



**Growthpoint Properties Australia**

Growthpoint Properties Australia Limited (ACN 124 093 901, AFSL No. 316409)  
 Growthpoint Properties Australia Trust (ARSN 120 121 002)

001337 000 GOZ  
 WANN HOLDINGS PTY LTD  
 <WANN HOLDINGS P/L S/FUND A/C>  
 884 SOUTH ROAD  
 EDWARDSTOWN SA 5039

**Update your information:**

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

**By Mail:**  
 Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
 Victoria 3001 Australia

**Enquiries:**

(within Australia) 1300 665 792  
 (international) +61 3 9415 4366

Securityholder Reference Number (SRN)

SRN WITHHELD COY

**Attribution Managed Investment Trust Member Annual Statement for Growthpoint Properties Australia Trust (GOZ Trust) for the year ended 30 June 2022**

**Part A: Your Details**

Australian tax file number (TFN)  
 Quoted

**Part B: Summary of 2022 tax return (supplementary section) items**

Tax return for individuals (supplementary section)	Tax return label	Total amount
<b>Partnerships and trusts</b>		
<b>Non-primary production</b>		
Share of net income from trusts, less net capital gains, foreign income and franked distributions	13U	\$685.20
<b>Share of credits from income and tax offsets</b>		
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	13R	\$0.00
<b>Capital gains</b>		
Net capital gain	18A	\$0.00
Total current year capital gains (grossed up amount)	18H	\$0.00

\* See Part D for Growthpoint Properties Australia Limited dividend information to be included in your 30 June 2022 tax return

**Part C AMMA: Components of an Attribution**

**Table 1: Australian income**

Australian income	Tax return label	Attribution	Tax Paid or Franking credits (grossed up)
Interest		\$2.16	
Other taxable Australian income		\$683.04	
<b>Non-primary production income (A)</b>	13U	<b>\$685.20</b>	

**Table 2: Capital gains**

Capital gains*	Tax return label	Attribution	Foreign tax credit**
Capital gains discount - Taxable Australian property		\$0.00	
<b>Net capital gain</b>	18A	<b>\$0.00</b>	
AMIT CGT gross up amount		\$0.00	
<b>Total capital gains (B)</b>	18H	<b>\$0.00</b>	

**Table 3: Other non-assessable amounts and cost base details**

Other non-assessable amounts	Tax return label	Attribution	Other amount
Other non-attributable amounts			\$354.80
Gross cash distribution (G)			\$1,040.00
AMIT cost base net amount - excess (decrease cost base)			<b>\$354.80</b>

**Table 4: Other amounts deducted from trust distribution**

Other amounts deducted from trust distribution	Tax return label		Cash amount
TFN amounts withheld	13R		\$0.00
<b>Net cash distribution</b>			<b>\$1,040.00</b>

<b>Net Distribution for the year:</b>	
Distribution paid 28 February 2022	<b>\$520.00</b>
Tax withheld	<b>\$0.00</b>
Distribution paid 31 August 2022	<b>\$520.00</b>
Tax withheld	<b>\$0.00</b>
<b>Net Distributions applicable to year ended 30 June 2022</b>	<b>\$1,040.00<sup>(2)</sup></b>

(1) This amount includes both no-TFN withholding tax and non-resident withholding tax from payments to non-residents.

(2) This amount includes any distribution taken as additional GOZ securities under Growthpoint Properties Australia's distribution reinvestment plan.

#### Part D – Non AMIT Information – Growthpoint Properties Australia Limited dividend

Dividend Income	Amount	Tax return label
Franked dividends	\$0.00	11T
Franking credits	\$0.00	11U
TFN amount withheld	\$0.00	11V

Use this Tax Statement to complete your 2022 Tax Return. Do not use your dividend/distribution statements issued with cash payments to complete your 2022 Tax Return. You should seek independent advice if you are uncertain as to the nature of any item included in this Statement.

**PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES**

**PLEASE REFER TO THE FLIPSIDE OF THIS STATEMENT FOR IMPORTANT TAXATION INFORMATION**

## THIS GUIDE APPLIES TO YOU IF:

- You are an individual Australian resident investor in Growthpoint Properties Australia (which comprises the stapled security of Growthpoint Properties Australia Limited (the “**Company**”) and Growthpoint Properties Australia Trust (the “**Trust**”),
- You hold your Growthpoint stapled securities for the purpose of investment (rather than for resale at a profit) such that the capital gains tax (“**CGT**”) provisions apply to your Growthpoint stapled securities (rather than the ordinary income provisions).

The Guide has been prepared for general information only and should be read in conjunction with the Australian Taxation Office’s instructions and publications. This Guide does not constitute the giving of tax or financial product advice.

As each investor’s particular circumstances may be different we recommend that you seek and rely on independent taxation advice in relation to your distribution.

## GROWTHPOINT ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL TAXATION STATEMENT

### GROWTHPOINT TRUST DISTRIBUTION

Your Growthpoint AMIT Member Annual Taxation Statement includes Trust distributions paid to you in February 2022 and August 2022.

For an individual Australian resident taxpayer, the distributions from the Trust are recognised for tax purposes on an attribution basis and not on a receipts basis.

### PART B: SUMMARY OF TAX RETURN FOR INDIVIDUALS – 2022 ITEMS

For tax purposes the distributions from the Trust comprise Australian taxable income (being interest and rental income), a net capital gain, a AMIT CGT gross-up amount (previously known as CGT concession) and other non-assessable amounts (includes tax-free amounts and amounts previously known as tax-deferred). A brief explanation of these terms follows:

#### U Item 13 – Non –primary production income

This item shows your share of Australian sourced non-primary production income. Net capital gains, franked distributions and foreign income are not included in this amount.

#### R Item 13 – Credit for TFN amounts withheld

This item shows your share of any credit for TFN amounts withheld from interest, dividends and unit trust distributions paid or payable, in accordance with sections 12-140 and 12-145 of Schedule 1 to the Taxation Administration Act 1953 (TAA).

#### H Item 18 – Total current year capital gains

#### A Item 18 – Net capital gain

The components of these items are set out in Part C. You will need to gross up your cash distribution by the amount of any tax paid on capital gains (e.g. foreign tax on foreign net capital gains). If you have no current year capital losses or prior year net capital losses, the net capital gain amount can be transferred to your return. However, if you have current year capital losses or prior year net capital losses you will not simply be able to transfer the net capital gain amount from Part C to your tax return as such losses can generally be offset against and reduce capital gains. For assistance in completing the capital gains tax related questions please refer to the ATO publications: Guide to capital gains tax 2022 and Personal investors guide to capital gains tax 2022.

### TFN AMOUNTS WITHHELD

Where you have not provided your Tax File Number or claimed an exemption, tax will be withheld from all unfranked dividends and trust income distributed to you at a rate of 47%. The tax withheld may be claimed as a credit in your income tax return.

### PART C: COMPONENTS ATTRIBUTED

#### Australian income

These details provide a break up of label U item 13 Non-primary production income from trusts.

#### Capital gains

#### Capital gains discount

This item shows the part of the capital gains attributed to you that are eligible for the 50% CGT discount.

#### Net capital gain

This item shows the sum of capital gains (discount and other methods) that has been attributed to you.

#### AMIT CGT gross up amount

This item shows the additional amount treated as capital gains of members under subsections 276-85(3) and (4) of the ITAA 1997, and is included in the AMIT cost base increase amount. This amount is non-assessable.

#### Total capital gain

This item represents the actual amount of capital gains attributed and includes the non-assessable amount in the attribution column for capital gains.

#### Other non-assessable amounts

- Other non-attributable amount - includes the tax-free amounts and amounts previously known as tax-deferred already reflected in the AMIT cost base net amount.

#### Cash distribution details

- TFN amounts withheld – shows the amount withheld from your distributions in accordance with sections 12-140 and 12-145 of Schedule 1 to the Taxation Administrations Act 1953.

#### Cost base details

- AMIT cost base net amount – excess  
You must adjust the cost base downwards or reduced cost base of your membership interests in the AMIT by the AMIT cost base net amount – excess.

**Example** – We have provided an example below that illustrates how the cost base adjustment is made:

Anne holds units in the AMIT fund on capital account. The cost base for the units at the start of the year (1 July 2021) was \$1.50 per unit.

#### Where there is an AMIT cost base net amount – excess

Anne receives a 2022 AMMA with an AMIT cost base net amount – excess of \$0.50 per unit. Anne will need to reduce the cost base of her units in the AMIT by \$0.50 per unit. This will result in an ending cost base of \$1.00 per unit.

### Disclaimer of liability

While every effort is made to provide accurate and complete information, Growthpoint Properties Australia does not warrant or represent that information in this guide is free from errors or omissions or is suitable for your intended use subject to any terms implied by law and which cannot be excluded. Growthpoint Properties Australia accepts no responsibility from any loss, damage, cost or expense, whether direct or indirect, incurred by you as a result of any error, omission or misrepresentation in information.



## Growthpoint Properties Australia

Growthpoint Properties Australia Limited (ACN 124 093 901, AFSL No. 316409)  
Growthpoint Properties Australia Trust (ARSN 120 121 002)

001531 000 GOZ



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Victoria 3001 Australia

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(international) +61 3 9415 4366

## Securityholder Reference Number (SRN)

**SRN WITHHELD**

ASX Code	GOZ
TFN/ABN Status	Quoted
Record Date	30 June 2021
Payment Date	31 August 2021
Direct Credit Reference No.	800026

## Growthpoint Properties Australia Distribution for Half Year Ended 30 June 2021

Dear Securityholder,

The distribution below represents a payment of 10 cents per GOZ stapled security, held as at record date, 30 June 2021.

Tax Information relating to the distribution is provided in the 2021 annual taxation statement.

Please register at [www.investorcentre.com/au](http://www.investorcentre.com/au) in order to update your TFN, bank account and other details online.

Class Description	Amount per Unit/Share	Number of Units/Shares	Total Payment
GOZ Units	\$0.10	5,000	\$500.00
GOZ Shares	\$0.00	5,000	\$0.00
<b>Net Payment</b>			<b>\$500.00</b>

**Note:** You should retain this statement to assist you in preparing your tax return.

## Your Payment Instruction

MACQUARIE BANK LTD  
BSB: 182-222 Account number: XXXXXX03

Amount Deposited

**AUD\$500.00**



## Growthpoint Properties Australia

Growthpoint Properties Australia Limited (ACN 124 093 901, AFSL No. 316409)  
Growthpoint Properties Australia Trust (ARSN 120 121 002)

001350 000 GOZ



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(international) +61 3 9415 4366

## Securityholder Reference Number (SRN)

**SRN WITHHELD**

ASX Code	GOZ
TFN/ABN Status	Quoted
Record Date	31 December 2021
Payment Date	28 February 2022
Direct Credit Reference No.	800025

# Growthpoint Properties Australia Distribution for Half Year Ended 31 December 2021

Dear Securityholder,

The distribution below represents a payment of 10.4 cents per GOZ stapled security, held as at record date, 31 December 2021.

Tax Information relating to the distribution will be provided in the 2022 annual taxation statement.

Please register at [www.investorcentre.com/au](http://www.investorcentre.com/au) in order to update your TFN, bank account and other details online.

Class Description	Amount per Unit/Share	Number of Units/Shares	Total Payment
GOZ Units	\$0.104	5,000	\$520.00
GOZ Shares	\$0.00	5,000	\$0.00
<b>Net Payment</b>			<b>\$520.00</b>

**Note:** You should retain this statement to assist you in preparing your tax return.

## Your Payment Instruction

MACQUARIE BANK LTD  
BSB: 182-222 Account number: XXXXXX03

**Amount Deposited**  
**AUD\$520.00**

037115 000 TCL  
 WANN HOLDINGS PTY LTD  
 <WANN HOLDINGS P/L S/F A/C>  
 2 FERGUSSON AVENUE  
 CRAIGBURN FARM SA 5051

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 GPO Box 2975 Melbourne  
 Victoria 3001 Australia

(within Australia) 1300 360 146  
 (international) +61 3 9415 4315

Holder Identification  
 Number (HIN)

HIN WITHHELD

## Annual Tax Statement

### TRIPLE STAPLED SECURITIES – DISTRIBUTIONS

Australian resident individual investors should use the below Tax Statement to assist in completing their 2022 Income Tax Return. This Annual Tax Statement should be read in conjunction with the Transurban Tax Statement Guide, available on the Transurban website at [www.transurban.com/investor-centre/distributions-and-tax/tax-guides](http://www.transurban.com/investor-centre/distributions-and-tax/tax-guides). If an investor has a tax year ending on a date other than 30 June, they should seek advice from their tax adviser.

Transurban Holding Trust (“THT”) is an Attribution Managed Investment Trust (“AMIT”) for the year ended 30 June 2022. It is required to provide you with an AMIT Member Annual (“AMMA”) Statement. This Annual Tax Statement is also your AMMA Statement in respect of your security holding in THT during the year ended 30 June 2022. This AMMA Statement also provides a reasonable estimate of the AMIT cost base net amount for the year ended 30 June 2022.

This Annual Tax Statement and accompanying notes are not intended to be tax advice and investors should consult a professional tax adviser if necessary for completion of income tax returns.

### PART A: SUMMARY OF 2022 INCOME TAX RETURN FOR INDIVIDUAL (INCLUDING SUPPLEMENTARY SECTIONS)

Item	Australian Resident Individual Tax Return Label	Total
Dividends - Franked	11T	\$20.00
Franking credit	11U	\$8.57
Share of non-primary production income	13U	\$553.45
Franked distributions from trusts	13C	\$8.51
Share of franking credits from franked dividends	13Q	\$2.55
Share of credit for TFN amounts withheld	13R	\$0.00
Share of credit for foreign resident withholding amounts	13A	\$0.00
Net capital gain	18A	\$0.00
Total current year capital gains	18H	\$0.00

### PART B: COMPONENTS

Dividend - Transurban Holdings Limited <sup>1</sup>	30 June 2021 (paid August 2021)	31 December 2021 (paid February 2022)	Total
Dividends - Franked	\$20.00	\$0.00	\$20.00
Franking Credit / Tax Offset	\$8.57	\$0.00	\$8.57
Distribution - Transurban Holding Trust <sup>2</sup> Assessable Australian Income (Attribution Amounts)	31 December 2021 (paid February 2022)	30 June 2022 (paid August 2022)	Total
Interest Income	\$119.74	\$116.57	\$236.31
Rent and Other Income <sup>3</sup>	\$43.38	\$205.07	\$248.45
Non-Concessional MIT Income (NCMI)	\$68.69	\$0.00	\$68.69
Capital Gain - Discount	\$0.00	\$0.00	\$0.00
Capital Gain - Other	\$0.00	\$0.00	\$0.00
Franked Distribution	\$0.00	\$5.96	\$5.96
Franking Credit / Tax Offset	\$0.00	\$2.55	\$2.55
Other - Transurban Holding Trust <sup>4</sup>	31 December 2021 (paid February 2022)	30 June 2022 (paid August 2022)	Total
Non-Assessable Amount	\$101.64	\$512.40	\$614.04
TFN / ABN Withholding	\$0.00	\$0.00	\$0.00
AMIT Withholding	\$0.00	\$0.00	\$0.00
Non-Resident Withholding	\$0.00	\$0.00	\$0.00

**Net Cash Distribution For The Year - Transurban Holding Trust<sup>4</sup>**

Gross Distribution (paid February 2022)	\$333.45
Tax withheld	\$0.00
Gross Distribution (paid August 2022)	\$840.00
Tax withheld	\$0.00
<b>Net cash distributions applicable to the year ended 30 June 2022</b>	<b>\$1,173.45</b>

**PART C: AMIT COST BASE ADJUSTMENTS - Transurban Holding Trust<sup>4</sup>**

AMIT cost base net increase amount	\$0.00
AMIT cost base net decrease amount	\$614.04

**Notes:**

1. This dividend represents the payment from Transurban Holdings Limited ABN 86 098 143 429.
2. This distribution represents the payment from Transurban Holding Trust ABN 30 169 362 255.
3. Rent and Other Income includes amounts that are 'Excluded from NCMI'. 'Excluded from NCMI' refers to amounts that would have been NCMI but are not NCMI due to the application of any of the following provisions:
  - Subsection 12-437(5) in Schedule 1 to the *Taxation Administration Act 1953* ("TAA 1953") – approved economic infrastructure facility exception;
  - Section 12-440 in Schedule 1 to the TAA 1953 – MIT cross staple arrangement income transitional provisions.
4. These disclosures relate to the distribution from Transurban Holding Trust ABN 30 169 362 255.



**WATERMARK**  
FUNDS MANAGEMENT

**BoardRoom**  
Smart Business Solutions

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2 FERGUSSON AVENUE  
CRAIGBURN FARM SA 5051



## Watermark Absolute Return Fund - Ordinary Units



**17 354 468 424**

**Investor Number:** 0011063217

**Investor Name:** WANN HOLDINGS PTY LTD

### Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2022

This statement assumes that you are an Australian resident individual unitholder. We recommend that if this is not applicable or your situation is unusual or complex that you seek professional advice.

#### Summary of 2022 Tax Return (supplementary section) Items

Tax Return (supplementary section)	Amount (\$) <sup>1</sup>	Tax Return Label
Share of non-primary production (NPP) income	1,457.56	13U
NPP income - Franked distributions from trusts <sup>2</sup>	351.23	13C
Other deductions relating to NPP distributions	0.00	13Y
Share of franking credit from franked dividends	137.31	13Q
Share of credit for TFN amounts withheld	787.00	13R
Share of credit for non-resident withholding amounts withheld	0.00	13A
Total current year capital gains	29.53	18H
Net capital gain	14.96	18A
Assessable foreign source income	193.04	20E
Other net foreign source income	193.04	20M
Foreign income tax offsets <sup>3</sup>	0.70	20O
Australian Franking Credit from New Zealand Franking Company	0.00	20F

Please see reverse for detailed components of the distribution.

## Components of Distribution

	Cash Distribution (\$)	Tax Paid/Offsets (\$) (E)	Attribution Amount (\$)
<b>Australian Income</b>			
Dividends – Unfranked	73.44		73.44
Conduit Foreign Income	3.19		3.19
Interest	12.41		12.41
Other Income	1,367.72		1,367.72
Clean Building	0.23		0.23
NCMI – Non primary production	0.45		0.45
Excluded from NCMI – Non primary production	0.12		0.12
<b>Non-Primary Production Income (A)</b>	<b>1,457.56</b>		<b>1,457.56</b>
<b>Dividends: Franked amount (Franked Dist) (X)</b>	<b>213.92</b>	<b>137.31</b>	<b>351.23</b>
<b>Capital Gains</b>			
Discounted capital gain (TAP)	14.57	0.00	14.57
Discounted capital gain (NTAP)	0.00	0.00	0.00
Capital gains – Other method (TAP)	0.39	0.00	0.39
Capital gains – Other method (NTAP)	0.00	0.00	0.00
NCMI capital gains	0.00		
Excluded from NCMI capital gains	0.00		
<b>Net Capital Gain</b>	<b>14.96</b>	<b>0.00</b>	<b>14.96</b>
<b>AMIT CGT Gross up amount</b>			14.57
<b>Other capital gains distribution</b>	14.57		
<b>Total current year capital gains (C)</b>	<b>29.53</b>		29.53
<b>Foreign Income</b>			
Assessable foreign source income	192.34	0.70	193.04
Australian Franking Credit from NZ Company	0.00	0.00	0.00
<b>Total foreign income (D)</b>	<b>192.34</b>	<b>0.70</b>	
<b>Cash Distribution Sub Total (A+X+C+D)</b>	<b>1,893.35</b>		
<b>Other Non-Assessable Amounts</b>			
Net exempted amounts	0.00		
Non-assessable non-exempt amounts (F)	0.00		
Other non-attributable amounts	50.69		
<b>Gross Cash Distribution (G)</b>	<b>1,944.04</b>		
<b>Attribution Managed Investment Trust (AMIT) cost base adjustments</b>			
AMIT cost base net amount – excess (decrease)	50.69		
AMIT cost base net amount – shortfall (increase)	0.00		
<b>Other amounts deducted from trust distributions</b>			
Less: TFN amounts withheld	787.00		
Less: Non-resident withholding tax	0.00		
Less: Other expenses	0.00		
<b>Net Cash Distribution</b>	<b>1,157.04</b>		

**Notes:**

- All amounts are in Australian dollars and withholding tax has been deducted where applicable.
- Trustees may choose to show the franked distributions at label 13C rather than at label 13U.
- If your total foreign income tax offset from all sources for the year is \$1,000 or less, then you can claim this amount in full. Otherwise, you will need to refer to the publication Guide To Foreign Income Tax Offset Rules (NAT 72923) to work out your entitlement.

**PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES**

All correspondence to:

**BoardRoom**  
Smart Business Solutions

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enquiries@boardroomlimited.com.au

**Reference Number:** S00037187275  
**TFN/ABN Status:** Not Quoted  
**Subregister:** Unit Trust  
**Record Date:** 30/06/2022  
**Payment Date:** 23/08/2022



WANN HOLDINGS PTY LTD  
<WANN HOLDINGS P/L S/F A/C>  
2 FERGUSSON AVENUE  
CRAIGBURN FARM SA 5051

## Distribution Statement Watermark Absolute Return Fund

**Payment Description:** 30 June 2022 Distribution  
**Security Class:** Fully Paid Ordinary Units

Number of units held at Record Date	Distribution Rate per unit	Gross Distribution <sup>1</sup>	Withholding Tax <sup>2</sup>	Net Distribution Credited
29,730.000000	5.4970762767 cents	\$1,634.28	\$666.00	\$968.28

- All distributions are in Australian dollars.
- Withholding tax is deducted if your TFN or ABN has not been recorded or if non-resident withholding tax applies.

Please contact Boardroom Pty Limited on 1300 737 760 or enquiries@boardroomlimited.com.au to update your details. Alternatively, you may log onto www.investorserve.com.au to submit your details.

S00037187275

## Direct Credit Instruction

The total net payment has been paid in accordance with your instructions as shown below:

**BSB** 182-222  
**Account No** \*\*\*\*\*303

Amount Deposited
\$968.28

Please check the above details are correct and the payment has been credited to your account.



**WATERMARK**  
FUNDS MANAGEMENT

All correspondence to:

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CRAIGBURN FARM SA 5051

**Reference Number:** S00037187275  
**Subregister:** Unit Trust  
**Payment Date:** 23/11/2021

## Tax Refund Statement

Dear Investor,

Below is the Withholding tax amount for December 2020 distribution which will be refunded back to you on the 23<sup>rd</sup> November 2021.

Tax Refund Statement	
Refund Amount	
	\$260.00

## Direct Credit Instruction

The total net amount has been paid in accordance with your instructions as shown below:

Macquarie Bank Limited  
**BSB** 182-222  
**Account No** \*\*\*\*\*303

Amount Deposited
\$260.00

Please check the above details are correct and the payment has been credited to your account.

Please retain this statement for taxation purposes.

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Managed by  
HMC Funds Management Limited  
(ACN 105 078 635; AFSL 237257)  
as responsible entity of the  
HomeCo Daily Needs REIT (ARSN 645 086 620)

All Registry communications to:  
Link Market Services Limited  
Locked Bag A14  
Sydney South NSW 1235 Australia  
Telephone: +61 1300 554 474  
Outside Australia: +61 2 8767 1000  
ASX Code: HDN

Email: [registrars@linkmarketservices.com.au](mailto:registrars@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

### Part A: Your details



047 008332

WANN HOLDINGS PTY LTD  
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2 FERGUSON AVENUE  
CRAIGBURN FARM SA 5051

Date: 15 September 2022  
Reference No: X\*\*\*\*\*4655

## HomeCo Daily Needs REIT (ASX Code: HDN)

### Attribution Managed Investment Trust Member Annual Statement for the year ended 30 June 2022

This statement has been prepared to assist with the completion of the 2022 Australian Income Tax Return for Individuals. This statement should be read together with the attached HomeCo Daily Needs REIT Tax Return Guide 2022, a copy of which is also available on the HMC Capital website. This statement should not be read as giving taxation advice. Investors should consult with their professional advisors on all tax related issues.

For Australian taxation purposes, HomeCo Daily Needs REIT is an attribution managed investment trust (AMIT) for the year ended 30 June 2022.

This statement is an AMIT member annual statement (AMMA statement), which sets out distributions recognised on an 'attribution' basis. HomeCo Daily Needs REIT has made the following distributions in the year ended 30 June 2022:

- Distribution for the period 1 July 2021 to 30 September 2021, paid on 19 November 2021;
- Distribution for the period 1 October 2021 to 31 December 2021, paid on 25 February 2022;
- Distribution for the period 1 January 2022 to 31 March 2022, paid on 20 May 2022; and
- Distribution for the period 1 April 2022 to 30 June 2022, paid on 22 August 2022.

#### Part B - Table 1 Summary of 2022 tax return (supplementary section) items for a resident individual

Item	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$540.94	13U
Franked distribution from trusts	\$0.00	13C
Share of franking credits from franked dividends	\$0.00	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	\$0.00	13R
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
CFC Income	\$0.00	19K
Assessable foreign source income	\$0.00	20E
Other net foreign source income	\$0.00	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$0.00	20O

\*To work out your foreign income tax offset (FITO) entitlement, see 20 Foreign source income and foreign assets or property or the Guide to foreign tax offset rules 2022.

#### Part B - Table 2 Capital gains tax information - Additional information for item 18

	Amount	
Capital gains - discounted method	\$0.00	(gross amount)
Capital gains - other method	\$0.00	
<b>Total current year capital gains</b>	<b>\$0.00</b>	

Part C - Table 3 Components of attribution	Cash distributions	Tax paid or franking credit (gross up)	Attributable amount
<b>Australian Income</b>			
Interest			\$2.67
Dividends - unfranked amount			\$0.00
Other assessable Australian income			\$538.27
<b>Non-primary production income</b>			<b>\$540.94</b>
<b>Capital Gains</b>			
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
<b>Net Capital Gains</b>		<b>\$0.00</b>	<b>\$0.00</b>
AMIT CGT gross up amount			\$0.00
Other capital gains distribution			\$0.00
<b>Total current year capital gains</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Foreign Income</b>			
Other net foreign source income		\$0.00	\$0.00
<b>Assessable foreign source income</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total foreign income</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Non-assessable Amounts</b>			
Net exempt income			<u>\$0.00</u>
Non-assessable non-exempt amount			\$0.00
Other non-attributable amounts			\$1,322.06
<b>Total Non-Assessable amounts</b>			<b><u>\$1,322.06</u></b>
<b>Gross Cash Distribution</b>			
	\$1,863.00		
Less: TFN amounts withheld	\$0.00		
Less: Non-resident tax withheld on interest and dividends	\$0.00		
Less: Non-resident tax withheld on fund payments	\$0.00		
<b>Net Cash Distribution</b>	<b><u>\$1,863.00</u></b>		

<b>Part D: Attribution Managed Investment Trust ('AMIT') cost base adjustments *</b>			<b><u>Amount</u></b>
<b>AMIT cost base net amount - excess (decrease cost base)</b>			<b>\$1,322.06</b>
<b>AMIT cost base net amount - shortfall (increase cost base)</b>			<b>\$0.00</b>

Note: Non-resident tax withheld on fund payments

If the Managed Investment Trust withholding provisions are applicable to your investment, this is the sum of amounts withheld from Fund Payments (including Clean Building MIT Fund Payments) for the year ended 30 June 2022 pursuant to Subdivision 12-H and 12A-B of Schedule 1 to the *Tax Administration Act 1953*.

Note: AMIT cost base adjustments

Under the AMIT regime you must:

- increase the cost base in your HomeCo Daily Needs REITs units by your share of HomeCo Daily Needs REIT's taxable income attributed to you (before the application of the CGT discount) plus non-assessable non-exempt income (if any); and
- decrease the cost base in your HomeCo Daily Needs REITs units by the gross cash distribution amount and tax offsets attributed to you.

The amount stated in Part D represents the net change in the cost base in your HomeCo Daily Needs REIT For this year, you will have a net decrease in your cost base. Where there is an AMIT cost base net decrease amount which exceeds the cost base of your units in HomeCo Daily Needs REIT, that excess amount may give rise to a taxable capital gain.

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

To view or change your details, please visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)



Managed by  
HMC Funds Management Limited  
(ACN 105 078 635; AFSL 237257)  
as responsible entity of the  
HomeCo Daily Needs REIT (ARSN 645 086 620)

## HomeCo Daily Needs REIT

### Guide to the 2022 AMIT Member Annual Statement (AMMA Statement)

#### 1. About this Tax Guide

This guide has been prepared to assist you in completing your individual income tax return for the year ended 30 June 2022 in relation to your investment in HomeCo Daily Needs REIT (**HDN**).

The information in this guide is of a general nature and does not take into account your individual circumstances. The information in this guide is not legal, financial or tax advice and you should seek independent tax advice regarding your individual circumstances.

This Tax Guide should be read in conjunction with the Australian Taxation Office (ATO) instructions for the Tax return for individuals (supplementary section) 2022 (Supplementary Section).

#### 2. Is this guide for you?

This guide is relevant to the preparation of your income tax return for the year ended 30 June 2022 if:

- you hold, or held, units in HDN during the year ended 30 June 2022;
- you are an Australian resident individual;
- you are completing the ATO tax return for individuals 2022; and
- you hold your units in HDN as a capital investment and not for the purposes of resale at a profit such that the capital gains tax (CGT) regime applies to you.

This guide should not be used by investors who are a company, trust or superannuation fund.

The information in this guide is specific to your investment in HDN. If you have received distributions from other investments you must disclose these in addition to any distribution you have received from HDN.

#### 3. AMIT regime

For Australian tax purposes, HDN is an attribution managed investment trust (AMIT) for the year ended 30 June 2022. This means that for the purposes of calculating your tax, distributions made to you by HDN should be recognised on an 'attribution' basis, not a 'payment' basis.

You should refer to your AMIT Member Annual Statement (AMMA statement) which shows the components of your HDN distributions on an 'attribution' basis.

For tax purposes, the distributions from HDN for the income year ended 30 June 2022 are made up of different components of taxable income, and amounts that will increase or decrease cost base.

#### 4. Merger with Aventus Retail Property Fund

On 4 March 2022, HDN underwent a merger with Aventus Retail Property Fund (**ARPF**) (the **Merger**). The distributions from HDN to ARPF unitholders represent amounts attributed to them in respect of the period from 4 March 2022 to 30 June 2022.

ARPF unitholders should refer to the Annual Tax Statement issued by ARPF for the distributions from ARPF in respect of the period from 1 July 2021 to 3 March 2022.

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as responsible entity of the  
HomeCo Daily Needs REIT  
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## 5. Taxable income

Your taxable income component of your HDN distribution is the net income of HDN that is attributed to you during the year ended 30 June 2022. It does not include any net capital gains, franked dividends or foreign sourced income components of your distribution (these amounts are disclosed in other sections of your individual tax return).

Include at item 13U of the Supplementary Section the 'share of net income from trusts' component of your distributions from HDN.

### Tax file number amounts withheld

If you did not provide your tax file number to HDN without claiming a valid exemption, we have withheld income tax from your distribution at the top marginal tax rate (including Medicare levy).

Include at item 13R of the Supplementary Section any tax file number amounts withheld from your distribution from HDN.

## 6. Capital gains

Your HDN distribution for the year ended 30 June 2022 does not include any capital gain component.

If you did not receive any other capital gain amounts from other sources during the year ended 30 June 2022, answer "No" at item 18G of the Supplementary Section.

## 7. Foreign sourced income

Your HDN distribution for the year ended 30 June 2022 does not include any foreign sourced income component.

If you did not receive any other foreign sourced income amounts from other sources during the year ended 30 June 2022, you do not have to disclose any amounts at item 20 of the Supplementary Section.

## 8. AMIT Cost Base Adjustments

Under the AMIT regime you are required to make annual adjustments to the cost base and reduced cost base of your units.

### AMIT Cost Base Adjustments – Net Increase

Where your share of taxable income (grossed-up by any CGT discount) is more than the cash distribution you received in respect of the relevant income year (i.e. non-assessable component), the difference is your AMIT Cost Base Adjustments – Net Increase amount. This amount will increase the cost base and reduced cost base of your HDN units.

This increase will apply in calculating any capital gain or capital loss on disposal of the units for CGT purposes.

### AMIT Cost Base Adjustments – Net Decrease

Where your share of taxable income (grossed-up by any CGT discount) is less than the cash distribution you received in respect of the relevant income year, the difference is your AMIT Cost Base Adjustments – Net Decrease amount. This amount will decrease both the cost base and the reduced cost base of your units in HDN.

This decrease will apply in calculating any capital gain or capital loss on disposal of the units for CGT purposes. When your cost base has been reduced to nil, a capital gain will arise in respect of the excess amount.

The amount stated in Part D of your AMMA Statement for the year ended 30 June 2022 represents the total net change in the cost base of your units for that income year under the AMIT regime.

## 9. If you have sold, transferred or otherwise disposed of units in HDN

If you have disposed of any units you held in HDN during the year ended 30 June 2022, you may have made a capital gain or capital loss. This capital gain or capital loss should be disclosed at item 18 of the Supplementary Section.

For instructions on how to calculate your capital gain or capital loss, you could refer to the ATO's publications including "Capital Gains Tax 2022" or "Guide to Capital Gains Tax 2022". Alternatively, you may consider seeking advice from a tax adviser.

ARPF unitholders should refer to the general tax guide available on the HMC Capital website at <https://www.hmccapital.com.au/>.



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