

Fund Payment Notice

Arnott Opportunities Trust Class D - APIR Code ANC6332AU

The Responsible Entity or the Trustee of the Arnott Opportunities Trust ("Fund") considers that the Fund is a withholding Managed Investment Trust ("MIT") for the purposes of subdivisions 12A-A and 12-H (as modified by 12A-B) of Schedule 1 of to the Taxation Administration Act 1953 ("TAA") for the year ended 30 June 2026. The Fund is an Attribution Managed Investment Trust ("AMIT") in relation to the year ended 30 June 2026.

The following "AMIT DIR payment" and "fund payment" information are provided as a Notice, in accordance with subdivisions 12A-A and 12-H of Schedule 1 of the TAA 1953.

The "AMIT DIR payment" and "fund payment" portion of the total payment received by a particular unitholder can be calculated by multiplying the Cents Per Unit ("CPU") amount for each component below by the number of units held by that unitholder at the time its entitlement to the distribution was determined.

	Cents per unit
Total cash distribution for the period (actual payment)	0.031448

AMIT DIR Payment Information	Cents per unit
Unfranked dividend	0.000025
Australian sourced interest (subject to withholding tax)	0.007660
Royalties	-
Total fund payment	0.007685

Fund Payment Information	Cents per unit
Capital gains - gross discount (TAP)	-
Capital gains - indexed method (TAP)	-
Capital gains - other method (TAP)	-
Capital gains - clean building MIT - gross discounted (TAP)	-
Capital gains - clean building MIT - other method (TAP)	-
Capital gains - non concessional MIT - gross discounted (TAP)	-
Capital gains - non concessional MIT - other method (TAP)	-
Capital gains - Excluded non concessional MIT - gross discounted (TAP)	-
Capital gains - Excluded non concessional MIT - other method (TAP)	-
Clean building MIT	-
Excluded non concessional MIT income	-
Non concessional MIT income	-
Other Australian income	0.012805
Total fund payment	0.012805

Australian resident unitholders should not rely on this information for the purposes of completing their income tax returns. Details of the full year AMIT determined components will be provided in the 2026 AMIT Member Annual ("AMMA") Statement for the Fund. The AMMA Statement for the Fund will be sent to unitholders after 30 June 2026.

Please note information contained in this document is a reference guide ("Guide") only. This Guide is suited for use by non-resident unitholders invested into the Fund. This Guide is a summary only and is not intended to provide a detailed analysis of each aspect of the relevant Australian Taxation laws. The effects of the Australian taxation laws are very complex, we therefore recommend that you consult your financial adviser, accountant or obtain specialised taxation advice.