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 **By Mail:**  
 Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
 Victoria 3001 Australia

**Enquiries:**

(within Australia) 1300 855 080  
 (international) +61 3 9415 4000

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MULTILOW PTY LTD  
 <THE MOORHEAD FAMILY S/F A/C>  
 GUMLI GUMLI  
 117 ESPLANADE  
 BARGARA QLD 4670

Holder Identification Number (HIN)

HIN WITHHELD COY

**Annual Taxation Statement 2022**

This statement represents your Annual Taxation Statement for the period 1 July 2021 to 30 June 2022.

**Summary of 2022 tax return items**

Description	Elanor Company	Elanor Fund	Tax Return Label
<b>Part A: Tax Return</b>			
Share of non-primary production income	\$0.00	\$249.56	13U
Dividends - Unfranked	\$0.00	\$0.00	11S
Dividends - Franked	\$0.00	\$0.00	11T
Share of franking credit from franked dividends	\$0.00	\$0.00	11U
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	\$0.00	\$0.00	13R
Net capital gain	\$0.00	\$778.82	18A
Total current year capital gains	\$0.00	\$1,557.64	18H
<b>Part B: CGT information - additional information for item 18</b>			
Capital gains: discounted method	\$0.00	\$778.82	
Capital gains: other method	\$0.00	\$0.00	
CGT concession amount	\$0.00	\$778.82	
Tax-deferred amounts	\$0.00	\$214.28	
<b>Part C: Components of distribution</b>			
<b>Australian income</b>			
Dividends: Unfranked amount	\$0.00	\$0.00	
Dividends: Franked amount	\$0.00	\$0.00	
Interest	\$0.00	\$34.92	
Other income	\$0.00	\$214.64	
Net Capital Gains	\$0.00	\$778.82	
Capital gains: other method	\$0.00	\$0.00	
CGT Concession amount	\$0.00	\$778.82	
Tax-deferred amounts	\$0.00	\$214.28	
TFN amounts withheld	\$0.00	\$0.00	
Non-resident amounts withheld	\$0.00	\$0.00	
<b>Total cash distribution</b>	\$0.00	\$2,021.48	✓

**Net Distribution for the year**

Represented by:	
Trust Distribution paid 28 February 2022	\$1,357.50
Less tax withheld	\$0.00
Trust Distribution paid 31 August 2022	\$663.98
Less tax withheld	\$0.00
<b>Net Trust Distribution and Dividend applicable to year ended 30 June 2022</b>	<b>\$2,021.48</b>

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

**PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES**

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

## THIS GUIDE APPLIES TO YOU IF:

- You are an individual Australian resident investor in Elanor Investors Group (which comprises the stapled security of Elanor Investors Limited (the “Company”) and Elanor Investment Fund (the “Fund”),
- You hold your Elanor stapled securities for the purpose of investment (rather than for resale at a profit) such that the capital gains tax (“CGT”) provisions apply to your Elanor stapled securities (rather than the ordinary income provisions).

The Guide has been prepared for general information only and should be read in conjunction with the Australian Taxation Office’s instructions and publications. This Guide does not constitute the giving of tax or financial product advice.

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

## ELANOR ANNUAL TAXATION STATEMENT GUIDE

### ELANOR DISTRIBUTION

Your Elanor Annual Taxation Statement represents Fund distributions paid to you in February 2022 and August 2022.

For an individual Australian resident taxpayer, the distributions from the Fund are recognised for tax purposes on a present entitlement basis and not on a receipts basis.

For tax purposes the distributions from the Fund comprises Australian taxable income (being interest and rental income), a net capital gain, a CGT concession amount and a tax deferred amount. A brief explanation of these terms follows:

#### **Australian taxable income (rental and interest income)**

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

#### **Net Capital Gains (Discount Method)**

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

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

#### **CGT Concession Component**

This represents the ‘non-assessable’ amounts that relates to the reduction of the gross capital gain made by the Fund during the year (which for tax purposes have been reduced either under the CGT general discount (refer above) or because of the recoupment of capital losses).

Subject to your own circumstances, the ‘CGT Concession’ component should not be assessable to you nor will it reduce the CGT cost base of the units held by you.

#### **Tax Deferred**

The ‘Tax Deferred’ amount of your gross cash distribution has arisen because the gross cash distribution from the Fund exceeds the Fund’s net taxable income.

Subject to your own circumstances, the ‘Tax Deferred’ component is not expected to be assessable to you but it will reduce the CGT cost base of the units held by you – over time this may reduce your cost base to nil.

To the extent that the tax deferred amount exceeds the CGT cost base of your units a capital gain may arise. The capital gain will be equal to the excess of the tax deferred amount over the CGT cost base – such a capital gain may be eligible for the 50% general CGT discount.

#### **Income Tax return disclosure labels**

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

### TFN AMOUNTS WITHHELD

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

### DISPOSAL OF YOUR ELANOR STAPLED SECURITIES

The following summary will assist you to determine whether you have an assessable capital gain should you dispose of an interest in an Elanor security.

#### **Your Investment in Elanor Stapled Securities**

For tax purposes, the sale of a Elanor stapled security is treated as a disposal of a share in the Company and the unit in the Fund. Upon disposal of a Elanor stapled security, you will realise a capital gain if the consideration exceeds the CGT cost base of the share and unit.

#### **Cost base of Shares and Units**

Generally, the cost base of your shares and units is the amount you paid for them. Your cost base may also include the costs that are incidental to acquisition and disposal.

In the case of your units, the cost base may be reduced by any tax deferred amounts received. Details of tax deferred amounts are available from the Investor Relations section of the Elanor Investors Group website at [www.elanorinvestors.com](http://www.elanorinvestors.com). Please click the tab entitled “Investor Information”.

For CGT purposes, the cost of each Elanor stapled security and the consideration received on disposal of each Elanor stapled security will need to be apportioned between the share in the Company and the unit in the Fund.

One method that may result in a reasonable apportionment of disposal consideration between the Company and the Fund is by a comparison of their relative Net Assets. The Net Assets for the Company and the Fund are available from the Investor Relations section of the Elanor Investors Group website at [www.elanorinvestors.com](http://www.elanorinvestors.com). Please click the tab entitled “Investor Information”.

#### **Calculation of Capital Gain/Loss**

Your capital gains or capital losses from the disposal of your Elanor stapled securities may be ascertained as follows:

- Discount Capital Gains (>12 months). Where the Elanor stapled securities have been held for more than 12 months, you may be able to reduce your capital gain by the 50% CGT discount.
- Other Capital Gains (<12 months). Where the Elanor stapled securities have been held for 12 months or less, no discount is available. Accordingly capital gains may be required to be included in your assessable income.
- Capital Losses. A capital loss may arise if the sale proceeds received for disposal are less than the reduced cost base of your Elanor stapled securities. You may be able to offset your capital losses against your gross (undiscounted) capital gains.

#### **Disclaimer of liability**

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



## Elanor Investors Group

Elanor Investors Limited ABN 33 169 308 187  
Elanor Funds Management Limited ABN 39 125 903 031  
AFS Licence 398196 as responsible entity of  
Elanor Investment Fund ABN 35 797 969 657 ARSN 169 450 926

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## Holder Identification Number (HIN)

HIN WITHHELD

ASX Code ENN  
TFN/ABN Status Quoted  
Record Date 30 June 2022  
Payment Date 31 August 2022  
Direct Credit Reference No. 800694

## Income Distribution Statement – Period ended 30 June 2022

Set out below are the details of your August 2022 Distribution comprising a distribution of 4.42654 cents per security (less withholding tax where applicable).

### Distribution

Class Description	Distribution Rate per Unit	Number of Units	Gross Distribution	Australian Tax Withheld	Net Distribution
Stapled Securities	\$0.04426540	15,000	\$663.98	\$0.00	\$663.98

### Dividend

Class Description	Dividend Rate per Unit	Number of Units	Franked Amount	Unfranked Amount	Franking Credit	Gross Dividend	Australian Tax Withheld	Net Dividend
Stapled Securities	\$0.00	15,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

### Total

Class Description	Total Distribution and Dividend Rate	Number of Units	Franking Credit	Total Gross Distribution and Dividend	Total Australian Tax Withheld	Total Net Distribution and Dividend
Stapled Securities	\$0.04426540	15,000	\$0.00	\$663.98	\$0.00	\$663.98

**Note:** You should retain this statement to assist you in preparing your tax return.

## Your Payment Instruction

ANZ INTERNET TRADING NSW  
BSB: 012-012 Account number: XXXXXXX58

Amount Deposited

**AUD\$663.98**

If payment cannot be made to the above instruction, a cheque will be forwarded to your registered address.



### Elanor Investors Group

Elanor Investors Limited ABN 33 169 308 187  
Elanor Funds Management Limited ABN 39 125 903 031  
AFS Licence 398196 as responsible entity of  
Elanor Investment Fund ABN 35 797 969 657 ARSN 169 450 926

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### Holder Identification Number (HIN)

HIN WITHHELD

ASX Code ENN  
TFN/ABN Status Quoted  
Record Date 31 December 2021  
Payment Date 28 February 2022  
Direct Credit Reference No. 800689

## Income Distribution Statement – Period ended 31 December 2021

Set out below are the details of your February 2022 Distribution comprising a distribution of 9.05 cents per security (less withholding tax where applicable).

### Distribution

Class Description	Distribution Rate per Unit	Number of Units	Gross Distribution	Australian Tax Withheld	Net Distribution
Stapled Securities	\$0.0905	15,000	\$1,357.50	\$0.00	\$1,357.50

### Dividend

Class Description	Dividend Rate per Unit	Number of Units	Franked Amount	Unfranked Amount	Franking Credit	Gross Dividend	Australian Tax Withheld	Net Dividend
Stapled Securities	\$0.0000	15,000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

### Total

Class Description	Total Distribution and Dividend Rate	Number of Units	Franking Credit	Total Gross Distribution and Dividend	Total Australian Tax Withheld	Total Net Distribution and Dividend
Stapled Securities	\$0.0905	15,000	\$0.00	\$1,357.50	\$0.00	\$1,357.50

Note: You should retain this statement to assist you in preparing your tax return.

## Your Payment Instruction

ANZ INTERNET TRADING NSW  
BSB: 012-012 Account number: XXXXXXX58

Amount Deposited

**AUD\$1,357.50**

If payment cannot be made to the above instruction, a cheque will be forwarded to your registered address.