



037 002311

MR JEREMY LEWIS CRANE &
MRS LINDA LUCILLE CRANE
<SAND DOLLAR SUPER FUND A/C>
905/140 ALICE STREET
BRISBANE CITY QLD 4000

Key Details

Payment date: 20 September 2022
Record date: 2 September 2022
SRN/HIN: X*****6629
TFN/ABN RECEIVED AND RECORDED

Distribution Statement

The details of your Q2 2022 Distribution payment are outlined in the table below.

Description	Rate per security	Participating holding	Distribution amount	Dividend Franked amount	Dividend Unfranked amount	Total amount	Franking credit
Stapled Securities	A\$0.045675	11,673	\$533.16	\$0.00	\$0.00	\$533.16	\$0.00
Less withholding tax:						\$0.00	
Net distribution amount:						\$533.16	

[distribution treated as capital return see below for tax information](#)

Dates	Total	Franked	Unfranked	FC	Cap return
20/09/2022	\$ 533.16	\$ -	\$ -	\$ -	\$533.16
21/12/2022	\$ 586.57	\$ -	\$ 107.02	\$ -	\$ 479.55
21/03/2023	\$ 586.57	\$ -	586.57	\$ -	\$ -
15/06/2023	\$ 586.57	\$ -	586.57	\$ -	\$ -
TOTAL	\$2,292.87	\$ -	\$1,280.16	\$ -	\$1,012.71

PAYMENT INSTRUCTIONS

COMMONWEALTH BANK OF AUSTRALIA

BSB: 064-186

ACC: ****2871 ACCOUNT NAME: JEREMY LEON CRANE & LINDA LUCILL

REFERENCE NUMBER: 001282735443

The payment has been made to the above account. If this account is not valid please turn over for instructions to update your details. Once your details have been updated, payment will be made within four weeks.

Retain this statement to assist in preparing your tax return.

November 2022

Tax Information – Q2 2022 Distribution

This information has been provided to assist Australian resident Securityholders when preparing their income tax returns.

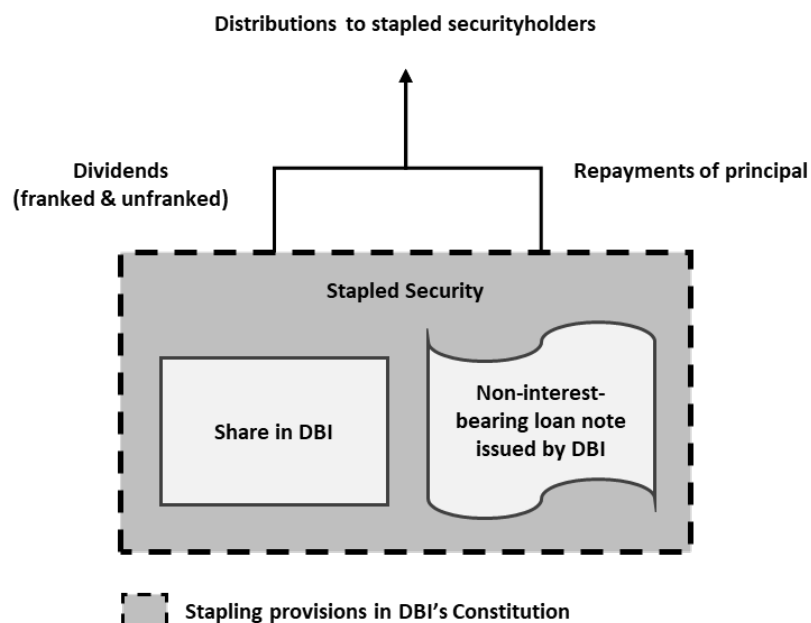
Custodians should refer to our website for information relating to the components of distributions which may assist in determining Australian withholding tax obligations.

This information has been prepared in good faith based on information believed to be accurate at the date of issue, but to the maximum extent permitted by law, 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 in the following information is accepted by Dalrymple Bay Infrastructure Limited ABN 76 643 302 032 (**DBI**) or any other member of the Dalrymple Bay Infrastructure Group (**the Group**).

This information is not financial product advice and does not constitute tax advice. Securityholders should obtain their own professional advice, as necessary, in connection with the completion of their tax returns and to meet their own financial situation and needs.

Australian income tax treatment – Q2 2022 Distribution

An investment in DBI comprises an ordinary share in DBI (**Share**) and a non-interest-bearing loan note (**Loan Note**) issued by DBI and stapled together under DBI's Constitution on a one-to-one basis (**DBI Stapled Security**).



Notwithstanding that the Shares and Loan Notes are stapled to one another on a 1:1 basis and traded as a single security, for Australian income tax purposes, Securityholders should be viewed as holding a Share and a

Loan Note. Each Share and each Loan Note should be treated each as a separate capital gains tax (CGT) asset for Australian income tax purposes.

The Q2 2022 distribution (**Distribution**) of 4.5675 cents per Stapled Security has been paid to Securityholders as:

	Per Security (cents)	
Partial repayment on Loan Notes	4.5675	= \$0.045675 per unit
Unfranked dividend	-	
Total distribution	4.5675	

Tax treatment of partial repayment on Loan Notes

Loan Notes should be considered a “traditional security” for Australian income tax purposes. Accordingly, any taxable gain or loss that may arise on repayment (either partial or in full) should be determined under section 26BB and 70B of the Income Tax Assessment Act 1936 and treated as a gain or loss on revenue account.

The extent to which a taxable gain or loss arises on repayment of Loan Note principal should be determined by reference to each Securityholder’s personal circumstances and the acquisition cost they allocated to their Loan Notes at the time of acquisition.

Where an Australian resident Securityholder has determined that the acquisition cost of each of their Loan Notes acquired on-market is equal to the face value of each Loan Note at the time the relevant Stapled Security was acquired, no taxable gain or loss should arise in respect of Distributions which relate to Loan Notes.

Where an Australian resident Securityholder determines that the acquisition cost of a Loan Note they hold is less than the face value of the relevant Loan Note at the time of acquisition, distributions paid as a repayment of principal referable to the Loan Note may give rise to a taxable gain (refer to example below).

How do I work out the acquisition cost allocated to my Loan Notes?

Securityholders who were issued Loan Notes as part of the Initial Public Offering (IPO) of DBI’s Stapled Securities acquired their Loan Notes for their initial face value of 80 cents per Loan Note. The remaining balance of the issue price of \$2.57, (i.e., \$1.77) should be allocated to their Shares.

Securityholders who acquired their Stapled Securities on-market are required to work out the cost base attributable to their Loan Notes and Shares on a reasonable basis for Australian income tax purposes.

Whilst it is for Securityholders to decide how to allocate the purchase price of their Stapled Securities between their Shares and Loan Notes, Securityholders who acquired Stapled Securities post IPO (i.e., on-market) may wish to allocate their purchase price on the following basis:

Loan Note	The face value of the Loan Note at the time the relevant Stapled Security was acquired
Share	Remainder of the purchase price of the relevant Stapled Security, after allocation to the Loan Note

A summary of the historical face value of each Loan Note since IPO is available on our Distributions page at <https://investors.dbinfrastructure.com.au/investor-centre/?page=distributions>¹.

¹ Securityholders who acquire Stapled Securities between the Record Date and payment date of a distribution may wish to allocate cost to their Loan Notes by reference to the face value of the Loan notes after the payment date to account for Loan Note principal paid to the previous holder.



037 002360

MR JEREMY LEWIS CRANE &
MRS LINDA LUCILLE CRANE
<SAND DOLLAR SUPER FUND A/C>
905/140 ALICE STREET
BRISBANE CITY QLD 4000

Key Details

Payment date: 21 December 2022
Record date: 07 December 2022
SRN/HIN: X*****6629
TFN/ABN RECEIVED AND RECORDED

Stapled Distribution Statement

The details of your stapled distribution are outlined in the below table. This distribution is comprised of a dividend of \$0.009168 per security and a repayment of principal of \$0.041082 per security in respect of the loan notes which forms part of your stapled securities. The dividend component of this distribution is 100% unfranked, and contains no Conduit Foreign Income.

Description	Rate per security	Participating holding	Distribution amount	Dividend Franked amount	Dividend Unfranked amount	Total amount	Franking credit
Stapled Securities	A\$0.05025	11,673	\$479.55	\$0.00	\$107.02	\$586.57	\$0.00
Less withholding tax:						\$0.00	
Net distribution amount:						\$586.57	

PAYMENT INSTRUCTIONS

COMMONWEALTH BANK OF AUSTRALIA

BSB: 064-186

ACC: ****2871 ACCOUNT NAME: JEREMY LEON CRANE & LINDA LUCILL

REFERENCE NUMBER: 001287560560

The payment has been made to the above account. If this account is not valid please turn over for instructions to update your details. Once your details have been updated, payment will be made within four weeks.

Retain this statement to assist in preparing your tax return.



037 002402

MR JEREMY LEWIS CRANE &
MRS LINDA LUCILLE CRANE
<SAND DOLLAR SUPER FUND A/C>
905/140 ALICE STREET
BRISBANE CITY QLD 4000

Key Details

Payment date: 21 March 2023
Record date: 03 March 2023
SRN/HIN: X*****6629
TFN/ABN RECEIVED AND RECORDED

Stapled Distribution Statement

The details of your Q4 2022 Distribution payment are outlined in the table below. This distribution is comprised of a dividend of \$0.05025. The dividend is 100% unfranked and contains no Conduit Foreign Income.

Description	Rate per security	Participating holding	Distribution amount	Dividend Franked amount	Dividend Unfranked amount	Total amount	Franking credit
Stapled Securities	A\$0.05025	11,673	\$0.00	\$0.00	\$586.57	\$586.57	\$0.00
Less withholding tax:						\$0.00	
Net distribution amount:						\$586.57	

PAYMENT INSTRUCTIONS

COMMONWEALTH BANK OF AUSTRALIA

BSB: 064-186

ACC: ****2871 ACCOUNT NAME: JEREMY LEON CRANE & LINDA LUCILL

REFERENCE NUMBER: 001293740277

The payment has been made to the above account. If this account is not valid please turn over for instructions to update your details. Once your details have been updated, payment will be made within four weeks.

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037 001432

MR JEREMY LEWIS CRANE &
MRS LINDA LUCILLE CRANE
<SAND DOLLAR SUPER FUND A/C>
905/140 ALICE STREET
BRISBANE CITY QLD 4000

Key Details

Payment date: 15 June 2023
Record date: 30 May 2023
SRN/HIN: X*****6629
TFN/ABN RECEIVED AND RECORDED

Stapled Distribution Statement

The details of your Q1 2023 Distribution payment are outlined in the table below. This distribution is comprised of a dividend of \$0.05025. The dividend is 100% unfranked and contains no Conduit Foreign Income.

Description	Rate per security	Participating holding	Distribution amount	Dividend Franked amount	Dividend Unfranked amount	Total amount	Franking credit
Stapled Securities	A\$0.05025	11,673	\$0.00	\$0.00	\$586.57	\$586.57	\$0.00
Less withholding tax:						\$0.00	
Net distribution amount:						\$586.57	

PAYMENT INSTRUCTIONS

COMMONWEALTH BANK OF AUSTRALIA

BSB: 064-186

ACC: ****2871 ACCOUNT NAME: JEREMY LEON CRANE & LINDA LUCILL

REFERENCE NUMBER: 001297440544

The payment has been made to the above account. If this account is not valid please turn over for instructions to update your details. Once your details have been updated, payment will be made within four weeks.

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