

Paul Roberts Pty Ltd ATF Paul Roberts Superannuation Fund
PO Box 561
Flinders Lane VIC 8009
Australia

29 July 2023

Investor No. 28402965

Hyperion Australian Growth Companies Fund
AMIT Member Annual Statement for the year ending 30 June 2023

Part A: Summary of 2023 tax return (supplementary section) items for a resident individual

Non-Australian residents should seek independent Australian tax advice.

Tax Return (supplementary section)	(AUD) Amount	Tax return label
Non-primary production income		
Share of net income from trusts, less net capital gains, foreign income and franked distributions	18.16	13U
Franked distributions from trusts	44.48	13C
Other deductions relating to distributions		13Y
Share of credits from income and tax offsets		
Share of franking credit from franked dividends	26.37	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions		13R
Share of credit for tax paid by trustee		13S
Share of credit for foreign resident withholding amounts (excluding capital gains)		13A
Early stage venture capital limited partnership: current year tax offset		T7K
Early stage investor: current year tax offset		T8L
Other refundable tax offsets: Exploration credits		T9P (code E)
Capital gains		
Net capital gains	22.05	18A
Total current year capital gains	44.10	18H
Foreign Entities		
CFC income		19K
Foreign source income and foreign assets or property		
Assessable foreign source income	15.95	20E
Other net foreign source income	15.95	20M
Foreign income tax offset	3.53	20O
Australian franking credits from a New Zealand franking company		20F

The amount disclosed as foreign income tax offset in the table above is the gross amount. This has not been reduced proportionately for capital losses or CGT discount applied at the trust level.

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Part B: Components of attribution

Australian other income	Cash amount	Tax paid/offsets	Attribution amount
Interest	2.02		2.02
Interest (NR exempt)			
Dividends - Unfranked amount	5.46		5.46
Dividends - Unfranked CFI amount	10.68		10.68
Other domestic income			
Non-concessional MIT income (NCMI)			
Excluded from Non-concessional MIT income (Excluded NCMI)			
Clean Building MIT income			
Royalty - domestic source			
Early stage venture capital limited partnership: current year tax offset			
Early stage investor: current year tax offset			
Non-primary production income	18.16		18.16
Dividends: Franked amount	18.11	26.37	44.48
Foreign Income	Cash amount	Tax paid/offsets	Attribution amount
Assessable / Other net foreign source income	12.42	3.53	15.95
Australian franking credits from a New Zealand franking company			
CFC Income			
Total Foreign Income	12.42	3.53	15.95

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Capital Gains	Cash amount	Tax paid/offsets	Attribution amount
Discounted Capital Gains (TAP)			
Discounted Capital Gains (TAP) - NCMI			
Discounted Capital Gains (TAP) - Excluded from NCMI			
Discounted Capital Gains (TAP) - Clean Building MIT			
Discounted Capital Gains (NTAP)	22.05		22.05
Discounted Capital Gains (NTAP) - NCMI			
Discounted Capital Gains (NTAP) - Excluded from NCMI			
Capital Gains - Indexation method (TAP)			
Capital Gains - Indexation method (NTAP)			
Capital Gains - Other Method (TAP)			
Capital Gains - Other Method (TAP) - NCMI			
Capital Gains - Other Method (TAP) - Excluded from NCMI			
Capital Gains - Other Method (TAP) - Clean Building MIT			
Capital Gains - Other Method (NTAP)			
Capital Gains - Other Method (NTAP) - NCMI			
Capital Gains - Other Method (NTAP) - Excluded from NCMI			
Net capital gains	22.05		22.05
AMIT CGT Gross up			22.05
Other capital gains distributed	22.05		
Total current year capital gains	44.10		44.10

The capital gains reported at the following item 'Discounted Capital Gains (TAP)' and 'Discounted Capital Gains (NTAP)' are reduced for capital losses or the application of the CGT discount at trust level. The 'Foreign tax paid' amounts reported at these items have not been proportionately reduced for capital losses or the CGT discount, they are reported as a gross amount. When calculating your Australian capital gains tax obligations and FITO, the capital gains discount amount must be grossed up (noting the foreign tax paid is reported as the grossed-up amount). If you are an individual or trust you are entitled to a CGT discount of 50%, superannuation funds are entitled to a CGT discount of 33.3%. If you are a company not acting as trustee, you are not eligible to apply the CGT discount.

You are required to calculate the foreign income tax offset (FITO) you can claim for foreign income attributed or distributed to you, under the rules in Division 770 of the ITAA 1997. You must apply the FITO rules to determine the FITO you can claim in your Australian tax return. It is not correct to merely insert the 'foreign tax paid' amount disclosed at Part B of the SDS as the FITO available in your Australian tax return. If you are unsure about how to calculate your FITO, you may need to seek professional advice from a registered tax professional.

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Non-assessable amounts	Cash amount		
Net Exempt income			
Non Assessable Non Exempt (NANE)			
Other non-attributable amounts			
Total non-assessable amounts			
	Cash amount	Tax paid/offsets	Attribution amount
Gross cash distribution	92.79	29.90	122.69
TFN amounts withheld			
Non-resident withholding tax amounts withheld			
Net cash distribution	92.79		
Cost base details			Amount
AMIT cost base net amount - excess (decrease)			122.69
AMIT cost base net amount - shortfall (increase)			122.69
Net AMIT cost bases (increase)/decrease			
Additional Capital Gains Information			Amount
Discounted Capital gains (TAP) Affordable Housing			
AMIT CGT Gross up			
Total Grossed Up Discounted Affordable Housing Capital Gains			

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Non-resident Investor Reporting	Cash amount	Deemed amount	Attribution amount
Interest	2.02		2.02
Dividends - Unfranked	5.46		5.46
Australian Income			
Non-Concessional MIT Income (NCMI)			
Excluded from Non-Concessional MIT Income (Excluded NCMI)			
Clean Building MIT Income			
Other domestic income			
Australian CGT (TAP) gains			
Discounted Capital Gains (TAP) (including NTAP losses)			
Discounted Capital Gains (TAP) - Gross up amount			
Discounted Capital Gains (TAP) - NCMI			
Discounted Capital Gains (TAP) - NCMI - Gross up			
Discounted Capital Gains (TAP) - Excluded from NCMI			
Discounted Capital Gains (TAP) - Excluded from NCMI - Gross up			
Discounted Capital Gains (TAP) - Clean Building MIT			
Discounted Capital Gains (TAP) - Clean Building MIT - Gross up			
Capital Gains - Indexation method (TAP)			
Capital Gains - Other Method (TAP) (Including NTAP losses)			
Capital Gains - Other Method (TAP) - NCMI			
Capital Gains - Other Method (TAP) - Excluded from NCMI			
Capital Gains - Other Method (TAP) - Clean Building MIT			
Total fund Payment			

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Please retain this statement for income tax purposes.
TFN, ABN or Exemption Notification Status: Received.