

Trilogy Funds Management Limited as
Responsible Entity for the
Trilogy Enhanced Income Fund
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Page: 1 of 4
Adviser: Direct
TFN/ABN:
Investor ID: 2000096715
Date: 10 August 2021

Attribution Managed Investment Trust Member Annual (AMMA) Statement Trilogy Enhanced Income Fund- 01 July 2020 to 30 June 2021

Dear ,

Trilogy, as Responsible Entity for the Trilogy Enhanced Income Fund, has completed your AMMA Statement for the year ended 30 June 2021.

To assist you in completing your income tax return for the year, we have included a guide. This guide should be read in conjunction with instructions and publications from the Australian Taxation Office. Please keep in mind that the taxation treatment of investment income can be complex. Therefore we recommend you seek independent professional advice in finalising your tax return.

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

Part A

Tax Return (Supplementary Section)	Attribution/Amount	Tax Return Label
Share of Net Income from Trusts	\$0.00	13L
Other Deductions relating to amounts shown at share of net income from trusts	\$0.00	13X
Share of Non-Primary Production Income	\$604.66	13U
Franked Distributions from Trusts	\$0.00	13C
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 TFN Amounts Withheld	\$0.00	13R
Share of Credit for Amounts Withheld from Foreign Resident Withholding	\$0.00	13A
Share of National Rental Affordability Scheme Tax Offset	\$0.00	13B
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
Attributed CFC Income	\$0.00	19K
Assessable Foreign Source Income	\$0.00	20E
Net Foreign Rent	\$0.00	20R
Other Net Foreign Source Income	\$0.00	20M
Australian Franking Credits from a New Zealand Franking Company	\$0.00	20F
Foreign Income Tax Offsets	\$0.00	20O
Other Income – Category 4 Rebates	\$0.00	24V

Part B – Components of Distribution

Australian Income	Cash Distribution	Tax Credits/Offsets	Attribution/Amount
Interest (Subject to non-resident WHT)	\$604.66	\$0.00	\$604.66
Other Assessable Australian Income	\$0.00	\$0.00	\$0.00
Total Non-Primary Production Income (A)	\$604.66	\$0.00	\$604.66
Capital Gains			
Discounted Capital Gain (TAP)	\$0.00	\$0.00	\$0.00
Discounted Capital Gain (NTAP)	\$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 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 (B)	\$0.00	\$0.00	\$0.00
Other Non-Assessable Amounts			
Other Non-Attributable Amounts	\$0.00		
Net Exempt Amount	\$0.00		
Return of Capital	\$0.00		
Total Other Non-Assessable Amounts	\$0.00		
Gross Cash Distribution	\$604.66		
AMIT Cost Base Adjustment			
AMIT Decreasing Cost Base Adjustment	\$0.00		
AMIT Increasing Cost Base Adjustment	\$0.00		
Other Deductions from Distributions			
Less TFN/ABN Withholding Tax	\$0.00		
Less Non-Resident Withholding Tax (S12H & S12A-B)	\$0.00		
Less Non-Resident Withholding Tax (S12F)	\$0.00		
Net Cash Distribution	\$604.66		
Non Resident Reporting			
	Attribution/Amount	Tax Paid	
Non Resident Withholding Amount	\$604.66	\$0.00	
Managed Investment Trust Fund Payments	\$0.00	\$0.00	

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

This tax statement has been prepared without taking into account the investor's objectives, financial situation or needs. This tax statement does not constitute personal tax advice. Therefore, before preparing an income tax return, investors should consider the appropriateness and relevance of the tax statement, taking into account their specific circumstances. If the investor has any doubt about the taxation position of their investment, or requires any further information about their personal tax position, it is recommended the investor talk to their professional adviser.

Thank you for choosing to invest with Trilogy. If you have any enquiries regarding your statement, please contact Investor Relations on 1800 230 099 (Monday-Friday, 8:30am to 5:00pm AEST) or email investorrelations@trilogyfunds.com.au.

AMMA Statement Guide

For the financial year ended 30 June 2021

Purpose of this Guide

This Guide will assist you with the completion of your 30 June 2021 Australian Tax Return for Individuals. The information in this Guide is only relevant to you if:

- You are an individual Australian tax resident; and
- You hold your units in the Fund as a capital investment (i.e. on capital account, and not revenue account for tax purposes).

This Guide contains general information only and should not be regarded as tax advice or financial product or investment advice. You should consult your professional tax adviser for more information.

This Guide has been prepared based on the prevailing Australian income taxation laws as at 30 June 2021.

Attribution Managed Investment Trust (AMIT) Regime

The Trustee of the Fund has made an irrevocable election for the Fund to be treated as an AMIT with effect from 1 July 2017, pursuant to Division 276 of the Income Tax Assessment Act 1997.

Your AMMA Statement provides details of any amounts attributed and/or distributed to you during the financial year ended 30 June 2021, which should be taken into account in your tax calculations for the year ended 30 June 2021.

AMMA Statement – Part A

These amounts should be included at the relevant labels in your 2020 Australian Tax Return for Individuals / 2020 Tax Return for Individuals (Supplementary Section).

AMMA Statement – Part B

The amounts in the Attribution/Amount column are the amounts that have been attributed to you in respect of the different components for the year ended 30 June 2021. The amounts in the Cash Distribution column are the amounts that have been distributed to you in cash in respect of the different components. The attributed amount and the cash amount may be different for the same component.

Australian Income

Interest (subject to non-resident withholding tax)

This amount is interest income that is subject to Australian withholding tax that has been attributed and/or distributed to you.

Other Assessable Australian income

This amount is other assessable income from Australian sources (excluding capital gains) that has been attributed and/or distributed to you. In relation to property syndicates, this amount includes rental income from the underlying properties of the Fund.

Capital Gains

Discount Capital Gains

This amount is discount capital gains attributed and/or distributed to you from the disposal of investments that have been held for at least 12 months by the Fund, and for which the 50% CGT discount is applicable.

These have been separated into the following categories:

- Discount Capital Gain TAP – these are capital gains that arise from underlying taxable Australian property.
- Discount Capital Gain NTAP – these are capital gains that do not arise from underlying taxable Australian property.

Australian resident taxpayers are required to include both categories of discount capital gains in the calculation of their net capital gain for the income year. This amount does not include any non-concessional MIT discount capital gains for FY21.

Capital Gain Other

This amount is other capital gains attributed and/or distributed to you, for which the 50% CGT discount is not applicable. These have been separated into the following categories:

- Capital Gain Other - TAP – these are capital gains that arise from underlying taxable Australian property.
- Capital Gain Other – NTAP – these are capital gains that do not arise from underlying taxable Australian property.

Australian resident taxpayers are required to include both categories of other capital gains in the calculation of their net capital gain for the income year. This amount does not include any non-concessional MIT discount capital gains for FY21.

AMMA Statement Guide

(continued)

For the financial year ended 30 June 2021

AMIT CGT Gross Up Amount

This amount is the CGT 50% discount applied when calculating the discount capital gains attributed to you.

Other Capital Gains Distribution

This amount is the cash distributed to you in relation to all capital gains, other than amounts already shown in the Cash Distribution column, for the above capital gain components.

Other Non-Assessable Amounts

Other Non-Attributable Amounts

This is the amount of cash distributed to you that is in addition to the amounts distributed for the above components. These amounts are non-assessable components of your distribution, but affect your cost base adjustments (refer below). This amount does not include any non-concessional MIT discount capital gains for FY21.

AMIT Cost Base Adjustment

AMIT Decreasing Cost Base Adjustment

If the distributions you have received from the Fund for the year exceed the assessable amounts (including grossed up discount capital gains) attributed to you, then the cost base of your units is decreased by the amount of the excess. To the extent that this amount is greater than the cost base of your units, a capital gain may arise in respect of the excess. If you have held your units for at least 12 months, you may be able to reduce this capital gain by the 50% CGT discount.

AMIT Increasing Cost Base Adjustment

If the assessable amounts (including grossed up discount capital gains) attributed to you exceed the distributions you have received from the Fund for the year, then the cost base of your units is increased by the amount of the distribution shortfall.

Other Deductions from Distribution

Foreign Resident Withholding Tax (Subdivisions 12-H & 12 A-B)

This is the amount of withholding tax levied pursuant to Subdivision 12-H on fund payments made by the Fund to non-resident investors. These fund payments will include other Australian assessable income, and grossed up capital gains arising from taxable Australian property.

Non-Resident Withholding Tax (Subdivision 12-F)

This is the amount of withholding tax levied pursuant to Subdivision 12-F on Australian sourced interest income distributed to non-resident investors.

Non-resident Reporting

Non-Resident Interest Withholding Amount

This amount is Australian sourced interest income that has been distributed to you. This amount is subject to Australian interest withholding tax when paid to a non-resident investor.

Managed Investment Trust Fund Payments

This amount includes other assessable income from Australian sources (excluding interest income) and capital gains from taxable Australian property (before the application of the 50% CGT discount) that has been distributed to you. These fund payments are subject to withholding tax under Subdivision 12-H when paid to a non-resident investor.