BetaShares
Exchange Traded Funds

14-Jul-21

Market Announcements Office
ASX Limited

ESTIMATED ANNUAL DISTRIBUTION COMPONENT INFORMATION

BetaShares Capital Ltd, the issuer of the following Fund quoted on the AQUA market of the ASX, announces the following estimated annual distribution component breakdown for the period 1 July 2020 to 30 June 2021 (this estimated breakdown will apply to any distribution declared during the financial year). The attribution managed investment trust member annual (AMMA) statement, which will provide you with final component information for tax purposes, will be issued separately by 31 July 2021.

BETASHARES S&P 500 EQUAL WEIGHT ETF (ASX CODE: QUS)

Estimated Distribution Breakdown

AUSTRALIAN INCOME	
Interest	0.0000%
Interest - non withholding tax	0.0000%
Excluded from NCMI	0.0000%
NCMI	0.0000%
Other Income	0.0000%
Dividends - Franked	0.0000%
Dividends - Unfranked	0.0000%
Clean building MIT income	0.0000%
Conduit Foreign Income	0.0000%

FOREIGN INCOME	
Foreign sourced income	12.6876%
Anti-roll-up income	0.0000%
CFC Income	0.0000%

CAPITAL GAINS TAXABLE AUSTRALIAN PROPERTY	
Capital Gains - Discounted	0.0000%
Capital Gains - Indexation Method	0.0000%
Capital Gains - Other Method	0.0000%
NCMI capital gains - discounted	0.0000%
NCMI capital gains - other method	0.0000%
Excluded from NCMI capital gains - discounted	0.0000%
Excluded from NCMI capital gains - other method	0.0000%
Clean building MIT capital gain – discounted	0.0000%
Clean building MIT capital gain – other method	0.0000%

CAPITAL GAINS NON TAXABLE AUSTRALIAN PROPERTY	
Capital Gains - Discounted	43.6562%
Capital Gains - Indexation Method	0.0000%
Capital Gains - Other Method	0.0000%
NCMI capital gains - discounted	0.0000%
NCMI capital gains - other method	0.0000%
Excluded from NCMI capital gains - discounted	0.0000%
Excluded from NCMI capital gains - other method	0.0000%

TAX OFFSETS	
Franking Credits	0.0000%
Trans-Tasman Credits	0.0000%
Foreign Income Tax Offset	2.3109%
Foreign capital tax offset - NTAP discounted	0.0000%
Foreign capital tax offset - NTAP other method	0.0000%

NON-ASSESSABLE AMOUNTS	
Tax Exempt amount	0.0000%
Tax Free Income	0.0000%
AMIT CGT gross up amount	43.6562%
Non-assessable non-exempt	0.0000%
Non-assessable capital gains	0.0000%

ESTIMATED ATTRIBUTED DISTRIBUTION	102.3109%

ADJUSTMENTS	
AMIT Cost Base Decrease	0.0000%
AMIT Cost Base Increase	0.0000%

NON CASH COMPONENTS	
Franking Credits	0.0000%
Trans-Tasman Credits	0.0000%
Foreign Income Tax Offset	-2.3109%
Foreign capital tax offset - NTAP discounted	0.0000%
Foreign capital tax offset - NTAP indexed	0.0000%
Foreign capital tax offset - NTAP other method	0.0000%
ESVCLP tax offset	0.0000%
Early stage investor tax offset	0.0000%

ESTIMATED CASH DISTRIBUTION	100.0000%

The 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 30 June 2021. Under the AMIT tax rules, a fund may distribute cash that is different to the taxable income attributed by the fund to investors.

Please refer to https://www.betashares.com.au/investors/tax-information for further information about the AMIT tax regime.

The estimated component information shows the amounts attributed to unitholders for the year ended 30 June 2021 as a percentage of the total cash amount paid during the year for all distribution periods, as well as any cost base adjustment required where the cash distribution is different to the amount attributed to unitholders.

Fund Payment Notice

A Fund Payment Notice for the purposes of Subdivision 12-H of Schedule 1 of the Taxation Administration Act 1953 (Cth) and other information about non-resident withholding tax components of the distribution amount will be available at the Fund's "Resources" section at www.betashares.com.au.

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