

Pearl Super Fund Pty Ltd ATF Mahoney Family Super Plan  
203 Pinjarra Rd  
PINJARRA HILLS QLD 4069

14 July 2023

Dear Investor

2023 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 2023 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 2023 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 2022 to 30 June 2023, you will shortly receive a separate Withdrawal Capital Gains Tax (CGT) Statement showing a summary of your capital gains and losses for the 2023 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](mailto:invest@platinum.com.au)

Yours faithfully



Andrew Clifford  
Chief Executive Officer  
Platinum Asset Management

\*[www.platinum.com.au/fixedcashdistribution](http://www.platinum.com.au/fixedcashdistribution)

## INFORMATION REGARDING THE COMPLETION OF YOUR 2023 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 2022/2023 financial year, you should read the ATO's 'Individual tax return instructions 2023' and 'Individual tax return instructions supplement 2023'. You should also refer to the ATO guides 'Guide to capital gains tax 2023', 'Personal investors guide to capital gains tax 2023', 'Foreign income return form guide 2023' and 'Guide to foreign income tax offset rules 2023'.

### 2023 INDIVIDUAL TAX RETURN INFORMATION (SUPPLEMENTARY SECTION) FOR:

**Account Name:** Pearl Super Fund Pty Ltd ATF Mahoney Family Super Plan  
**Account Number:** 76629

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>  |                     |                         |
| <u>Non-Primary Production Income</u>   |                     |                         |
| Interest   | 1.51                |                         |
| Other Income   | 175.22              |                         |
| Total  | <u>176.73</u>       | 13U                     |
| <u>FOREIGN SOURCE INCOME</u>   |                     |                         |
| <u>Foreign Source Income (Gross of Foreign Income Tax Offsets)</u>                                   |                     |                         |
| Assessable Foreign Source Income   | 257.16              | 20E                     |
| Other Net Foreign Source Income <sup>1</sup>   | 257.16              | 20M                     |
| <u>Foreign Income Tax Offsets</u> <sup>2</sup>   |                     |                         |
| Tax Paid - Foreign Source Income   | <u>54.21</u>        | 20O                     |
| <u>Capital Gains - NTAP</u> <sup>3</sup>   |                     |                         |
| Discount Capital Gains - <i>multiplied by 2</i> (Attribution amount)                                 | 433.48              |                         |
| Gross Capital Gains - <i>sum of Discount Capital Gains (multiplied by 2) and Capital Gains Other</i> | 433.48              | 18H                     |
| Net Capital Gains  | 216.74              | 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.

<sup>1</sup> 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 2023'.

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.

<sup>2</sup> 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 2023'.

<sup>3</sup> 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 2022/2023 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 2023' and 'Personal investors guide to capital gains tax 2023' for guidance on calculating your gross capital gain and net capital gain or loss for the 2022/2023 financial year.

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### **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 2023 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<sup>®</sup> 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 Japan Fund - C Class

Pearl Super Fund Pty Ltd ATF Mahoney Family Super Plan  
203 Pinjarra Rd  
PINJARRA HILLS QLD 4069

Account Number 76629  
Units Held Post Distribution 4,943.76  
Distribution Rate \$0.164485  
Distribution Date 30 June 2023

#### AMMA Statement

As at 30 June 2023

| Components  | Rate (\$/Unit)  | Cash Distribution (\$) | Tax Paid or Offsets (\$) | Attribution Amount (\$) |
|---|-----------------|------------------------|--------------------------|-------------------------|
| <b>Australian Source Income</b>   |                 |                        |                          |                         |
| Interest  | 0.000306        | 1.51                   | 0.00                     | 1.51                    |
| Other Income  | 0.035443        | 175.22                 | 0.00                     | 175.22                  |
| <b>Foreign Source Income</b>  |                 |                        |                          |                         |
| Foreign Source Income   | 0.041052        | 202.95                 | 54.21                    | 257.16                  |
| <b>Capital Gains - NTAP <sup>1</sup></b>  |                 |                        |                          |                         |
| Discount <sup>2</sup>   | 0.043842        | 216.74                 | 0.00                     | 216.74                  |
| Net Capital Gains   |                 | 216.74                 | 0.00                     | 216.74                  |
| Other Capital Gains Distribution NTAP <sup>3</sup><br>AMIT CGT Gross Up Amount <sup>4</sup> | 0.043842        | 216.74                 |                          | 216.74                  |
| Total Current Year Capital Gains  |                 | 433.48                 | 0.00                     | 433.48                  |
| <b>Totals</b>   | <b>0.164485</b> | <b>813.16</b>          | <b>54.21</b>             | <b>867.37</b>           |
| Less Non-resident Withholding Amount  |                 | 0.00                   |                          |                         |
| Less TFN Amounts Withheld   |                 | 0.00                   |                          |                         |
| Less Performance Fee  |                 | 0.00                   |                          |                         |
| <b>Net Distribution</b>   |                 | <b>813.16</b>          |                          |                         |

#### Distribution amount paid to your nominated account:

|                      |  |
|----------------------|--|
| Bank Branch          | NAB - nab Cash Manager                 |
| BSB / Account Number | 083088 / *****736                      |
| Account Name         | The Directors Pearl Super Fund Pty Ltd |

- 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**

Pearl Super Fund Pty Ltd ATF Mahoney Family Super Plan  
 203 Pinjarra Rd  
 PINJARRA HILLS QLD 4069

Account Number 76629



**Bill Code:** 252643  
**Ref:** 766295

### Holdings Summary

As at 30 June 2023

This report is not a Periodic Statement for the purposes of the *Corporations Act 2001*.

| Fund Name                        | Class | Units Held | Withdrawal Price (\$/unit) | Investment Value (\$) |
|----------------------------------|-------|------------|----------------------------|-----------------------|
| Platinum Japan Fund              | C     | 4,943.76   | 4.3127                     | 21,320.95             |
| <b>Total Value of Investment</b> |       |            |                            | <b>21,320.95</b>      |

### Transaction Summary

From 1 April 2023 to 30 June 2023

|  | Effective Date | Amount (\$) | Price (\$/unit) | Units    |
|--|----------------|-------------|-----------------|----------|
| <b>Platinum Japan Fund - C Class Units</b> |                |             |                 |          |
| Opening Balance                            |                |             |                 | 4,943.76 |
| Distribution                               | 30 Jun 23      | 813.16      | 0.0000          | 0.00     |
| Closing Balance                            |                |             |                 | 4,943.76 |

| Fund and Benchmark Performance <sup>1</sup> | Period to 30 June 2023 |                   |   |
|---|------------------------|-------------------|---|
|   | Quarter <sup>2</sup>   | Year <sup>3</sup> | Since Inception <sup>3</sup><br>per annum |
| Platinum Japan Fund                         | 4.4%                   | 18.3%             | 7.1%                                      |
| MSCI <sup>4</sup> Japan Net Index in A\$    | 7.1%                   | 22.0%             | 6.3%                                      |

<sup>1</sup> Performance is calculated using the Fund's unit price for the last day of the period, after fees and costs and before tax. Fund performance assumes reinvestment of distributions.

<sup>2</sup> The Fund and Benchmark comparatives are for the full period.

<sup>3</sup> The Fund and Benchmark yearly comparatives are for the full year. An investment must be open for at least 1 year to have since inception Fund and Benchmark returns displayed, otherwise 'n/a' is displayed. Since inception greater than 1 year comparatives are for the term of the investment.

<sup>4</sup> MSCI means Morgan Stanley Capital International. Various MSCI indices are recognised international equity benchmarks. Net MSCI indices have been used where available. Where unavailable, gross MSCI indices have been used.

The Platinum Trust Product Disclosure Statement dated 31 October 2022 and Supplementary Product Disclosure Statement dated 3 April 2023 (together the "PDS") constitute the current offer document for your investment. Platinum Investment Management Limited ABN 25 063 565 006 AFSL 221935 trading as Platinum Asset Management ("Platinum") is the issuer of units in the Platinum Trust Funds ("Funds"). You should consider the PDS in deciding whether to acquire, or continue to hold, units in the Funds. You can obtain a copy of the PDS and the target market determination ("TMD") for the Funds from Platinum's website, [www.platinum.com.au](http://www.platinum.com.au), or by contacting Investor Services on 1300 726 700 (within Australia), 0800 700 726 (within New Zealand) or 02 9255 7500, or via [invest@platinum.com.au](mailto:invest@platinum.com.au).

**DISCLAIMER:** This summary report has been prepared by Platinum for investor reporting purposes. To the extent permitted by law, no liability is accepted for any loss or damage as a result of reliance on this information. Platinum does not guarantee the repayment of capital, payment of income or the Fund's performance.

Platinum is a member of the Platinum Group of companies.

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