

## Shopping Centres Australasia Property Group RE Limited

ABN 47 158 809 851 AFS Licence 426603 as responsible entity of the Shopping Centres Australasia Property Retail Trust ARSN 160 612 788 and as responsible entity of the Shopping Centres Australasia Property Management Trust ARSN 160 612 626 (SCA Property Group)

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14  
Sydney South NSW 1235 Australia  
Telephone: +61 1300 318 976  
ASX Code: SCP

Email: [registrars@linkmarketservices.com.au](mailto:registrars@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)



012 004554

MR GRAHAM CHIN  
<GRAMARK REP ENG P/L SUP A/C>  
69 BARRY AVENUE  
MORTDALE NSW 2223

Statement date: 31 August 2020  
Reference no.: X00013822417

### Shopping Centres Australasia Property Retail Trust Attribution Managed Investment Trust Member Annual Statement For the year ended 30 June 2020

Dear Sir/Madam,

Please find below Consolidated Tax Distribution information for the year ended 30 June 2020 for your investment in Shopping Centres Australasia (ASX: SCP).

The following tax return information is valid for Australian resident individual unit holders only.

This statement specifies how the responsible entity has, for tax purposes, classified the various components of the distributions to investors. Investors should consult with their professional advisors on all tax related issues. This statement should not be read as giving taxation advice.

Please retain this statement for income tax purposes.

#### Part A: Summary of 2020 tax return (supplementary section) items

The labels at items on the tax return are the white letters inside coloured boxes on the *Tax return for individuals (supplementary section) 2020*. If you choose to use a tax agent to prepare your income tax return, advise them to rely on the information in **this** statement rather than information that may be displayed in the tax agent's pre-filing service.

| Tax return (supplementary section)                            | Amount   | Tax return label |
|---|----------|------------------|
| Share of non-primary production income                        | \$137.02 | 13U              |
| Share of credit for TFN amounts withheld                      | \$0.00   | 13R              |
| Share of credit for non-resident withholding amounts withheld | \$0.00   | 13A              |
| Total current year capital gains                              | \$11.14  | 18H              |
| Net capital gain  | \$5.57   | 18A              |
| Assessable foreign source income                              | \$0.00   | 20E              |
| Other net foreign source income                               | \$0.00   | 20M              |
| Foreign income Tax Offsets                                    | \$0.00   | 20O              |

#### Part B: Capital gains tax information – Additional information for item 18

|   | Amount  |                     |
|---|---------|---------------------|
| Capital gains – discounted method taxable Australian property     | \$11.14 | (grossed up amount) |
| Capital gains – other method taxable Australian property          | \$0.00  |                     |
| Capital gains – discounted method non-taxable Australian property | \$0.00  |                     |
| Capital gains – other method non-taxable Australian property      | \$0.00  |                     |
| Total current year capital gains                                  | \$11.14 |                     |

# SCA Property Group

Shopping Centres Australasia Property Group RE Limited ABN 47 158 809 851 AFS Licence 426603 as responsible entity of the Shopping Centres Australasia Property Retail Trust (SCA Property Retail Trust) ARSN 160612788 and as responsible entity of the Shopping Centres Australasia Property Management Trust (SCA Property Management Trust) ARSN 160612626 (collectively the SCA Property Group)

## TAX GUIDE 2020

### IMPORTANT INFORMATION FOR AUSTRALIAN RESIDENT INDIVIDUAL UNITHOLDERS COMPLETING THEIR 2020 TAX RETURN

#### ABOUT THIS GUIDE

This Tax Return Guide has been prepared for general information only. Accordingly, this guide should not be relied upon as taxation advice. Each unitholder's particular circumstances are different and we recommend contacting your accountant, taxation or other professional adviser for specific advice.

This guide is relevant to you if:

- you are an individual unitholder (not a company, trust or superannuation fund) and an Australian resident for tax purposes;
- you hold your SCA Property Group securities on capital account; and
- you are using the Individual tax return instructions 2020 and the Individual tax return supplement instructions 2020 to complete your income tax return.

You should use the information in your statement rather than any information that may be displayed in the ATO pre-filing service. If you use a tax agent you should direct the tax agent to use the information in your tax statement rather than information that may be displayed in the tax agent's pre-filing service.

#### SCA PROPERTY GROUP

SCA Property Group is a stapled group and comprises SCA Property Retail Trust and SCA Property Management Trust. Distributions from SCA Property Group can comprise distributions from SCA Property Retail Trust or SCA Property Management Trust or both.

#### SCA PROPERTY RETAIL TRUST

SCA Property Retail Trust is an attribution managed investment trust (AMIT) for the year ended 30 June 2020.

#### TAXABLE INCOME

If you received or are entitled to receive a distribution in respect of the year ended 30 June 2020, you will be required to include your share of the taxable income of SCA Property Retail Trust for that year in your assessable income for the year ended 30 June 2020. The distribution paid in August 2020 is in respect of the year ended 30 June 2020.

#### CAPITAL GAINS

The assessable amount of your distribution for the income year ended 30 June 2020 includes discounted capital gains. SCA Property Retail Trust elected to apply the CGT discount to determine the amount of the net capital gain to include in its income. Accordingly, you may also be able to apply the discount method in respect of these gains.

#### AMIT COST BASE ADJUSTMENTS AND NON-ASSESSABLE AMOUNTS

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

If the distributions by SCA Property Retail Trust to you for an income year exceed the amounts included in your assessable income for that year (grossed-up by any CGT discount), the cost base of your units will be decreased by the amount of the excess. Such excess amounts are generally referred to as non-assessable or "tax deferred" distributions.

To the extent that any such non-assessable distributions exceed the cost base in your units, a capital gain will arise.

If the amounts included in your assessable income (grossed-up by any CGT discount) in respect of an income year exceed the distributions made to you for that year, the cost base of your SCA Property Retail Trust units will be increased by the amount of the excess.

The amount stated in Part D of your Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2020 represents the net change in the cost base of your SCA Property Retail Trust units for that income year under the AMIT regime.

#### SCA PROPERTY MANAGEMENT TRUST

Distributions by SCA Property Management Trust would be treated as dividends for tax purposes.

SCA Property Management Trust did not make a distribution in the year ended 30 June 2020.

#### DISPOSAL OF UNITS

If you sold some or all of your SCA Property Group securities during the year, you should obtain a copy of the Australian Tax Office publication Personal Investor's Guide to Capital Gains Tax or Guide to Capital Gains Tax and/or consult your professional tax adviser.

Security Registry  
 C/- Link Market Services Limited  
 Locked Bag A14, Sydney South, NSW 1235  
 Free Call: 1800 819 675  
 Telephone (outside Australia): +61 1800 819 675  
 ASX Code: DXS  
 Security Code: DXS  
 Email: dexus@linkmarketservices.com.au  
 Website: www.linkmarketservices.com.au



012 002342

MR GRAHAM CHIN  
 <GRAMARK REP ENG P/L SUP A/C>  
 69 BARRY AVENUE  
 MORTDALE NSW 2223

Statement date: 28 August 2020

Reference no: X00013822417

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Security Price at 30 June 2020: \$9.20  
 Value of Holding at 30 June 2020: \$6,854.00

## Dexus Attribution Managed Investment Trust Member Annual Statement for the year 1 July 2019 to 30 June 2020

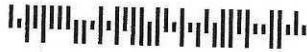
This Dexus Attribution Managed Investment Trust ("AMIT") Member Annual Statement ("AMMA Statement") and Guide has been prepared to assist you with the completion of your Australian Income Tax Return for the year ended 30 June 2020.

| Period end date   | No of securities held at Record Date | Total Distribution rate (cents per security) | Dexus Office Trust | Dexus Diversified Trust | Dexus Industrial Trust | Dexus Operations Trust | TOTAL           |
|-------------------|--------------------------------------|--|--------------------|-------------------------|------------------------|------------------------|-----------------|
| 31/12/2019        | 745                                  | 27.00  | \$109.75           | \$62.25                 | \$29.15                | \$0.00                 | \$201.15        |
| 30/06/2020        | 745                                  | 23.30  | \$76.01            | \$44.02                 | \$19.42                | \$34.14                | \$173.59        |
| <b>Total Paid</b> |                                      |  | <b>\$185.76</b>    | <b>\$106.27</b>         | <b>\$48.57</b>         | <b>\$34.14</b>         | <b>\$374.74</b> |

### Part A – Summary of 2020 tax return/supplementary section items

| Item  | Individual tax return labels | Amount   |
|---|------------------------------|----------|
| Franked amount*                                 | 11T                          | \$33.96  |
| Franking credit*                                | 11U                          | \$14.55  |
| Non-primary production income                   | 13U                          | \$124.50 |
| Franked distributions from trusts               | 13C                          | \$0.00   |
| Share of franking credit from franked dividends | 13Q                          | \$0.00   |
| Credit for TFN/ABN amounts withheld             | 13R                          | \$0.00   |
| Total current year capital gains                | 18H                          | \$316.44 |
| Net capital gain                                | 18A                          | \$158.22 |
| Assessable foreign source income                | 20E and 20M                  | \$0.00   |
| Foreign income tax offset                       | 20O                          | \$0.00   |

\*Relates to the dividend paid on 29 August 2019. Refer to the Guide for further information.



012 002400

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 69 BARRY AVENUE  
 MORTDALE NSW 2223

|                            |                                       |
|----------------------------|---------------------------------------|
| <b>Name of Fund:</b>       | <b>Dexus</b>                          |
| <b>ASX Code:</b>           | <b>DXS</b>                            |
| <b>Responsible Entity:</b> | <b>Dexus Funds Management Limited</b> |
| <b>Statement Period:</b>   | <b>01/07/2019 - 30/06/2020</b>        |
| <b>Unitholder Number:</b>  | <b>X*****2417</b>                     |
| <b>Date:</b>               | <b>23/09/2020</b>                     |

## Dexus Periodic Statement

This statement<sup>1</sup> represents a Periodic Statement for the period 1 July 2019 to 30 June 2020 for your holding in Dexus.

### Transaction details

| Date <sup>1</sup> | Transaction     | Securities | Securities held <sup>1</sup> | Security price <sup>4</sup> | Security value A\$ <sup>4</sup> |
|-------------------|-----------------|------------|------------------------------|-----------------------------|---------------------------------|
| 01/07/2019        | Opening Balance | 745        | 745                          | \$12.9800                   | \$9,670.10                      |
| 30/06/2020        | Closing Balance | 0          | 745                          | \$9.2000                    | \$6,854.00                      |

### Distribution details

| Distributions  | Securities | Distribution Rate \$ | Value A\$ |
|--|------------|----------------------|-----------|
| Distribution paid by DXS on 28/02/2020 for the period ended 31/12/2019 | 745        | \$0.2700             | \$201.15  |
| Distribution paid by DXS on 28/08/2020 for the period ended 30/06/2020 | 745        | \$0.2330             | \$173.59  |
| Gross distribution you received for the reporting period               |            |                      | \$374.74  |
| Tax withheld   |            |                      | Value A\$ |
| Tax withheld for the period ended 31/12/2019                           |            |                      | \$0.00    |
| Tax withheld for the period ended 30/06/2020                           |            |                      | \$0.00    |
| Net distribution you received for the reporting period                 |            |                      | \$374.74  |

### Costs of your investment

| Fees  | Amount         |
|---|----------------|
| Directly charged management costs paid <sup>5</sup> | \$0.00         |
| Indirect costs of your investment <sup>6</sup>      | \$22.42        |
| <b>Total fees paid<sup>7</sup></b>                  | <b>\$22.42</b> |

## Explanatory notes

### Opening Balance and Closing Balance

The number of Dexus stapled securities as at the close of business on the days on which the reporting period commenced and ended respectively.

### Distribution

Distributions, where declared, are usually paid in February and August of each year.

### Investment returns

This statement does not show your return on investment during the reporting period as the market price at which you executed your transactions on the ASX is not provided to DXS. You can calculate your investment return by obtaining the market price of your transactions from your broker or your personal records.

The following table shows how DXS has performed over 1, 3, 5 and 10 years on a compound annual basis\*.

| As at 30 June 2020                      | 1 Year | 3 Years | 5 Years | 10 Years |
|---|--------|---------|---------|----------|
| DXS                                     | -25.7% | 3.7%    | 9.8%    | 12.9%    |
| S&P/ASX 200 Property Accumulation Index | -21.3% | 2.0%    | 4.4%    | 9.2%     |

Source: UBS Securities Australia.

\* Performance represents a compound annual Total Return (including distributions and change of Security Price).

### Resolving complaints

If you have a complaint concerning your security holding, please write to:

Investor Relations  
Dexus  
PO Box R1822  
Royal Exchange NSW 1225

If you are not satisfied with the resolution of your complaint, you may refer your complaint to the Australian Financial Complaints Authority

Australian Financial Complaints Authority,  
GPO Box 3  
Melbourne VIC 3001  
Tel 1800 931 678  
Email [info@afca.org.au](mailto:info@afca.org.au)

### Further information

Tax statements are provided each year in August. If you have not received your tax statement (now called Attribution Managed Investment Trust Member Annual Statement), please log in to your security holding at [www.dexus.com/update](http://www.dexus.com/update) to download your statement or contact Link Market Services on +61 1800 819 675.

Additional information on Dexus's operational and financial performance (including Dexus's investment objectives) is available at [www.dexus.com](http://www.dexus.com) or download our IR APP from Apple's App Store or Google Play to receive information as it is released.

If you have any questions or require further information in relation to your investment, please contact Dexus's Infoline on +61 1800 819 675 (freecall) (8.30am to 5.30pm Sydney time, Monday to Friday) or email your enquiry to [dexus@linkmarketservices.com.au](mailto:dexus@linkmarketservices.com.au)

THE AUSTRALIAN TAXATION OFFICE ("ATO") SUGGESTS THAT YOU KEEP THIS STATEMENT. DISPOSAL OF SECURITIES MAY LEAD TO CAPITAL GAINS TAX. PHONE THE ATO ON 1300 720 092 IF YOU NEED THE "GUIDE TO CAPITAL GAINS TAX"

- 1 This statement should not be relied upon for the purpose of preparing your income tax return. Details of the taxable amounts of distributions are provided in your Attribution Managed Investment Trust Member Annual Statement issued in August each year. You should seek independent professional tax advice regarding taxation matters.
- 2 Date - The date of any purchase or sale of DXS stapled securities refers to the settlement date of the transaction. You can obtain the trade dates from your broker or financial adviser.
- 3 Securities held - The number of DXS stapled securities on register at the close of business on the relevant settlement date.
- 4 Security price and security value - If you have sold or purchased DXS stapled securities during the reporting period, the security price (market price as at close of business) and security value (the number of securities multiplied by the market price) has not been included as DXS does not have access to the price at which you bought or sold the securities, the date you traded or any brokerage costs, commissions or spread between the bid price (price at which investors are willing to buy) or ask price (price at which investors are willing to sell). You can obtain this from your broker or financial advisor.
- 5 Directly charged management costs paid - No direct fees are charged to security holders.
- 6 Indirect costs of your investment - This approximate amount has been deducted from your investment and includes amounts that have reduced the return on your investment but are not charged to you directly as a fee. The amount shown has been rounded to 2 decimal places. This amount is not required to include management costs paid or payable by one member of the Dexus Group to other members of the Dexus Group.
- 7 Total fees paid - This approximate amount includes all fees and costs which affected your investment during the period (refer to 5 and 6 above). This amount does not include brokerage or spread between bid and ask prices for DXS stapled securities on the ASX.

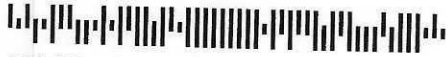


Sydney Airport Limited (ACN 165 056 360)  
 Sydney Airport Trust 1 (ARSN 099 597 921)  
 - responsible entity  
 The Trust Company (Sydney Airport) Limited  
 (ACN 115 967 087) (AFSL 301162)  
 (together SYD)



**All correspondence to:**  
 Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
 Victoria 3001 Australia  
 Enquiries (within Australia) 1800 102 368  
 (outside Australia) 61 3 9415 4195  
[www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)

009342 000 SYD



MR GRAHAM CHIN  
 <GRAMARK REP ENG P/L SUP A/C>  
 69 BARRY AVENUE  
 MORTDALE NSW 2223

Holder Number: HIN WITHHELD  
 Statement Date: 14 August 2020  
 TFN/ABN Status: Quoted

## 2020 SYD Tax Statement Information for your 2020 Tax Return

2020 SYD Tax Statement Guide can be downloaded at  
<https://www.sydneyairport.com.au/investor/investors-centre/stock-information/tax-tools>

This statement has been prepared for persons who were residents of Australia for income tax purposes throughout the year ended 30 June 2020 and held their SYD investments on capital account. It will assist those persons with the completion of their 2020 income tax returns. This statement should be read together with the 2020 SYD Tax Statement Guide. Should you have any questions relating to your personal tax position, it is recommended that you contact your accountant or taxation adviser.

### SYD Distributions for the year ended 31 December 2019 - paid on 15 August 2019 and 14 February 2020

|   | Cash Distributions        | Taxable Income            | Tax Return for Individuals and Tax Return for Individuals (Supplementary section) |
|---|---------------------------|---------------------------|---|
| <b>Australian Income</b>                    |                           |                           |   |
| Interest income                             | \$2,065.11                | \$2,065.11 <sup>(1)</sup> | 13U   |
| <b>Tax-deferred distributions</b>           |                           |                           |   |
| Paid on 15 August 2019                      | \$3.01 <sup>(2)</sup> (A) |                           |   |
| Paid on 14 February 2020                    | \$3.15 <sup>(3)</sup> (A) |                           |   |
| <b>Gross Cash Distribution from SAT1</b>    | \$2,071.27                |                           |   |
| Less TFN tax withheld - SAT1                | \$0.00 <sup>(4)</sup> (B) |                           | 13R   |
| <b>Unfranked dividend paid by SAL</b>       | \$5,770.47 (C)            | \$5,770.47 <sup>(5)</sup> | 11S   |
| Less TFN tax withheld - SAL                 | \$0.00 <sup>(6)</sup> (B) |                           | 11V   |
| Less Non-resident tax withheld (SAT1 & SAL) | \$0.00 (D)                |                           |   |
| <b>Net Cash Distributions</b>               | \$7,841.74                |                           |   |



Sydney Airport Limited (ACN 165 056 360)  
 Sydney Airport Trust 1 (ARSN 099 597 921)  
 - responsible entity  
 The Trust Company (Sydney Airport) Limited  
 (ACN 115 967 087) (AFSL 301162)  
 (together SYD)



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 Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
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 Enquiries (within Australia) 1800 102 368  
 (outside Australia) 61 3 9415 4195  
 www.investorcentre.com/au/contact

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 MR GRAHAM CHIN  
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 69 BARRY AVENUE  
 MORTDALE NSW 2223

Holder Number: HIN WITHHELD  
 Statement Date: 15 August 2019  
 TFN/ABN Status: Quoted

## 2019 SYD Tax Statement Information for your 2019 Tax Return

2019 SYD Tax Statement Guide can be downloaded at  
<https://www.sydneyairport.com.au/investor/investors-centre/stock-information/tax-tools>

This statement has been prepared for persons who were residents of Australia for income tax purposes throughout the year ended 30 June 2019 and held their SYD investments on capital account. It will assist those persons with the completion of their 2019 income tax returns. This statement should be read together with the 2019 SYD Tax Statement Guide. Should you have any questions relating to your personal tax position, it is recommended that you contact your accountant or taxation adviser.

### SYD Distributions for the year ended 31 December 2018 - paid on 14 August 2018 and 14 February 2019

|   | Cash Distributions        | Taxable Income            | Tax Return for Individuals<br>(Supplementary section) |
|---|---------------------------|---------------------------|---|
| <b>Australian Income</b>                    |                           |                           |   |
| Interest income                             | \$1,961.93                | \$1,961.93 <sup>(1)</sup> | 13U   |
| <b>Tax-deferred distributions</b>           |                           |                           |   |
| Paid on 14 August 2018                      | \$1.01 <sup>(2)</sup> (A) |                           |   |
| Paid on 14 February 2019                    | \$1.05 <sup>(3)</sup> (A) |                           |   |
| <b>Gross Cash Distribution from SAT1</b>    | \$1,963.99                |                           |   |
| Less TFN tax withheld - SAT1                | \$0.00 <sup>(4)</sup> (B) |                           | 13R   |
| <b>Unfranked dividend paid by SAL</b>       | \$5,186.79 (C)            | \$5,186.79 <sup>(5)</sup> | 11S   |
| Less TFN tax withheld - SAL                 | \$0.00 <sup>(6)</sup> (B) |                           | 11V   |
| Less Non-resident tax withheld (SAT1 & SAL) | \$0.00 (D)                |                           |   |
| <b>Net Cash Distributions</b>               | \$7,150.78                |                           |   |

- A** Tax-deferred amounts have capital gains tax implications. Investors who hold their SYD investments on capital account for income tax purposes are required to adjust the cost bases and reduced cost bases of their SAT1 units for tax-deferred amounts received. In some cases, tax-deferred amounts could constitute capital gains which have to be reported in your Australian income tax return in whole or in part. If you were an Australian resident individual, refer to Part A, Section 2 of your 2020 SYD Tax Statement Guide. If you were not an individual, or you were an individual who was not a resident of Australia for income tax purposes, Part B of the 2020 SYD Tax Statement Guide may assist you.

If you did not hold your SYD investment on capital account for income tax purposes, you should address the appropriate treatment for you of your tax-deferred distributions.

- B** Australian resident investors had tax withheld from their SAT1 distributions and SAL unfranked dividends at the highest marginal tax rate (including Medicare levy) where a tax file number (TFN) or Australian business number (ABN) (where relevant) was not supplied and an exemption was not claimed.
- C** This represents the unfranked dividend paid by SAL.
- D** The non-resident tax withheld amount reflects Australian interest withholding tax withheld from the interest component of the distribution paid by SAT1 and Australian dividend withholding tax withheld from unfranked dividends paid by SAL.

#### **2020 SYD Tax Statement Guide References**

(1), (2), (3), (4), (5) and (6): These references are explained in Parts A and B of your 2020 SYD Tax Statement Guide.

Further detail on the components shown on 2020 SYD Investor Tax Statements can be found at [www.sydneyairport.com.au/taxcomponents2020](http://www.sydneyairport.com.au/taxcomponents2020)

The information given in this annual tax statement and the explanatory notes is given in good faith from sources believed to be accurate at this date but no warranty of accuracy or reliability is given and no responsibility arising in any other way including by reason of negligence for errors or omissions herein is accepted by Sydney Airport Limited, The Trust Company (Sydney Airport) Limited as responsible entity for SAT1, or members of the Sydney Airport group or their officers.

This annual tax statement summary and the explanatory notes are not intended to be tax advice and investors should consult a professional tax adviser if necessary for tax advice required in connection with completion of tax returns.

**Please retain this statement for your income tax purposes.  
We recommend you seek professional advice if you have questions  
about your personal tax position.**




Transurban Holdings Limited ABN 86 098 143 429  
 Transurban Infrastructure Management Limited ABN 27 098 147 678  
 As responsible entity of Transurban Holding Trust ARSN 098 807 419  
 Transurban International Limited ABN 90 121 746 825

038498 000 TCL  
 MR GRAHAM CHIN  
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 MORTDALE NSW 2223

## Update Your Information

 [www.computershare.com.au/easyupdate/tcl](http://www.computershare.com.au/easyupdate/tcl)

 Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
 Victoria 3001 Australia

 (within Australia) 1300 360 146  
 (international) +61 3 9415 4315

Holder Identification  
 Number (HIN)

HIN WITHHELD

## Annual Tax Statement

### TRIPLE STAPLED SECURITIES - DISTRIBUTIONS

Australian Resident Individual Investors should use the below Tax Statement to assist in completing their 2020 Income Tax Return. This Annual Tax Statement should be read in conjunction with the Transurban Tax Statement Guide, available on the Transurban website at [www.transurban.com/investor-centre/distributions-and-tax/tax-guides](http://www.transurban.com/investor-centre/distributions-and-tax/tax-guides). If an investor has a tax year ending on a date other than 30 June, they should seek advice from their tax adviser.

Transurban Holding Trust ("THT") is an Attribution Managed Investment Trust ("AMIT") for the year ended 30 June 2020. It is required to provide you with an AMIT Member Annual ("AMMA") Statement. This Annual Tax Statement is also your AMMA Statement in respect of your security holding in THT during the year ended 30 June 2020. This AMMA Statement also provides a reasonable estimate of the AMIT cost base net amount for the year ended 30 June 2020.

This Annual Tax Statement and accompanying notes are not intended to be tax advice and investors should consult a professional tax adviser if necessary for completion of income tax returns.

### PART A: SUMMARY OF 2020 INCOME TAX RETURN FOR INDIVIDUAL (INCLUDING SUPPLEMENTARY SECTIONS)

| Item   | Australian Resident<br>Individual Tax Return Label | Total      |
|--|--|------------|
| Dividends - Franked                                      | 11T  | \$630.20   |
| Franking credit  | 11U  | \$270.08   |
| Share of non-primary production income                   | 13U  | \$4,502.87 |
| Franked distributions from trusts                        | 13C  | \$0.00     |
| Share of franking credits from franked dividends         | 13Q  | \$0.00     |
| Share of credit for TFN amounts withheld                 | 13R  | \$0.00     |
| Share of credit for foreign resident withholding amounts | 13A  | \$0.00     |
| Net capital gain   | 18A  | \$0.00     |
| Total current year capital gains                         | 18H  | \$0.00     |

### PART B: COMPONENTS

| Dividend - Transurban Holdings Limited <sup>1</sup>  | 30 June 2019<br>(paid August 2019)       | 31 December 2019<br>(paid February 2020) | Total      |
|--|--|--|------------|
| Dividends - Franked                                  | \$312.02                                 | \$318.18                                 | \$630.20   |
| Franking Credit / Tax Offset                         | \$133.72                                 | \$136.36                                 | \$270.08   |
| Distribution - Transurban Holding Trust <sup>2</sup> | 31 December 2019<br>(paid February 2020) | 30 June 2020<br>(paid August 2020)       | Total      |
| Assessable Australian Income (Attribution Amounts)   | \$1,316.64                               | \$1,564.76                               | \$2,881.40 |
| Interest Income                                      | \$721.79                                 | \$647.93                                 | \$1,369.72 |
| Rent and Other Income <sup>3</sup>                   | \$29.96                                  | \$221.79                                 | \$251.75   |
| Non-Concessional MIT Income (NCMI)                   | \$0.00                                   | \$0.00                                   | \$0.00     |
| Capital Gain - Discount                              | \$0.00                                   | \$0.00                                   | \$0.00     |
| Capital Gain - Other                                 | \$0.00                                   | \$0.00                                   | \$0.00     |
| Franked Distribution                                 | \$0.00                                   | \$0.00                                   | \$0.00     |
| Franking Credit / Tax Offset                         | \$0.00                                   | \$0.00                                   | \$0.00     |
| Other - Transurban Holding Trust <sup>4</sup>        | 31 December 2019<br>(paid February 2020) | 30 June 2020<br>(paid August 2020)       | Total      |
| Non-Assessable Amount                                | \$2,545.22                               | \$162.00                                 | \$2,707.22 |
| TFN / ABN Withholding <sup>5</sup>                   | \$0.00                                   | \$0.00                                   | \$0.00     |
| AMIT Withholding <sup>5</sup>                        | \$0.00                                   | \$0.00                                   | \$0.00     |
| Non-Resident Withholding <sup>5</sup>                | \$0.00                                   | \$0.00                                   | \$0.00     |



Australian Pipeline Ltd ACN 091 344 704  
AFSL 239927  
Australian Pipeline Trust ARSN 091 678 778  
APT Investment Trust ARSN 115 585 441  
APA Group

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Locked Bag A14, Sydney South, NSW 1235  
Telephone : +61 1800 992 312  
ASX Code: APA  
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MR GRAHAM CHIN  
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MORTDALE NSW 2223

Reference No: X00013822417

**ANNUAL TAX STATEMENT**  
**\*PERIOD 1 JULY 2019 TO 30 JUNE 2020**

| ITEM                                       | AMOUNT     | INDIVIDUAL TAX RETURN LABEL |
|--|------------|-----------------------------|
| APT Unfranked Dividend                     | \$167.69   | 11S                         |
| APT Franked Dividend                       | \$973.45   | 11T                         |
| APT Tax Deferred                           | \$976.03   |                             |
| APT Gross Distribution                     | \$2,117.17 |                             |
| APT Withholding Tax Deducted               | \$0.00     | 11V                         |
| APT Franking Credit                        | \$417.19   | 11U                         |
| APTIT Trust Distribution / Interest Income | \$255.62   |                             |
| APTIT Tax Deferred                         | \$379.85   | 13U                         |
| APTIT Gross Distribution                   | \$635.47   |                             |
| APTIT Withholding Tax Deducted             | \$0.00     | 13R                         |

\*Distributions applicable to the period were paid on 11 September 2019, 11 March 2020 and 16 September 2020.

Any unfranked or franked dividend paid by APT, together with the franking credit, should be included in your tax return as assessable income. Any trust distribution from APTIT should be included in your tax return as non-primary production income from partnerships & trusts. Any tax deferred component will reduce the cost base of your security for capital gains tax purposes.

The Tax Return Label applies to the Australian Taxation Office's 2020 Tax return for individuals and Tax return for individuals (supplementary section).

This Annual Tax Statement is provided to assist you in preparing your income tax return for the year ended 30 June 2020 and should be used in conjunction with the enclosed 2020 Tax Return Guide. It is not intended to act as advice in respect of your particular circumstances. If you are in doubt as to your tax position you should seek professional advice. Any taxation details provided on previous distribution statements should now be ignored.

If you did not quote your Tax File Number for your investment, withholding tax was deducted from your distribution entitlements during the year. The withholding tax deducted may be available as an offset against your tax liability. All distributions are in Australian dollars.

You may update your details by visiting the Link Market Services Limited website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au).

**Please retain in a safe place as a charge may be levied for replacement.**



## APA GROUP 2020 TAX RETURN GUIDE

This guide has been prepared to assist you in completing your income tax return for the year ended 30 June 2020 using your APA Group Annual Tax Statement.

This guide is not intended to be, and should not be relied upon as, personal taxation or financial advice.

Since every person's circumstances are different we have made a number of general assumptions which may, or may not, be applicable to you. Where you require help relating to your particular tax position you should refer to the Australian Taxation Office or seek independent taxation advice.

The general assumptions made in preparing this Guide include that you are:

- an individual securityholder;
- a resident of Australia for income tax purposes;
- holding your APA Group stapled securities for investment purposes rather than for resale at a profit and the Capital Gains Tax (CGT) provisions apply to you; and
- using the "Tax return for individuals 2020" and "Tax return for individuals (supplementary section) 2020" to complete your income tax return.

APA Group is a "stapled security" listed on the ASX consisting of units in Australian Pipeline Trust (APT) and units in APT Investment Trust (APTIT). These units can only be traded together. For tax purposes APT is a Division 6C "public trading" trust, which is taxed as if it were a company while APTIT is a Division 6 "pass through" trust.

The APA Group Annual Tax Statement provides details of the dividends and trust distributions to which you are entitled and these amounts should be used in preparing your 2020 income tax return. For tax purposes the APT dividends and APTIT trust distributions must be separately disclosed in your income tax return.

Below is a table showing the 2020 APA Group Annual Tax Statement components on a cents per security basis (cps).

### APA Group Annual Tax Statement 2020

| APA Distribution Statement Component          | Record Date<br>28 June 2019<br>Payment Date<br>11 September 2019 (cps) | Record Date<br>31 December 2019<br>Payment Date<br>11 March 2020 (cps) | Record Date<br>30 June 2020<br>Payment Date<br>16 September 2020 (cps) |
|---|--|--|--|
| APT Unfranked Dividend                        | 0.0  | 2.9367   | ^  |
| APT Franked Dividend                          | 8.5315   | 8.5167   | ^  |
| APT Tax Deferred                              | 10.4376  | 6.6557   | ^  |
| APTIT Trust Distribution                      | *  | 2.4015   | 2.0752   |
| APTIT Tax Deferred                            | 4.1631   | 2.4894   | ^  |
| <b>Amount in APA Group 2020 Tax Statement</b> | <b>23.1322</b>   | <b>23.0</b>  | <b>2.0752</b>  |
| APT Franking Credit                           | 3.6564   | 3.65   | ^  |

\* component recognised in the 2019 Annual Tax Statement

^ component recognised in the 2021 Annual Tax Statement

### APT Dividends

For an individual Australian resident taxpayer, dividends together with franking credits from APT are recognised on a receipts basis (at payment date). Your APA Group Annual Tax Statement includes the APT dividends paid to you in September 2019 and March 2020.

Amounts shown as **Unfranked Dividends** from APT on the Annual Tax Statement should be included at **Item 11S** on the Tax return for individuals 2020.

Amounts shown as **Franked Dividends** from APT should be included at **Item 11T** on the Tax return for individuals 2020.

Amounts shown as **APT Franking Credit** should be included at **Item 11U** on the Tax return for individuals 2020. You should receive a tax offset for this amount when your tax return is assessed.

Where you have not provided your Tax File Number, income tax has been withheld from all unfranked dividends and tax deferred amounts paid to you by APT at a rate of 47%. This should be claimed as a credit in your income tax return by including the amount disclosed on the Annual Tax Statement at **Item 11V** on the Tax return for individuals 2020.

### APT & APTIT Tax Deferred

Your APA Group Annual Tax Statement includes tax deferred amounts in respect of your gross cash distribution from both APT and APTIT. Tax deferred amounts are recognised on a receipts basis (at payment date). Your APA Group Annual Tax Statement includes tax deferred distributions paid to you in September 2019 and March 2020.

The APT tax deferred amount represents a return of capital by APT.

The APTIT tax deferred amount has arisen because the gross cash distribution from APTIT exceeds the taxable income of APTIT.