BetaShares
Exchange Traded Funds

09 September 2022

AUGUST 2022 DISTRIBUTION: NON-RESIDENT WITHHOLDING TAX INFORMATION

In connection with the final distribution amount for the below Funds previously announced for the August 2022 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).

Each distributing Fund is an Attribution Managed Investment Trust (‘AMIT’) for the purposes of the Income Tax Assessment Act 1997 in respect of the income year to 31 August 2022. Under the AMIT tax rules, a fund may distribute a level of cash that is different to the taxable income attributed by the fund to investors.

ASX Code	Fund	Fund Payment Amount (CPU)[1]	Fund Payment Amount - NCMI (CPU)[2]	Fund Payment Amount - Excluded from NCMI (CPU)[3]	Fund Payment Amount - Clean Building MIT Income (CPU)[4]	Domestic Interest (CPU)	Dividends - Unfranked (CPU)	Final Distribution Cash Payment Amount (CPU)
AAA	BetaShares Australian High Interest Cash ETF	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**8.619553**	**0.000000**	**8.752890**
AGVT	BetaShares Australian Government Bond ETF	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**11.366532**
BHYB	BetaShares Australian Major Bank Hybrids Index ETF	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**3.074940**
CRED	BetaShares Australian Investment Grade Corporate Bond ETF	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**8.769588**
HBRD	BetaShares Active Australian Hybrids Fund (managed fund)	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**3.133055**
HVST	BetaShares Australian Dividend Harvester Fund (managed fund)	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**7.400000**
OZBD	BetaShares Australian Composite Bond ETF	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**13.792019**
QPON	BetaShares Australian Bank Senior Floating Rate Bond ETF	**0.000000**	**0.000000**	**0.000000**	**0.000000**	**0.001981**	**0.000000**	**5.728248**

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 2023, 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

For completeness, this amount excludes fund payment amounts referable to NCMI, excluded from NCMI, clean building MIT income, and their associated capital gains.

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 2023, 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 2023, 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

NOTE 4 - For the purposes of Subdivision 12-H of Schedule 1 of the TAA 1953, this distribution includes a 'fund payment' amount which is clean building managed investment trust as stated above in respect of the income year ended 30 June 2023, calculated as the sum of the following components:

- Clean building managed investment trust
- Clean building MIT capital gain – Discounted (multiplied by 2)
- Clean building MIT capital gain – Other method

The Final Distribution Attributed Amount (CPU) is exclusive of any franking credits or tax offsets.

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 resident investors with full component information for tax purposes, will be issued following the end of the financial year.

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