

25 September 2024

NOTICE TO CUSTODIANS / NOMINEE AGENTS AND OTHER MANAGED INVESTMENT TRUSTS IN RESPECT OF THE 8 OCTOBER 2024 DISTRIBUTION

Record date: 18 September 2024

Payable date: 8 October 2024

Total distribution: 1 cent per stapled security

WOTSO Fund Services Limited, the responsible entity for WOTSO Property Trust:

- considers that WOTSO Property Trust is a withholding managed investment trust (**withholding MIT**) in relation to its income year ended 30 June 2025;
- has made an election for WOTSO Property Trust to be an attribution managed investment trust (**AMIT**) from 1 July 2016; and
- gives the following notice to you as recipient of a payment of 1.0 cent per stapled security for the period ended 30 June 2024.

The total fund payment portion received by a particular securityholder can be determined by multiplying the amounts below by the number of securities held by that securityholder at 30 June 2024.

Component	WOTSO Property Trust (cents per unit)
Australian-sourced interest	-
Fund payment (refer to Note 1)	-

The fund payment has been determined in accordance with subdivision 12A-B of Schedule 1 (**Subdivision 12A-B**) of the *Taxation Administration Act 1953* (Cth) (**Act**), being the amount from which an amount would be required to be withheld under subdivision 12-H of Schedule 1 of the Act if the payment had been made to an entity covered by section 12-410 of that schedule. The fund payment is nil per unit (refer to Note 1) and relates to the income year ended 30 June 2025.

No part of the distribution in respect of the period ended 30 June 2024 is attributable to a fund payment from a clean building MIT.

These components are provided solely for the purpose of the withholding MIT non-resident withholding tax under subdivision 12-H of Schedule 1 of the Act and the non-resident interest withholding tax under subdivision 12-F of Schedule 1 of the Act and should not be used for any other purpose.

The distribution details above relate only to WOTSO Property Trust and are not applicable to the distribution declared and paid by WOTSO Property. The taxation components for the WOTSO Property Trust distributions, as well as any from the other stapled entities, for the year ended 30 June 2025 will be shown on the Attribution MIT Member Statement.

WOTSO PROPERTY (ASX: WOT)

A stapled security comprising:
Ostow Limited (ACN 636 701 267)
WOTSO Fund Services Limited (ACN 079 608 825) as
responsible entity for WOTSO Property Trust (ARSN 109 684 773)
Planloc Limited (ACN 062 367 560)

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PLEASE NOTE: this information is provided to assist Custodians/Nominees and other MITs, and not Australian resident individual investors.

NOTE 1

The fund payment amount is calculated in accordance with Subdivision 12A-B. This subdivision deals with distributions from AMITs to foreign residents.

The trustee of a withholding MIT that is an AMIT must withhold tax from “fund payment” amounts in respect of distributions it makes during an income year. In determining the amount of the fund payment relating to a particular distribution, the trustee of the AMIT is required to take into account earlier fund payments made during the current year and changes in circumstances as the financial year progresses. The fund payment amount calculated under Subdivision 12A-B may not necessarily be the same as the cash distribution paid.

The method of calculating the fund payment amount is different to the way that an AMIT calculates its annual taxable and non-taxable components for income tax purposes. For example the calculation of the fund payment amount does not include interest income or foreign source income. These amounts are however included in the calculation of the trust’s final annual taxable and non-taxable components for income tax purposes.

Subdivision 12A-B requires any discount capital gains that form part of a distribution to be grossed up (doubled) in calculating the fund payment amount. Consequently, discount capital gains can in some cases result in the fund payment amount exceeding the actual cash distribution paid.

As a result of the calculation required under Subdivision 12A-B, the amount of the fund payments determined by WOTSO Fund Services Limited as trustee for WOTSO Property Trust for the period ended 30 June 2024 amounted to nil.

Securityholders should seek their own tax advice regarding the fund payments.

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