

037610 045 WFD



B & M SMITH PTY LTD  
<B & M SMITH SUPER FUND A/C>  
2 HENLEY AVENUE  
HENLEY BEACH SA 5022

10 July 2018

WFD Holder No: X0060335541

### Australian Resident Individuals: Input sheet for 2018 Income Tax Return

This Statement includes all distributions paid by the entities in Westfield Corporation (consisting of Westfield Corporation Limited, Westfield America Trust and WFD Trust) during the period 1 July 2017 to 30 June 2018.

All amounts below are in Australian Dollars.

	Amount or Yes/No Response	Tax Return Label
<b>Tax Return - Income Section</b>		
Dividends - unfranked (CFI)	Nil	11S
Dividends - franked	Nil	11T
Franking credit	Nil	11U
TFN amounts withheld	Nil	11V
<b>Tax Return - Supplementary Section (Income Section)</b>		
Non-primary production income		
- Share of net income from trusts	\$39.62	13U
TFN amounts withheld	Nil	13R
Assessable foreign source income	\$239.03	20E
Other net foreign source income	\$239.03	20M
Foreign income tax offsets	\$11.71	20O

Australian Resident Individuals - Summary of Tax Deferred Amount of Distributions	Total
Westfield America Trust	\$152.73
WFD Trust	\$85.55

Use only this Tax Statement to complete your 2018 Tax Return, it includes all distributions paid by the entities in Westfield Corporation that should be included in your 2018 Tax Return.

**Please retain this statement for income tax purposes**

Due to the conversions of the amounts from USD to AUD there may be some minor rounding variances.

This Tax Statement should be read in conjunction with the 2018 Westfield Corporation Tax Return Guide, which is available on the Unibail-Rodamco-Westfield website at

<https://westfield.urw.com/investors/shareholder-information/taxation-information>

There are other income tax consequences from the disposal of your securities as a result of the acquisition of Westfield Corporation by Unibail-Rodamco S.E. and the OneMarket demerger on 7 June 2018.

Please refer to the Unibail-Rodamco-Westfield website for more information at <https://westfield.urw.com/investors/shareholder-information/taxation-information>



Westfield Corporation Limited ABN 12 166 995 197  
 Westfield America Management Limited ABN 66 072 780 619 AFS Licence 230324  
 as responsible entity for Westfield America Trust ABN 27 374 714 905 ARSN 092 058 449  
 and for WFD Trust ABN 50 599 857 938 ARSN 168 765 875

Update your information:

[www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)

☒ Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
 Victoria 3001 Australia  
 Enquiries: (within Australia) 1300 132 211  
 (international) +61 3 9415 4070

# 2018 TAX SUMMARY

## WESTFIELD CORPORATION

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 2 HENLEY AVENUE  
 HENLEY BEACH SA 5022

10 July 2018

WFD Holder No: X0060335541

The information below is a summary of the Australian taxation consequences of all distributions made by all entities in Westfield Corporation. **Australian Resident Individual Investors should use the enclosed Tax Statement to assist in completing their 2018 tax return.**  
 Due to the conversions of the amounts from USD to AUD there may be some minor rounding variances.

Net Distribution Amount for the 12 months to 30 June 2018	Westfield Corporation Limited	Westfield America Trust	WFD Trust	Total
Distribution paid 31 August 2017	Nil	USD \$326.40 AUD \$413.56	USD \$81.60 AUD \$103.37	USD \$408.00 AUD \$516.93
Distribution paid 28 February 2018	Nil	Nil	Nil	Nil
<b>Net Cash Distribution</b>	<b>Nil</b>	<b>AUD \$413.56</b>	<b>AUD \$103.37</b>	<b>AUD \$516.93</b>
Dividend paid 7 June 2018 as part of the OneMarket demerger (applied to acquire shares in OneMarket Limited)	Nil	Nil	Nil	Nil

Westfield Corporation declares its distributions in USD.

For the August 2017 distributions the US dollar amounts were converted to AU dollar amounts at the exchange rate of US\$1.00 to AU\$1.267106.

For the February 2018 distributions the US dollar amounts were converted to AU dollar amounts at the exchange rate of US\$1.00 to AU\$1.274860.

Westfield Corporation Limited paid a dividend on 7 June 2018 as part of the OneMarket demerger. This dividend was (i) unfranked and had no franking credits attached (0% franked percentage) and (ii) 100% fully declared to be out of Conduit Foreign Income (CFI).

All amounts below are in Australian Dollars.

	Dividend (\$)	Distribution (\$)	Tax Offsets (\$)	Distribution (\$)	Tax Offsets (\$)
<b>Australian Income - Dividends</b>					
Dividends - unfranked (CFI)	Nil				
<b>Australian Income - Trust Distributions</b>					
Interest		\$0.88		\$2.20	3.08
Other income		\$35.20		\$1.34	36.54
<b>Total Non-primary production income</b>		\$36.08		\$3.54	
<b>Capital Gains - grossed up amount (NTARP)</b>		Nil		Nil	
Capital Gains - discount method (50%) (NTARP)		Nil		Nil	
<b>Foreign Income</b>					
Assessable foreign source income		\$224.75	\$7.99	\$14.28	\$3.72
<b>Other Non-assessable amounts</b>					
Tax deferred amount		\$152.73		\$85.55	238.28
CGT Concession Amount		Nil		Nil	
<b>Gross Distribution / Dividend</b>	<b>Nil</b>	<b>\$413.56</b>	<b>\$7.99</b>	<b>\$103.37</b>	<b>\$3.72</b>
<b>Taxes withheld</b>					
TFN amounts withheld	Nil	Nil		Nil	
Managed Investment trust fund payment					
withholding - non-residents only	Nil	Nil		Nil	
Non-resident interest/dividend withholding tax	Nil	Nil		Nil	
<b>Total Net Distribution / Dividend</b>	<b>Nil</b>	<b>\$413.56</b>		<b>\$103.37</b>	<b>\$516.93</b>

Please retain this statement for income tax purposes

238371\_Tax/037610/075220A



Westfield Corporation Limited ABN 12 166 995 197  
 Westfield America Management Limited ABN 66 072 780 619 AFS Licence 230324  
 as responsible entity of WFD Trust ABN 50 598 857 938 ARSN 168 765 875 and  
 Westfield America Trust ABN 27 374 714 905 ARSN 092 058 449

## Enquiries:

(within Australia) 1300 132 211  
 (outside Australia) +61 3 9415 4070

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B & M SMITH PTY LTD  
 <B & M SMITH SUPER FUND A/C>  
 2 HENLEY AVENUE  
 HENLEY BEACH SA 5022

Date: 19th April 2018  
 Holder Number: X0060335541  
 ASX Code: WFD

## Exit Statement

### Westfield Corporation

#### Statement for period: 1 July 2017 to 31 March 2018

This statement represents an Exit Statement for the period 1 July 2017 to 31 March 2018 for your holding in Westfield Corporation (WFD). Please refer to the last page for the glossary of terms and calculation methodologies. Please note the Cash Distribution Received amount shown below in US dollars.

Date <sup>1</sup>	Transaction	Security Transactions	Security price <sup>2</sup>	Securities held <sup>3</sup>	Security value
30/06/2017	Opening Balance		-	0	-
07/08/2017	Purchase	3200	-	3200	-
07/02/2018	Sale	-3200	-	0	-
31/03/2018	Closing Balance		-	0	-

Cash Distribution Received	\$408.00
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#### Distribution Reinvestment Cash Balance

Date <sup>1</sup>	Balance
30/06/2017	-
31/03/2018	-

Fees	Amount
Directly charged management costs paid <sup>5</sup>	-
Indirect costs of your investment <sup>6</sup>	\$7.57
<b>Total fees paid<sup>7</sup></b>	<b>\$7.57</b>



Westfield Corporation Limited ABN 12 166 995 197  
Westfield America Management Limited ABN 66 072 780 619 AFS Licence 230324  
as responsible entity for Westfield America Trust ABN 27 374 714 905 ARSN 092 058 449  
and for WFD Trust ABN 50 598 857 938 ARSN 168 765 875

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B & M SMITH PTY LTD  
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2 HENLEY AVENUE  
HENLEY BEACH SA 5022

Holder No: X0060335541  
Payment Date: 31 August 2017  
Record Date: 14 August 2017  
Six Months Ended: 30 June 2017  
TFN / ABN: Quoted

## Westfield Corporation Distribution / Dividend Advice - June 2017

Westfield Corporation distributions are determined in US dollars.

### Trust Distributions

	Class description	No. of securities at record date	Distribution per unit	Gross distribution	*Australian tax withheld	Net distribution
Westfield America Trust	WFD	3,200	US\$0.1020	US\$326.40	US\$0.00	US\$326.40
WFD Trust	WFD	3,200	US\$0.0255	US\$81.60	US\$0.00	US\$81.60

### Westfield Corporation Limited Dividend

No dividend will be paid by Westfield Corporation Limited for the period ended 30 June 2017.

### TOTAL Distribution & Dividend

Class description	No. of securities at record date	Total distribution & dividend per security	Total gross distribution & dividend	*Total Australian tax withheld	Total net distribution & dividend	Franking credit
WFD	3,200	US\$0.1275	US\$408.00	US\$0.00	US\$408.00	US\$0.00
			AU\$516.98	AU\$0.00	AU\$516.98	AU\$0.00

\* See note on the back of this page.

All US dollar amounts have been converted to AU dollars at the exchange rate of US\$1.00 to AU\$1.267106.

Important information is also contained on the back of this page

### Direct Credit Instructions

The total net payment amount has been paid in accordance with your instructions shown below.

Amount: AU\$516.98  
Date: 31 August 2017  
Details: MACQUARIE BANK LTD  
BSB: 182-512  
Account number: 961991064