

DECEMBER 2020 DISTRIBUTION: NON-RESIDENT WITHHOLDING TAX INFORMATION

In connection with the final distribution amount for the below Funds previously announced for the December 2020 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 NCM1 components) (CPU) ¹	Fund Payment Amount - NCM1 (CPU) ²	Fund Payment Amount - Excluded from NCM1 (CPU) ³	Domestic Interest (CPU)	Dividends - Unfranked (CPU)	Final Distribution Amount (CPU)
A200	BetaShares Australia 200 ETF	4.502829	0.000000	0.000000	2.178068	3.222513	62.397501
AAA	BetaShares Australian High Interest Cash ETF	0.000000	0.000000	0.000000	1.588289	0.000000	1.821733
AGVT	BetaShares Australian Government Bond ETF	0.000000	0.000000	0.000000	0.000000	0.000000	4.130982
AUST	BetaShares Managed Risk Australian Share Fund (managed fund)	0.662133	0.000000	0.000000	0.168887	0.963672	22.559006
BNKS	BetaShares Global Banks ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	6.186253
CREG	BetaShares Australian Investment Grade Corporate Bond ETF	6.222239	0.000000	0.000000	0.004565	0.000000	8.407531
DRUG	BetaShares Global Healthcare ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	1.660158
ETHI	BetaShares Global Sustainability Leaders ETF	0.000000	0.000000	0.000000	0.000000	0.000000	1.900756
EX20	BetaShares Australian Ex-20 Portfolio Diversifier ETF	1.130124	0.000000	0.000000	0.273102	1.561949	16.920324
F100	BetaShares FTSE 100 ETF	0.216095	0.000000	0.000000	0.000000	0.000000	7.702185
FAIR	BetaShares Australian Sustainability Leaders ETF	1.842212	0.000000	0.000000	0.298444	0.699310	11.330956
FOOD	BetaShares Global Agriculture ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	3.852771
FUEL	BetaShares Global Energy Companies ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	5.681255
GBND	BetaShares Sustainability Leaders Diversified Bond ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000695	0.000000	2.569911
GEAR	BetaShares Geared Australian Equity Fund (hedge fund)	1.914885	0.029831	0.000000	0.945361	3.888334	46.302249
GGOV	BetaShares Global Government Bond 20+ Year ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	4.997002
HBRD	BetaShares Active Australian Hybrids Fund (managed fund)	0.010199	0.000000	0.000000	0.007253	0.002390	2.232139
HEUR	BetaShares Europe ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	1.990284
HJPN	BetaShares Japan ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	3.873410
HETH	BetaShares Global Sustainability Leaders ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	1.951615
HNDQ	BetaShares NASDAQ 100 ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	2.512826
HQLT	BetaShares Global Quality Leaders ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	8.059989
HVST	BetaShares Australian Dividend Harvester Fund (managed fund)	0.192344	0.000178	0.000145	0.132043	0.580555	7.960000
IIND	BetaShares India Quality ETF	0.000000	0.000000	0.000000	0.000000	0.000000	3.036781
INCM	BetaShares Global Income Leaders ETF	0.000000	0.000000	0.000000	0.000000	0.000000	9.517743
MNRS	BetaShares Global Gold Miners ETF - Currency Hedged	0.000000	0.000000	0.000000	0.000000	0.000000	1.723276
NDQ	BetaShares Nasdaq 100 ETF	0.000000	0.000000	0.000000	0.000000	0.000000	2.642432
QFN	BetaShares Australian Financials Sector ETF	0.363631	0.000000	0.000000	0.000000	0.045779	11.718581
QLTY	BetaShares Global Quality Leaders ETF	0.000000	0.000000	0.000000	0.000000	0.000000	4.308495
QOZ	BetaShares FTSE RAFI Australia 200 ETF	0.067473	0.000000	0.000000	0.128640	0.710899	16.913085
OPON	BetaShares Australian Bank Senior Floating Rate Bond ETF	0.692911	0.000000	0.000000	0.008010	0.000000	1.720105
QRE	BetaShares Australian Resources Sector ETF	0.000000	0.000000	0.000000	0.000000	0.043869	12.471260
SMLL	BetaShares Australian Small Companies Select Fund (managed fund)	0.414332	0.000000	0.000000	0.012226	0.187938	3.486288
UMAX	BetaShares S&P 500 Yield Maximiser Fund (managed fund)	0.000000	0.000000	0.000000	0.000000	0.000000	33.224702
WRLD	BetaShares Managed Risk Global Share Fund (managed fund)	0.000000	0.000000	0.000000	0.000000	0.000000	11.119432
YMAX	BetaShares Australian Top 20 Equity Yield Maximiser Fund (managed fund)	0.000000	0.000879	0.000000	0.022799	0.161768	14.559510

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 2021, 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 2021, calculated as the sum of the following components:

- NCM1
- Capital Gains Taxable Australian Property – Discounted - NCM1 (multiplied by 2)
- Capital Gains Taxable Australian Property – Indexation method - NCM1
- Capital Gains Taxable Australian Property – Other method - NCM1

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 2021, calculated as the sum of the following components:

- Excluded from NCM1
- Capital Gains Taxable Australian Property – Discounted - Excluded from NCM1 (multiplied by 2)
- Capital Gains Taxable Australian Property – Indexation method - Excluded from NCM1
- Capital Gains Taxable Australian Property – Other method - Excluded from NCM1

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.

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 2021.

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.

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