



Managed by
HMC Funds Management Limited
(ACN 105 078 635; AFSL 237257)
as responsible entity of the
HomeCo Daily Needs REIT (ARSN 645 086 620)

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Part A: Your details



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Date: 15 September 2022
Reference No: X*****5625

HomeCo Daily Needs REIT (ASX Code: HDN)

Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2022

This statement has been prepared to assist with the completion of the 2022 Australian Income Tax Return for Individuals. This statement should be read together with the attached HomeCo Daily Needs REIT Tax Return Guide 2022, a copy of which is also available on the HMC Capital website. This statement should not be read as giving taxation advice. Investors should consult with their professional advisors on all tax related issues.

For Australian taxation purposes, HomeCo Daily Needs REIT is an attribution managed investment trust (AMIT) for the year ended 30 June 2022.

This statement is an AMIT member annual statement (AMMA statement), which sets out distributions recognised on an 'attribution' basis. HomeCo Daily Needs REIT has made the following distributions in the year ended 30 June 2022:

- Distribution for the period 1 July 2021 to 30 September 2021, paid on 19 November 2021;
- Distribution for the period 1 October 2021 to 31 December 2021, paid on 25 February 2022;
- Distribution for the period 1 January 2022 to 31 March 2022, paid on 20 May 2022; and
- Distribution for the period 1 April 2022 to 30 June 2022, paid on 22 August 2022.

Part B - Table 1 Summary of 2022 tax return (supplementary section) items for a resident individual

Item	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$8.18	13U
Franked distribution from trusts	\$0.00	13C
Share of franking credits 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 foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
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 New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$0.00	20O

*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 tax offset rules 2022.

Part B - Table 2 Capital gains tax information - Additional information for item 18

	Amount	
Capital gains - discounted method	\$0.00	(gross amount)
Capital gains - other method	\$0.00	
Total current year capital gains	\$0.00	

Part C - Table 3 Components of attribution	Cash distributions	Tax paid or franking credit (gross up)	Attributable amount
Australian Income			
Interest			\$0.06
Dividends - unfranked amount			\$0.00
Other assessable Australian income			\$8.12
Non-primary production income			\$8.18
Capital Gains			
Capital gains – Discounted method TAP			\$0.00
Capital gains – Discounted method NTAP			\$0.00
Capital gains - Other method TAP			\$0.00
Capital gains - Other method NTAP			\$0.00
Net Capital Gains		\$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
Foreign Income			
Other net foreign source income		\$0.00	\$0.00
Assessable foreign source income		\$0.00	\$0.00
Total foreign income		\$0.00	\$0.00
Other Non-assessable Amounts			Amount
Net exempt income			\$0.00
Non-assessable non-exempt amount			\$0.00
Other non-attributable amounts			\$11.31
Total Non-Assessable amounts			\$11.31
Gross Cash Distribution			
	\$19.49		
Less: TFN amounts withheld	\$0.00		
Less: Non-resident tax withheld on interest and dividends	\$0.00		
Less: Non-resident tax withheld on fund payments	\$0.00		
Net Cash Distribution	\$19.49		
Part D: Attribution Managed Investment Trust ('AMIT') cost base adjustments *			Amount
AMIT cost base net amount - excess (decrease cost base)			\$11.31
AMIT cost base net amount - shortfall (increase cost base)			\$0.00

Note: Non-resident tax withheld on fund payments

If the Managed Investment Trust withholding provisions are applicable to your investment, this is the sum of amounts withheld from Fund Payments (including Clean Building MIT Fund Payments) for the year ended 30 June 2022 pursuant to Subdivision 12-H and 12A-B of Schedule 1 to the *Tax Administration Act 1953*.

Note: AMIT cost base adjustments

Under the AMIT regime you must:

- increase the cost base in your HomeCo Daily Needs REITs units by your share of HomeCo Daily Needs REIT's taxable income attributed to you (before the application of the CGT discount) plus non-assessable non-exempt income (if any); and
- decrease the cost base in your HomeCo Daily Needs REITs units by the gross cash distribution amount and tax offsets attributed to you.

The amount stated in Part D represents the net change in the cost base in your HomeCo Daily Needs REIT For this year, you will have a net decrease in your cost base. Where there is an AMIT cost base net decrease amount which exceeds the cost base of your units in HomeCo Daily Needs REIT, that excess amount may give rise to a taxable capital gain.

Please retain this statement for income tax purposes.

To view or change your details, please visit our investor website at www.linkmarketservices.com.au



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HomeCo Daily Needs REIT

Guide to the 2022 AMIT Member Annual Statement (AMMA Statement)

1. About this Tax Guide

This guide has been prepared to assist you in completing your individual income tax return for the year ended 30 June 2022 in relation to your investment in HomeCo Daily Needs REIT (**HDN**).

The information in this guide is of a general nature and does not take into account your individual circumstances. The information in this guide is not legal, financial or tax advice and you should seek independent tax advice regarding your individual circumstances.

This Tax Guide should be read in conjunction with the Australian Taxation Office (ATO) instructions for the Tax return for individuals (supplementary section) 2022 (Supplementary Section).

2. Is this guide for you?

This guide is relevant to the preparation of your income tax return for the year ended 30 June 2022 if:

- you hold, or held, units in HDN during the year ended 30 June 2022;
- you are an Australian resident individual;
- you are completing the ATO tax return for individuals 2022; and
- you hold your units in HDN as a capital investment and not for the purposes of resale at a profit such that the capital gains tax (CGT) regime applies to you.

This guide should not be used by investors who are a company, trust or superannuation fund.

The information in this guide is specific to your investment in HDN. If you have received distributions from other investments you must disclose these in addition to any distribution you have received from HDN.

3. AMIT regime

For Australian tax purposes, HDN is an attribution managed investment trust (AMIT) for the year ended 30 June 2022. This means that for the purposes of calculating your tax, distributions made to you by HDN should be recognised on an 'attribution' basis, not a 'payment' basis.

You should refer to your AMIT Member Annual Statement (AMMA statement) which shows the components of your HDN distributions on an 'attribution' basis.

For tax purposes, the distributions from HDN for the income year ended 30 June 2022 are made up of different components of taxable income, and amounts that will increase or decrease cost base.

4. Merger with Aventus Retail Property Fund

On 4 March 2022, HDN underwent a merger with Aventus Retail Property Fund (**ARPF**) (the **Merger**). The distributions from HDN to ARPF unitholders represent amounts attributed to them in respect of the period from 4 March 2022 to 30 June 2022.

ARPF unitholders should refer to the Annual Tax Statement issued by ARPF for the distributions from ARPF in respect of the period from 1 July 2021 to 3 March 2022.

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5. Taxable income

Your taxable income component of your HDN distribution is the net income of HDN that is attributed to you during the year ended 30 June 2022. It does not include any net capital gains, franked dividends or foreign sourced income components of your distribution (these amounts are disclosed in other sections of your individual tax return).

Include at item 13U of the Supplementary Section the 'share of net income from trusts' component of your distributions from HDN.

Tax file number amounts withheld

If you did not provide your tax file number to HDN without claiming a valid exemption, we have withheld income tax from your distribution at the top marginal tax rate (including Medicare levy).

Include at item 13R of the Supplementary Section any tax file number amounts withheld from your distribution from HDN.

6. Capital gains

Your HDN distribution for the year ended 30 June 2022 does not include any capital gain component.

If you did not receive any other capital gain amounts from other sources during the year ended 30 June 2022, answer "No" at item 18G of the Supplementary Section.

7. Foreign sourced income

Your HDN distribution for the year ended 30 June 2022 does not include any foreign sourced income component.

If you did not receive any other foreign sourced income amounts from other sources during the year ended 30 June 2022, you do not have to disclose any amounts at item 20 of the Supplementary Section.

8. AMIT Cost Base Adjustments

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

AMIT Cost Base Adjustments – Net Increase

Where your share of taxable income (grossed-up by any CGT discount) is more than the cash distribution you received in respect of the relevant income year (i.e. non-assessable component), the difference is your AMIT Cost Base Adjustments – Net Increase amount. This amount will increase the cost base and reduced cost base of your HDN units.

This increase will apply in calculating any capital gain or capital loss on disposal of the units for CGT purposes.

AMIT Cost Base Adjustments – Net Decrease

Where your share of taxable income (grossed-up by any CGT discount) is less than the cash distribution you received in respect of the relevant income year, the difference is your AMIT Cost Base Adjustments – Net Decrease amount. This amount will decrease both the cost base and the reduced cost base of your units in HDN.

This decrease will apply in calculating any capital gain or capital loss on disposal of the units for CGT purposes. When your cost base has been reduced to nil, a capital gain will arise in respect of the excess amount.

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

9. If you have sold, transferred or otherwise disposed of units in HDN

If you have disposed of any units you held in HDN during the year ended 30 June 2022, you may have made a capital gain or capital loss. This capital gain or capital loss should be disclosed at item 18 of the Supplementary Section.

For instructions on how to calculate your capital gain or capital loss, you could refer to the ATO's publications including "Capital Gains Tax 2022" or "Guide to Capital Gains Tax 2022". Alternatively, you may consider seeking advice from a tax adviser.

ARPF unitholders should refer to the general tax guide available on the HMC Capital website at <https://www.hmccapital.com.au/>.



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