



APA Group Limited
ACN 091 344 704
AFSL 239927
APA Infrastructure Trust
ARSN 091 678 778
APA Investment Trust
ARSN 115 585 441
APA Group

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PO BOX 9154
AXEDALE VIC 3551

Reference No: X*****9494

ANNUAL TAX STATEMENT
***PERIOD 1 JULY 2022 TO 30 JUNE 2023**

| ITEM | AMOUNT | INDIVIDUAL TAX RETURN LABEL |
|---|----------|-----------------------------|
| APA Infrastructure Trust (APA Infra) | | |
| APA Infra Unfranked Dividend | \$121.15 | 11S |
| APA Infra Franked Dividend | \$242.18 | 11T |
| APA Infra Tax Deferred | \$360.64 | |
| APA Infra Gross Distribution | \$723.97 | |
| APA Infra Withholding Tax Deducted | \$0.00 | 11V |
| APA Infra Franking Credit | \$103.79 | 11U |
| APA Investment Trust (APA Invest) | | |
| APA Invest Trust Distribution / Interest Income | \$33.74 | 13U |
| APA Invest Tax Deferred | \$123.30 | |
| APA Invest Gross Distribution | \$157.04 | |
| APA Invest Withholding Tax Deducted | \$0.00 | 13R |

*Distributions applicable to the period were paid on 14 September 2022, 16 March 2023 and 13 September 2023.

Any unfranked or franked dividend paid by APA Infrastructure Trust, together with the franking credit, should be included in your tax return as assessable income. Any trust distribution from APA Investment Trust should be included in your tax return as non-primary production income from trusts. Any tax deferred component will reduce the cost base of your security for capital gains tax purposes and in certain circumstances may result in an assessable capital gain.

The Tax Return Label applies to the Australian Taxation Office's 2023 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 2023 and should be used in conjunction with the enclosed 2023 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. Withholding tax has also been deducted on the relevant components, if you are a non-resident. 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.

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



APA GROUP 2023 TAX RETURN GUIDE

This guide has been prepared to assist you in completing your income tax return for the year ended 30 June 2023 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 2023" and "Tax return for individuals (supplementary section) 2023" to complete your income tax return.

APA Group is a "stapled security" listed on the ASX consisting of units in APA Infrastructure Trust (APA Infra) (formerly Australian Pipeline Trust (APT)) and units in APA Investment Trust (APA Invest) (formerly APT Investment Trust (APTIT)). These units can only be traded together. For tax purposes APA Infra is a Division 6C "public trading" trust, which is taxed as if it were a company while APA Invest 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 2023 income tax return. For tax purposes the APA Infra dividends and APA Invest trust distributions must be separately disclosed in your income tax return.

Below is a table showing the 2023 APA Group Annual Tax Statement components on a cents per security basis (cps).

APA Infrastructure Trust (APA Infra) Dividends

For an individual Australian resident taxpayer, dividends together with franking credits from APA Infra are recognised on a receipts basis (at payment date). Your APA Group Annual Tax Statement includes the APA Infra dividends paid to you in September 2022 and March 2023.

Amounts shown as **Unfranked Dividends** from APA Infra on the Annual Tax Statement should be included at **Item 11S** on the Tax return for individuals 2023.

Amounts shown as **Franked Dividends** from APA Infra should be included at **Item 11T** on the Tax return for individuals 2023.

Amounts shown as **APA Infra Franking Credit** should be included at **Item 11U** on the Tax return for individuals 2023. 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 APA Infra 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 2023.

APA Group Annual Tax Statement 2023

| APA Distribution Statement Component | Record Date 30 June 2022 Payment Date 14 September 2022 (cps) | Record Date 30 December 2022 Payment Date 16 March 2023 (cps) | Record Date 30 June 2023 Payment Date 13 September 2023 (cps) |
|--|---|--|---|
| APA Infra Unfranked Dividend | 0.0 | 7.4095 | ^ |
| APA Infra Franked Dividend | 6.3088 | 8.5036 | ^ |
| APA Infra Tax Deferred | 15.4039 | 6.6539 | ^ |
| APA Invest Trust Distribution | * | 1.0346 | 1.0285 |
| APA Invest Tax Deferred | 5.1430 | 2.3984 | ^ |
| Amount in APA Group 2023 Annual Tax Statement | 26.8557 | 26.0000 | 1.0285 |
| APA Infra Franking Credit | 2.7038 | 3.6444 | ^ |

* component recognised in the 2022 Annual Tax Statement
^ component to be recognised in the 2024 Annual Tax Statement