



BetaShares

Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd
ABN 78 139 566 868 | AFSL 341181
ARSN 169 906 530

All Registry communications to:
C/- Link Market Services Limited
Locked Bag A14, Sydney South, NSW, 1235
Telephone: +61 1300 420 094
ASX Code: UMAX
Email: registrars@linkmarketservices.com.au
Website: www.linkmarketservices.com.au

Part A: Your details

017 149477

ROJAC (NSW) PTY LTD
<RJ & JA HUDSON S/F A/C>
127 ROCKY POINT ROAD
FINGAL BAY NSW 2315

Date: 31 July 2021
Reference No.: X*****2694

BETASHARES S&P 500 YIELD MAXIMISER FUND (MANAGED FUND) Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2021

Part B: Summary of 2021 tax return (supplementary section) items for a resident individual Non Australian residents should seek independent Australian tax advice.

| Tax return (supplementary section) | Amount | Tax return label |
|---|----------|------------------|
| Share of net income from trusts, less net capital gains, foreign income and franked distributions | \$0.00 | 13U |
| Franked distribution from trusts | \$0.00 | 13C |
| Other deductions relating to non-primary production income | \$0.00 | 13Y |
| Share of franking credits from franked dividends | \$0.00 | 13Q |
| Share of credit for foreign resident withholding amounts (excluding capital gains) | \$0.00 | 13A |
| Share of credit for tax amounts withheld | \$0.00 | 13R |
| Net capital gain | \$281.46 | 18A |
| Total current year capital gains | \$562.92 | 18H |
| Credit for foreign resident capital gains withholding amounts | \$0.00 | 18X |
| 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 |
| Early stage venture capital limited partnership: current year tax offset | \$0.00 | T7K |
| Early stage investor: current year tax offset | \$0.00 | T8L |
| Other refundable tax offsets: Exploration credits | \$0.00 | T9P |

*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 2021.

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

| | Amount | |
|---|-----------------|----------------|
| Capital gains - discounted method | \$562.92 | (gross amount) |
| Capital gains - indexation method | \$0.00 | |
| Capital gains - other method | \$0.00 | |
| Total current year capital gains | \$562.92 | |

Part C: Components of attribution

| | Cash distributions | Tax paid or Franking credit (grossed up) | Attributable amount |
|--|-----------------------|--|------------------------|
| Australian Income | | | |
| Dividends - unfranked amount declared to be CFI | \$0.00 | | \$0.00 |
| Dividends - unfranked amount not declared to be CFI | \$0.00 | | \$0.00 |
| Dividends - less LIC capital gain deduction | \$0.00 | | \$0.00 |
| Interest (subject to non - resident withholding tax) | \$0.00 | | \$0.00 |
| Interest (not subject to non - resident withholding tax) | \$0.00 | | \$0.00 |
| Other assessable Australian income | \$0.00 | | \$0.00 |
| Clean Building MIT Income | \$0.00 | | \$0.00 |
| Less other allowable trust deductions | \$0.00 | | \$0.00 |
| NCMI – Non-primary production | \$0.00 | | \$0.00 |
| Excluded from NCMI – Non-primary production | \$0.00 | | \$0.00 |
| Non-primary production income | \$0.00 | | \$0.00 |
| Dividends - Franked amount | \$0.00 | \$0.00 | \$0.00 |
| Capital Gains | | | |
| Capital gains - discounted method - TAP | \$0.00 | | \$0.00 |
| Capital gains - discounted method - TAP - NCMI | \$0.00 | | \$0.00 |
| Capital gains - discounted method - TAP - Excluded from NCMI | \$0.00 | | \$0.00 |
| Capital gains - discounted method - NTAP | \$281.46 | \$0.00 | \$281.46 |
| Capital gains - discounted method - NTAP - NCMI | \$0.00 | | \$0.00 |
| Capital gains - discounted method - NTAP - Excluded from NCMI | \$0.00 | | \$0.00 |
| Capital gains - discounted method - TAP - Clean building MIT | \$0.00 | | \$0.00 |
| Capital gains - indexation method - TAP | \$0.00 | | \$0.00 |
| Capital gains - indexation method - NTAP | \$0.00 | | \$0.00 |
| Capital gains - other method - TAP | \$0.00 | | \$0.00 |
| Capital gains - other method - TAP - NCMI | \$0.00 | | \$0.00 |
| Capital gains - other method - TAP - Excluded from NCMI | \$0.00 | | \$0.00 |
| Capital gains - other method - NTAP | \$0.00 | \$0.00 | \$0.00 |
| Capital gains - other method - NTAP - NCMI | \$0.00 | | \$0.00 |
| Capital gains - other method - NTAP - Excluded from NCMI | \$0.00 | | \$0.00 |
| Capital gains - other method - TAP - Clean building MIT | \$0.00 | | \$0.00 |
| Net capital gains | \$281.46 | | \$281.46 |
| AMIT CGT gross up amount | | | \$281.46 |
| Other capital gains distribution | \$281.46 | | |
| Total current year capital gains | \$562.92 | \$0.00 | \$562.92 |
| Foreign Income | | | |
| Other net foreign source income | \$0.00 | \$0.00 | \$0.00 |
| Australian franking credit from a New Zealand franking company | | \$0.00 | \$0.00 |
| CFC income | \$0.00 | | \$0.00 |
| Transferor trust income | \$0.00 | | \$0.00 |
| Total foreign income | \$0.00 | \$0.00 | \$0.00 |
| Other Non-assessable Amounts | | | |
| Net exempt income | \$0.00 | | |
| Non-assessable non-exempt amount | \$0.00 | | |
| Other non-attributable amounts | \$1,067.82 | | |
| Total Non-assessable amounts | \$1,067.82 | | |
| Gross Cash Distribution | \$1,630.74 | | |
| Other deductions from Distribution | | | |
| Less: Other Withholding Tax | \$0.00 | | |
| Less: TFN/ABN Withholding Tax | \$0.00 | | |
| Net Cash Distribution | \$1,630.74 | | |

Under the AMIT tax rules, a fund may distribute a cash amount that is different to the taxable income attributed by the fund to investors. This can give rise to a cost base adjustment disclosed in Part E of this statement.

Part D : Tax offsets

| Tax offsets | Amount |
|--|---------------|
| Franking credit tax offset | \$0.00 |
| Foreign income tax offsets - excluding capital gains | \$0.00 |
| Foreign income tax offsets - foreign capital gains (discounted method) | \$0.00 |
| Foreign income tax offsets - foreign capital gains (other method) | \$0.00 |
| Australian franking credits from a New Zealand franking company | \$0.00 |
| Total tax offsets | \$0.00 |

Part E: Attribution Managed Investment Trust ('AMIT') cost base adjustments

| | |
|------------------------------------|------------|
| AMIT cost base net increase amount | \$0.00 |
| AMIT cost base net decrease amount | \$1,067.82 |

Part F: Payment summary information for the year ended 30 June 2021

| | Attribution/Amount | Tax paid |
|---|--------------------|----------|
| Total fund payment | \$0.00 | \$0.00 |
| Interest Income | \$0.00 | \$0.00 |
| Unfranked dividend not declared to be CFI | \$0.00 | \$0.00 |
| Deemed payment - Dividend | \$0.00 | \$0.00 |
| Deemed payment - Interest | \$0.00 | \$0.00 |
| Deemed payment - Royalties | \$0.00 | \$0.00 |
| Deemed payment - Fund payment | \$0.00 | \$0.00 |

BetaShares funds and AMIT

BetaShares funds are governed by the Attribution Managed Investment Trust tax rules (AMIT). The AMIT rules were introduced to simplify and make fairer the taxation of investors holding managed investment funds. Under these rules, the taxable income attributed to you for a fund's income year may be different to the cash distribution(s) you receive during the year. This can give rise to a cost base adjustment disclosed in Part E of this statement. This cost base adjustment should be taken into account upon disposal of the units when calculating your capital gain/loss.

You will be assessed for tax on the amount attributed to you by BetaShares, and this is the amount you must include in your tax return. Please refer to <https://www.betashares.com.au/tax> for further information about the AMIT tax regime.

Tax Guide

The Annual Tax Guide contains general information about how to use this statement when you complete your 2021 Tax Return. To view the 2021 Tax Guide, please visit: <http://www.betashares.com.au/TaxGuide>

This statement contains important information. Please retain it for taxation purposes as a charge may be levied for replacement.

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

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