rather than information that may be displayed in the tax agent's pre-filing service.

Notes:

If the abbreviations NCMI, ExNCMI or CBMI appear on the statement these refer to the following:

- NCMI - Non-Concessional MIT Income under Section 12-435 of Schedule 1 of the Taxation Administration Act 1953 ("TAA 1953")
- ExNCMI - Amounts that are excluded from NCMI due only to one of the following provisions of Schedule 1 TAA 1953: Subsection 12-437(5) (Approved economic infrastructure facility), Section 12-440 (Transitional - MIT cross staple arrangement income), Section 12-447 (Transitional - MIT trading trust income), Section 12-449 (Transitional - MIT agricultural income) or Section 12-451 (Transitional - MIT residential housing income)
- CBMI - Amounts that are, or are attributable to, fund payments from a Clean Building MIT as defined in Section 12-425 of Schedule 1 TAA 1953

NCMI/ExNCMI/CBMI information may be relevant in relation to payments made to a place outside Australia. Fund Payments may comprise NCMI, ExNCMI and/or CBMI and may be subject to different rates of non-resident withholding tax depending on the address or place for payment of the recipient and depending on the Investor Type.

"Franked distributions", if any, include franking credits in relation to those franked distributions. The amount of such franking credit will not necessarily be equal to any amount shown as the Franking Credit Tax Offset.

"Other assessable Australian income" excludes such income comprising NCMI/ExNCMI/CBMI which is shown separately if relevant.

"Discounted capital gain TARP" excludes discounted capital gains comprising NCMI/ExNCMI/CBMI which are shown separately if relevant.

"Capital gain other - TAP" excludes capital gains comprising NCMI/ExNCMI/CBMI which are shown separately if relevant. Any amounts shown as tax deducted from the Gross Cash Distribution do not include any amounts of tax payable in relation to any deemed payments (refer Non-resident Reporting section below for amounts in relation to deemed payments).

"Assessable foreign source income", if any, is grossed-up for any foreign income tax paid in relation to that foreign income. The amount of such foreign income tax paid will not necessarily be equal to any amount shown as the Foreign Income Tax Offset.

"Australian franking credits from a NZ company", if any, is the amount of Australian franking credits that comprises assessable income in relation to dividends from New Zealand franking companies. The related tax offset is the same amount.

"Other non-attributable amounts" are not included in the unitholder's income tax return and should not be used to adjust the unitholder's cost base. Cost base adjustments are stated separately in Part C.

"Foreign resident withholding tax (12-H)/Income Tax (s276-105)" - If Managed Investment Trust withholding tax is applicable to your investment, this is the sum of the amounts withheld from fund payments made for the year ended 30 June pursuant to Subdivision 12-H and Subdivision 12A-B of Schedule 1 TAA 1953. Otherwise tax may be payable under Section s276-105 of the Income Tax Assessment Act 1997. In addition these amounts will include recoupment of any such tax amounts not deducted from previous distributions. Any such recoupment amounts are also shown separately under the amount of the "Net cash distribution".

"Franking Credit Tax Offset" shows the amount of the Franking Credit Tax Offset other than the tax offset for Australian franking credits from New Zealand franking companies, which is shown separately, if relevant, in the "Foreign Income" section.

"AMIT cost base net amount" - cost base net amount is an estimation of the adjustment to the unitholder's cost base assuming that the unitholder held the units for the full year and assuming that the unitholder is a resident individual for the income year and is not entitled to any tax exemption in relation to the income. Generally, under the AMIT regime, unitholders must (a) increase the cost base in their Fund units by their share of the AMIT's assessable income (including capital gains) and non-assessable non-exempt income and (b) decrease the cost base in their Fund units by the gross cash distribution amount distributed to them, including tax offsets. Any amount of an "AMIT cost base net amount - excess" may give rise to a capital gain or assessable amount if it exceeds the cost base of the investment. Investors should consider consulting with their tax advisor to determine any implications.

Non-resident Reporting information may be relevant to an investor who is a non-resident, an investor who is a custodian or an investor who is holding on behalf of a non-resident.

Any amount shown as "Non-resident withholding amount" comprises the amounts of dividends and/or interest (subject to non-resident withholding tax) based on information taken into account when distributions were made. Amounts taken into account when distributions were made may differ to the attribution amounts for the year as a whole.

"Managed Investment Trust Fund Payment (Other)", if any, is the amount of the Fund Payments under Subdivision 12-H and Subdivision 12-AB of Schedule 1 TAA 1953 for the year in relation to actual and deemed payments other than Fund Payments of NCMI, ExNCMI or CBMI (and the related non-resident withholding tax amount).

"Managed Investment Trust Fund Payment (Total)", if any, is the total amount of Fund Payments under Subdivision 12-H and Subdivision 12-AB of Schedule 1 TAA 1953 for the year in relation to actual and deemed payments (and the related non-resident withholding tax amount).

"Deemed Payment - Fund Payment (Other)", if any, is the deemed payment that is a Fund Payment under Subdivision 12-AB of Schedule 1 TAA 1953 (and the related non-resident withholding tax amount) other than Deemed Payment - Fund Payments of NCMI, ExNCMI or CBMI (and the related non-resident withholding tax amount).

"Deemed Payment - Fund Payment (Total)", if any, is the total amount of the deemed payment that is a Fund Payment under Subdivision 12-AB of Schedule 1 TAA 1953 (and the related non-resident withholding tax amount).

Resident Reporting information: "Deemed Payment - (for TFN withholding purposes)" includes information of any deemed payments which may be subject to withholding tax if a Tax File Number or Australian business number has not been provided.

Non-resident withholding tax and 'no TFN' withholding

If you choose to use a tax agent to prepare your income tax return, please advise them to rely on the information in this statement rather than information that may be displayed in the tax agent's pre-filing service.

AMMA Statement
Pengana Australian Equities Fund
01 July 2021 to 30 June 2022

Page 4 of 4
Investor Number 100753094

Any outstanding non-resident withholding tax or 'no TFN' withholding amounts may be deducted from future cash distributions or redemption proceeds.

If you choose to use a tax agent to prepare your income tax return, please advise them to rely on the information in this statement rather than information that may be displayed in the tax agent's pre-filing service.

If you choose to use a tax agent to prepare your income tax return, please advise them to rely on the information in this statement rather than information that may be displayed in the tax agent's pre-filing service.



004400

BPC Custody Pty Ltd [Lesinvest Pty Ltd ATF Les Super
A/C]
GPO Box 4718
MELBOURNE VIC 3001

14 July 2022

Dear Investor

2022 Attribution Managed Investment Trust ("AMIT") Member Annual Statement ("AMMA Statement")

Please find enclosed your Attribution Managed Investment Trust ("AMIT") Member Annual Statement ("AMMA Statement") in respect of your investment in the Platinum Trust Funds ("Funds"). If you are invested in more than one Fund, we have for convenience also enclosed a summary report which consolidates the AMMA Statements.

The distribution amount attributed to you is primarily influenced by the:

- level of realised gains made on equities; and
- level of realised gains made on derivative contracts (including currency hedging contracts).

Some further information is provided below on the components titled "Australian Source Income", "Foreign Source Income" and "Capital Gains - NTAP", which may appear on the AMMA Statement:

Australian Source Income:

- a) Franked Dividends - represents franked dividend income after allocation of deductions. The franking credit tax offset amount is the amount of franking credits excluding any deductions. Franked dividend income may be less than the franking credit tax offset due to deductions.
- b) Other Income - includes gains relating to derivative contracts.

Foreign Source Income:

- c) Foreign Source Income - includes non-AUD interest, dividends and gains relating to derivative contracts.

Capital Gains - Non-Taxable Australian Property (NTAP):

- d) Other - represents capital gains realised on assets disposed of and not held for more than 12 months.
- e) Discount - represents 50% of the capital gains on disposal of assets that have been held for more than 12 months.
- f) Other Capital Gains Distribution - represents the total amount of cash distributed in relation to all capital gains not already reflected in the capital gain amounts above.
- g) AMIT CGT Gross Up Amount - the gross up of the Discount Capital Gains.
- h) Offset for Capital Gains - NTAP - capital gains tax may be applied by foreign tax authorities on disposals of investments held in the relevant foreign jurisdiction. Where such amounts are applied, investors may be entitled to a foreign income tax offset in respect of the taxes paid. Such tax offsets have been recorded against capital gains - NTAP in the AMMA Statement.

The tax treatment of capital gains and losses is complex, and how it applies to you will depend on the type of taxpayer that you are (e.g. an individual, superannuation fund, trust or company) and your specific tax circumstances.

If you elected the 'fixed cash distribution' option*, a Fixed Cash Distribution Summary is enclosed and sets out how this option was applied to your distribution.

We have also prepared some information in relation to the completion of your 2022 tax return. The information is enclosed with this letter and your AMMA Statement. The information has been prepared with only Australian tax resident individuals in mind and assumes that the Platinum Trust Funds are your only investment. It is not relevant for superannuation funds, trusts or corporations. Neither this letter nor the additional information, constitute taxation advice or any other professional advice. Platinum strongly recommends that you obtain professional advice from an accountant or tax adviser regarding the completion of your 2022 tax return and your particular tax circumstances.

Please also note that if you withdrew any units in one or more of the Funds during the period 1 July 2021 to 30 June 2022, you will shortly receive a separate Withdrawal Capital Gains Tax (CGT) Statement showing a summary of your capital gains and losses for the 2022 financial year.

If you have further questions, please contact Platinum's Investor Services on 1300 726 700 (Australia only), 02 9255 7500 or email, invest@platinum.com.au

Yours faithfully



Andrew Clifford
Chief Executive Officer
Platinum Asset Management

*www.platinum.com.au/fixedcashdistribution

INFORMATION REGARDING THE COMPLETION OF YOUR 2022 TAX RETURN - ONLY FOR INDIVIDUAL AUSTRALIAN TAX RESIDENTS

This information assumes you are an individual Australian tax resident. This information is not relevant if you are a corporation, superannuation fund or trust. This information makes a number of assumptions, including that the Platinum Trust Funds are your only investment. These assumptions may not be relevant to you.

When completing your tax return for the 2021/2022 financial year, you should read the ATO's 'Individual tax return instructions 2022' and 'Individual tax return instructions supplement 2022'. You should also refer to the ATO guides 'Guide to capital gains tax 2022', 'Personal investors guide to capital gains tax 2022', 'Foreign income return form guide 2022' and 'Guide to foreign income tax offset rules 2022'.

2022 INDIVIDUAL TAX RETURN INFORMATION (SUPPLEMENTARY SECTION) FOR:

Account Name: BPC Custody Pty Ltd [Lesinvest Pty Ltd ATF Les Super A/C]
Account Number: 82642

The figures shown below are derived from the enclosed Attribution Managed Investment Trust ("AMIT") Member Annual Statement ("AMMA Statement") or the consolidated AMMA Statement if you hold units in more than one Fund.

<u>COMPONENT</u>	<u>AMOUNT (A\$)</u>	<u>TAX RETURN LABEL</u>
<u>AUSTRALIAN SOURCE INCOME</u>		
Franked Dividends	8.37	13C
Franking Credits	2.71	13Q
<u>Non-Primary Production Income</u>		
Interest	0.19	
Other Income	85.81	
Total	86.00	13U
<u>FOREIGN SOURCE INCOME</u>		
<u>Foreign Source Income (Gross of Foreign Income Tax Offsets)</u>		
Assessable Foreign Source Income	8,637.08	20E
Other Net Foreign Source Income ¹	8,637.08	20M
<u>Foreign Income Tax Offsets ²</u>		
Tax Paid - Foreign Source Income	198.60	
Tax Paid - Capital Gains - NTAP - Discount	39.11	
	237.71	20O
<u>Capital Gains - NTAP ³</u>		
Discount Capital Gains - <i>multiplied by 2</i> (Attribution amount)	2,509.16	
Gross Capital Gains - <i>sum of Discount Capital Gains (multiplied by 2) and Capital Gains Other</i>	2,509.16	18H
Net Capital Gains	1,254.58	18A

Additional Capital Gains Tax Information

The references to the AMMA Statement to "Other Capital Gains Distribution - NTAP" and "AMIT CGT Gross Up Amount", refer to the non-taxable amounts of the Capital Gains. Neither of these are disclosed in your tax return.

¹ The 'Other Net Foreign Source Income' is derived by taking the amount in 20E 'Assessable Foreign Source Income' and deducting any expenses applied against the 'Assessable Foreign Source Income'. It assumes that you have no deductible expenses to apply against the 'Assessable Foreign Source Income'. As a result, 'Other Net Foreign Source Income' is the same as the 'Assessable Foreign Source Income'.

If you have deductible expenses applied against the 'Assessable Foreign Source Income' you should follow the instructions in the 'Individual tax return instructions supplement 2022'.

If you have derived foreign income or losses from other sources, the above amounts should be adjusted in order to take such additional income or losses into account.

² The amount of 'Foreign Income Tax Offsets' you are entitled to will depend on the amount of foreign tax offsets you have received from all sources. If the amount does not exceed \$1,000, you should be entitled to an offset for the full amount received. If the amount is more than \$1,000 you should do one of the following:

* simply claim a tax offset of \$1,000; or

* calculate the amount of foreign income tax offset to which you are entitled. Refer to the ATO publication 'Guide to foreign income tax offset rules 2022'.

³ It is assumed that you have no brought forward Capital Losses and no other Capital Gains Tax (CGT) events such as sale of shares, sale of units in managed funds or distributions from managed funds in the 2021/2022 financial year.

If this is not the case and you are an individual Australian tax resident, you should refer to the ATO publications 'Guide to capital gains tax 2022' and 'Personal investors guide to capital gains tax 2022' for guidance on calculating your gross capital gain and net capital gain or loss for the 2021/2022 financial year.

Important Notice

This information is not in any way intended to constitute taxation or any other professional advice. This information has been provided to you for informational purposes only and should not be relied upon. A number of assumptions have been made in the preparation of this information which may not be relevant to you. This information has not been prepared with your personal circumstances in mind. Platinum Investment Management Limited strongly recommends that you obtain professional advice from an accountant or tax adviser regarding the completion of your 2022 tax return and your particular tax circumstances.

To the maximum extent permitted by the law, no liability is accepted by Platinum Investment Management Limited, any company in the Platinum Group® or any of their respective directors, officers or employees for any loss or damage arising as a result of any reliance placed on this information.

Platinum International Fund - C Class

BPC Custody Pty Ltd [Lesinvest Pty Ltd ATF Les Super A/C]
 GPO Box 4718
 MELBOURNE VIC 3001

Account Number 82642
 Units Held Post Distribution 48,344.21
 Distribution Rate \$0.227539
 Distribution Date 30 June 2022

Copy to Ross Rickard
 Financial Professionals Pty Ltd

AMMA Statement

As at 30 June 2022

Components	Rate (\$/Unit)	Cash Distribution (\$)	Tax Paid or Offsets (\$)	Attribution Amount (\$)
Australian Source Income				
Dividends - Franked	0.000117	5.66	2.71	8.37
Interest	0.000004	0.19	0.00	0.19
Other Income	0.001775	85.81	0.00	85.81
Foreign Source Income				
Foreign Source Income	0.174550	8,438.48	198.60	8,637.08
Capital Gains - NTAP¹				
Discount ²	0.025142	1,215.47	39.11	1,254.58
Net Capital Gains		1,215.47	39.11	1,254.58
Other Capital Gains Distribution NTAP ³	0.025951	1,254.58		
AMIT CGT Gross Up Amount ⁴				1,254.58
Total Current Year Capital Gains		2,470.05	39.11	2,509.16
Totals	0.227539	11,000.19	240.42	11,240.61
Less Non-resident Withholding Amount		0.00		
Less TFN Amounts Withheld		0.00		
Less Performance Fee		0.00		
Net Distribution		11,000.19		

Distribution amount paid to your nominated account:

Bank Branch	MBL - Macquarie Bank Limited
BSB / Account Number	182512 / 963570346
Account Name	BPC Custody Pty Ltd [Lesinvest Pty Ltd ATF Les Super A/C]

- Capital gains distributed to non-residents may include both Australian and foreign capital gains; such gains continue to be exempt from Australian tax as they are not in relation to taxable Australian property. These capital gains are therefore labelled above as non-taxable Australian property (NTAP).
- (Australians Only) The amount in the 'Attribution (\$)' column needs to be increased by the AMIT CGT Gross Up Amount and offset by any capital losses you may choose to apply before applying your appropriate discount concession (ie 50% for individuals and trusts and 33.3% for complying superannuation entities).
- This represents the total amount of cash distributed in relation to all capital gains not already reflected in the capital gain amounts above.
- AMIT CGT Gross Up Amount represents the gross up of the Discount Capital Gains.

The AMIT cost base net amount is nil.

Please retain for your tax records

Les Super
 PO Box 5535
 GOLD COAST MC QLD 9726

Enquiries: 1300 113 547

Mail: GPO Box 804
 Melbourne VIC 3001

Fax: 02 9151 4096

Web: www.pimco.com.au

Email: investorservices@au.pimco.com

PIMCO Australia Management Limited

ABN 37 611 709 507

AFSL 487 505

Page
 1 of 3

Date
 11 July 2022

Part A: Your Details

Investor Name
 Lesinvest Pty Ltd <Les Super>

Investor Number
 800149049

Account Holder Name **TFN/ABN**
 Les Super Provided

Investor Type
 SuperannuationFund

Tax Residence
 Australia

Overseas Tax ID No
 Not Provided

Financial Adviser
 Mr Ross Rickard
 PO Box 5580
 GOLD COAST MC QLD 9726
 Australia

AMIT Member Annual Statement
PIMCO Global Bond Fund - Wholesale
Class (ETL0018AU)
01 July 2021 to 30 June 2022

Dear Sir/Madam

Please find below the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ended 30 June 2022 for your investment in the PIMCO Global Bond Fund - Wholesale Class.

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

If any of the details in Part A are incorrect, update your details with your trustee.

Part B Tax Return (Supplementary Section)	Summary of tax return (supplementary section) items	
	Amount (\$)	Tax return label
Non-primary production income	0.00	13U
Franked distributions from trusts	0.00	13C
Other deductions relating to distributions	0.00	13Y
Franking credits	0.00	13Q
Credit for tax file number (TFN) amounts withheld	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Share of credit for foreign resident amounts withheld	0.00	13A
Net capital gains	0.00	18A
Total current year capital gains	0.00	18H
Foreign entities - CFC income	0.00	19K
Assessable foreign source income	0.00	20E
Other net foreign source income	0.00	20M
Australian franking credits from a NZ company	0.00	20F
Foreign income tax offsets*	0.00	20O

*To work out your foreign income tax offset (FITO) entitlement, see "20 Foreign source income and foreign assets or property" of the Supplementary tax return or the Guide to foreign income tax offset rules 2022 on www.ato.gov.au.



Part C Components of an attribution	Cash distribution (\$)	Tax paid or tax offsets Gross Up (\$)	Attribution/Amount (\$)
Australian Income			
Dividends: unfranked amount	0.00	0.00	0.00
Dividends: unfranked CFI amount	0.00	0.00	0.00
Interest (subject to non-resident WHT)	0.00	0.00	0.00
Interest (not subject to non-resident WHT)	0.00	0.00	0.00
Other assessable Australian income	0.00	0.00	0.00
Other assessable Australian Income (CBMI)	0.00	0.00	0.00
Other assessable Australian Income (NCMI)	0.00	0.00	0.00
Other assessable Australian Income (ExNCMI)	0.00	0.00	0.00
Non-primary production income	0.00	0.00	0.00
Dividend: Franked amount (Franked distributions)	0.00	0.00	0.00
Capital Gains			
Discounted capital gain NTARP	0.00	0.00	0.00
Discounted capital gains NTAP (NCMI)	0.00	0.00	0.00
Discounted capital gains NTAP (ExNCMI)	0.00	0.00	0.00
Discounted capital gain TARP	0.00	0.00	0.00
Capital Gains - Other Method NTAP (NCMI)	0.00	0.00	0.00
Capital Gains - Other Method NTAP (ExNCMI)	0.00	0.00	0.00
Discounted capital gains TAP (CBMI)	0.00	0.00	0.00
Discounted capital gains TAP (NCMI)	0.00	0.00	0.00
Discounted capital gains TAP (ExNCMI)	0.00	0.00	0.00
Capital Gains - Other Method TAP (CBMI)	0.00	0.00	0.00
Capital Gains - Other Method TAP (NCMI)	0.00	0.00	0.00
Capital Gains - Other Method TAP (ExNCMI)	0.00	0.00	0.00
Capital gain other - TAP	0.00	0.00	0.00
Capital gain other - NTAP	0.00	0.00	0.00
Net capital gains	0.00	0.00	0.00
AMIT CGT gross up amount	0.00	0.00	0.00
Other capital gains distribution	0.00	0.00	0.00
Total current year capital gains	0.00		0.00
Foreign Income			
Other Net Foreign Source Income	0.00	0.00	0.00
Australian franking credits from a NZ company	0.00	0.00	0.00
Assessable net foreign income	0.00	0.00	0.00
Foreign entities - CFC income	0.00	0.00	0.00
Total foreign income	0.00	0.00	0.00
Tax Offset		Amount (\$)	
Franking credit tax offset		0.00	
Foreign income tax offset		0.00	
Franking Credit for NZ Company		0.00	
Total tax offset		0.00	
Other Non-Assessable Amounts	Cash distribution (\$)	Attribution Amount (\$)	
Other non-attributable amounts	153.53	0.00	
Non-assessable non-exempt income	0.00	0.00	
Net exempt income	0.00	0.00	
Gross cash distribution	153.53	0.00	
AMIT Cost Base Adjustment		Amount (\$)	
AMIT cost base - excess		153.53	
AMIT cost base - shortfall		0.00	
Other Deductions From Distributions			
Less Resident withholding tax	0.00		
Less Foreign resident withholding tax	0.00		
Less Foreign resident withholding tax (s12H)**/Foreign Resident Income tax (s276-105)	0.00		
Other Rebate Income	0.00		
Net cash distributions	153.53		
Non-resident Reporting	Attribution Amount (\$)	Tax paid/payable	
Interest exempt from withholding	0.00	0.00	
Non-resident withholding amount	0.00	0.00	
Non-resident member ss276-105(2)(a) or (b)	0.00	0.00	
Non-resident member ss276-105(2)(c)	0.00	0.00	
Managed Investment Trust Fund Payment	0.00	0.00	
Managed Investment Trust Fund Payment (CBMI)	0.00	0.00	
Managed Investment Trust Fund Payment (NCMI)	0.00	0.00	
Managed Investment Trust Fund Payment (ExNCMI)	0.00	0.00	
Managed Investment Trust Fund Payment (Total)	0.00	0.00	
Deemed payment - Dividend	0.00	0.00	
Deemed payment - Interest	0.00	0.00	
Deemed payment - Fund Payment	0.00	0.00	

If you choose to use a tax agent to prepare your income tax return, please advise them to rely on the information in this statement rather than information that may be displayed in the tax agent's pre-filing service.

AMMA Statement
PIMCO Global Bond Fund - Wholesale Class
01 July 2021 to 30 June 2022

Page 3 of 3
Investor Number 800149049

Deemed payment - Fund Payment (CBMI)	0.00	0.00
Deemed payment - Fund Payment (NCMI)	0.00	0.00
Deemed payment - Fund Payment (ExNCMI)	0.00	0.00
Deemed payment - Fund Payment (Total)	0.00	0.00
Deemed payment - Royalties	0.00	0.00

****Note: Foreign resident withholding tax (S12-H)**

If Managed Investment Trust withholding tax is applicable to your investment, this is the sum of the amounts withheld from fund payments made for the year ended 30 June pursuant to Subdivision 12-H and Subdivision 12A-B of Schedule 1 of the Taxation Administration Act 1953.

017797



17797_30220_0_4/4_2020413_S001_T26070910



S1-041-17797

Les Super
PO Box 5535
GOLD COAST MC QLD 9726

Enquiries: 1300 113 547

Mail: GPO Box 804
Melbourne VIC 3001

Fax: 02 9151 4096

Web: www.pimco.com.au

Email: investorservices@au.pimco.com

PIMCO Australia Management Limited

ABN 37 611 709 507

AFSL 487 505

Page
1 of 3

Date
11 July 2022

Part A: Your Details

Investor Name
Lesinvest Pty Ltd <Les Super>

Investor Number
800149049

Account Holder Name **TFN/ABN**
Les Super Provided

Investor Type
SuperannuationFund

Tax Residence
Australia

Overseas Tax ID No
Not Provided

Financial Adviser
Mr Ross Rickard
PO Box 5580
GOLD COAST MC QLD 9726
Australia

AMIT Member Annual Statement
PIMCO Australian Bond Fund - Wholesale
Class (ETL0015AU)
01 July 2021 to 30 June 2022

Dear Sir/Madam

Please find below the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ended 30 June 2022 for your investment in the PIMCO Australian Bond Fund - Wholesale Class.

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

If any of the details in Part A are incorrect, update your details with your trustee.

Part B Tax Return (Supplementary Section)	Summary of tax return (supplementary section) items	
	Amount (\$)	Tax return label
Non-primary production income	0.00	13U
Franked distributions from trusts	0.00	13C
Other deductions relating to distributions	0.00	13Y
Franking credits	0.00	13Q
Credit for tax file number (TFN) amounts withheld	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Share of credit for foreign resident amounts withheld	0.00	13A
Net capital gains	0.00	18A
Total current year capital gains	0.00	18H
Foreign entities - CFC income	0.00	19K
Assessable foreign source income	0.00	20E
Other net foreign source income	0.00	20M
Australian franking credits from a NZ company	0.00	20F
Foreign income tax offsets*	0.00	20O

*To work out your foreign income tax offset (FITO) entitlement, see "20 Foreign source income and foreign assets or property" of the Supplementary tax return or the Guide to foreign income tax offset rules 2022 on www.ato.gov.au.

017797



17797_30217_0_1/A_2020413_S001_T26070910

Part C Components of an attribution	Cash distribution (\$)	Tax paid or tax offsets Gross Up (\$)	Attribution/Amount (\$)
Australian Income			
Dividends: unfranked amount	0.00	0.00	0.00
Dividends: unfranked CFI amount	0.00	0.00	0.00
Interest (subject to non-resident WHT)	0.00	0.00	0.00
Interest (not subject to non-resident WHT)	0.00	0.00	0.00
Other assessable Australian income	0.00	0.00	0.00
Other assessable Australian Income (CBMI)	0.00	0.00	0.00
Other assessable Australian Income (NCMI)	0.00	0.00	0.00
Other assessable Australian Income (ExNCMI)	0.00	0.00	0.00
Non-primary production income	0.00	0.00	0.00
Dividend: Franked amount (Franked distributions)	0.00	0.00	0.00
Capital Gains			
Discounted capital gain NTARP	0.00	0.00	0.00
Discounted capital gains NTAP (NCMI)	0.00	0.00	0.00
Discounted capital gains NTAP (ExNCMI)	0.00	0.00	0.00
Discounted capital gain TARP	0.00	0.00	0.00
Capital Gains - Other Method NTAP (NCMI)	0.00	0.00	0.00
Capital Gains - Other Method NTAP (ExNCMI)	0.00	0.00	0.00
Discounted capital gains TAP (CBMI)	0.00	0.00	0.00
Discounted capital gains TAP (NCMI)	0.00	0.00	0.00
Discounted capital gains TAP (ExNCMI)	0.00	0.00	0.00
Capital Gains - Other Method TAP (CBMI)	0.00	0.00	0.00
Capital Gains - Other Method TAP (NCMI)	0.00	0.00	0.00
Capital Gains - Other Method TAP (ExNCMI)	0.00	0.00	0.00
Capital gain other - IAP	0.00	0.00	0.00
Capital gain other - NTAP	0.00	0.00	0.00
Net capital gains	0.00	0.00	0.00
AMIT CGT gross up amount	0.00	0.00	0.00
Other capital gains distribution	0.00	0.00	0.00
Total current year capital gains	0.00		0.00
Foreign Income			
Other Net Foreign Source Income	0.00	0.00	0.00
Australian franking credits from a NZ company	0.00	0.00	0.00
Assessable net foreign income	0.00	0.00	0.00
Foreign entities - CFC income	0.00	0.00	0.00
Total foreign income	0.00	0.00	0.00
Tax Offset		Amount (\$)	
Franking credit tax offset		0.00	
Foreign income tax offset		0.00	
Franking Credit for NZ Company		0.00	
Total tax offset		0.00	
Other Non-Assessable Amounts	Cash distribution (\$)	Attribution Amount (\$)	
Other non-attributable amounts	203.90	0.00	
Non-assessable non-exempt income	0.00	0.00	
Net exempt income	0.00	0.00	
Gross cash distribution	203.90	0.00	
AMIT Cost Base Adjustment		Amount (\$)	
AMIT cost base - excess		203.90	
AMIT cost base - shortfall		0.00	
Other Deductions From Distributions			
Less Resident withholding tax	0.00		
Less Foreign resident withholding tax	0.00		
Less Foreign resident withholding tax (s12H)**/Foreign Resident Income tax (s276-105)	0.00		
Other Rebate Income	0.00		
Net cash distributions	203.90		
Non-resident Reporting	Attribution Amount (\$)	Tax paid/payable	
Interest exempt from withholding	0.00	0.00	
Non-resident withholding amount	0.00	0.00	
Non-resident member ss276-105(2)(a) or (b)	0.00	0.00	
Non-resident member ss276-105(2)(c)	0.00	0.00	
Managed Investment Trust Fund Payment	0.00	0.00	
Managed Investment Trust Fund Payment (CBMI)	0.00	0.00	
Managed Investment Trust Fund Payment (NCMI)	0.00	0.00	
Managed Investment Trust Fund Payment (ExNCMI)	0.00	0.00	
Managed Investment Trust Fund Payment (Total)	0.00	0.00	
Deemed payment - Dividend	0.00	0.00	
Deemed payment - Interest	0.00	0.00	
Deemed payment - Fund Payment	0.00	0.00	

If you choose to use a tax agent to prepare your income tax return, please advise them to rely on the information in this statement rather than information that may be displayed in the tax agent's pre-filing service.

AMMA Statement
PIMCO Australian Bond Fund - Wholesale Class
01 July 2021 to 30 June 2022

Deemed payment - Fund Payment (CBMI)	0.00	0.00
Deemed payment - Fund Payment (NCMI)	0.00	0.00
Deemed payment - Fund Payment (ExNCMI)	0.00	0.00
Deemed payment - Fund Payment (Total)	0.00	0.00
Deemed payment - Royalties	0.00	0.00

****Note: Foreign resident withholding tax (S12-H)**

If Managed Investment Trust withholding tax is applicable to your investment, this is the sum of the amounts withheld from fund payments made for the year ended 30 June pursuant to Subdivision 12-H and Subdivision 12A-B of Schedule 1 of the Taxation Administration Act 1953.

017797



17797_30218_0_214_20224413_S001_T26870910

1 August 2022



155862/A/007654 D-041
Lesinvest Pty Ltd
ATF Les Super
PO Box 5535
GOLD COAST MC QLD 9726

Investor Services 13 51 53
Adviser Services 1800 195 853
Facsimile 02 9994 6666

GPO Box 3642 Sydney NSW 2001

Dear Investor

**Ardea Real Outcome Fund
2022 tax statement
Account number: 400349891**

Please find enclosed your attribution managed investment trust member annual statement (AMMA statement) for the 2021-2022 financial year. The statement, together with our AMMA statement guide which is available on our website at www.fidante.com.au, is provided to assist Australian resident individual taxpayers in completing their 2021-2022 tax return.

Please note we do not provide capital gains tax statements. The information in Part B of your tax statement will assist you in working out your net capital gain or loss. We recommend that you obtain your own professional advice regarding your position, as tax and social security laws are complex and subject to change, and investors' individual circumstances vary.

Further information

If you have any questions regarding your investment, please contact your financial adviser, visit our website www.fidante.com.au, or call our Investor Services team on 13 51 53 during Sydney business hours.

Yours sincerely

A handwritten signature in black ink, appearing to read "A. Mathur".

Aarti Mathur
Senior Manager, Investor and Advisor Services
Fidante Partners



11,234

155862/A/007654

ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL STATEMENT

Ardea Real Outcome Fund
Issued by Fidante Partners Limited
ABN 94 002 835 592
AFSL 234668

Lesinvest Pty Ltd
 ATF Les Super
 PO Box 5535
 GOLD COAST MC QLD 9726

Reporting period
 1 July 2021 to 30 June 2022
Statement issue date
 1 August 2022

Account number: 400349891
 Account name: LES SUPER

Part A – Summary of 2022 tax return (supplementary section) items

Partnership and trusts – Non- primary production	Amount (\$)	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	1,872.04	13U
Franked distributions from trusts	0.00	13C
Other deductions relating to non-primary production income	0.00	13Y
Share of credits from income and tax offsets		
Share of franking credit from franked dividends	0.00	13Q
Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions	0.00	13R
Capital Gains		
Net capital gain	0.00	18A
Total current year capital gains	0.00	18H
Foreign source income and foreign assets or property		
Assessable foreign source income	232.79	20E
Other net foreign source income	232.79	20M
Australian franking credits from a New Zealand franking company	0.00	20F
Foreign income tax offset	0.00	20O



155862/A/007654 11,235 Y

Part B – Components of an attribution

Ardea Real Outcome Fund

	Cash distribution (\$)	Tax paid or franking credit (grossed up) (\$)	Attribution (\$)
Australian income			
Interest	2.91		2.91
Interest exempt from withholding	72.79		72.79
Dividends – unfranked	0.00		0.00
Other assessable Australian income	1,796.34		1,796.34
Non-primary production income	1,872.04	0.00	1,872.04
Dividends – franked amount	0.00	0.00	0.00
Capital gains			
Discounted capital gain – TAP	0.00		0.00
Discounted capital gain – NTAP	0.00	0.00	0.00
Capital gains – other method TAP	0.00		0.00
Capital gains – other method NTAP	0.00	0.00	0.00
Net capital gain	0.00	0.00	0.00
AMIT CGT gross up amount			0.00
Other capital gains distribution	0.00		
Total current year capital gains	0.00	0.00	0.00
Foreign income			
Other net foreign source income	232.79	0.00	232.79
Assessable foreign source income	232.79	0.00	232.79
Franking credit from a NZ company		0.00	0.00
Total foreign income	232.79	0.00	232.79
Other non-assessable amounts			
Net exempt income	0.00		
Other non-attributable amounts	0.00		
Gross cash distribution	2,104.83		
Other amounts deducted			
TFN amounts withheld	0.00		
Other expenses	0.00		
Non-resident withholding amount	0.00		
Net cash distribution	2,104.83		
Part C - AMIT cost base adjustments			
AMIT cost base net amount – excess	0.00		
AMIT cost base net amount – shortfall	0.00		
Part D - Tax offset amounts			
Franking credit tax offset	0.00		
Franking credit from a NZ company	0.00		
Foreign income tax offset	0.00		
Early stage investor tax offset	0.00		
Total tax offsets	0.00		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Use this statement, together with the tax guide, to help you complete your tax return.

1 August 2022



155862/A/007489 D-041
Lesinvest Pty Ltd
ATF Les Super
PO Box 5535
GOLD COAST MC QLD 9726

Investor Services 13 51 53
Adviser Services 1800 195 853
Facsimile 02 9994 6666

GPO Box 3642 Sydney NSW 2001



Dear Investor

**Bentham Investment Funds
2022 tax statement
Account number: 400274388**

Please find enclosed your attribution managed investment trust member annual statement (AMMA statement) for the 2021-2022 financial year. The statement, together with our AMMA statement guide which is available on our website at www.fidante.com.au, is provided to assist Australian resident individual taxpayers in completing their 2021-2022 tax return.

Please note we do not provide capital gains tax statements. The information in Part B of your tax statement will assist you in working out your net capital gain or loss. We recommend that you obtain your own professional advice regarding your position, as tax and social security laws are complex and subject to change, and investors' individual circumstances vary.

Further information

If you have any questions regarding your investment, please contact your financial adviser, visit our website www.fidante.com.au, or call our Investor Services team on 13 51 53 during Sydney business hours.

Yours sincerely

A handwritten signature in black ink, appearing to read "A. Mathur".

Aarti Mathur
Senior Manager, Investor and Advisor Services
Fidante Partners

10,729
155862/A/007489

ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL STATEMENT

Bentham Investment Funds
Issued by Fidante Partners Services Limited
ABN 44 119 605 373
AFSL 320505

Lesinvest Pty Ltd
 ATF Les Super
 PO Box 5535
 GOLD COAST MC QLD 9726

Reporting period
 1 July 2021 to 30 June 2022
Statement issue date
 1 August 2022

Account number: 400274388
 Account name: LES SUPER

Part A – Summary of 2022 tax return (supplementary section) items

Partnership and trusts – Non- primary production	Amount (\$)	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	87.53	13U
Franked distributions from trusts	0.84	13C
Other deductions relating to non-primary production income	0.00	13Y
Share of credits from income and tax offsets		
Share of franking credit from franked dividends	0.43	13Q
Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions	0.00	13R
Capital Gains		
Net capital gain	0.00	18A
Total current year capital gains	0.00	18H
Foreign source income and foreign assets or property		
Assessable foreign source income	572.51	20E
Other net foreign source income	572.51	20M
Australian franking credits from a New Zealand franking company	0.00	20F
Foreign income tax offset	0.62	20O



155862/A/007489 10,730 Y

Part B – Components of an attribution

Bentham Global Income Fund

	Cash distribution (\$)	Tax paid or franking credit (grossed up) (\$)	Attribution (\$)
Australian income			
Interest	25.78		25.78
Dividends – unfranked	0.00		0.00
Other assessable Australian income	61.75		61.75
Non-primary production income	87.53	0.00	87.53
Dividends – franked amount	0.41	0.43	0.84
Capital gains			
Discounted capital gain – TAP	0.00		0.00
Discounted capital gain – NTAP	0.00	0.00	0.00
Capital gains – other method TAP	0.00		0.00
Capital gains – other method NTAP	0.00	0.00	0.00
Net capital gain	0.00	0.00	0.00
AMIT CGT gross up amount			0.00
Other capital gains distribution	0.00		
Total current year capital gains	0.00	0.00	0.00
Foreign income			
Other net foreign source income	571.89	0.62	572.51
Assessable foreign source income	571.89	0.62	572.51
Franking credit from a NZ company		0.00	0.00
Total foreign income	571.89	0.62	572.51
Other non-assessable amounts			
Net exempt income	0.00		
Other non-attributable amounts	392.32		
Gross cash distribution	1,052.15		
Other amounts deducted			
TFN amounts withheld	0.00		
Other expenses	0.00		
Non-resident withholding amount	0.00		
Net cash distribution	1,052.15		
Part C - AMIT cost base adjustments			
AMIT cost base net amount – excess	392.32		
AMIT cost base net amount – shortfall	0.00		
Part D - Tax offset amounts			
Franking credit tax offset	0.43		
Franking credit from a NZ company	0.00		
Foreign income tax offset	0.62		
Early stage investor tax offset	0.00		
Total tax offsets	1.05		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Use this statement, together with the tax guide, to help you complete your tax return.

Responsible Entity:
Dexus Asset Management Limited
ACN 930 674 479 | AFSL No. 237500

Level 5, 80 Collins Street (South Tower)
Melbourne, Victoria 3000 Australia

T +61 3 8011 2000
Investor Services 1300 996 456
Adviser Services 1300 027 636
W www.apares.com.au
E investorservices@dexus.com

Correspondence to:
PO Box 13011
Melbourne Collins Street East
Victoria 3003

APN | Real Estate Securities

15 September 2022

BPC Custody Pty Limited
ACF Lesinvest Pty Ltd
ATF Les Super
GPO Box 4718
MELBOURNE VIC 3001

Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2022
APN AREIT Fund | (ARSN 134 361 229) Investor number: AREIT03545

Part A: Your details

Australian tax file number (TFN) Provided
Country of tax residency Australia

Part B: Summary of 2022 tax return (supplementary section) items

Tax return for individuals (supplementary section)	Tax return	Total amount (\$)
Share of income from trusts	13L	9.0097
Share of net income from trusts, including unfranked dividends less net capital gains, foreign income and franked distributions	13U	1,823.7068
Franked distributions from trusts	13C	59.0395
Share of franking credit from franked dividends	13Q	31.2059
Share of credit for tax file number amounts withheld from unit trust distributions	13R	--
Net capital gain	18A	2,119.6732
Total current year capital gains (grossed up amount)	18H	4,229.9319
Assessable foreign source income	20E	78.3043
Other net foreign source income	20M	78.3043
Foreign income tax offsets	20O	4.7201

Part C AMMA: Components of an Attribution

Table 1: Australian income

	Attribution (\$)	Tax Paid (\$)
Interest	147.6911	
Dividends – unfranked amount	4.7098	
Other taxable Australian income	1,644.5433	
NCMI – Non-primary production	12.4793	
Excluded from NCMI – Non-primary production	14.2833	
Non-primary production income (A)	13U	1,823.7068
NCMI – Primary production	9.0097	
Excluded from NCMI – Primary production	0.0000	
Primary production income (B)	13L	9.0097
Dividends: Franked amount (grossed up) (Franked distributions)	13C / 13Q	59.0395
		31.2059

Table 2: Capital gains

	Attribution (\$)
Capital gains discount - Taxable Australian property	293.7422
Capital gains discount - Non-Taxable Australian property	1,816.5164
Capital gains other - Taxable Australian property	--
Capital gains other - Non-Taxable Australian property	9.4197
Net capital gain	18A
AMIT CGT gross up amount	2,119.6783
Other capital gains distribution	0.0000
Total capital gains	18H
	4,229.9319

Table 3: Foreign income

	Attribution (\$)	Tax offset (\$)
Other net foreign source income	20M / 20O	78.3043
Assessable foreign source income	20E	78.3043
Total foreign income (C)		4.7201

Table 4: Other non-attributable amounts (includes tax-deferred)		Amount (\$)
Other non-attributable amounts (includes tax-deferred)*		--
Table 5: Cash distribution details		Amount (\$)
Gross cash distribution		5,124.9600
TFN amounts withheld		--
Net cash distribution		5,124.9600
Table 6: Cost base details		Amount (\$)
AMIT cost base net amount - excess* (reduction in cost base)		--
AMIT cost base net amount - shortfall* (increase in cost base)		1,039,1062

Please retain this statement for income tax purposes. A guide to your 2022 return information is enclosed for your information.

* Tax-free amounts and tax-deferred amounts (including returns of capital) are included in Other non-attributable amounts and reflected in the calculation for AMIT cost base net amount - excess or shortfall shown in Table 6.

The taxation information in our Tax Guide is of a general nature only. If you have any doubt or require further information about the taxation position of your investment, we recommend you talk to your accountant or tax adviser.

Macquarie Investment Management Australia Limited

ABN 55 092 552 611

AFS Licence Number 238321

A Member of the Macquarie Group of Companies

50 Martin Place
Sydney NSW 2000
AUSTRALIA
PO Box R1723
Royal Exchange NSW 1225
AUSTRALIA

Telephone: 1800 814 523 (Australia)
(61 2) 8245 4900 (International)
Facsimile: (61 2) 8232 4730
Website: macquarie.com

COPY



15 July 2022

Ross Rickard
Post Office Box 5580
GOLD COAST MC QLD 9726

Dear Sir/Madam

2022 TAX RETURN INFORMATION

ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL (AMMA) STATEMENT

Fund name: Arrowstreet Global Equity Fund
Account name: BPC Custody Pty Ltd ACF Lesinvest Pty Ltd ATF Les Super
Investor number: 911991633

Please find attached an AMMA statement for your investment in the Arrowstreet Global Equity Fund for the year ending 30 June 2022.

Yours faithfully

Macquarie Investment Management

This statement does not constitute taxation or any other professional advice. You are strongly advised to seek taxation or other professional advice in relation to your particular tax circumstances and the completion of your tax return.

To the maximum extent permitted by law, no member of the Macquarie Group nor any of their directors, employees or agents accept any liability for any loss arising from the use of this tax statement, its contents or otherwise arising in connection with it.

Macquarie Investment Management Australia Limited is not an authorised deposit-taking institution for the purposes of the Banking Act 1959 (Cwth), and its obligations do not represent deposits or other liabilities of Macquarie Bank Limited ABN 46 008 583 542 (MBL). MBL does not guarantee or otherwise provide assurance in respect of the obligations of Macquarie Investment Management Australia Limited.

Macquarie Investment Management Australia Limited

ABN 55 092 552 611

AFS Licence Number 238321

A Member of the Macquarie Group of Companies

50 Martin Place
Sydney NSW 2000
AUSTRALIA
PO Box R1723
Royal Exchange NSW 1225
AUSTRALIA

Telephone: 1800 814 523 (Australia)
(61 2) 8245 4900 (International)
Facsimile: (61 2) 8232 4730
Website: macquarie.com



MACQUARIE

15 July 2022

Ross Rickard
Post Office Box 5580
GOLD COAST MC QLD 9726

2022 TAX RETURN INFORMATION

ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL (AMMA) STATEMENT

Fund name: Arrowstreet Global Equity Fund
Account name: BPC Custody Pty Ltd ACF Lesinvest Pty Ltd ATF Les Super
Investor number: 911991633

Resident individual unitholder for year ended 30 June 2022.

Part A Your Details

Tax File Number: Not Provided
Country of Tax Residency at 30 June 2022: Australia
Tax Identification Number (TIN) for country of residence: Not Provided

If any of the above is incorrect, please contact Macquarie Investment Management Client Service on 1800 814 523 (within Australia) or (61 2) 8245 4900 Monday to Friday 8.30am – 5.30pm (Sydney time).

2022 TAX RETURN INFORMATION

Fund name: Arrowstreet Global Equity Fund
Account name: BPC Custody Pty Ltd ACF Lesinvest Pty Ltd ATF Les Super
Investor number: 911991633

Part B Summary of 2022 Tax Return (supplementary section) Items

Tax Return (supplementary section)	<u>Attributable Amount</u>	<u>Label</u>
Non-Primary production income	0.34	13U
Franked distributions from trusts	0.00	13C
Franking credits	0.00	13Q
Total current year capital gains	4,876.15	18H
Net capital gain	2,438.66	18A
Assessable foreign source income	2,766.72	20E
Other net foreign source income	2,766.72	20M
Foreign income tax offsets	462.91	20O

2022 TAX RETURN INFORMATION

Fund name: Arrowstreet Global Equity Fund
Account name: BPC Custody Pty Ltd ACF Lesinvest Pty Ltd ATF Les Super
Investor number: 911991633

Part C Components of an Attribution

	<u>Attribution</u>	<u>Cash Distribution</u>	<u>Franking Credit and Tax Offset Gross-ups</u>
Australian Income			
Dividends - Unfranked	0.00	0.00	0.00
Interest	0.32	0.32	0.00
Other assessable Australian income	0.02	0.02	0.00
Non-Primary Production income	0.34	0.34	0.00
Franked distributions from trusts	0.00	0.00	0.00
Capital Gains			
Discounted capital gains - NTARP	2,437.49	2,437.49	
Capital gains - other - NTARP	1.17	1.17	
Discounted capital gains - TARP	0.00	0.00	
Capital gains - other - TARP	0.00	0.00	
Net capital gain	2,438.66	2,438.66	
AMIT CGT gross up amount	2,437.49		
Other capital gains distribution (non-taxable)		2,437.49	
Total current year capital gains	4,876.15	4,876.15	
Foreign Income			
Foreign income	2,766.72	2,303.81	462.91
Other Non-Assessable Amounts			
Net exempt amounts	0.00	0.00	
Non-assessable non-exempt amount	0.00	0.00	
Other non-attributable amounts	0.00	0.00	
Gross cash distribution		7,180.30	
TFN amount withheld		0.00	
Foreign taxes withheld		0.00	
Other expense		0.00	
Net cash distribution		7,180.30	
Tax Offsets			
Franking credit tax offset	0.00		
Foreign income tax offset	462.91		
Total tax offsets	462.91		
AMIT Cost Base Adjustments			
AMIT cost base net increase / (reduction)	0.00		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

End of Document

BPC Custody Pty Ltd a/c Lesinvest Pty Ltd ATF Les Super
 GPO Box 4718
 MELBOURNE VIC 3001
 AUSTRALIA

21 July 2022

Investor No. 27706510

Investors Mutual Australian Share Fund
AMIT Member Annual Statement for the year ending 30 June 2022

Part A: Summary of 2022 tax return (supplementary section) items for a resident individual

Non-Australian residents should seek independent Australian tax advice.

Tax Return (supplementary section)	(AUD) Amount	Tax return label
Non-primary production income		
Share of net income from trusts, less net capital gains, foreign income and franked distributions	633.22	13U
Franked distributions from trusts	3,840.48	13C
Other deductions relating to distributions		13Y
Share of credits from income and tax offsets		
Share of franking credit from franked dividends	1,389.15	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions		13R
Share of credit for tax paid by trustee		13S
Share of credit for foreign resident withholding amounts (excluding capital gains)		13A
Early stage venture capital limited partnership: current year tax offset		T7K
Early stage investor: current year tax offset		T8L
Other refundable tax offsets: Exploration credits		T9 (code E)
Capital gains		
Total current year capital gains (grossed up)	6,952.36	18H
Net capital gains	3,476.18	18A
Foreign Entities		
CFC income		19K
Foreign source income and foreign assets or property		
Assessable foreign source income	313.55	20E
Other net foreign source income	313.55	20M
Foreign income tax offset	38.12	20O
Australian franking credits from a New Zealand franking company		20F

Please retain this statement for income tax purposes.

BPC Custody Pty Ltd a/c Lesinvest Pty Ltd ATF Les Super
 GPO Box 4718
 MELBOURNE VIC 3001
 AUSTRALIA

21 July 2022

Investor No. 27706510

Investors Mutual Australian Share Fund
AMIT Member Annual Statement for the year ending 30 June 2022

Part B: Components of attribution

Australian other income	Cash amount	Tax paid/offsets	Attribution amount
Interest	16.72		16.72
Interest (NR exempt)			
Dividends - Unfranked amount	178.32		178.32
Dividends - Unfranked CFI amount	293.67		293.67
Other domestic income	143.71		143.71
Non-concessional MIT income (NCMI)	0.16		0.16
Excluded from Non-concessional MIT income (Excluded NCMI)	0.64		0.64
Clean Building MIT income			
Royalty - domestic source			
Early stage venture capital limited partnership: current year tax offset			
Early stage investor: current year tax offset			
Non-primary production income	633.22		633.22
Dividends: Franked amount	2,451.33	1,389.15	3,840.48
Foreign Income	Cash amount	Tax paid/offsets	Attribution amount
Assessable / Other net foreign source income	275.43	38.12	313.55
Australian franking credits from a New Zealand franking company			
CFC Income			
Total Foreign Income	275.43	38.12	313.55

BPC Custody Pty Ltd a/c Lesinvest Pty Ltd ATF Les Super
 GPO Box 4718
 MELBOURNE VIC 3001
 AUSTRALIA

21 July 2022

Investor No. 27706510

**Investors Mutual Australian Share Fund
 AMIT Member Annual Statement for the year ending 30 June 2022**

Capital Gains	Cash amount	Tax paid/offsets	Attribution amount
Discounted Capital Gains (TAP)			
Discounted Capital Gains (TAP) - NCMi			
Discounted Capital Gains (TAP) - Excluded from NCMi			
Discounted Capital Gains (TAP) - Clean Building MIT			
Discounted Capital Gains (NTAP)	3,476.18		3,476.18
Discounted Capital Gains (NTAP) - NCMi			
Discounted Capital Gains (NTAP) - Excluded from NCMi			
Capital Gains - Indexation method (TAP)			
Capital Gains - Indexation method (NTAP)			
Capital Gains - Other Method (TAP)			
Capital Gains - Other Method (TAP) - NCMi			
Capital Gains - Other Method (TAP) - Excluded from NCMi			
Capital Gains - Other Method (TAP) - Clean Building MIT			
Capital Gains - Other Method (NTAP)			
Capital Gains - Other Method (NTAP) - NCMi			
Capital Gains - Other Method (NTAP) - Excluded from NCMi			
Total capital gains	3,476.18		3,476.18
AMIT CGT Gross up			3,476.18
Other capital gains distributed	3,476.18		
Total current year capital gains	6,952.36		6,952.36
Non-assessable amounts	Cash amount		Attribution amount
Net Exempt income			
Non Assessable Non Exempt (NANE)	349.72		1,593.55
Other non-attributable amounts	90.17		
Total non-assessable amounts	439.89		1,593.55

BPC Custody Pty Ltd a/c Lesinvest Pty Ltd ATF Les Super
 GPO Box 4718
 MELBOURNE VIC 3001
 AUSTRALIA

21 July 2022

Investor No. 27706510

**Investors Mutual Australian Share Fund
 AMIT Member Annual Statement for the year ending 30 June 2022**

	Cash amount	Tax paid/offsets	Attribution amount
Gross cash distribution	10,752.23	1,427.27	13,333.16
TFN amounts withheld			
Non-resident withholding tax amounts withheld			
Net cash distribution	10,752.23		
Cost base details			Amount
AMIT cost base net amount - excess (decrease)			12,179.50
AMIT cost base net amount - shortfall (increase)			13,333.16
Net AMIT cost bases (increase)/decrease			-1,153.66
Additional Capital Gains Information			Amount
Discounted Capital gains (TAP) Affordable Housing			
AMIT CGT Gross up			
Total Grossed Up Discounted Affordable Housing Capital Gains			

BPC Custody Pty Ltd a/c Lesinvest Pty Ltd ATF Les Super
 GPO Box 4718
 MELBOURNE VIC 3001
 AUSTRALIA

21 July 2022

Investor No. 27706510

**Investors Mutual Australian Share Fund
 AMIT Member Annual Statement for the year ending 30 June 2022**

Non-resident Investor Reporting	Cash amount	Deemed amount	Attribution amount
Interest	16.72		16.72
Dividends - Unfranked	178.32		178.32
Australian Income			
Non-Concessional MIT Income (NCMI)	0.16		0.16
Excluded from Non-Concessional MIT Income (Excluded NCMI)	0.64		0.64
Clean Building MIT Income			
Other domestic income	143.71		143.71
Australian CGT (TAP) gains			
Discounted Capital Gains (TAP) (including NTAP losses)			
Discounted Capital Gains (TAP) - Gross up amount			
Discounted Capital Gains (TAP) - NCMI			
Discounted Capital Gains (TAP) - NCMI - Gross up			
Discounted Capital Gains (TAP) - Excluded from NCMI			
Discounted Capital Gains (TAP) - Excluded from NCMI - Gross up			
Discounted Capital Gains (TAP) - Clean Building MIT			
Discounted Capital Gains (TAP) - Clean Building MIT - Gross up			
Capital Gains - Indexation method (TAP)			
Capital Gains - Other Method (TAP) (Including NTAP losses)			
Capital Gains - Other Method (TAP) - NCMI			
Capital Gains - Other Method (TAP) - Excluded from NCMI			
Capital Gains - Other Method (TAP) - Clean Building MIT			
Total fund Payment	144.51		144.51



BPC Custody Pty Ltd a/c Lesinvest Pty Ltd ATF Les Super
GPO Box 4718
MELBOURNE VIC 3001
AUSTRALIA

21 July 2022

Investor No. 27706510

Please retain this statement for income tax purposes.



21 July 2022

Lesinvest Pty Ltd <Les Super>
 PO Box 5535
 GOLD COAST MC QLD 9726

Investor Number : 300302

Attribution Managed Investment Trust Member Annual (AMMA) Statement
For the year ended 30 June 2022
Magellan Infrastructure Fund - APIR Code MGE0002AU

Part A - Your Details

You are recorded as being: Superannuation
 Australian Tax File Number (TFN) / ABN Quoted: Provided
 Country of residence at 30 Jun 2022: Australia

Part B - Summary of 2022 Tax Return (supplementary section) Items

	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	7.76	13U
Franked distributions from trusts	5.90	13C
Other deductions relating to non-primary production income	0.00	13Y
Share of credit for foreign resident withholding amounts (excluding capital gains)	0.00	13A
Share of National rental affordability scheme tax offset	0.00	13B
Share of credit for tax withheld where Australian business number not quoted	0.00	13P
Share of franking credit from franked dividends	1.98	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Early stage venture capital limited partnership: current year tax offset	0.00	T7K
Early stage investor: current year tax offset	0.00	T8L
Other refundable tax offsets: Exploration credits	0.00	T9 (Code E)
Net capital gain	0.00	18A
Total current year capital gains	0.00	18H
Credit for foreign resident capital gains withholding amounts	0.00	18X
CFC Income	0.00	19K
Transferor trust income	0.00	19B
Assessable foreign source income	0.64	20E
Other net foreign source income	0.64	20M
Australian franking credits from a New Zealand franking company	0.00	20F
Foreign Income Tax Offsets *	0.00	20O

* The foreign income tax offset represents foreign income tax offsets in respect of both foreign income and foreign capital gains derived by the Fund. Foreign income tax offsets on foreign capital gains have not been reduced by the capital gains tax discount.

Please retain this statement for Income Tax Purposes

Part C Component of attribution	Cash Distribution	Tax Paid/Franching Credit (grossed up)	Attribution	Tax return Label
Australian Income				
Interest (subject to withholding tax)	1.98		1.98	
Interest (not subject to withholding tax)	0.00		0.00	
Dividends: unfranked amount	0.00		0.00	
Dividends: unfranked amount declared to be CFI	0.00		0.00	
Dividends: unfranked amount not declared to be CFI	0.00		0.00	
Dividends: less LIC capital gain deduction	0.00		0.00	
Other assessable Australian income	5.78		5.78	
NCMI - Non-primary production	0.00		0.00	
Excluded from NCMI - Non-primary production	0.00		0.00	
Share of net income from trusts, less net capital gains, foreign income and franked distributions	7.76		7.76	13U
Dividends: Franked amount	3.92	1.98	5.90	13C/13Q
Capital gains				
Capital gains discount - Taxable Australian property	0.00		0.00	
Capital gains discount - Non-Taxable Australian property	0.00	0.00	0.00	
Capital gains other - Taxable Australian property	0.00		0.00	
Capital gains other - Non-Taxable Australian property	0.00	0.00	0.00	
NCMI capital gains	0.00		0.00	
Excluded from NCMI capital gains	0.00		0.00	
Net capital gain	0.00	0.00	0.00	18A
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	0.00	18H
Foreign income				
Other net foreign source income	0.64	0.00	0.64	20M/20O
Assessable foreign source income	0.64	0.00	0.64	20E
Australian franking credits from a New Zealand franking company	0.00	0.00	0.00	20F
CFC income	0.00		0.00	19K
Transferor trust income	0.00		0.00	19B
Total foreign income	0.64	0.00	0.64	
Tax offsets				
	Amount	Tax return label		
Franking credit tax offset (including Australian franking credits from a New Zealand franking company)	1.98	13Q / 20F		
Foreign income tax offset	0.00	20O		
Total tax offsets	1.98			

<u>Other non-assessable amounts and cost base details</u>	Cash distribution	Attribution/Amount	Other amount
Net exempt income	0.00	0.00	
Non-assessable non-exempt amount	0.00	0.00	
Other non-attributable amounts	1,627.40		
Gross cash distribution	1,639.72		1,639.72
AMIT cost base net amount - excess (decrease)			1,627.40
AMIT cost base net amount - shortfall (increase)			0.00

<u>Other amounts deducted from trust distribution</u>	Cash Amount	Tax return label
TFN amounts withheld	0.00	13R
Non-resident withholding tax deducted	0.00	
Other expenses	0.00	13Y
Credit for foreign resident capital gains withholding	0.00	18X
Net cash distribution	1,639.72	

This guide provides general information and has been prepared to assist you in understanding the various components of the Attribution Managed Investment Trust Member Annual (AMMA) Statement which you have received from the Fund in relation to the year ended 30 June 2022. This guide has been prepared to assist you in completing your income tax return for the year ending 30 June 2022.

Australian tax laws are complex and each unitholder's particular circumstances will be different. You should seek your own tax advice before taking any action based on this guide and consult your professional tax advisor for advice specific to your circumstances. This guide should be read in conjunction with the Australian Taxation Office's (ATO's) instructions and publications. The comments contained in this guide do not constitute legal, tax or financial planning advice. They are general in nature, offered on an informative basis only and are not intended to cover all of the potential tax consequences in relation to a particular unitholder. Certain items discussed in this guide may not apply to certain unitholders (for example, due to the unitholder's residency, entity type or some other factor).

The Fund is an Attribution Managed Investment Trust (AMIT) for the year ended 30 June 2022. Your AMMA Statement includes amounts attributed to you from the Fund relating to the year ended 30 June 2022. You may be required to include these amounts in your tax return for the 2022 financial year.

This AMMA Statement is prepared for an Australian resident individual investor who holds units in the Fund on a capital account. Unitholders should seek professional taxation advice in relation to this AMMA statement.

Part A - Your details

Part A are the details you provided and reported at the time this statement was generated.

Part B - Tax return information

Part B is a summary of the amounts attributed to you from the Fund that are relevant for the completion of your 2022 tax return. Depending on your circumstances, you may be able to copy the amounts from Part B of this AMMA statement to your corresponding labels of the Tax Return (Supplementary Section) 2022. The breakdown of the components is shown in Part C of your AMMA statement.

Part C - Component of attribution

This section of your AMMA Statement gives you a detailed breakdown of the cash paid to you and the amounts attributed to you. The information in Part C of your AMMA Statement may be required for you to complete other parts of your income tax return.

1. Australian income

The details provide a breakdown of Label 13U Non-primary production income and Label 13C Franked distributions from trusts. This information may be necessary for those investors who use the Application for refund of franking credits for individuals during 2022.

2. Capital gains

Capital gains discount - Taxable Australian Property (TAP) and Non-Taxable Australian Property (NTAP)

The capital gains tax (CGT) discount is generally available for gains on the disposal of investments that have been held for at least 12 months. These items are that part of the Fund's net capital gain that represents discount capital gains paid and attributed to you. Resident individuals and trusts (conditions apply) may be eligible for a 50% CGT discount and resident complying superannuation funds may be eligible for a 33.33% CGT discount. Companies are not eligible for the CGT discount.

Capital gains other - Taxable Australian Property (TAP) and Non-Taxable Australian Property (NTAP)

These items are capital gains paid and attributed to you in relation to the disposal of investments held by the Fund which are held for less than 12 months. The CGT discount is not available in relation to such gains.

Net capital gains

This amount represents the taxable capital gains which is the sum of the capital gains (discounted and other methods) and any foreign tax paid on capital gains.

AMIT CGT gross up amount

This item shows the additional amount treated as capital gains of a unitholder under ss 276-85(3) and (4) of the Income Tax Assessment Act 1997 (ITAA 1997), and is included in the AMIT cost base increase amount under s104-107E of the ITAA 1997. This amount is equal to the sum of the attribution column for Capital gains discount - Taxable Australian Property (TAP) and Capital gains discount - Non-Taxable Australian Property (NTAP).

Other capital gains distribution

Other capital gains distributions are shown in the Cash distribution column to represent the total amount of cash distributed in relation to all capital gains, other than the amounts already shown in the Cash distribution columns for Capital gains discount - NTAP & TAP and Capital gains other - NTAP & TAP.

3. Foreign income

The Foreign income section includes all foreign income except foreign capital gains. Foreign tax paid on foreign income (other than foreign capital gains) is also shown here.

4. Other non-assessable amounts and cost base details

Other non-assessable amounts have been divided into three categories depending on the nature of the amount. These amounts may not be immediately assessable for income tax purposes and may not be required to be included in your tax return. However, they may be relevant when determining any adjustment to the cost base of your unit holding and may be relevant in working out your gain/loss at the time you dispose of your units in the Fund.

Other non-attributable amounts

Other non-attributable amounts are cash distributions paid to you that exceed the attribution amount, to the extent they are not already shown in other components. These amounts are reflected in the calculation of the AMIT cost base net amount - excess or shortfall. It does not include Other capital gains distributions which are shown at the capital gains section.

AMIT cost base net amounts

Under the AMIT regime you are required to adjust your cost base of your units as follows:

AMIT cost base net amount - excess (decrease). You must reduce the cost base and reduced cost base of your units in the Fund by the AMIT cost base net amount - excess. A capital gain may also arise if your AMIT cost base net amount - excess is greater than your cost base of your units in the Fund.

AMIT cost base net amount - shortfall (increase). You must increase the cost base and reduced cost base of your units in the Fund by the AMIT cost base net amount - shortfall.

End of Document

21 July 2022



022 02 13619

BPC CUSTODY PTY LTD <LESINVEST PTY LTD ATF LES SUPER>
GPO BOX 4718
MELBOURNE VIC 3001

ASX Code: MGOC
APIR Code: MGE0001AU
Investor Number: 168710
SRN: |*****306

Attribution Managed Investment Trust Member Annual (AMMA) Statement
For the year ended 30 June 2022
Magellan Global Fund (Open Class Units)

Part A - Your Details

You are recorded as being: Corporation

Australian Tax File Number (TFN) / ABN Quoted: Provided

Country of residence at 30 Jun 2022: Australia

Part B - Summary of 2022 Tax Return (supplementary section) Items

	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	0.00	13U
Franked distributions from trusts	0.00	13C
Other deductions relating to non-primary production income	0.00	13Y
Share of credit for foreign resident withholding amounts (excluding capital gains)	0.00	13A
Share of National rental affordability scheme tax offset	0.00	13B
Share of credit for tax withheld where Australian business number not quoted	0.00	13P
Share of franking credit from franked dividends	0.00	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Early stage venture capital limited: current year tax offset	0.00	T7K
Early stage investor: current year tax offset	0.00	T8L
Other refundable tax offsets: Exploration credits	0.00	T9 (Code E)
Net capital gain	882.18	18A
Total current year capital gains	1,764.36	18H
Credit for foreign resident capital gains withholding amounts	0.00	18X
CFC Income	0.00	19K
Transferor trust income	0.00	19B
Assessable foreign source income	146.96	20E
Other net foreign source income	146.96	20M
Australian franking credits from a New Zealand franking company	0.00	20F
Foreign Income Tax Offsets *	44.67	20O

* The foreign income tax offset represents foreign income tax offsets in respect of both foreign income and foreign capital gains derived by the Fund. Foreign income tax offsets on foreign capital gains have not been reduced by the capital gains tax discount.

Please retain this statement for Income Tax Purposes

Part C Component of attribution	Cash Distribution	Tax Paid/Frinking Credit (grossed up)	Attribution	Tax return Label
<u>Australian Income</u>				
Interest (subject to withholding tax)	0.00		0.00	
Interest (not subject to withholding tax)	0.00		0.00	
Dividends: unfranked amount	0.00		0.00	
Dividends: unfranked amount declared to be CFI	0.00		0.00	
Dividends: unfranked amount not declared to be CFI	0.00		0.00	
Dividends: less LIC capital gain deduction	0.00		0.00	
Other assessable Australian income	0.00		0.00	
NCMI - Non-primary production	0.00		0.00	
Excluded from NCMI - Non-primary production	0.00		0.00	
Share of net income from trusts, less net capital gains, foreign income and franked distributions	0.00		0.00	13U
Dividends: Franked amount	0.00	0.00	0.00	13C/13Q
<u>Capital gains</u>				
Capital gains discount - Taxable Australian property	0.00		0.00	
Capital gains discount - Non-Taxable Australian property	882.18	0.00	882.18	
Capital gains other - Taxable Australian property	0.00		0.00	
Capital gains other - Non-Taxable Australian property	0.00	0.00	0.00	
NCMI capital gains	0.00		0.00	
Excluded from NCMI capital gains	0.00		0.00	
Net capital gain	882.18	0.00	882.18	18A
AMIT CGT gross up amount	0.00		882.18	
Other capital gains distribution	882.18		0.00	
Total current year capital gains	1,764.36	0.00	1,764.36	18H
<u>Foreign income</u>				
Other net foreign source income	102.29	44.67	146.96	20M/20O
Assessable foreign source income	102.29	44.67	146.96	20E
Australian franking credits from a New Zealand franking company	0.00	0.00	0.00	20F
CFC income	0.00		0.00	19K
Transferor trust income	0.00		0.00	19B
Total foreign income	102.29	44.67	146.96	
<u>Tax offsets</u>				
Franking credit tax offset (including Australian franking credits from a New Zealand franking company)	0.00			13Q / 20F
Foreign income tax offset	44.67			20O
Total tax offsets	44.67			

<u>Other non-assessable amounts and cost base details</u>	Cash distribution	Attribution/Amount	Other amount
Net exempt income	0.00	0.00	
Non-assessable non-exempt amount	0.00	0.00	
Other non-attributable amounts	0.00		
Gross cash distribution	1,866.65		1,866.65
AMIT cost base net amount - excess (decrease)			0.00
AMIT cost base net amount - shortfall (increase)			0.00

<u>Other amounts deducted from trust distribution</u>	Cash Amount	Tax return label
TFN amounts withheld	0.00	13R
Non-resident withholding tax deducted	0.00	
Other expenses	0.00	13Y
Credit for foreign resident capital gains withholding	0.00	18X
Net cash distribution	1,866.65	

This guide provides general information and has been prepared to assist you in understanding the various components of the Attribution Managed Investment Trust Member Annual (AMMA) Statement which you have received from the Fund in relation to the year ended 30 June 2022. This guide has been prepared to assist you in completing your income tax return for the year ending 30 June 2022.

Australian tax laws are complex and each unitholder's particular circumstances will be different. You should seek your own tax advice before taking any action based on this guide and consult your professional tax advisor for advice specific to your circumstances. This guide should be read in conjunction with the Australian Taxation Office's (ATO's) instructions and publications. The comments contained in this guide do not constitute legal, tax or financial planning advice. They are general in nature, offered on an informative basis only and are not intended to cover all of the potential tax consequences in relation to a particular unitholder. Certain items discussed in this guide may not apply to certain unitholders (for example, due to the unitholder's residency, entity type or some other factor).

The Fund is an Attribution Managed Investment Trust (AMIT) for the year ended 30 June 2022. Your AMMA Statement includes amounts attributed to you from the Fund relating to the year ended 30 June 2022. You may be required to include these amounts in your tax return for the 2022 financial year.

This AMMA Statement is prepared for an Australian resident individual investor who holds units in the Fund on a capital account. Unitholders should seek professional taxation advice in relation to this AMMA statement.

Part A - Your details

Part A are the details you provided and reported at the time this statement was generated.

Part B - Tax return information

Part B is a summary of the amounts attributed to you from the Fund that are relevant for the completion of your 2022 tax return. Depending on your circumstances, you may be able to copy the amounts from Part B of this AMMA statement to your corresponding labels of the Tax Return (Supplementary Section) 2022. The breakdown of the components is shown in Part C of your AMMA statement.

Part C - Component of attribution

This section of your AMMA Statement gives you a detailed breakdown of the cash paid to you and the amounts attributed to you. The information in Part C of your AMMA Statement may be required for you to complete other parts of your income tax return.

1. Australian income

The details provide a breakdown of Label 13U Non-primary production income and Label 13C Franked distributions from trusts. This information may be necessary for those investors who use the Application for refund of franking credits for individuals during 2022.

2. Capital gains

Capital gains discount - Taxable Australian Property (TAP) and Non-Taxable Australian Property (NTAP)

The capital gains tax (CGT) discount is generally available for gains on the disposal of investments that have been held for at least 12 months. These items are that part of the Fund's net capital gain that represents discount capital gains paid and attributed to you. Resident individuals and trusts (conditions apply) may be eligible for a 50% CGT discount and resident complying superannuation funds may be eligible for a 33.33% CGT discount. Companies are not eligible for the CGT discount.

Capital gains other - Taxable Australian Property (TAP) and Non-Taxable Australian Property (NTAP)

These items are capital gains paid and attributed to you in relation to the disposal of investments held by the Fund which are held for less than 12 months. The CGT discount is not available in relation to such gains.

Net capital gains

This amount represents the taxable capital gains which is the sum of the capital gains (discounted and other methods) and any foreign tax paid on capital gains.

AMIT CGT gross up amount

This item shows the additional amount treated as capital gains of a unitholder under ss 276-85(3) and (4) of the Income Tax Assessment Act 1997 (ITAA 1997), and is included in the AMIT cost base increase amount under s104-107E of the ITAA 1997. This amount is equal to the sum of the attribution column for Capital gains discount - Taxable Australian Property (TAP) and Capital gains discount - Non-Taxable Australian Property (NTAP).

Other capital gains distribution

Other capital gains distributions are shown in the Cash distribution column to represent the total amount of cash distributed in relation to all capital gains, other than the amounts already shown in the Cash distribution columns for Capital gains discount - NTAP & TAP and Capital gains other - NTAP & TAP.

3. Foreign income

The Foreign income section includes all foreign income except foreign capital gains. Foreign tax paid on foreign income (other than foreign capital gains) is also shown here.

4. Other non-assessable amounts and cost base details

Other non-assessable amounts have been divided into three categories depending on the nature of the amount. These amounts may not be immediately assessable for income tax purposes and may not be required to be included in your tax return. However, they may be relevant when determining any adjustment to the cost base of your unit holding and may be relevant in working out your gain/loss at the time you dispose of your units in the Fund.

Other non-attributable amounts

Other non-attributable amounts are cash distributions paid to you that exceed the attribution amount, to the extent they are not already shown in other components. These amounts are reflected in the calculation of the AMIT cost base net amount - excess or shortfall. It does not include Other capital gains distributions which are shown at the capital gains section.

AMIT cost base net amounts

Under the AMIT regime you are required to adjust your cost base of your units as follows:

AMIT cost base net amount - excess (decrease). You must reduce the cost base and reduced cost base of your units in the Fund by the AMIT cost base net amount - excess. A capital gain may also arise if your AMIT cost base net amount - excess is greater than your cost base of your units in the Fund.

AMIT cost base net amount - shortfall (increase). You must increase the cost base and reduced cost base of your units in the Fund by the AMIT cost base net amount - shortfall.

End of Document

18 July 2022

BPC Custody Pty Ltd A/C Lesinvest Pty Ltd ATF Les Super
 Attn: Miss K Webster
 GPO Box 4718
 MELBOURNE VIC 3001

Investor Number : 006586

Attribution Managed Investment Trust Member Annual (AMMA) Statement
For the year ended 30 June 2022
Pendal Smaller Companies Fund

Part A - Your Details

You are recorded as being: Corporation
 Australian Tax File Number (TFN) / ABN Quoted: Provided
 Country of residence at 30 Jun 2022: Australia

Part B - Summary of 2022 Tax Return (supplementary section) Items

	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	106.90	13U
Franked distributions from trusts	1,006.98	13C
Other deductions relating to non-primary production income	0.00	13Y
Share of credit for foreign resident withholding amounts (excluding capital gains)	0.00	13A
Share of National rental affordability scheme tax offset	0.00	13B
Share of credit for tax withheld where Australian business number not quoted	0.00	13P
Share of franking credit from franked dividends	576.68	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	0.00	13R
Share of credit for tax paid by trustee	0.00	13S
Early stage venture capital limited partnership: current year tax offset	0.00	T7K
Early stage investor: current year tax offset	0.00	T8L
Other refundable tax offsets: Exploration credits	0.00	T9 (Code E)
Net capital gain	5,698.64	18A
Total current year capital gains	11,397.28	18H
Credit for foreign resident capital gains withholding amounts	0.00	18X
CFC Income	0.00	19K
Transferor trust income	0.00	19B
Assessable foreign source income	174.58	20E
Other net foreign source income	174.58	20M
Australian franking credits from a New Zealand franking company	0.00	20F
Foreign Income Tax Offsets *	64.40	20O

* The foreign income tax offset represents foreign income tax offsets in respect of both foreign income and foreign capital gains derived by the Fund. Foreign income tax offsets on foreign capital gains have not been reduced by the capital gains tax discount.

Please retain this statement for Income Tax Purposes

Part C	Component of attribution	Cash Distribution	Tax Paid/Frinking Credit (grossed up)	Attribution	Tax return Label
<u>Australian Income</u>					
	Interest (subject to withholding tax)	4.49		4.49	
	Interest (not subject to withholding tax)	0.00		0.00	
	Dividends: unfranked amount	97.54		97.54	
	Dividends: unfranked amount declared to be CFI	38.26		38.26	
	Dividends: unfranked amount not declared to be CFI	59.28		59.28	
	Dividends: less LIC capital gain deduction	0.00		0.00	
	Other assessable Australian income	4.19		4.19	
	NCMI - Non-primary production	0.68		0.68	
	Excluded from NCMI - Non-primary production	0.00		0.00	
	Share of net income from trusts, less net capital gains, foreign income and franked distributions	106.90		106.90	13U
	Dividends: Franked amount	430.30	576.68	1,006.98	13C/13Q
<u>Capital gains</u>					
	Capital gains discount - Taxable Australian property	12.38		12.38	
	Capital gains discount - Non-Taxable Australian property	5,686.26	0.00	5,686.26	
	Capital gains other - Taxable Australian property	0.00		0.00	
	Capital gains other - Non-Taxable Australian property	0.00	0.00	0.00	
	NCMI capital gains	0.00		0.00	
	Excluded from NCMI capital gains	0.00		0.00	
	Net capital gain	5,698.64	0.00	5,698.64	18A
	AMIT CGT gross up amount	0.00		5,698.64	
	Other capital gains distribution	5,698.62		0.00	
	Total current year capital gains	11,397.26	0.00	11,397.28	18H
<u>Foreign income</u>					
	Other net foreign source income	110.18	64.40	174.58	20M/20O
	Assessable foreign source income	110.18	64.40	174.58	20E
	Australian franking credits from a New Zealand franking company	0.00	0.00	0.00	20F
	CFC income	0.00		0.00	19K
	Transferor trust income	0.00		0.00	19B
	Total foreign income	110.18	64.40	174.58	
<u>Tax offsets</u>					
	Franking credit tax offset (including Australian franking credits from a New Zealand franking company)	576.68			13Q / 20F
	Foreign income tax offset	64.40			20O
	Total tax offsets	641.08			

<u>Other non-assessable amounts and cost base details</u>	Cash distribution	Attribution/Amount	Other amount
Net exempt income	0.00	0.00	
Non-assessable non-exempt amount	0.00	0.00	
Other non-attributable amounts	15.33		
Gross cash distribution	12,059.97		12,059.97
AMIT cost base net amount - excess (decrease)			15.31
AMIT cost base net amount - shortfall (increase)			0.00

<u>Other amounts deducted from trust distribution</u>	Cash Amount	Tax return label
TFN amounts withheld	0.00	13R
Non-resident withholding tax deducted	0.00	
Other expenses	0.00	13Y
Credit for foreign resident capital gains withholding	0.00	18X
Net cash distribution	12,059.97	

This guide provides general information and has been prepared to assist you in understanding the various components of the Attribution Managed Investment Trust Member Annual (AMMA) Statement which you have received from the Fund in relation to the year ended 30 June 2022. This guide has been prepared to assist you in completing your income tax return for the year ending 30 June 2022.

Australian tax laws are complex and each unitholder's particular circumstances will be different. You should seek your own tax advice before taking any action based on this guide and consult your professional tax advisor for advice specific to your circumstances. This guide should be read in conjunction with the Australian Taxation Office's (ATO's) instructions and publications. The comments contained in this guide do not constitute legal, tax or financial planning advice. They are general in nature, offered on an informative basis only and are not intended to cover all of the potential tax consequences in relation to a particular unitholder. Certain items discussed in this guide may not apply to certain unitholders (for example, due to the unitholder's residency, entity type or some other factor).

The Fund is an Attribution Managed Investment Trust (AMIT) for the year ended 30 June 2022. Your AMMA Statement includes amounts attributed to you from the Fund relating to the year ended 30 June 2022. You may be required to include these amounts in your tax return for the 2022 financial year.

This AMMA Statement is prepared for an Australian resident individual investor who holds units in the Fund on a capital account. Unitholders should seek professional taxation advice in relation to this AMMA statement.

Part A - Your details

Part A are the details you provided and reported at the time this statement was generated.

Part B - Tax return information

Part B is a summary of the amounts attributed to you from the Fund that are relevant for the completion of your 2022 tax return. Depending on your circumstances, you may be able to copy the amounts from Part B of this AMMA statement to your corresponding labels of the Tax Return (Supplementary Section) 2022. The breakdown of the components is shown in Part C of your AMMA statement.

Part C - Component of attribution

This section of your AMMA Statement gives you a detailed breakdown of the cash paid to you and the amounts attributed to you. The information in Part C of your AMMA Statement may be required for you to complete other parts of your income tax return.

1. Australian income

The details provide a breakdown of Label 13U Non-primary production income and Label 13C Franked distributions from trusts. This information may be necessary for those investors who use the Application for refund of franking credits for individuals during 2022.

2. Capital gains

Capital gains discount - Taxable Australian Property (TAP) and Non-Taxable Australian Property (NTAP)

The capital gains tax (CGT) discount is generally available for gains on the disposal of investments that have been held for at least 12 months. These items are that part of the Fund's net capital gain that represents discount capital gains paid and attributed to you. Resident individuals and trusts (conditions apply) may be eligible for a 50% CGT discount and resident complying superannuation funds may be eligible for a 33.33% CGT discount. Companies are not eligible for the CGT discount.

Capital gains other - Taxable Australian Property (TAP) and Non-Taxable Australian Property (NTAP)

These items are capital gains paid and attributed to you in relation to the disposal of investments held by the Fund which are held for less than 12 months. The CGT discount is not available in relation to such gains.

Net capital gains

This amount represents the taxable capital gains which is the sum of the capital gains (discounted and other methods) and any foreign tax paid on capital gains.

AMIT CGT gross up amount

This item shows the additional amount treated as capital gains of a unitholder under ss 276-85(3) and (4) of the Income Tax Assessment Act 1997 (ITAA 1997), and is included in the AMIT cost base increase amount under s104-107E of the ITAA 1997. This amount is equal to the sum of the attribution column for Capital gains discount - Taxable Australian Property (TAP) and Capital gains discount - Non-Taxable Australian Property (NTAP).

Other capital gains distribution

Other capital gains distributions are shown in the Cash distribution column to represent the total amount of cash distributed in relation to all capital gains, other than the amounts already shown in the Cash distribution columns for Capital gains discount - NTAP & TAP and Capital gains other - NTAP & TAP.

3. Foreign income

The Foreign income section includes all foreign income except foreign capital gains. Foreign tax paid on foreign income (other than foreign capital gains) is also shown here.

4. Other non-assessable amounts and cost base details

Other non-assessable amounts have been divided into three categories depending on the nature of the amount. These amounts may not be immediately assessable for income tax purposes and may not be required to be included in your tax return. However, they may be relevant when determining any adjustment to the cost base of your unit holding and may be relevant in working out your gain/loss at the time you dispose of your units in the Fund.

Other non-attributable amounts

Other non-attributable amounts are cash distributions paid to you that exceed the attribution amount, to the extent they are not already shown in other components. These amounts are reflected in the calculation of the AMIT cost base net amount - excess or shortfall. It does not include Other capital gains distributions which are shown at the capital gains section.

AMIT cost base net amounts

Under the AMIT regime you are required to adjust your cost base of your units as follows:

AMIT cost base net amount - excess (decrease). You must reduce the cost base and reduced cost base of your units in the Fund by the AMIT cost base net amount - excess. A capital gain may also arise if your AMIT cost base net amount - excess is greater than your cost base of your units in the Fund.

AMIT cost base net amount - shortfall (increase). You must increase the cost base and reduced cost base of your units in the Fund by the AMIT cost base net amount - shortfall.

End of Document