

Macquarie Investment Manager II

Tax Report - Summary (Part A)

from 1 July 2022 to 30 June 2023

Account No: V43786
Account Name: DAMIEN ZANE PAPPIN & GRETTA JANINE
PAPPIN ATF DZ & GJ PAPPIN SUPERFUND



| | Franking Credit Distributed (\$) | Franking Credit Denied (\$) | Tax Return Amount (\$) | Individual Tax Return Ref. No. | Trust Tax Return Ref. No. | SMSF Tax Return Ref. No. | Tax Report - Detailed Ref.¹ |
|--|--|-----------------------------------|------------------------------|--------------------------------------|---------------------------------|--------------------------------|-----------------------------------|
| Income | | | | | | | |
| Gross Interest | | | | | | | |
| Interest received - Cash | | | 67.64 | | | | C3 |
| Interest received - Listed equities | | | - | | | | |
| Total Gross Interest | | | 67.64 | 10L | 11J | 11C | |
| Dividends <i>(received from equity investments)</i> | | | | | | | |
| Unfranked amount (including Conduit Foreign Income) | | | - | 11S | 12K | 11J | |
| Franked amount | | | - | 11T | 12L | 11K | |
| Franking credit | - | - | - | 11U | 12M | 11L | |
| Trust Distributions | | | | | | | |
| Trust distributions less distributed net capital gains, foreign & franked income | | | 516.40 | 13U | 8R | T3;T4;T5;T6;T7;T8;T9 | |
| Franked income grossed up | | | 3,147.80 | 13C | 8F | T2;T33 | |
| Gross Trust Distributions | | | 3,664.20 | | | 11M | |
| Share of franking credits from franked dividends | 1,005.46 | - | 1,005.46 | 13Q | 8D | | T33 |
| Foreign Source Income | | | | | | | |
| Foreign Income | | | 1,784.82 | | | | T17 |
| Foreign income tax offset | | | 312.06 | 20O | 23Z | 13C1 | T35 |
| Total Assessable Foreign Source Income | | | 2,096.88 | 20E & 20M | 23B & 23V | 11D1 & 11D | |
| Foreign Entities | | | | | | | |
| Foreign - CFC | | | - | 19K | 22M or 22X | 11D1 & 11D | |
| Other Income | | | | | | | |
| Gain from disposal of convertible notes + other income | | | - | | | | |
| Other income - listed securities | | | - | | | | |
| Total Other Income | | | - | 24V | 14O | 11S | |
| Other Credits | | | | | | | |
| Australian franking credits from a NZ company | | | - | 20F | 23D | 11E | |
| Exploration Credits | | | - | T9 | 54G | 13E4 | |
| Expenses | | | | | | | |
| Government Charges | | | - | | | | F1 |
| Adviser Fees | | | - | | | | F2 |
| - Adviser Establishment Fees | | | - | | | | F3 |
| - Adviser Service Fees | | | - | | | | F4 |
| - Adviser Transaction Fees | | | - | | | | F5 |
| Administration Fees | | | 1,193.83 | | | | F6 |
| Interest Paid (Margin Loan) | | | - | | | | F7 |
| Dealer Service Fee | | | - | | | | F8 |
| Other | | | - | | | | |
| Total Deductions | | | 1,193.83 | D7I,D8H or 13Y | 16P | 12I1 | |
| Tax Deducted | | | | | | | |
| TFN amounts | | | - | | | | |
| Non resident amounts withheld | | | - | | | | |

Total Clean Building MIT Income (CBMI) 0.42

¹Refer to the Tax Report - Detailed section for information on a security level.

Where we have been advised that adviser fees are deductible, we have relied on these instructions and have not considered whether the treatment is correct. We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

Total unallocated fees per Tax Report - Detailed (F section) are \$ 2,256.53. We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

Macquarie Investment Manager II

Tax Report - Summary (Part A)

from 1 July 2022 to 30 June 2023

Account No: V43786
Account Name: DAMIEN ZANE PAPPIN & GRETТА JANINE
 PAPPIN ATF DZ & GJ PAPPIN SUPERFUND



| | TARP (\$) | Non-TARP (\$) | Taxable amount (\$) | Individual Tax Return Ref. No. | Trust Tax Return Ref. No. | SMSF Tax Return Ref. No. | Tax Report - Detailed Ref. ¹ |
|---|--------------|------------------|---------------------------|--------------------------------------|---------------------------------|--------------------------------|---|
| Capital Gains/Losses | | | | | | | |
| Capital gains from trust distributions | | | | | | | |
| Discounted (Grossed up amount) | - | 4,458.40 | 4,458.40 | | | | T10 |
| Indexed | - | - | - | | | | |
| Other | - | - | - | | | | |
| Total | | | 4,458.40 | | | | |
| Capital gains from the disposal of assets² | | | | | | | |
| Discounted (Grossed up amount) | - | - | - | | | | |
| Other | - | - | - | | | | |
| Losses | - | - | - | | | | |
| Total Current Year Capital Gains | | | | | | | |
| Discounted (Grossed up amount) | - | 4,458.40 | 4,458.40 | | | | |
| Indexed | - | - | - | | | | |
| Other | - | - | - | | | | |
| Total | | | 4,458.40 | | | | |
| Net Capital Gains | | | | | | | |
| Gross capital gains before losses applied | | | 4,458.40 | | | | |
| Current year capital losses - sale of assets | | | - | | | | |
| Gross Capital Gains After Losses Applied | | | 4,458.40 | | | | |
| CGT Discount Applied to Gross Capital Gains | | | | 50% 18A | 50% 21A | 33.33% 11A | |
| Net Capital Gains After Discount Applied | | | | 2,229.20 | 2,229.20 | 2,972.27 | |
| or | | | or | | | | |
| Net Capital Losses Carried Forward To Later Income Years | | | - | 18V | | | |

| | |
|--|---|
| Total NCMI Capital Gains | - |
| Total Excl. from NCMI Capital Gains | - |
| Total Clean Building MIT Capital Gains | - |

¹Refer to the Tax Report - Detailed section for information on a security level.

²For disposal of assets held within the Service, we have assumed that all interests are Non Taxable Australian Real Property (Non-TARP) assets, on the basis that the investor does not hold more than a 10% interest in the asset. If this is not the case, we recommend investors seek independent taxation advice to determine their capital gains tax (CGT) position.

Non-resident investors are not entitled to the 50% CGT discount. Investors who may be impacted by this change are advised to seek independent taxation advice to determine how this may impact them.

Distributed capital gains have been split between gains relating to TARP assets and gains relating to Non-TARP assets. For further information on these gains, please refer to the Tax Guide.

Disclaimer: The tax components in this Report reflect only those related to this account. These amounts will need to be adjusted for any additional income earned or expenses incurred elsewhere by the investor in the current tax year.

This Report has been prepared on the basis of the investor being an Australian resident individual taxpayer. For information regarding the assumptions used to calculate the amounts in this Report, please refer to the Tax Guide.

This Report must be read in conjunction with the Tax Report - Detailed for a full breakdown of all components received for tax purposes. This Report is available online.

Macquarie Investment Manager II

Tax Report - Detailed (Part B)

from 1 July 2022 to 30 June 2023



Account No: V43786

Account Name: DAMIEN ZANE PAPPIN & GRETTA JANINE PAPPIN ATF DZ & GJ PAPPIN SUPERFUND

INCOME

Fixed Interest & Cash Investments (C)

| | | | | Australian Sourced Income | Tax Deducted | | Foreign Income | Tax Offsets |
|-----------------------------|-----------|-------------------|----------|---------------------------|--------------|--------------|----------------|---------------------------|
| Security | Date paid | Net (cash) amount | Interest | Other | TFN WHT | Non-resident | Foreign income | Foreign income tax offset |
| References | C1 | C2 | C3 | C4 | C5 | C6 | C7 | C8 |
| Direct cash | | | | | | | | |
| Cash account - 000967455502 | 29-Jul-22 | 4.05 | 4.05 | | | | | |
| Cash account - 000967455502 | 31-Aug-22 | 9.81 | 9.81 | | | | | |
| Cash account - 000967455502 | 30-Sep-22 | 12.45 | 12.45 | | | | | |
| Cash account - 000967455502 | 31-Oct-22 | 12.32 | 12.32 | | | | | |
| Cash account - 000967455502 | 30-Nov-22 | 4.22 | 4.22 | | | | | |
| Cash account - 000967455502 | 30-Dec-22 | 2.17 | 2.17 | | | | | |
| Cash account - 000967455502 | 31-Jan-23 | 3.10 | 3.10 | | | | | |
| Cash account - 000967455502 | 28-Feb-23 | 4.18 | 4.18 | | | | | |
| Cash account - 000967455502 | 31-Mar-23 | 2.67 | 2.67 | | | | | |
| Cash account - 000967455502 | 28-Apr-23 | 4.41 | 4.41 | | | | | |
| Cash account - 000967455502 | 31-May-23 | 6.90 | 6.90 | | | | | |
| Cash account - 000967455502 | 30-Jun-23 | 1.36 | 1.36 | | | | | |
| Total | | 67.64 | 67.64 | | | | | |

INCOME

Managed Investments & Listed Trusts (T)

| | | | | | | | | | | | Australian Sourced Income | | | | | | | | | |
|---|------------------------|----------------------|----------------------|------------------------|------------------------------|----------------------|-----------------------------|-----------------|----------------------------|-----------------------|---------------------------|--------|------------------------------------|-----------------------|---------------------|----------------|--------------|-------------------|--------|------------|
| Security | Date declared/ paid | Net (cash) amount | Franked dividends | Unfranked dividends | Conduit foreign income | Interest/ CBMI | Interest exempt from WHT | Other | Non Concess. MIT Income | Excluded from NCMI | | | | | | | | | | |
| References | | T1 | T2 | T3 | T4 | T5 | T6 | T7 | T8 | T9 | | | | | | | | | | |
| Australian listed security | | | | | | | | | | | | | | | | | | | | |
| BetaShares Glb Sustainability Ldrs ETF (ETHI) | 03-Jan-23 | 142.30 | | | | 0.02 | | | | | | | | | | | | | | |
| BetaShares Glb Sustainability Ldrs ETF (ETHI) | 30-Jun-23 | 2,424.28 | | | | 0.30 | | | | | | | | | | | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 03-Oct-22 | 209.94 | 134.96 | 4.99 | 3.87 | 0.33 | 4.49 | 6.01 | 0.01 | 0.01 | | | | | | | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 03-Jan-23 | 115.58 | 60.92 | 0.52 | 8.99 | 1.45 | 2.66 | 0.44 | 0.57 | | | | | | | | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 03-Apr-23 | 155.19 | 48.02 | 2.05 | 3.40 | 0.61 | 6.21 | 0.44 | 0.02 | | | | | | | | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 30-Jun-23 | 357.57 | 75.75 | 0.04 | 11.58 | 2.44 | 9.87 | 2.70 | 0.38 | 0.07 | | | | | | | | | | |
| Managed fund | | | | | | | | | | | | | | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 30-Sep-22 | 63.41 | 12.37 | 3.72 | 7.30 | 1.38 | | | | | | | | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 31-Dec-22 | 11.02 | 2.15 | 0.65 | 1.27 | 0.24 | | | | | | | | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 31-Mar-23 | 12.04 | 2.35 | 0.71 | 1.39 | 0.26 | | | | | | | | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 30-Jun-23 | 43.50 | 8.49 | 2.55 | 5.01 | 0.95 | | | | | | | | | | | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 30-Sep-22 | 1,043.14 | 397.34 | 9.48 | 34.54 | 6.00 | 28.83 | 11.92 | 1.21 | 0.11 | | | | | | | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 31-Dec-22 | 603.62 | 229.94 | 5.48 | 19.99 | 3.46 | 16.69 | 6.89 | 0.70 | 0.06 | | | | | | | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 31-Mar-23 | 924.75 | 352.25 | 8.40 | 30.62 | 5.32 | 25.55 | 10.57 | 1.08 | 0.09 | | | | | | | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 30-Jun-23 | 2,146.93 | 817.80 | 19.50 | 71.10 | 12.33 | 59.34 | 24.53 | 2.49 | 0.22 | | | | | | | | | | |
| Total | \$8,253.27 + FTC | \$8,565.33 | 8,253.27 | 2,142.34 | 58.09 | 199.06 | 35.09 | 153.64 | 63.50 | 6.46 | 0.56 | | | | | | | | | |
| | Total Distribution | Franked | Unfranked | Conduit Foreign Income | Interest/CB MI | Interest Ex from WHT | Other Aus Income | Non Concess MIT | Excl from NCMI | Franking Credits | Net Foreign | FTC | Capital Gains - Disc Method - NTAP | AMIT CGT gross up Amt | Other Capital Gains | Non-Assessable | Tax Deferred | Return of Capital | AMIT | Accounting |
| BetaShares (ETHI) | 2,566.58 | | | | 0.32 | | | | | | 541.13 | 124.38 | 1,012.57 | 1,012.56 | | | | | | 2,690.96 |
| Vanguard (VDGR) | 838.28 | 319.65 | 7.60 | 27.84 | 4.83 | 23.23 | 9.59 | 0.98 | 0.08 | 146.25 | 185.42 | 27.64 | 166.07 | 166.07 | | - 73.08 | | | 73.08 | 865.92 |
| Hyperion (BNT0003AU) | 129.97 | 25.36 | 7.63 | 14.97 | 2.83 | | | | | 36.95 | 17.38 | 4.94 | 30.91 | 30.89 | | | | | | 134.91 |
| Vanguard (VAN0110AU) | 4,718.44 | 1,797.33 | 42.86 | 156.25 | 27.11 | 130.41 | 53.91 | 5.48 | 0.48 | 822.26 | 1,040.89 | 155.10 | 1,019.65 | 1,019.65 | | - 575.58 | | | 575.58 | 4,873.54 |
| Tax Statements | 8,253.27 | 2,142.34 | 58.09 | 199.06 | 35.09 | 153.64 | 63.50 | 6.46 | 0.56 | 1,005.46 | 1,784.82 | 312.06 | 2,229.20 | 2,229.17 | - | - 648.66 | - | - | 648.66 | 8,565.33 |

NPP \$2,658.74

INCOME

Managed Investments & Listed Trusts (T)

| Security | Australian Sourced Income | | | | | | |
|---|--------------------------------------|----------------------------------|-------------------|----------------|--------------|----------------------|-------------------------------|
| | Distributed Australian Capital Gains | | | | | | |
| | Gross discount amount ^(a) | Discounted amount ^(b) | Concession amount | Indexed amount | Other amount | NCMI – Capital Gains | Ex. From NCMI – Capital Gains |
| References | T10 | T11 | T12 | T13 | T14 | T15 | T16 |
| Australian listed security | | | | | | | |
| BetaShares Glb Sustainability Ldrs ETF (ETHI) | 112.28 | 56.14 | 56.14 | | | | |
| BetaShares Glb Sustainability Ldrs ETF (ETHI) | 1,912.86 | 956.43 | 956.42 | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 6.74 | 3.37 | 3.37 | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 6.20 | 3.10 | 3.10 | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 70.20 | 35.10 | 35.10 | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 249.00 | 124.50 | 124.50 | | | | |
| Managed fund | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 30.18 | 15.09 | 15.07 | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 5.24 | 2.62 | 2.62 | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 5.72 | 2.86 | 2.86 | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 20.68 | 10.34 | 10.34 | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 450.84 | 225.42 | 225.42 | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 260.88 | 130.44 | 130.44 | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 399.68 | 199.84 | 199.84 | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 927.90 | 463.95 | 463.95 | | | | |
| Total | 4,458.40 | 2,229.20 | 2,229.17 | | | | |

^(a)The Gross discount amount at column T10 represents the total of the grossed up (100%) distributed capital gains amount available for the CGT discount, rather than the discounted amount.

^(b)The Discounted amounts at column T11 represent the capital gains, where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, superannuation fund or trust). Companies and non-resident investors are not entitled to the CGT discount.

INCOME

Managed Investments & Listed Trusts (T)

| Security | Foreign Income | | | | | | Expenses | | Tax Deducted | |
|---|-----------------------------------|---------------|--------------------------------------|----------------------------------|-------------------|---------|----------|---------------|--------------|------------------|
| | Distributed Foreign Capital Gains | | | | | | | | | |
| | Foreign income | Foreign - CFC | Gross discount amount ^(d) | Discounted amount ^(e) | Concession amount | Indexed | Other | Expenses paid | TFN WHT | Non-resident WHT |
| References | T17 | T18 | T19 | T20 | T21 | T22 | T23 | T24 | T25 | T26 |
| Australian listed security | | | | | | | | | | |
| BetaShares Glb Sustainability Ldrs ETF (ETHI) | 30.00 | | | | | | | | | |
| BetaShares Glb Sustainability Ldrs ETF (ETHI) | 511.13 | | | | | | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 48.53 | | | | | | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 33.83 | | | | | | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 24.24 | | | | | | | | | |
| Vanguard Diversified Growth Index ETF (VDGR) | 78.82 | | | | | | | | | |
| Managed fund | | | | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 8.48 | | | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 1.47 | | | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 1.61 | | | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | 5.82 | | | | | | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 230.12 | | | | | | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 133.16 | | | | | | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 204.00 | | | | | | | | | |
| Vanguard Growth Index Fund (VAN0110AU) | 473.61 | | | | | | | | | |
| Total | 1,784.82 | | | | | | | | | |

^(d)The Gross discount amount at column T19 represents the total of the grossed up (100%) distributed capital gains amount available for discount, rather than the discounted amount.

^(e)The Discounted amounts at column T20 represent the capital gains where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, company, superannuation fund or trust). Companies and non-resident investors are not entitled to the discount.

| | | | | | | | | | | |
|---|------------------------|------------|------------------------------------|------------------------------|------------------|----------------------------------|-----------------------|---------------------|---------------------------|-----------------|
| INCOME | | | | | | | | | | |
| Managed Investments & Listed Trusts (T) | | | | | | | | | | |
| | Non-Assessable Amounts | | | | | AMIT | Tax Offset | | | |
| Security | Tax free | Tax exempt | Tax deferred/ Return of capital | Non-assessable non-exempt | NANE (Non-Trust) | AMIT - Adjustment ⁽⁶⁾ | Franking credits (FC) | Exploration credits | Foreign income tax offset | Aust FC from NZ |
| References | T27 | T28 | T29 | T30 | T31 | T32 | T33 | T34 | T35 | T36 |
| Australian listed security | | | | | | | | | | |
| BetaShares Glb Sustainability Ldrs ETF (ETHI) | | | | | | | | | 6.90 | |
| BetaShares Glb Sustainability Ldrs ETF (ETHI) | | | | | | | | | 117.48 | |
| Vanguard Diversified Growth Index ETF (VDGR) | | | | | | | 60.68 | | 6.09 | |
| Vanguard Diversified Growth Index ETF (VDGR) | | | | | | | 29.03 | | 5.93 | |
| Vanguard Diversified Growth Index ETF (VDGR) | | | | | | | 22.12 | | 4.12 | |
| Vanguard Diversified Growth Index ETF (VDGR) | | | | | | (73.08) | 34.42 | | 11.50 | |
| Managed fund | | | | | | | | | | |
| Hyperion Aus Grow Co (BNT0003AU) | | | | | | | 18.03 | | 2.41 | |
| Hyperion Aus Grow Co (BNT0003AU) | | | | | | | 3.13 | | 0.42 | |
| Hyperion Aus Grow Co (BNT0003AU) | | | | | | | 3.42 | | 0.46 | |
| Hyperion Aus Grow Co (BNT0003AU) | | | | | | | 12.37 | | 1.65 | |
| Vanguard Growth Index Fund (VAN0110AU) | | | | | | (127.25) | 181.78 | | 34.29 | |
| Vanguard Growth Index Fund (VAN0110AU) | | | | | | (73.63) | 105.19 | | 19.84 | |
| Vanguard Growth Index Fund (VAN0110AU) | | | | | | (112.81) | 161.15 | | 30.40 | |
| Vanguard Growth Index Fund (VAN0110AU) | | | | | | (261.89) | 374.14 | | 70.57 | |
| Total | | | | | | (648.66) | 1,005.46 | | 312.06 | |

FEES AND EXPENSES (F)

| In respect of | | Total payments | Deductible | Non-deductible | Unallocated |
|------------------------------|----|----------------|------------|----------------|-------------|
| References | | | | | |
| Government Charges | F1 | | | | |
| Adviser Fees | F2 | | | | |
| - Adviser Establishment Fees | F3 | | | | |
| - Adviser Service Fees | F4 | 2,256.53 | | | 2,256.53 |
| - Adviser Transaction Fees | F5 | | | | |
| Administration Fees | F6 | 1,193.83 | 1,193.83 | | |
| Interest Paid (Margin Loan) | F7 | | | | |
| Dealer Service Fee | F8 | | | | |
| Total | | 3,450.36 | 1,193.83 | 0.00 | 2,256.53 |

For a full list of the assumptions used to calculate the amounts in this report, please refer to the Tax Guide, which is available online.

This report does not include the interest and borrowing fees that may be applicable to instalment warrants held in the Service. A separate Issuer Instalment Warrant Tax Report is available from an investor's financial adviser which contains this information.

Disclaimer: The information provided in this Tax Report reflect only those related to this account. These amounts will need to be adjusted for any additional income earned or expenses incurred elsewhere by the investor in the current tax year.

The Tax Report only discloses current year capital losses incurred from assets held within the Service. Where the investor has any prior year capital losses or current year capital losses incurred from assets held outside the Service, we recommend the investor seek independent taxation advice to determine the correct capital losses amount.

We have treated all Establishment Fees as non-deductible. For all other "adviser" fees, we have treated them as unallocated or classified them based on instructions received and have not considered whether the classification is correct.

We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

References to "we", "us", or "our" are references to Macquarie Investment Management Limited ABN 66 002 867 003 AFSL 237492 as operator of the Investor Directed Portfolio Service (the Service).

For all enquiries regarding this report please call,

Chase Marshall on 0420 528 403.

This Tax Report has been prepared without taking into account an investor's objectives, financial situation or needs. This Tax Report does not constitute personal tax advice. Therefore, before preparing an income tax return, investors should consider the appropriateness and relevance of the Tax Report, taking into account their specific circumstances. This report has been prepared on the basis that an investor is an Australian resident individual investor for tax purposes. Where this is not the case, particular amounts may need to be recalculated.

If investors have any doubt about the taxation position of their investment, or require any further information about their personal tax position, we strongly recommend they talk to their accountant or tax adviser.

Information in this report is provided by Macquarie Investment Management Limited. While the information in this report is given in good faith and is believed to be reliable and accurate, neither Macquarie Investment Management Limited, nor any member of the Macquarie Group, provides any warranty as to the reliability or accuracy of the information, nor accepts any responsibility for any errors or omissions.

Key tax information



Core assumptions

The following core assumptions were used when preparing your Tax Report:

- * all assets are held on capital account
- * you are a resident for Australian tax purposes except where you have advised us otherwise
- * you have not elected into the Taxation of Financial Arrangements (TOFA) regime
- * for the purposes of the 45 day rule (or 90 day rule for preference shares) it has been assumed:
 - you hold all your assets at risk
 - you receive no related payments
 - all buys and sells between the dividend declaration and the ex-dividend date are cum dividend
 - no consideration has been given to positions that may reduce the overall exposure to an underlying security by more than 30% for a particular distribution or share buy-back (please note that any franking credits assumed to be denied are disclosed on the report)
- * this report does not consider any prior year carry forward tax balances (such as brought forward capital losses)
- * this report does not consider any assets held outside your account.

Looking for more detail? Your Tax Guide is available online

The Wrap Tax Guide explains in detail the tax reporting treatment for various asset classes you may hold and the assumptions used in preparing your Tax Report. Information in the Guide includes:

- * how and when income is taxed depending on its source
- * how capital gains and losses have been disclosed including the treatment of non-assessable payments and the application of discount or index method where relevant. Information regarding the disposal method such as First In First Out (FIFO) is also described
- * how the deductibility of expenses such as fees and margin loan interest (where applicable) has been treated; and
- * other security specific, client specific or event driven matters that have a tax impact.

Wrap tax online - making tax time easier

We have developed a suite of tax resources accessible online via help.macquarie.com/adviser to make tax time easier for you and your accountant and may assist with the completion of your income tax return.

Our comprehensive tax website contains detailed information relating to tax reporting:

- * Tax Report - explained: this resource explains the inter-relationship between the Part A and Part B sections of your report
- * Technical information: our tax technical team provide further information on specific tax events and policies as well as frequently asked questions. The areas covered include and not limited to:
 - 45 day rule holding rule to deny franking credits
 - capital gains
 - margin loans
 - reconciliation of non-resident withholding tax
 - ATO links
 - glossary of terms used through the Tax Report and the Tax Guides
 - information relating to specific investment types that may be held within the portfolios.

Essential tax reporting information

help.macquarie.com/adviser

The "Key tax information" is provided as part of the Tax Report and has been prepared without taking into account an investor's objectives, financial situation or needs. This Tax Report does not constitute personal tax advice. Therefore, before preparing an income tax return, investors should consider the appropriateness and relevance of the Tax Report, taking into account their specific circumstances. This report has been prepared on the basis that an investor is an Australian resident individual investor for tax purposes. Where this is not the case, particular amounts may need to be recalculated. If an investor has any doubt about the taxation position of their investment, or requires any further information about their personal tax position, we strongly recommend they talk to their accountant or tax adviser.



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The Directors
Macquarie Investment Management Limited
1 Shelley Street
SYDNEY NSW 2000

Independent Review Report for the year ended 30 June 2023 regarding the Accuracy and Completeness of the Self Managed Superannuation Fund (SMSF) Tax Information.

We have reviewed the Tax Reports – SMSF (“the Reports”) released on 16 September 2023 by Macquarie Investment Management Limited (“Macquarie”) to its clients and associated financial planning and tax advisers. The Reports released by Macquarie relate to tax information for the year ended 30 June 2023

Management’s Responsibility for the Tax Reports – SMSF

Management of Macquarie is responsible for the preparation of the Tax Reports – SMSF, and has determined that the contents of the accompanying Tax Guide are appropriate. This responsibility includes the design and effective operation of the taxation procedures and internal controls relevant to the preparation of these Reports that are free from material misstatements, whether due to fraud or error.

Assurance Practitioner’s Responsibility

Our responsibility is to express a conclusion on the Tax Reports – SMSF based on our review. We have conducted our review in accordance with Standard on Review Engagements ASRE 2405 *Review of Historical Financial Information Other than a Financial Report* and within the context of the accompanying Tax Guide in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the Reports are not consistent, in all material respects, with the Assumptions and Principles outlined in the Tax Guide and the information reported is not consistent with information recorded within Macquarie’s source systems.

ASRE 2405 requires us to comply with the requirements of the applicable code of professional conduct of a professional accounting body.

A review is limited primarily to inquiries of entity personnel, inspection of evidence and observation of, and enquiry about, the operation of the taxation procedures and internal controls for a small number of transactions or events. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not

enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Our review included such tests and procedures necessary to consider whether:

- (a) the Reports are prepared in accordance with the Assumptions and Principles outlined in the Tax Guide on the basis of an Australian Tax Resident; and
- (b) the reported information is consistent with Macquarie's source systems.

This report has been prepared for Macquarie. No responsibility will be accepted for any reliance on this report to any party other than Macquarie, or for any purpose other than that for which it was prepared.

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Tax Reports – SMSF for the year ended 30 June 2023 are not prepared, in all material respects, in accordance with the Assumptions and Principles outlined in the Tax Guide and the information reported is not consistent with information recorded within Macquarie's source systems.



KPMG

Sydney

16 September 2023