

DECEMBER 2021 DISTRIBUTION: NON-RESIDENT WITHHOLDING TAX INFORMATION

In connection with the final distribution amount for the below Funds previously announced for the December 2021 distribution period, we announce the following estimated distribution component information to assist financial institutions (such as custodians) with non-resident withholding tax ("NRWT") matters. All amounts shown below are in cents per unit (CPU).

ASX Code	Fund	Fund Payment Amount (excluding NCMi components) (CPU) ¹	Fund Payment Amount - NCMi (CPU) ²	Fund Payment Amount - Excluded from NCMi (CPU) ³	Domestic Interest (CPU)	Dividends - Unfranked (CPU)	Final Distribution Amount (CPU)
BNDS	BetaShares Western Asset Australian Bond Fund (managed fund) (previously known as BetaShares Legg Mason Australian Bond Fund (managed fund))	0.000000	0.000000	0.000000	0.000000	0.000000	2.831577
EINC	BetaShares Martin Currie Equity Income Fund (managed fund) (previously known as BetaShares Legg Mason Equity Income Fund (managed fund))	0.860391	0.010052	0.000131	0.575476	0.780156	17.449212
RINC	BetaShares Martin Currie Real Income Fund (managed fund) (previously known as BetaShares Legg Mason Real Income Fund (managed fund))	4.063975	0.050252	0.059018	0.702896	1.550074	13.593589

NOTE 1 - For the purposes of Subdivision 12-H of Schedule 1 of the Taxation Administration Act 1953 (Cth) (TAA 1953), this distribution includes a 'fund payment' amount as stated above in respect of the income year ended 30 June 2022, calculated as the sum of the following components:

- Other Australian Sourced Income
- Capital Gains Taxable Australian Property – Discounted (multiplied by 2)
- Capital Gains Taxable Australian Property – Indexation method
- Capital Gains Taxable Australian Property – Other method

NOTE 2 - For the purposes of Subdivision 12-H of Schedule 1 of the TAA 1953, this distribution includes a 'fund payment' amount which is non-concessional MIT Income (NCMI) as stated above in respect of the income year ended 30 June 2022, calculated as the sum of the following components:

- NCMi
- Capital Gains Taxable Australian Property – Discounted - NCMi (multiplied by 2)
- Capital Gains Taxable Australian Property – Indexation method - NCMi
- Capital Gains Taxable Australian Property – Other method - NCMi

NOTE 3 - For the purposes of Subdivision 12-H of Schedule 1 of the TAA 1953, this distribution includes a 'fund payment' amount which is excluded from NCMi as stated above in respect of the income year ended 30 June 2022, calculated as the sum of the following components:

- Excluded from NCMi
- Capital Gains Taxable Australian Property – Discounted - Excluded from NCMi (multiplied by 2)
- Capital Gains Taxable Australian Property – Indexation method - Excluded from NCMi
- Capital Gains Taxable Australian Property – Other method - Excluded from NCMi

For completeness, no portion of the distribution contains a 'fund payment' amount which is from a clean building managed investment trust, for the the purposes of Subdivision 12-H of Schedule 1 of the TAA 1953. Furthermore the Final Distribution Amount (CPU) is exclusive of any franking credits or tax offsets.

The responsible entity has made an election for each Fund to be an Attribution Managed Investment Trust (AMIT). The responsible entity considers each Fund is an AMIT for the income year ended 30 June 2022.

Please note that other estimated distribution components have not been provided as they are not relevant for NRWT purposes. Investors should not rely on this information for the purpose of completing their income tax returns. An Attribution Managed Investment Trust Member Annual Statement (AMMA), providing investors with full component information for tax purposes, will be issued following the end of the financial year.

BetaShares Capital Ltd (ABN 78 139 566 868 AFSL 341181) (BetaShares) is the issuer and responsible entity of the Fund(s). BetaShares has appointed Franklin Templeton Australia Limited (ABN 76 004 835 849 AFSL 240827) (Franklin Templeton Australia) as investment manager for the Fund(s). Franklin Templeton Australia is part of Franklin Resources, Inc. Martin Currie Australia and Western Asset Australia provide investment management services for the Fund(s) respectively. Before making an investment decision you should read the Product Disclosure Statement (PDS) and Target Market Determination (TMD) carefully and consider, with or without the assistance of a financial advisor, whether such an investment is appropriate in light of your particular investment needs, objectives and financial circumstances. The PDS and TMD are available and can be obtained by contacting BetaShares on 1300 487 577 or Franklin Templeton Australia on 1800 673 776 or at www.betashares.com.au or www.franklintempleton.com.au. Neither BetaShares, Franklin Templeton Australia, nor any of their related parties guarantees any performance or the return of capital invested. Past performance is not necessarily indicative of future performance. Investments are subject to risks, including, but not limited to, possible delays in payments and loss of income or capital invested.