



Aventus Holdings Limited (40 627 640 180) (Company)
Aventus Capital Limited (34 606 555 480)
as a responsible entity of the Aventus Retail Property Fund (Trust)

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Annual Tax Statement and Guide for the year ended 30 June 2022

Reference number: X*****9798
Statement date: 15 September 2022
TFN: Provided

Please refer to the relevant details of the distribution components below to assist you completing your 2022 Income Tax Return. If you have any questions regarding completion of your personal tax return you should contact a taxation adviser.

PART A: SUMMARY OF 2022 TAX RETURN/SUPPLEMENTARY SECTION ITEMS

	Amounts	2022 Tax Return Label
Distribution components		
Share of net income from trusts, less capital gains, foreign income and franked distributions	\$44.30	13U
Total current year capital gains	\$0.00	18H
Net capital gain	\$0.00	18A
Withholding Tax Withheld from Distribution		
Credit for TFN/ABN amounts withheld	\$0.00	13R/13P
Credit for non-resident interest withholding tax	\$0.00	13A
Credit for share of tax paid by trustee	\$0.00	13S

PART B: CGT INFORMATION – ADDITIONAL INFORMATION FOR ITEM 18

Capital gains: discounted method (grossed up amount)	\$0.00	
Capital gains: other method	\$0.00	
Total Current Year Capital Gains	\$0.00	
Tax-deferred amounts	\$17.45	

PART C: COMPONENTS OF DISTRIBUTION

	Cash distribution	Notes	Tax paid or tax offsets	Taxable amount
Australian income				
Interest	\$0.08	1	\$0.00	\$0.08
Other income	\$44.22	2	\$0.00	\$44.22
Total non-primary production income	\$44.30		\$0.00	\$44.30
Capital gains				
Discounted capital gains (50% discount)	\$0.00	3		
CGT concession amount	\$0.00	4		
Capital gains: other method	\$0.00	5		
Total distributed capital gains	\$0.00			
Other non-assessable amounts				
Tax-deferred amounts	\$17.45	6		
Gross cash distribution	\$61.75		\$0.00	\$61.75
Withholding amounts				
TFN/ABN amounts withheld	\$0.00	7		
Non-resident interest withholding tax	\$0.00	8		
Credit for share of tax paid by trustee	\$0.00	9		
Net Cash Distribution	\$61.75			

ON 4 MARCH 2022, ALL OF THE ISSUED UNITS IN AVENTUS RETAIL PROPERTY FUND WERE ACQUIRED BY HDN FUNDS MANAGEMENT LIMITED AS RESPONSIBLE ENTITY OF THE HOME CO DAILY NEEDS REIT (ASX: HDN) AND ALL OF THE ISSUED SHARES IN AVENTUS HOLDINGS LIMITED WERE ACQUIRED BY HOME CONSORTIUM LIMITED (ASX: HMC). AS A CONSEQUENCE, AVN WAS REMOVED FROM THE OFFICIAL LIST OF THE ASX ON 14 MARCH 2022.

ALL DISTRIBUTIONS FOR FY22 WERE DISTRIBUTIONS FROM THE AVENTUS RETAIL PROPERTY FUND. NO DIVIDEND WAS PAID IN FY22 FROM AVENTUS HOLDINGS LIMITED.

THIS STATEMENT CONSTITUTES A PAYMENT SUMMARY FOR THE PURPOSES OF THE TAXATION ADMINISTRATION ACT. PLEASE RETAIN THIS STATEMENT FOR YOUR TAX RECORDS. A FEE WILL BE CHARGED FOR REPLACEMENT COPIES OF THIS STATEMENT, HOWEVER REPLACEMENT COPIES OF THE 2022 ANNUAL TAX STATEMENT ARE AVAILABLE ONLINE VIA WWW.LINKMARKETSERVICES.COM.AU FREE OF CHARGE.

AVENTUS RETAIL PROPERTY FUND IS NOT A MANAGED INVESTMENT TRUST (MIT) FOR THE PURPOSES OF SUBDIVISION 12-H OF SCHEDULE 1 OF THE TAXATION ADMINISTRATION ACT 1953 (CTH) IN RESPECT OF THE INCOME YEAR ENDED 30 JUNE 2022.

ANNUAL TAXATION STATEMENT GUIDE

PART A – WHAT DO YOU DO WITH THE AMOUNTS THAT APPEAR IN PART A?

Your Annual Taxation Statement has been prepared to correspond with the distribution components and the relevant disclosures you are required to enter into your 2022 Individual Tax Return/Supplementary Section for Australian residents.

PART C – EXPLANATION OF DISTRIBUTION COMPONENTS NON-PRIMARY PRODUCTION INCOME

Note 1 – Interest

This income is in relation to any interest paid or credited to you from any source in Australia, including accounts and term deposits held with financial institutions in Australia.

Note 2 – Other income

This income is any other taxable income from Australian sources (excluding capital gains). Income at this item includes rental income from direct or indirect property investments.

CAPITAL GAINS

Note 3 – Discounted Capital Gains

Discounted capital gains are gains on the disposal of investments that have been held for at least 12 months. The gain has been reduced by 50 per cent as a result of the Capital Gains Tax (“CGT”) discount.

Note 4 – CGT Concession Amount

The CGT concession amount represents part of the CGT discount claimed by Aventus Property Retail Fund in calculating its net capital gain. The CGT concession amount does not need to be recorded in your Australian Income Tax Return and an adjustment to the cost of your units is not required.

Note 5 – Capital Gains – Other

This generally relates to capital gains on the disposal of assets have been held for less than 12 months.

OTHER NON-ASSESSABLE AMOUNTS

Note 6 – Tax-Deferred Amounts

Tax-deferred amounts are generally non-assessable for income tax purposes and are accordingly not required to be included in your Australian Income Tax Return. However, tax-deferred amounts received reduce the cost base and reduced cost base of your units by the tax-deferred amount. To the extent the total tax-deferred amounts received exceed the cost base of your units, the excess amounts received are treated as capital gains.

Note 7 - TFN/ABN amounts withheld

If you have not provided a TFN, ABN or exemption for your investment, withholding tax at the highest marginal tax rate (including Medicare Levy) of 47 per cent has been deducted from your distributions. You should record the total amount detailed at “TFN/ABN amounts withheld” at item 13R or 13P.

Note 8 - Non-resident interest withholding tax

If you are a non-resident unitholder, 10% non-resident interest withholding tax has been deducted from that portion of the distributions referable to Australian interest income.

Note 9 – Credit for share of tax paid by trustee

If you are a non-resident unitholder, the amount of tax that the trustee was required to pay in respect of the distributions paid to you has been deducted from that portion of the distributions that represents Australian sourced income (such as rental income and gains) other than dividends, interest or royalties. In determining the amount withheld from distributions to non-residents, any capital gains to which the CGT discount has been applied are grossed up, and withholding is levied on the grossed-up amount. You will be entitled to claim a credit for your share of tax paid by the trustee when you lodge your Australian 2022 income tax return.