



052 136508

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Reference no.: X*****7157

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Tax statement for the year ended 30 June 2023

Incorporating an AMMA statement required under the Income Tax Assessment Act 1997

Part B - Information for resident investors to complete their tax return

The tables on page 2 contain the information to be inserted into your tax return.

If you 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.

If you use myTax to prepare your income tax return, check the pre-filled amounts against this statement and correct them if necessary.

The information provided below assumes you were a resident of Australia for income tax purposes for the whole of the financial year. Additional information provided in Part C may be required by some taxpayers when completing their tax return. Information in Parts C and D may be relevant to capital gains tax calculations on disposal of your units.

We are required to report the information shown on this statement to the Australian Taxation Office. Please retain this statement for income tax purposes.

Part B - Information for resident investors to complete their tax return

The four tables contain the information to be inserted into your tax return. They follow the structure of the *Tax Return for individuals (supplementary section) 2023*. Each line identifies a *Tax return label* to indicate where in the tax return the numbers below are to be inserted. On the tax return these labels are the white letters inside coloured boxes.

Partnerships and trusts – Non-primary production

| Item | Amount | Tax return label |
|-----------------------------------|------------|------------------|
| Share of net income from trusts | \$589.36 | 13U |
| Franked distributions from trusts | \$2,071.37 | 13C |

Share of credits from income and tax offsets

| Item | Amount | Tax return label |
|------------------------------------------------------|----------|------------------|
| Share of franking credit from franked dividends | \$683.51 | 13Q |
| Share of credit for tax file number amounts withheld | \$0.00 | 13R |

Capital Gains

| Item | Amount | Tax return label |
|----------------------------------|--------|------------------|
| Net capital gain* | \$0.00 | 18A |
| Total current year capital gains | \$0.00 | 18H |

Foreign Source Income and foreign assets or property

| Item | Amount | Tax return label |
|----------------------------------|--------|------------------|
| Assessable foreign source income | \$0.00 | 20E |
| Other net foreign source income | \$0.00 | 20M |
| Foreign income tax offset** | \$0.00 | 20O |

*You may have capital losses from the sale of your units or from other sources to offset against this amount.

**Where the foreign income tax offset amount shown is more than \$1,000 you should consult the Australian Taxation Office's Guide to foreign income tax offset rules 2023 to determine whether you are entitled to claim the full amount.

Enquiries about this statement can be made to enquiries@vaneck.com.au.

Part C: Components of attribution

| | Tax paid or Franking credit (grossed up) | Attributable amount |
|----------------------------------------------------------|---------------------------------------------|------------------------|
| Australian Income | | |
| Dividends - Unfranked amount | | \$139.87 |
| Dividends - Unfranked CFI amount | | \$118.02 |
| Interest (subject to non - resident withholding tax) | | \$34.15 |
| Interest (not subject to non - resident withholding tax) | | \$6.28 |
| NCMI | | \$8.54 |
| Excluded from NCMI | | \$1.51 |
| Clean building MIT income | | \$3.01 |
| Other income | | \$277.98 |
| Non-primary production income | | \$589.36 |
| Dividends - Franked amount | \$683.51 | \$2,071.37 |
| 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 |
| AMIT CGT gross up amount | | \$0.00 |
| Other capital gains distribution | | \$0.00 |
| Total current year capital gains | | \$0.00 |
| Foreign Income | | |
| Assessable foreign income | \$0.00 | \$0.00 |
| CFC income | | \$0.00 |
| Total foreign income | \$0.00 | \$0.00 |
| Other Non-Assessable Amounts | | |
| Net exempt income | | \$0.00 |
| Non-Assessable non-exempt amount | | \$0.00 |
| Other non-attributable amounts | | \$533.85 |
| Total Non-Assessable amounts | | \$533.85 |
| Total | \$3,194.58 | |
| Less: Gross-Ups | \$683.51 | |
| Less: attributed amounts not paid in cash* | \$0.00 | |
| Gross Cash Distribution | \$2,511.07 | |
| Other deductions from Distribution | | |
| Less: Withheld tax amount | \$0.00 | |
| Net Cash Distribution | \$2,511.07 | |

*It is no longer a tax law requirement that amounts to be included in your tax return have to be paid to you in cash. This can give rise to a cost base adjustment. See table E on the next page.

Part D: Tax offsets

| Tax offsets | Amount |
|----------------------------|-----------------|
| Franking credit tax offset | \$683.51 |
| Foreign income tax offset | \$0.00 |
| Total tax offsets | \$683.51 |

The foreign income tax offset is split as follows:

| | |
|----------------------------|-------|
| referable to income | 100% |
| referable to capital gains | 0% |
| | <hr/> |
| | 100% |

The foreign income tax offset referable to capital gains is the gross amount. This has not been reduced proportionately for capital losses or the CGT discount applied at the fund level.

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

| | |
|------------------------------------|----------|
| AMIT cost base net increase amount | \$0.00 |
| AMIT cost base net decrease amount | \$533.85 |

Part F: Payment summary information for the year ended 30 June 2023 (for non-resident unitholders only)

| | |
|------------------------------------------|--------|
| Total fund payment | \$0.00 |
| Total amounts withheld from fund payment | \$0.00 |

2023 Dividend Payment Summary

| Payment Date | No. of Units | Dividend Payment Rate | Gross Dividend Amount | Tax Withheld | Net Dividend Amount |
|--------------|--------------|-----------------------|-----------------------|---------------|---------------------|
| 18/01/2023 | 3,145 | \$0.4000 | \$1,258.00 | \$0.00 | \$1,258.00 |
| 25/07/2023 | 3,213 | \$0.3900 | \$1,253.07 | \$0.00 | \$1,253.07 |
| Total | | | \$2,511.07 | \$0.00 | \$2,511.07 |

2023 Dividend Reinvestment Plan (DRP) Allotment Summary

| Allotment Date | Number of Units Allotted |
|----------------|--------------------------|
| 18/01/2023 | 68 |
| 25/07/2023 | 70 |

Periodic statement

Your 2023 periodic or exit statement will be available online at <https://investorcentre.linkmarketservices.com.au> from around 20 September 2023. If you require a paper copy of a statement you can call +61 1300 68 38 37.

Further information

The Fund's product disclosure statement and latest available half-year and annual financial reports are accessible at <https://www.vaneck.com.au> or by calling +61 1300 68 38 37.