

## Tax treatment per accumulation unit for LGT PB Balanced (USD)

All figures relate to the units outstanding as of the cut-off date for the financial statements and to Austrian investors with unlimited tax liability. Investors whose headquarters, place of residence or place of normal domicile is outside Austria must comply with applicable national legislation.

Accounting year: 12/1/2021 - 11/30/2022

Payment: 2/16/2023

ISIN: AT0000A255K1

	Private investors		Corporate investors		Private foundations
	incl. option USD	excl. option USD	Natural persons (incl. general partnership, limited partnership etc.) incl. option USD	Legal persons excl. option USD	within scope of income from capital assets USD
<b>1. Funds earnings in reporting period</b>	<b>11.7769</b>	<b>11.7769</b>	<b>11.7769</b>	<b>11.7769</b>	<b>11.7769</b>
<b>2. Plus</b>					
2.1 Withheld Austrian and foreign withholding taxes on capital income	1.5453	1.5453	1.5453	1.5453	1.5453
2.5 Taxable income pursuant to §27 (3) and (4) of the Austrian Income Tax Act ( <i>Einkommensteuergesetz</i> , EStG) 1988 (incl. old issues) from distributed profit carried forward	0.0000	0.0000	0.0000	0.0000	0.0000
2.6 Non-offsettable expenses and losses resulting from capital assets (carried forward to new account)	0.0000	0.0000	0.0000	0.0000	0.0000
2.14 Distributed taxable real estate income in the financial year to which the report relates	0.0000	0.0000	0.0000	0.0000	0.0000
<b>3. Less</b>					
3.1 Credit entries and foreign withholding tax reimbursed from previous years	0.0219	0.0219	0.0219	0.0219	0.0219
3.2.1 Tax-free interest income under double taxation agreement 1)	0.0000	0.0000	0.0000	0.0000	0.0000
3.2.2 Other tax-free interest income under applicable national provisions – e.g. housing construction bonds	0.0000	0.0000			0.0000
3.3 Tax-free dividend income					
3.3.1 Tax-free dividends under double taxation agreement				0.0000	0.0000
3.3.2 Tax-free Austrian dividends pursuant to §10 of the Austrian Corporate Income Tax Act ( <i>Körperschaftsteuergesetz</i> , KStG)				0.0004	0.0004
3.3.3 Tax-free foreign dividends pursuant to §10 and §13 (2) KStG 2)				3.8513	3.8513
3.4 Tax-free real estate fund income under double taxation agreement					
3.4.1 Tax-free revaluation gains from real estate subfunds under double taxation agreement 80%	0.0000	0.0000	0.0000	0.0000	0.0000
3.4.2 Tax-free revaluation gains from real estate subfunds under double taxation agreement 100%	0.0000	0.0000	0.0000	0.0000	0.0000
3.4.3 Tax-free management gains from real estate subfunds under double taxation agreement	0.0000	0.0000	0.0000	0.0000	0.0000
3.5 Income from capital assets on which tax already paid in previous years pursuant to §27 (2) EStG 1988 and AIF income	0.0000	0.0000	0.0000	0.0000	0.0000
3.6 Income only taxable in case of distribution in subsequent years or sale of the units, pursuant to §27 (3) and (4) EStG 1988 (incl. old issues)	1.4669	1.4669			1.4669
3.6.1 Distributed real estate income taxable at the time of the annual report	0.0000	0.0000			0.0000
3.7 Tax loss carryovers offset against investment income	0.0000	0.0000	0.0000	0.0000	0.0000
<b>4. Taxable income 11)</b>	<b>11.8334</b>	<b>11.8334</b>	<b>13.3002</b>	<b>13.3002</b>	<b>9.4485</b>
4.1 Taxable income taxed at source	11.8334	11.8334	9.6330	9.6330	7.9816
4.2 Income not taxed at source	0.0000	0.0000	3.6672	3.6672	7.9110
4.2.1 Income not taxed at source incl. income from the sale of intercompany participations – of which as a basis for 'interim tax' (§22 (2) KStG)					
4.3 Income from capital assets pursuant to §27 (3) and (4) EStG 1988 in current year, included in taxable income	2.2003	2.2003	3.6672	3.6672	2.2003
<b>5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office</b>	<b>2.7341</b>	<b>2.7341</b>	<b>2.7341</b>	<b>2.7341</b>	<b>2.7341</b>
5.1 Ordinary and real estate profits carried forward included in the distribution and on which tax already paid in previous years	0.0000	0.0000	0.0000	0.0000	0.0000
5.2 Income from capital assets included in the distribution and on which tax already paid in previous years pursuant to §27 (3) and (4) EStG 1998 or profits carried forward InvFG 1993 (in the case of the latter, private assets only)	0.0000	0.0000	0.0000	0.0000	0.0000
5.4 Capital payment included in the distribution 13)	0.0000	0.0000	0.0000	0.0000	0.0000
5.5 Non-distributed fund earnings, not including loss carryovers and withholding taxes	9.0428	9.0428	9.0428	9.0428	9.0428
5.6 Distribution (before deduction of capital gains tax) made by the fund through the notification in question	2.7341	2.7341	2.7341	2.7341	2.7341
<b>6. Revised amounts 14)</b>					
6.1 Revised amount of dividend-equivalent income for acquisition costs (amounts which are liable for capital gains tax or exempt under double taxation agreement or otherwise tax-exempt). Increases the acquisition costs	10.3100	10.3100	11.7769	11.7769	0.0000
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	2.7341	2.7341	2.7341	2.7341	2.7341
<b>7. Foreign income, excluding income exempted under double taxation agreements</b>					
7.1 Dividends	3.9220	3.9220	3.9220	3.9220	0.0707
7.2 Interest	3.9370	3.9370	3.9370	3.9370	3.9370
7.3 Distributions made by subfunds	0.0167	0.0167	0.0167	0.0167	0.0167
7.4 Income from capital assets pursuant to §27 (3) and (4) EStG 1998 on which tax deducted outside Austria	0.0000	0.0000	0.0000	0.0000	0.0000
<b>8. To avoid double taxation: of the taxes paid outside Austria</b>					
8.1 Offsettable against Austrian income/corporate income tax under double taxation agreement 4) 5) 6) 15)					
8.1.1 Taxes on income from equities (dividends) (not including matching credit)	0.4926	0.4926	0.4926	0.4926	0.0000
8.1.2 Taxes on income from bonds (interest) (not including matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.3 Taxes on distributions made by foreign subfunds (not including matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.4 Withholding taxes deducted outside Austria on income from capital assets pursuant to §27 (3) and (4) EStG 1998, offsettable against Austrian tax pursuant to double taxation agreement or Austrian Federal Fiscal Code ( <i>Bundesabgabenordnung</i> , BAO)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.5 Additional, fictitious withholding tax (matching credit) 3)	0.0000	0.0000	0.0000	0.0000	0.0000
8.2 Reimbursable by foreign fiscal authorities upon request, if necessary 6) 7)					
8.2.1 Taxes on income from equities (dividends)	0.2068	0.2068	0.2068	0.2068	0.3822
8.2.2 Taxes on income from bonds (interest)	0.0000	0.0000	0.0000	0.0000	0.0000
8.2.3 Taxes on distributions made by subfunds	0.0008	0.0008	0.0008	0.0008	0.0008
8.2.4 Taxes on income from capital assets pursuant to §27 (3) and (4) EStG 1998	0.0000	0.0000	0.0000	0.0000	0.0000
8.3 Withholding taxes neither offsettable nor reimbursable	0.0632	0.0632	0.0632	0.0632	0.0632
8.4 Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance				1.0753	1.0753
<b>9. Investment income subject to preferential treatment</b>					
9.1 Austrian dividends (tax-free pursuant to §10 KStG) 8)	0.0004	0.0004	0.0004	0.0004	0.0004
9.2 Foreign dividends (tax-free pursuant to §10 and §13 (2) KStG, excl. intercompany dividends)8)				3.8513	3.8513
9.4 Tax-free under double taxation agreement				0.0000	0.0000



<b>10. Income subject to capital gains tax deduction</b>	9) 10)11)						
10.1 Interest income, if not tax-free under double taxation agreement		4.4043	4.4043	4.4043	4.4043	4.4043	4.4043
10.2 Tax-free interest income under double taxation agreement	1)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.3 Foreign dividends		3.9220	3.9220	3.9220	3.9220	3.9220	3.9220
10.4 Distributions made by foreign subfunds		0.0167	0.0167	0.0167	0.0167	0.0167	0.0167
10.6 Management profits from subfunds		0.4226	0.4226	0.4226	0.4226	0.4226	0.4226
10.9 Revaluation gains from subfunds (80%)		0.8671	0.8671	0.8671	0.8671	0.8671	0.8671
10.12 Revaluation gains from subfunds (100%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.13.1 Included is the distributed real estate income subject to capital gains tax of the financial year to which the report relates:		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.13.2 Intra-year distributions: distributed real estate income subject to capital gains tax due to this report, which is not due until the time of the annual report		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.14 Total real estate income from real estate subfunds subject to capital gains tax		1.2897	1.2897	1.2897	1.2897	1.2897	1.2897
10.15 Income from capital assets pursuant to §27 (3) and (4) EStG 1998 (incl. old issues) which is subject to capital gains tax	10)11)	2.2003	2.2003	2.2003	2.2003	2.2003	2.2003
<b>11. Austrian capital gains tax withheld upon accrual of distributions to the fund</b>							
11.1 Capital gains tax on Austrian dividends	8)	0.0049	0.0049	0.0049	0.0049	0.0049	0.0049
<b>12. Austrian capital gains tax levied through tax deduction</b>	9) 10)12)	<b>2.7341</b>	<b>2.7341</b>	<b>2.7341</b>	<b>2.7341</b>	<b>2.7341</b>	<b>2.7341</b>
12.1 Capital gains tax on interest income, if not tax-free under double taxation agreement		1.5658	1.5658	1.5658	1.5658	1.5658	1.5658
12.2 Capital gains tax on interest income which is tax-free under double taxation agreement	1)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.3 Capital gains tax on foreign dividends		1.0786	1.0786	1.0786	1.0786	1.0786	1.0786
12.4 Less offsettable foreign withholding tax	8)	-0.5200	-0.5200	-0.5200	-0.5200	-0.5200	-0.5200
12.5 Capital gains tax on distributions made by foreign subfunds		0.0046	0.0046	0.0046	0.0046	0.0046	0.0046
12.8 Capital gains tax on income from capital assets pursuant to §27 (3) and (4) EStG 1998	9) 10)12)	0.6051	0.6051	0.6051	0.6051	0.6051	0.6051
12.9 Capital gains tax levied on unreported distributions already paid out		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>15. Information for unitholders with limited tax liability</b>							
15.1 Capital gains tax on interest pursuant to §98 Item 5e EStG 1988 (for investors with limited tax liability)		-					
<b>16. Key performance figures for the income tax return</b>							
16.1 Distributions 27.5% (KPF 897 or 898) Please note: any AIF income must be declared separately		0.0000	0.0000				
16.2 Dividend-equivalent income 27.5% (KPF 936 or 937) Please note: any AIF income must be declared separately		11.8330	11.8330				
16.3 Offsettable foreign (withholding) tax on income subject to the special tax rate of 27.5% (KPF 984 or 998)		0.4926	0.4926				
16.4 The acquisition costs relating to the fund unit must be adjusted by		7.5759	7.5759				
<b>17. Breakdown of positions 8.1., 8.2., 8.3. per country</b>							
17.1 Item 8.1.1: offsettable foreign taxes on equities							
Australia		0.0020	0.0020	0.0020	0.0020	0.0000	0.0000
Belgium		0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
Brazil excl. Matching Credit		0.0089	0.0089	0.0089	0.0089	0.0000	0.0000
Canada		0.0036	0.0036	0.0036	0.0036	0.0000	0.0000
Switzerland		0.0406	0.0406	0.0406	0.0406	0.0000	0.0000
China excl. Matching Credit		0.0107	0.0107	0.0107	0.0107	0.0000	0.0000
Czech Republic		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Germany		0.0074	0.0074	0.0074	0.0074	0.0000	0.0000
Denmark		0.0086	0.0086	0.0086	0.0086	0.0000	0.0000
Egypt		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Spain		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
Finland		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
France		0.0278	0.0278	0.0278	0.0278	0.0000	0.0000
United Kingdom		0.0023	0.0023	0.0023	0.0023	0.0000	0.0000
Hong Kong		0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
Indonesia excl. Matching Credit		0.0015	0.0015	0.0015	0.0015	0.0000	0.0000
Ireland		0.0024	0.0024	0.0024	0.0024	0.0000	0.0000
Israel excl. Matching Credit		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
India excl. Matching Credit		0.0029	0.0029	0.0029	0.0029	0.0000	0.0000
Italy		0.0006	0.0006	0.0006	0.0006	0.0000	0.0000
Japan		0.0542	0.0542	0.0542	0.0542	0.0000	0.0000
Korea excl. Matching Credit		0.0108	0.0108	0.0108	0.0108	0.0000	0.0000
Kazakhstan		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Luxembourg		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
Mexico		0.0010	0.0010	0.0010	0.0010	0.0000	0.0000
Netherlands		0.0017	0.0017	0.0017	0.0017	0.0000	0.0000
Norway		0.0102	0.0102	0.0102	0.0102	0.0000	0.0000
New Zealand		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Philippines		0.0008	0.0008	0.0008	0.0008	0.0000	0.0000
Pakistan		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Poland		0.0005	0.0005	0.0005	0.0005	0.0000	0.0000
Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Russia		0.0074	0.0074	0.0074	0.0074	0.0000	0.0000
Saudi Arabia		0.0007	0.0007	0.0007	0.0007	0.0000	0.0000
Sweden		0.0007	0.0007	0.0007	0.0007	0.0000	0.0000
Singapore		0.0007	0.0007	0.0007	0.0007	0.0000	0.0000
Thailand excl. Matching Credit		0.0039	0.0039	0.0039	0.0039	0.0000	0.0000
Turkey excl. Matching Credit		0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
USA excl. REITs		0.2747	0.2747	0.2747	0.2747	0.0000	0.0000
South Africa		0.0033	0.0033	0.0033	0.0033	0.0000	0.0000
17.2 Item 8.1.2: offsettable foreign taxes on bonds							
17.3 Item 8.1.3: offsettable foreign taxes on foreign subfunds							
17.4 Item 8.2.1: reimbursable foreign taxes on equities							
Belgium		0.0000	0.0000	0.0000	0.0000	0.0012	0.0012
Canada		0.0059	0.0059	0.0059	0.0059	0.0059	0.0059
Switzerland		0.1058	0.1058	0.1058	0.1058	0.1058	0.1058
Czech Republic		0.0002	0.0002	0.0002	0.0002	0.0007	0.0007
Germany		0.0000	0.0000	0.0000	0.0000	0.0325	0.0325
Denmark		0.0314	0.0314	0.0314	0.0314	0.0502	0.0502
Spain		0.0000	0.0000	0.0000	0.0000	0.0027	0.0027
Finland		0.0008	0.0008	0.0008	0.0008	0.0049	0.0049
France		0.0111	0.0111	0.0111	0.0111	0.0906	0.0906
United Kingdom		0.0000	0.0000	0.0000	0.0000	0.0023	0.0023
Indonesia excl. Matching Credit		0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
Ireland		0.0000	0.0000	0.0000	0.0000	0.0024	0.0024
India excl. Matching Credit		0.0092	0.0092	0.0092	0.0092	0.0092	0.0092
Italy		0.0005	0.0005	0.0005	0.0005	0.0048	0.0048
Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0005	0.0005
Malaysia excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Netherlands		0.0028	0.0028	0.0028	0.0028	0.0227	0.0227
Norway		0.0123	0.0123	0.0123	0.0123	0.0123	0.0123
Poland		0.0000	0.0000	0.0000	0.0000	0.0010	0.0010
Portugal excl. Matching Credit		0.0001	0.0001	0.0001	0.0001	0.0004	0.0004

	Sweden	0.0000	0.0000	0.0000	0.0000	0.0053	0.0053
	Dividends - countries aggregated without official assistance, thereof	0.0248	0.0248	0.0248	0.0248	0.0248	0.0248
17.5	Item 8.2.2: reimbursable foreign taxes on bonds						
17.6	Item 8.2.3: reimbursable foreign taxes on foreign subfunds						
	USA excl. REITs	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008
17.7	Item 8.3: withholding taxes neither offsettable nor reimbursable						
	Chile	0.0057	0.0057	0.0057	0.0057	0.0057	0.0057
	Colombia	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
	Taiwan	0.0573	0.0573	0.0573	0.0573	0.0573	0.0573

- 1) Under §240 (3) BAO, private investors are able to apply to their competent tax office for reimbursement of the capital gains tax or claim this as part of their income tax assessment. For corporate investors, this tax exemption and the associated offsetting of capital gains tax against income tax/corporate income tax are granted as part of the tax assessment.
- 2) Profit shares resulting from investments in corporate bodies in the EU, Norway and from investments in foreign corporate bodies which are analogous to an Austrian corporate body within the scope of §7 (3) and whose countries of residence and Austria provide each other with comprehensive administrative assistance are exempt from corporate income tax for legal persons and private foundations pursuant to §10 (1) Items 5 and 6 KStG, as amended by the Austrian Taxation Amendment Act (*Abgabenänderungsgesetz*, AAG) 2011.
- 3) The fictitious offsettable amount in accordance with the double taxation agreement (matching credit) may only be claimed as part of a tax assessment.
- 4) In principle, not relevant for private investors and corporate investors/natural persons as the foreign dividends have taxation at source status upon deduction of the capital gains tax. In individual cases (in case of direct recourse to the double taxation agreement), these amounts may be offset as part of a tax assessment and the capital gains tax reimbursed.
- 5) The amount offset may not exceed the Austrian income/corporate income tax applicable pro rata for the corresponding capital income, whereby sources of income outside this fund must also be taken into consideration.
- 6) Withheld taxes are only offsettable/reimbursable for unitholders holding certificates as of the cut-off date for the financial statements.
- 7) The applicable double taxation agreements stipulate that upon application the withholding taxes levied in the relevant source country are to be reimbursed where not offsettable. The reimbursement applications must be submitted by the relevant unitholders. The necessary forms may be obtained from the website of the Austrian Federal Finance Ministry (<https://www.bmf.gv.at>).
- 8) For private investors and corporate investors/natural persons, the investment income has taxation at source status upon deduction of the capital gains tax. In individual cases (if the income tax is less than the capital gains tax), these amounts may be taxed as part of a tax assessment and the capital gains tax may be (partially) offset or reimbursed.
- 9) Not applicable for corporate investors presenting a capital gains tax exemption declaration in accordance with §94 Item 5 EStG 1988. If no such declaration is presented, the capital gains tax is offsettable against the income tax/corporate income tax, where taxation at source status does not apply.
- 10) For private investors, income is taxed at source upon deduction of capital gains tax. For corporate investors/natural persons, taxation at source status only applies in relation to income subject to capital gains tax (excluding capital gains pursuant to §27 (3) and (4) EStG). In individual cases (if the income tax is less than the capital gains tax), these amounts may be taxed as part of a tax assessment and the capital gains tax may be (partially) offset or reimbursed.
- 11) For private foundations, these amounts are subject to taxation (including the optional interest portion for which the foundation is unable to opt for capital gains tax deduction in the absence of a legal framework).
- 12) Capital gains tax withheld for capital gains in relation to natural persons' business assets may be offset against income tax.
- 13) For taxpayers who are required to prepare balance sheets, the corresponding balance-sheet item must be written down accordingly.
- 14) To avoid double taxation, dividend-equivalent income will increase the acquisition costs, while distributions will reduce the acquisition costs for the fund unit. The custodian bank will take into consideration the revised acquisition costs for customers' portfolios which are subject to capital gains tax.
- 15) The actual maximum setoff amount per unit is determined as follows, deviating from the values specified here: Total amount of offsettable taxes (amount under 8.1.1. to 8.1.6 multiplied by the number of units at the end of the fund's financial year) divided by the number of units as of the reporting date.

## Tax treatment per accumulation unit for LGT PB Balanced (USD)

All figures relate to the units outstanding as of the cut-off date for the financial statements and to Austrian investors with unlimited tax liability. Investors whose headquarters, place of residence or place of normal domicile is outside Austria must comply with applicable national legislation.

Accounting year: 12/1/2021 - 11/30/2022

Payment: 2/16/2023

ISIN: AT0000A255J3

	Private investors		Corporate investors		Private foundations
	incl. option USD	excl. option USD	Natural persons (incl. general partnership, limited partnership etc.) incl. option USD	Legal persons excl. option USD	within scope of income from capital assets USD
<b>1. Funds earnings in reporting period</b>	<b>8.3831</b>	<b>8.3831</b>	<b>8.3831</b>	<b>8.3831</b>	<b>8.3831</b>
<b>2. Plus</b>					
2.1 Withheld Austrian and foreign withholding taxes on capital income	1.5394	1.5394	1.5394	1.5394	1.5394
2.5 Taxable income pursuant to §27 (3) and (4) of the Austrian Income Tax Act ( <i>Einkommensteuergesetz</i> , EStG) 1988 (incl. old issues) from distributed profit carried forward	0.0000	0.0000	0.0000	0.0000	0.0000
2.6 Non-offsettable expenses and losses resulting from capital assets (carried forward to new account)	0.0000	0.0000	0.0000	0.0000	0.0000
2.14 Distributed taxable real estate income in the financial year to which the report relates	0.0000	0.0000	0.0000	0.0000	0.0000
<b>3. Less</b>					
3.1 Credit entries and foreign withholding tax reimbursed from previous years	0.0218	0.0218	0.0218	0.0218	0.0218
3.2.1 Tax-free interest income under double taxation agreement 1)	0.0000	0.0000	0.0000	0.0000	0.0000
3.2.2 Other tax-free interest income under applicable national provisions – e.g. housing construction bonds	0.0000	0.0000			0.0000
3.3 Tax-free dividend income					
3.3.1 Tax-free dividends under double taxation agreement				0.0000	0.0000
3.3.2 Tax-free Austrian dividends pursuant to §10 of the Austrian Corporate Income Tax Act ( <i>Körperschaftsteuergesetz</i> , KStG)				0.0003	0.0003
3.3.3 Tax-free foreign dividends pursuant to §10 and §13 (2) KStG 2)				2.4977	2.4977
3.4 Tax-free real estate fund income under double taxation agreement					
3.4.1 Tax-free revaluation gains from real estate subfunds under double taxation agreement 80%	0.0000	0.0000	0.0000	0.0000	0.0000
3.4.2 Tax-free revaluation gains from real estate subfunds under double taxation agreement 100%	0.0000	0.0000	0.0000	0.0000	0.0000
3.4.3 Tax-free management gains from real estate subfunds under double taxation agreement	0.0000	0.0000	0.0000	0.0000	0.0000
3.5 Income from capital assets on which tax already paid in previous years pursuant to §27 (2) EStG 1988 and AIF income	0.0000	0.0000	0.0000	0.0000	0.0000
3.6 Income only taxable in case of distribution in subsequent years or sale of the units, pursuant to §27 (3) and (4) EStG 1988 (incl. old issues)	1.4613	1.4613			1.4613
3.6.1 Distributed real estate income taxable at the time of the annual report	0.0000	0.0000			0.0000
3.7 Tax loss carryovers offset against investment income	0.0000	0.0000	0.0000	0.0000	0.0000
<b>4. Taxable income 11)</b>	<b>8.4394</b>	<b>8.4394</b>	<b>9.9007</b>	<b>9.9007</b>	<b>5.9414</b>
4.1 Taxable income taxed at source	8.4394	8.4394	6.2474	6.2474	
4.2 Income not taxed at source	0.0000	0.0000	3.6532	3.6532	5.9414
4.2.1 Income not taxed at source incl. income from the sale of intercompany participations – of which as a basis for 'interim tax' (§22 (2) KStG)					5.8955
4.3 Income from capital assets pursuant to §27 (3) and (4) EStG 1988 in current year, included in taxable income	2.1919	2.1919	3.6532	3.6532	2.1919
<b>5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office</b>	<b>1.9813</b>	<b>1.9813</b>	<b>1.9813</b>	<b>1.9813</b>	<b>1.9813</b>
5.1 Ordinary and real estate profits carried forward included in the distribution and on which tax already paid in previous years	0.0000	0.0000	0.0000	0.0000	0.0000
5.2 Income from capital assets included in the distribution and on which tax already paid in previous years pursuant to §27 (3) and (4) EStG 1998 or profits carried forward InvFG 1993 (in the case of the latter, private assets only)	0.0000	0.0000	0.0000	0.0000	0.0000
5.4 Capital payment included in the distribution 13)	0.0000	0.0000	0.0000	0.0000	0.0000
5.5 Non-distributed fund earnings, not including loss carryovers and withholding taxes	6.4018	6.4018	6.4018	6.4018	6.4018
5.6 Distribution (before deduction of capital gains tax) made by the fund through the notification in question	1.9813	1.9813	1.9813	1.9813	1.9813
<b>6. Revised amounts 14)</b>					
6.1 Revised amount of dividend-equivalent income for acquisition costs (amounts which are subject to capital gains tax or exempt under double taxation agreement or otherwise tax-exempt). Increases the acquisition costs	6.9218	6.9218	8.3831	8.3831	0.0000
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	1.9813	1.9813	1.9813	1.9813	0.0000
<b>7. Foreign income, excluding income exempted under double taxation agreements</b>					
7.1 Dividends	2.5436	2.5436	2.5436	2.5436	0.0458
7.2 Interest	2.5533	2.5533	2.5533	2.5533	2.5533
7.3 Distributions made by subfunds	0.0108	0.0108	0.0108	0.0108	0.0108
7.4 Income from capital assets pursuant to §27 (3) and (4) EStG 1998 on which tax deducted outside Austria	0.0000	0.0000	0.0000	0.0000	0.0000
<b>8. To avoid double taxation: of the taxes paid outside Austria</b>					
8.1 Offsettable against Austrian income/corporate income tax under double taxation agreement 4) 5) 6) 15)					
8.1.1 Taxes on income from equities (dividends) (not including matching credit)	0.3215	0.3215	0.3215	0.3215	0.0000
8.1.2 Taxes on income from bonds (interest) (not including matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.3 Taxes on distributions made by foreign subfunds (not including matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.4 Withholding taxes deducted outside Austria on income from capital assets pursuant to §27 (3) and (4) EStG 1998, offsettable against Austrian tax pursuant to double taxation agreement or Austrian Federal Fiscal Code ( <i>Bundesabgabenordnung</i> , BAO)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.5 Additional, fictitious withholding tax (matching credit) 3)	0.0000	0.0000	0.0000	0.0000	0.0000
8.2 Reimbursable by foreign fiscal authorities upon request, if necessary 6) 7)					
8.2.1 Taxes on income from equities (dividends)	0.2061	0.2061	0.2061	0.2061	0.3807
8.2.2 Taxes on income from bonds (interest)	0.0000	0.0000	0.0000	0.0000	0.0000
8.2.3 Taxes on distributions made by subfunds	0.0008	0.0008	0.0008	0.0008	0.0008
8.2.4 Taxes on income from capital assets pursuant to §27 (3) and (4) EStG 1998	0.0000	0.0000	0.0000	0.0000	0.0000
8.3 Withholding taxes neither offsettable nor reimbursable	0.0695	0.0695	0.0695	0.0695	0.0695
8.4 Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance					1.0713
<b>9. Investment income subject to preferential treatment</b>					
9.1 Austrian dividends (tax-free pursuant to §10 KStG) 8)	0.0003	0.0003	0.0003	0.0003	0.0003
9.2 Foreign dividends (tax-free pursuant to §10 and §13 (2) KStG, excl. intercompany dividends)8)					2.4977
9.4 Tax-free under double taxation agreement					0.0000



<b>10. Income subject to capital gains tax deduction</b>	9) 10)11)						
10.1 Interest income, if not tax-free under double taxation agreement		2.8564	2.8564	2.8564	2.8564	2.8564	2.8564
10.2 Tax-free interest income under double taxation agreement	1)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.3 Foreign dividends		2.5436	2.5436	2.5436	2.5436	2.5436	2.5436
10.4 Distributions made by foreign subfunds		0.0108	0.0108	0.0108	0.0108	0.0108	0.0108
10.6 Management profits from subfunds		0.2741	0.2741	0.2741	0.2741	0.2741	0.2741
10.9 Revaluation gains from subfunds (80%)		0.5623	0.5623	0.5623	0.5623	0.5623	0.5623
10.12 Revaluation gains from subfunds (100%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.13.1 Included is the distributed real estate income subject to capital gains tax of the financial year to which the report relates:		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.13.2 Intra-year distributions: distributed real estate income subject to capital gains tax due to this report, which is not due until the time of the annual report		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.14 Total real estate income from real estate subfunds subject to capital gains tax		0.8364	0.8364	0.8364	0.8364	0.8364	0.8364
10.15 Income from capital assets pursuant to §27 (3) and (4) EStG 1998 (incl. old issues) which is subject to capital gains tax	10)11)	2.1919	2.1919	2.1919	2.1919	2.1919	2.1919
<b>11. Austrian capital gains tax withheld upon accrual of distributions to the fund</b>							
11.1 Capital gains tax on Austrian dividends	8)	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048
<b>12. Austrian capital gains tax levied through tax deduction</b>	9) 10)12)	<b>1.9813</b>	<b>1.9813</b>	<b>1.9813</b>	<b>1.9813</b>	<b>1.9813</b>	<b>1.9813</b>
12.1 Capital gains tax on interest income, if not tax-free under double taxation agreement		1.0155	1.0155	1.0155	1.0155	1.0155	1.0155
12.2 Capital gains tax on interest income which is tax-free under double taxation agreement	1)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.3 Capital gains tax on foreign dividends		0.6995	0.6995	0.6995	0.6995	0.6995	0.6995
12.4 Less offsettable foreign withholding tax	8)	-0.3394	-0.3394	-0.3394	-0.3394	-0.3394	-0.3394
12.5 Capital gains tax on distributions made by foreign subfunds		0.0030	0.0030	0.0030	0.0030	0.0030	0.0030
12.8 Capital gains tax on income from capital assets pursuant to §27 (3) and (4) EStG 1998	9) 10)12)	0.6028	0.6028	0.6028	0.6028	0.6028	0.6028
12.9 Capital gains tax levied on unreported distributions already paid out		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>15. Information for unitholders with limited tax liability</b>							
15.1 Capital gains tax on interest pursuant to §98 Item 5e EStG 1988 (for investors with limited tax liability)		-					
<b>16. Key performance figures for the income tax return</b>							
16.1 Distributions 27.5% (KPF 897 or 898) Please note: any AIF income must be declared separately		0.0000	0.0000				
16.2 Dividend-equivalent income 27.5% (KPF 936 or 937) Please note: any AIF income must be declared separately		8.4391	8.4391				
16.3 Offsettable foreign (withholding) tax on income subject to the special tax rate of 27.5% (KPF 984 or 998)		0.3215	0.3215				
16.4 The acquisition costs relating to the fund unit must be adjusted by		4.9405	4.9405				
<b>17. Breakdown of positions 8.1., 8.2., 8.3. per country</b>							
17.1 Item 8.1.1: offsettable foreign taxes on equities							
Australia		0.0013	0.0013	0.0013	0.0013	0.0000	0.0000
Belgium		0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
Brazil excl. Matching Credit		0.0058	0.0058	0.0058	0.0058	0.0000	0.0000
Canada		0.0024	0.0024	0.0024	0.0024	0.0000	0.0000
Switzerland		0.0264	0.0264	0.0264	0.0264	0.0000	0.0000
China excl. Matching Credit		0.0069	0.0069	0.0069	0.0069	0.0000	0.0000
Czech Republic		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Germany		0.0048	0.0048	0.0048	0.0048	0.0000	0.0000
Denmark		0.0056	0.0056	0.0056	0.0056	0.0000	0.0000
Egypt		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Spain		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Finland		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
France		0.0180	0.0180	0.0180	0.0180	0.0000	0.0000
United Kingdom		0.0023	0.0023	0.0023	0.0023	0.0000	0.0000
Hong Kong		0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
Indonesia excl. Matching Credit		0.0010	0.0010	0.0010	0.0010	0.0000	0.0000
Ireland		0.0024	0.0024	0.0024	0.0024	0.0000	0.0000
Israel excl. Matching Credit		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
India excl. Matching Credit		0.0019	0.0019	0.0019	0.0019	0.0000	0.0000
Italy		0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
Japan		0.0352	0.0352	0.0352	0.0352	0.0000	0.0000
Korea excl. Matching Credit		0.0070	0.0070	0.0070	0.0070	0.0000	0.0000
Kazakhstan		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Luxembourg		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Mexico		0.0006	0.0006	0.0006	0.0006	0.0000	0.0000
Netherlands		0.0011	0.0011	0.0011	0.0011	0.0000	0.0000
Norway		0.0066	0.0066	0.0066	0.0066	0.0000	0.0000
New Zealand		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Philippines		0.0005	0.0005	0.0005	0.0005	0.0000	0.0000
Pakistan		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Poland		0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Russia		0.0048	0.0048	0.0048	0.0048	0.0000	0.0000
Saudi Arabia		0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
Sweden		0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
Singapore		0.0007	0.0007	0.0007	0.0007	0.0000	0.0000
Thailand excl. Matching Credit		0.0026	0.0026	0.0026	0.0026	0.0000	0.0000
Turkey excl. Matching Credit		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
USA excl. REITs		0.1782	0.1782	0.1782	0.1782	0.0000	0.0000
South Africa		0.0022	0.0022	0.0022	0.0022	0.0000	0.0000
17.2 Item 8.1.2: offsettable foreign taxes on bonds							
17.3 Item 8.1.3: offsettable foreign taxes on foreign subfunds							
17.4 Item 8.2.1: reimbursable foreign taxes on equities							
Belgium		0.0000	0.0000	0.0000	0.0000	0.0012	0.0012
Canada		0.0059	0.0059	0.0059	0.0059	0.0059	0.0059
Switzerland		0.1054	0.1054	0.1054	0.1054	0.1054	0.1054
Czech Republic		0.0002	0.0002	0.0002	0.0002	0.0007	0.0007
Germany		0.0000	0.0000	0.0000	0.0000	0.0324	0.0324
Denmark		0.0313	0.0313	0.0313	0.0313	0.0500	0.0500
Spain		0.0000	0.0000	0.0000	0.0000	0.0027	0.0027
Finland		0.0008	0.0008	0.0008	0.0008	0.0049	0.0049
France		0.0111	0.0111	0.0111	0.0111	0.0903	0.0903
United Kingdom		0.0000	0.0000	0.0000	0.0000	0.0023	0.0023
Indonesia excl. Matching Credit		0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
Ireland		0.0000	0.0000	0.0000	0.0000	0.0024	0.0024
India excl. Matching Credit		0.0092	0.0092	0.0092	0.0092	0.0092	0.0092
Italy		0.0005	0.0005	0.0005	0.0005	0.0047	0.0047
Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0005	0.0005
Malaysia excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Netherlands		0.0028	0.0028	0.0028	0.0028	0.0226	0.0226
Norway		0.0122	0.0122	0.0122	0.0122	0.0122	0.0122
Poland		0.0000	0.0000	0.0000	0.0000	0.0010	0.0010
Portugal excl. Matching Credit		0.0001	0.0001	0.0001	0.0001	0.0004	0.0004

	Sweden	0.0000	0.0000	0.0000	0.0000	0.0053	0.0053
	Dividends - countries aggregated without official assistance, thereof	0.0247	0.0247	0.0247	0.0247	0.0247	0.0247
17.5	Item 8.2.2: reimbursable foreign taxes on bonds						
17.6	Item 8.2.3: reimbursable foreign taxes on foreign subfunds						
	USA excl. REITs	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008
17.7	Item 8.3: withholding taxes neither offsettable nor reimbursable						
	Chile	0.0060	0.0060	0.0060	0.0060	0.0060	0.0060
	Colombia	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
	Island of Jersey	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
	Taiwan	0.0630	0.0630	0.0630	0.0630	0.0630	0.0630

- 1) Under §240 (3) BAO, private investors are able to apply to their competent tax office for reimbursement of the capital gains tax or claim this as part of their income tax assessment. For corporate investors, this tax exemption and the associated offsetting of capital gains tax against income tax/corporate income tax are granted as part of the tax assessment.
- 2) Profit shares resulting from investments in corporate bodies in the EU, Norway and from investments in foreign corporate bodies which are analogous to an Austrian corporate body within the scope of §7 (3) and whose countries of residence and Austria provide each other with comprehensive administrative assistance are exempt from corporate income tax for legal persons and private foundations pursuant to §10 (1) Items 5 and 6 KStG, as amended by the Austrian Taxation Amendment Act (*Abgabenänderungsgesetz, AAG*) 2011.
- 3) The fictitious offsettable amount in accordance with the double taxation agreement (matching credit) may only be claimed as part of a tax assessment.
- 4) In principle, not relevant for private investors and corporate investors/natural persons as the foreign dividends have taxation at source status upon deduction of the capital gains tax. In individual cases (in case of direct recourse to the double taxation agreement), these amounts may be offset as part of a tax assessment and the capital gains tax reimbursed.
- 5) The amount offset may not exceed the Austrian income/corporate income tax applicable pro rata for the corresponding capital income, whereby sources of income outside this fund must also be taken into consideration.
- 6) Withheld taxes are only offsettable/reimbursable for unitholders holding certificates as of the cut-off date for the financial statements.
- 7) The applicable double taxation agreements stipulate that upon application the withholding taxes levied in the relevant source country are to be reimbursed where not offsettable. The reimbursement applications must be submitted by the relevant unitholders. The necessary forms may be obtained from the website of the Austrian Federal Finance Ministry (<https://www.bmf.gv.at>).
- 8) For private investors and corporate investors/natural persons, the investment income has taxation at source status upon deduction of the capital gains tax. In individual cases (if the income tax is less than the capital gains tax), these amounts may be taxed as part of a tax assessment and the capital gains tax may be (partially) offset or reimbursed.
- 9) Not applicable for corporate investors presenting a capital gains tax exemption declaration in accordance with §94 Item 5 EStG 1988. If no such declaration is presented, the capital gains tax is offsettable against the income tax/corporate income tax, where taxation at source status does not apply.
- 10) For private investors, income is taxed at source upon deduction of capital gains tax. For corporate investors/natural persons, taxation at source status only applies in relation to income subject to capital gains tax (excluding capital gains pursuant to §27 (3) and (4) EStG). In individual cases (if the income tax is less than the capital gains tax), these amounts may be taxed as part of a tax assessment and the capital gains tax may be (partially) offset or reimbursed.
- 11) For private foundations, these amounts are subject to taxation (including the optional interest portion for which the foundation is unable to opt for capital gains tax deduction in the absence of a legal framework).
- 12) Capital gains tax withheld for capital gains in relation to natural persons' business assets may be offset against income tax.
- 13) For taxpayers who are required to prepare balance sheets, the corresponding balance-sheet item must be written down accordingly.
- 14) To avoid double taxation, dividend-equivalent income will increase the acquisition costs, while distributions will reduce the acquisition costs for the fund unit. The custodian bank will take into consideration the revised acquisition costs for customers' portfolios which are subject to capital gains tax.
- 15) The actual maximum setoff amount per unit is determined as follows, deviating from the values specified here: Total amount of offsettable taxes (amount under 8.1.1. to 8.1.6 multiplied by the number of units at the end of the fund's financial year) divided by the number of units as of the reporting date.



## Tax treatment per accumulation unit for LGT PB Balanced (USD)

All figures relate to the units outstanding as of the cut-off date for the financial statements and to Austrian investors with unlimited tax liability. Investors whose headquarters, place of residence or place of normal domicile is outside Austria must comply with applicable national legislation.

Accounting year: 12/1/2021 - 11/30/2022

Payment: 2/16/2023

ISIN: AT0000A255H7

	Private investors		Corporate investors		Private foundations
	incl. option USD	excl. option USD	Natural persons (incl. general partnership, limited partnership etc.) incl. option USD	Legal persons excl. option USD	within scope of income from capital assets USD
<b>1. Funds earnings in reporting period</b>	<b>4.8824</b>	<b>4.8824</b>	<b>4.8824</b>	<b>4.8824</b>	<b>4.8824</b>
<b>2. Plus</b>					
2.1 Withheld Austrian and foreign withholding taxes on capital income	1.5236	1.5236	1.5236	1.5236	1.5236
2.5 Taxable income pursuant to §27 (3) and (4) of the Austrian Income Tax Act ( <i>Einkommensteuergesetz</i> , EStG) 1988 (incl. old issues) from distributed profit carried forward	0.0000	0.0000	0.0000	0.0000	0.0000
2.6 Non-offsettable expenses and losses resulting from capital assets (carried forward to new account)	0.0000	0.0000	0.0000	0.0000	0.0000
2.14 Distributed taxable real estate income in the financial year to which the report relates	0.0000	0.0000	0.0000	0.0000	0.0000
<b>3. Less</b>					
3.1 Credit entries and foreign withholding tax reimbursed from previous years	0.0216	0.0216	0.0216	0.0216	0.0216
3.2.1 Tax-free interest income under double taxation agreement 1)	0.0000	0.0000	0.0000	0.0000	0.0000
3.2.2 Other tax-free interest income under applicable national provisions – e.g. housing construction bonds	0.0000	0.0000			0.0000
3.3 Tax-free dividend income					
3.3.1 Tax-free dividends under double taxation agreement				0.0000	0.0000
3.3.2 Tax-free Austrian dividends pursuant to §10 of the Austrian Corporate Income Tax Act ( <i>Körperschaftsteuergesetz</i> , KStG)				0.0001	0.0001
3.3.3 Tax-free foreign dividends pursuant to §10 and §13 (2) KStG 2)				1.1069	1.1069
3.4 Tax-free real estate fund income under double taxation agreement					
3.4.1 Tax-free revaluation gains from real estate subfunds under double taxation agreement 80%	0.0000	0.0000	0.0000	0.0000	0.0000
3.4.2 Tax-free revaluation gains from real estate subfunds under double taxation agreement 100%	0.0000	0.0000	0.0000	0.0000	0.0000
3.4.3 Tax-free management gains from real estate subfunds under double taxation agreement	0.0000	0.0000	0.0000	0.0000	0.0000
3.5 Income from capital assets on which tax already paid in previous years pursuant to §27 (2) EStG 1988 and AIF income	0.0000	0.0000	0.0000	0.0000	0.0000
3.6 Income only taxable in case of distribution in subsequent years or sale of the units, pursuant to §27 (3) and (4) EStG 1988 (incl. old issues)	1.4463	1.4463			1.4463
3.6.1 Distributed real estate income taxable at the time of the annual report	0.0000	0.0000			0.0000
3.7 Tax loss carryovers offset against investment income	0.0000	0.0000	0.0000	0.0000	0.0000
<b>4. Taxable income 11)</b>	<b>4.9381</b>	<b>4.9381</b>	<b>6.3844</b>	<b>6.3844</b>	<b>3.8311</b>
4.1 Taxable income taxed at source	4.9381	4.9381	2.7687	2.7687	
4.2 Income not taxed at source	0.0000	0.0000	3.6156	3.6156	3.8311
4.2.1 Income not taxed at source incl. income from the sale of intercompany participations – of which as a basis for 'interim tax' (§22 (2) KStG)					3.8107
4.3 Income from capital assets pursuant to §27 (3) and (4) EStG 1988 in current year, included in taxable income	2.1694	2.1694	3.6156	3.6156	2.1694
<b>5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office</b>	<b>1.2053</b>	<b>1.2053</b>	<b>1.2053</b>	<b>1.2053</b>	<b>1.2053</b>
5.1 Ordinary and real estate profits carried forward included in the distribution and on which tax already paid in previous years	0.0000	0.0000	0.0000	0.0000	0.0000
5.2 Income from capital assets included in the distribution and on which tax already paid in previous years pursuant to §27 (3) and (4) EStG 1998 or profits carried forward InvFG 1993 (in the case of the latter, private assets only)	0.0000	0.0000	0.0000	0.0000	0.0000
5.4 Capital payment included in the distribution 13)	0.0000	0.0000	0.0000	0.0000	0.0000
5.5 Non-distributed fund earnings, not including loss carryovers and withholding taxes	3.6771	3.6771	3.6771	3.6771	3.6771
5.6 Distribution (before deduction of capital gains tax) made by the fund through the notification in question	1.2053	1.2053	1.2053	1.2053	1.2053
<b>6. Revised amounts 14)</b>					
6.1 Revised amount of dividend-equivalent income for acquisition costs (amounts which are subject to capital gains tax or exempt under double taxation agreement or otherwise tax-exempt). Increases the acquisition costs	3.4361	3.4361	4.8824	4.8824	0.0000
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	1.2053	1.2053	1.2053	1.2053	0.0000
<b>7. Foreign income, excluding income exempted under double taxation agreements</b>					
7.1 Dividends	1.1273	1.1273	1.1273	1.1273	0.0203
7.2 Interest	1.1316	1.1316	1.1316	1.1316	1.1316
7.3 Distributions made by subfunds	0.0048	0.0048	0.0048	0.0048	0.0048
7.4 Income from capital assets pursuant to §27 (3) and (4) EStG 1998 on which tax deducted outside Austria	0.0000	0.0000	0.0000	0.0000	0.0000
<b>8. To avoid double taxation: of the taxes paid outside Austria</b>					
8.1 Offsettable against Austrian income/corporate income tax under double taxation agreement 4) 5) 6) 15)					
8.1.1 Taxes on income from equities (dividends) (not including matching credit)	0.1445	0.1445	0.1445	0.1445	0.0000
8.1.2 Taxes on income from bonds (interest) (not including matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.3 Taxes on distributions made by foreign subfunds (not including matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.4 Withholding taxes deducted outside Austria on income from capital assets pursuant to §27 (3) and (4) EStG 1998, offsettable against Austrian tax pursuant to double taxation agreement or Austrian Federal Fiscal Code ( <i>Bundesabgabenordnung</i> , BAO)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.5 Additional, fictitious withholding tax (matching credit) 3)	0.0000	0.0000	0.0000	0.0000	0.0000
8.2 Reimbursable by foreign fiscal authorities upon request, if necessary 6) 7)					
8.2.1 Taxes on income from equities (dividends)	0.2039	0.2039	0.2039	0.2039	0.3768
8.2.2 Taxes on income from bonds (interest)	0.0000	0.0000	0.0000	0.0000	0.0000
8.2.3 Taxes on distributions made by subfunds	0.0008	0.0008	0.0008	0.0008	0.0008
8.2.4 Taxes on income from capital assets pursuant to §27 (3) and (4) EStG 1998	0.0000	0.0000	0.0000	0.0000	0.0000
8.3 Withholding taxes neither offsettable nor reimbursable	0.0755	0.0755	0.0755	0.0755	0.0755
8.4 Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance					1.0602
<b>9. Investment income subject to preferential treatment</b>					
9.1 Austrian dividends (tax-free pursuant to §10 KStG) 8)	0.0001	0.0001	0.0001	0.0001	0.0001
9.2 Foreign dividends (tax-free pursuant to §10 and §13 (2) KStG, excl. intercompany dividends)8)					1.1069
9.4 Tax-free under double taxation agreement					0.0000



<b>10. Income subject to capital gains tax deduction</b>	9) 10)11)						
10.1 Interest income, if not tax-free under double taxation agreement		1.2659	1.2659	1.2659	1.2659	1.2659	1.2659
10.2 Tax-free interest income under double taxation agreement	1)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.3 Foreign dividends		1.1273	1.1273	1.1273	1.1273	1.1273	1.1273
10.4 Distributions made by foreign subfunds		0.0048	0.0048	0.0048	0.0048	0.0048	0.0048
10.6 Management profits from subfunds		0.1215	0.1215	0.1215	0.1215	0.1215	0.1215
10.9 Revaluation gains from subfunds (80%)		0.2492	0.2492	0.2492	0.2492	0.2492	0.2492
10.12 Revaluation gains from subfunds (100%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.13.1 Included is the distributed real estate income subject to capital gains tax of the financial year to which the report relates:		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.13.2 Intra-year distributions: distributed real estate income subject to capital gains tax due to this report, which is not due until the time of the annual report		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.14 Total real estate income from real estate subfunds subject to capital gains tax		0.3707	0.3707	0.3707	0.3707	0.3707	0.3707
10.15 Income from capital assets pursuant to §27 (3) and (4) EStG 1998 (incl. old issues) which is subject to capital gains tax	10)11)	2.1694	2.1694	2.1694	2.1694	2.1694	2.1694
<b>11. Austrian capital gains tax withheld upon accrual of distributions to the fund</b>							
11.1 Capital gains tax on Austrian dividends	8)	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048
<b>12. Austrian capital gains tax levied through tax deduction</b>	9) 10)12)	<b>1.2053</b>	<b>1.2053</b>	<b>1.2053</b>	<b>1.2053</b>	<b>1.2053</b>	<b>1.2053</b>
12.1 Capital gains tax on interest income, if not tax-free under double taxation agreement		0.4501	0.4501	0.4501	0.4501	0.4501	0.4501
12.2 Capital gains tax on interest income which is tax-free under double taxation agreement	1)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.3 Capital gains tax on foreign dividends		0.3100	0.3100	0.3100	0.3100	0.3100	0.3100
12.4 Less offsettable foreign withholding tax	8)	-0.1526	-0.1526	-0.1526	-0.1526	-0.1526	-0.1526
12.5 Capital gains tax on distributions made by foreign subfunds		0.0013	0.0013	0.0013	0.0013	0.0013	0.0013
12.8 Capital gains tax on income from capital assets pursuant to §27 (3) and (4) EStG 1998	9) 10)12)	0.5966	0.5966	0.5966	0.5966	0.5966	0.5966
12.9 Capital gains tax levied on unreported distributions already paid out		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>15. Information for unitholders with limited tax liability</b>							
15.1 Capital gains tax on interest pursuant to §98 Item 5e EStG 1988 (for investors with limited tax liability)		-					
<b>16. Key performance figures for the income tax return</b>							
16.1 Distributions 27.5% (KPF 897 or 898) Please note: any AIF income must be declared separately		0.0000	0.0000				
16.2 Dividend-equivalent income 27.5% (KPF 936 or 937) Please note: any AIF income must be declared separately		4.9380	4.9380				
16.3 Offsettable foreign (withholding) tax on income subject to the special tax rate of 27.5% (KPF 984 or 998)		0.1445	0.1445				
16.4 The acquisition costs relating to the fund unit must be adjusted by		2.2308	2.2308				
<b>17. Breakdown of positions 8.1., 8.2., 8.3. per country</b>							
17.1 Item 8.1.1: offsettable foreign taxes on equities							
Australia		0.0006	0.0006	0.0006	0.0006	0.0000	0.0000
Belgium		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Brazil excl. Matching Credit		0.0026	0.0026	0.0026	0.0026	0.0000	0.0000
Canada		0.0010	0.0010	0.0010	0.0010	0.0000	0.0000
Switzerland		0.0117	0.0117	0.0117	0.0117	0.0000	0.0000
China excl. Matching Credit		0.0031	0.0031	0.0031	0.0031	0.0000	0.0000
Czech Republic		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Germany		0.0021	0.0021	0.0021	0.0021	0.0000	0.0000
Denmark		0.0025	0.0025	0.0025	0.0025	0.0000	0.0000
Egypt		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Spain		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Finland		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
France		0.0080	0.0080	0.0080	0.0080	0.0000	0.0000
United Kingdom		0.0023	0.0023	0.0023	0.0023	0.0000	0.0000
Hong Kong		0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
Indonesia excl. Matching Credit		0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
Ireland		0.0016	0.0016	0.0016	0.0016	0.0000	0.0000
Israel excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
India excl. Matching Credit		0.0008	0.0008	0.0008	0.0008	0.0000	0.0000
Italy		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
Japan		0.0156	0.0156	0.0156	0.0156	0.0000	0.0000
Korea excl. Matching Credit		0.0031	0.0031	0.0031	0.0031	0.0000	0.0000
Kazakhstan		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Luxembourg		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Mexico		0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
Netherlands		0.0005	0.0005	0.0005	0.0005	0.0000	0.0000
Norway		0.0029	0.0029	0.0029	0.0029	0.0000	0.0000
New Zealand		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Philippines		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
Pakistan		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Poland		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Russia		0.0021	0.0021	0.0021	0.0021	0.0000	0.0000
Saudi Arabia		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
Sweden		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
Singapore		0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
Thailand excl. Matching Credit		0.0011	0.0011	0.0011	0.0011	0.0000	0.0000
Turkey excl. Matching Credit		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
USA excl. REITs		0.0790	0.0790	0.0790	0.0790	0.0000	0.0000
South Africa		0.0010	0.0010	0.0010	0.0010	0.0000	0.0000
17.2 Item 8.1.2: offsettable foreign taxes on bonds							
17.3 Item 8.1.3: offsettable foreign taxes on foreign subfunds							
17.4 Item 8.2.1: reimbursable foreign taxes on equities							
Belgium		0.0000	0.0000	0.0000	0.0000	0.0012	0.0012
Canada		0.0058	0.0058	0.0058	0.0058	0.0058	0.0058
Switzerland		0.1043	0.1043	0.1043	0.1043	0.1043	0.1043
Czech Republic		0.0002	0.0002	0.0002	0.0002	0.0007	0.0007
Germany		0.0000	0.0000	0.0000	0.0000	0.0321	0.0321
Denmark		0.0310	0.0310	0.0310	0.0310	0.0495	0.0495
Spain		0.0000	0.0000	0.0000	0.0000	0.0026	0.0026
Finland		0.0008	0.0008	0.0008	0.0008	0.0048	0.0048
France		0.0110	0.0110	0.0110	0.0110	0.0894	0.0894
United Kingdom		0.0000	0.0000	0.0000	0.0000	0.0023	0.0023
Indonesia excl. Matching Credit		0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
Ireland		0.0000	0.0000	0.0000	0.0000	0.0024	0.0024
India excl. Matching Credit		0.0091	0.0091	0.0091	0.0091	0.0091	0.0091
Italy		0.0005	0.0005	0.0005	0.0005	0.0047	0.0047
Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0005	0.0005
Malaysia excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Netherlands		0.0027	0.0027	0.0027	0.0027	0.0223	0.0223
Norway		0.0121	0.0121	0.0121	0.0121	0.0121	0.0121
Poland		0.0000	0.0000	0.0000	0.0000	0.0010	0.0010
Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0003	0.0003

	Sweden	0.0000	0.0000	0.0000	0.0000	0.0053	0.0053
	Dividends - countries aggregated without official assistance, thereof	0.0245	0.0245	0.0245	0.0245	0.0245	0.0245
17.5	Item 8.2.2: reimbursable foreign taxes on bonds						
17.6	Item 8.2.3: reimbursable foreign taxes on foreign subfunds						
	United Kingdom	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	USA excl. REITs	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008
17.7	Item 8.3: withholding taxes neither offsettable nor reimbursable						
	Argentina	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Bermuda	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Chile	0.0063	0.0063	0.0063	0.0063	0.0063	0.0063
	Colombia	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
	Island of Jersey	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005
	Peru	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Taiwan	0.0683	0.0683	0.0683	0.0683	0.0683	0.0683

- 1) Under §240 (3) BAO, private investors are able to apply to their competent tax office for reimbursement of the capital gains tax or claim this as part of their income tax assessment. For corporate investors, this tax exemption and the associated offsetting of capital gains tax against income tax/corporate income tax are granted as part of the tax assessment.
- 2) Profit shares resulting from investments in corporate bodies in the EU, Norway and from investments in foreign corporate bodies which are analogous to an Austrian corporate body within the scope of §7 (3) and whose countries of residence and Austria provide each other with comprehensive administrative assistance are exempt from corporate income tax for legal persons and private foundations pursuant to §10 (1) Items 5 and 6 KStG, as amended by the Austrian Taxation Amendment Act (*Abgabenänderungsgesetz, AÄG*) 2011.
- 3) The fictitious offsettable amount in accordance with the double taxation agreement (matching credit) may only be claimed as part of a tax assessment.
- 4) In principle, not relevant for private investors and corporate investors/natural persons as the foreign dividends have taxation at source status upon deduction of the capital gains tax. In individual cases (in case of direct recourse to the double taxation agreement), these amounts may be offset as part of a tax assessment and the capital gains tax reimbursed.
- 5) The amount offset may not exceed the Austrian income/corporate income tax applicable pro rata for the corresponding capital income, whereby sources of income outside this fund must also be taken into consideration.
- 6) Withheld taxes are only offsettable/reimbursable for unitholders holding certificates as of the cut-off date for the financial statements.
- 7) The applicable double taxation agreements stipulate that upon application the withholding taxes levied in the relevant source country are to be reimbursed where not offsettable. The reimbursement applications must be submitted by the relevant unitholders. The necessary forms may be obtained from the website of the Austrian Federal Finance Ministry (<https://www.bmf.gv.at>).
- 8) For private investors and corporate investors/natural persons, the investment income has taxation at source status upon deduction of the capital gains tax. In individual cases (if the income tax is less than the capital gains tax), these amounts may be taxed as part of a tax assessment and the capital gains tax may be (partially) offset or reimbursed.
- 9) Not applicable for corporate investors presenting a capital gains tax exemption declaration in accordance with §94 Item 5 EStG 1988. If no such declaration is presented, the capital gains tax is offsettable against the income tax/corporate income tax, where taxation at source status does not apply.
- 10) For private investors, income is taxed at source upon deduction of capital gains tax. For corporate investors/natural persons, taxation at source status only applies in relation to income subject to capital gains tax (excluding capital gains pursuant to §27 (3) and (4) EStG). In individual cases (if the income tax is less than the capital gains tax), these amounts may be taxed as part of a tax assessment and the capital gains tax may be (partially) offset or reimbursed.
- 11) For private foundations, these amounts are subject to taxation (including the optional interest portion for which the foundation is unable to opt for capital gains tax deduction in the absence of a legal framework).
- 12) Capital gains tax withheld for capital gains in relation to natural persons' business assets may be offset against income tax.
- 13) For taxpayers who are required to prepare balance sheets, the corresponding balance-sheet item must be written down accordingly.
- 14) To avoid double taxation, dividend-equivalent income will increase the acquisition costs, while distributions will reduce the acquisition costs for the fund unit. The custodian bank will take into consideration the revised acquisition costs for customers' portfolios which are subject to capital gains tax.
- 15) The actual maximum setoff amount per unit is determined as follows, deviating from the values specified here: Total amount of offsettable taxes (amount under 8.1.1. to 8.1.6 multiplied by the number of units at the end of the fund's financial year) divided by the number of units as of the reporting date.

## Tax treatment per accumulation unit for LGT PB Balanced (USD)

All figures relate to the units outstanding as of the cut-off date for the financial statements and to Austrian investors with unlimited tax liability. Investors whose headquarters, place of residence or place of normal domicile is outside Austria must comply with applicable national legislation.

Accounting year: 12/1/2021 - 11/30/2022

Payment: 2/16/2023

ISIN: AT0000A255G9

	Private investors		Corporate investors		Private foundations
	incl. option USD	excl. option USD	(incl. general partnership, limited partnership etc.) incl. option USD	excl. option USD	within scope of income from capital assets USD
<b>1. Funds earnings in reporting period</b>	<b>2.9280</b>	<b>2.9280</b>	<b>2.9280</b>	<b>2.9280</b>	<b>2.9280</b>
<b>2. Plus</b>					
2.1 Withheld Austrian and foreign withholding taxes on capital income	1.5141	1.5141	1.5141	1.5141	1.5141
2.5 Taxable income pursuant to §27 (3) and (4) of the Austrian Income Tax Act ( <i>Einkommensteuergesetz</i> , EStG) 1988 (incl. old issues) from distributed profit carried forward	0.0000	0.0000	0.0000	0.0000	0.0000
2.6 Non-offsettable expenses and losses resulting from capital assets (carried forward to new account)	0.0000	0.0000	0.0000	0.0000	0.0000
2.14 Distributed taxable real estate income in the financial year to which the report relates	0.0000	0.0000	0.0000	0.0000	0.0000
<b>3. Less</b>					
3.1 Credit entries and foreign withholding tax reimbursed from previous years	0.0215	0.0215	0.0215	0.0215	0.0215
3.2.1 Tax-free interest income under double taxation agreement 1)	0.0000	0.0000	0.0000	0.0000	0.0000
3.2.2 Other tax-free interest income under applicable national provisions – e.g. housing construction bonds	0.0000	0.0000			0.0000
3.3 Tax-free dividend income					
3.3.1 Tax-free dividends under double taxation agreement					0.0000
3.3.2 Tax-free Austrian dividends pursuant to §10 of the Austrian Corporate Income Tax Act ( <i>Körperschaftsteuergesetz</i> , KStG)					0.0000
3.3.3 Tax-free foreign dividends pursuant to §10 and §13 (2) KStG 2)					0.3308
3.4 Tax-free real estate fund income under double taxation agreement					
3.4.1 Tax-free revaluation gains from real estate subfunds under double taxation agreement 80%	0.0000	0.0000	0.0000	0.0000	0.0000
3.4.2 Tax-free revaluation gains from real estate subfunds under double taxation agreement 100%	0.0000	0.0000	0.0000	0.0000	0.0000
3.4.3 Tax-free management gains from real estate subfunds under double taxation agreement	0.0000	0.0000	0.0000	0.0000	0.0000
3.5 Income from capital assets on which tax already paid in previous years pursuant to §27 (2) EStG 1988 and AIF income	0.0000	0.0000	0.0000	0.0000	0.0000
3.6 Income only taxable in case of distribution in subsequent years or sale of the units, pursuant to §27 (3) and (4) EStG 1988 (incl. old issues)	1.4373	1.4373			1.4373
3.6.1 Distributed real estate income taxable at the time of the annual report	0.0000	0.0000			0.0000
3.7 Tax loss carryovers offset against investment income	0.0000	0.0000	0.0000	0.0000	0.0000
<b>4. Taxable income 11)</b>	<b>2.9834</b>	<b>2.9834</b>	<b>4.4206</b>	<b>4.4206</b>	<b>2.6525</b>
4.1 Taxable income taxed at source	2.9834	2.9834	0.8274	0.8274	
4.2 Income not taxed at source	0.0000	0.0000	3.5932	3.5932	2.6525
4.2.1 Income not taxed at source incl. income from the sale of intercompany participations – of which as a basis for 'interim tax' (§22 (2) KStG)					2.6464
4.3 Income from capital assets pursuant to §27 (3) and (4) EStG 1988 in current year, included in taxable income	2.1559	2.1559	3.5932	3.5932	2.1559
<b>5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office</b>	<b>0.7729</b>	<b>0.7729</b>	<b>0.7729</b>	<b>0.7729</b>	<b>0.7729</b>
5.1 Ordinary and real estate profits carried forward included in the distribution and on which tax already paid in previous years	0.0000	0.0000	0.0000	0.0000	0.0000
5.2 Income from capital assets included in the distribution and on which tax already paid in previous years pursuant to §27 (3) and (4) EStG 1998 or profits carried forward InvFG 1993 (in the case of the latter, private assets only)	0.0000	0.0000	0.0000	0.0000	0.0000
5.4 Capital payment included in the distribution 13)	0.0000	0.0000	0.0000	0.0000	0.0000
5.5 Non-distributed fund earnings, not including loss carryovers and withholding taxes	2.1551	2.1551	2.1551	2.1551	2.1551
5.6 Distribution (before deduction of capital gains tax) made by the fund through the notification in question	0.7729	0.7729	0.7729	0.7729	0.7729
<b>6. Revised amounts 14)</b>					
6.1 Revised amount of dividend-equivalent income for acquisition costs (amounts which are subject to capital gains tax or exempt under double taxation agreement or otherwise tax-exempt). Increases the acquisition costs	1.4907	1.4907	2.9280	2.9280	0.0000
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	0.7729	0.7729	0.7729	0.7729	0.0000
<b>7. Foreign income, excluding income exempted under double taxation agreements</b>					
7.1 Dividends	0.3369	0.3369	0.3369	0.3369	0.0061
7.2 Interest	0.3382	0.3382	0.3382	0.3382	0.3382
7.3 Distributions made by subfunds	0.0014	0.0014	0.0014	0.0014	0.0014
7.4 Income from capital assets pursuant to §27 (3) and (4) EStG 1998 on which tax deducted outside Austria	0.0000	0.0000	0.0000	0.0000	0.0000
<b>8. To avoid double taxation: of the taxes paid outside Austria</b>					
8.1 Offsettable against Austrian income/corporate income tax under double taxation agreement 4) 5) 6) 15)					
8.1.1 Taxes on income from equities (dividends) (not including matching credit)	0.0450	0.0450	0.0450	0.0450	0.0000
8.1.2 Taxes on income from bonds (interest) (not including matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.3 Taxes on distributions made by foreign subfunds (not including matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.4 Withholding taxes deducted outside Austria on income from capital assets pursuant to §27 (3) and (4) EStG 1998, offsettable against Austrian tax pursuant to double taxation agreement or Austrian Federal Fiscal Code ( <i>Bundesabgabenordnung</i> , BAO)	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.5 Additional, fictitious withholding tax (matching credit) 3)	0.0000	0.0000	0.0000	0.0000	0.0000
8.2 Reimbursable by foreign fiscal authorities upon request, if necessary 6) 7)					
8.2.1 Taxes on income from equities (dividends)	0.2027	0.2027	0.2027	0.2027	0.3744
8.2.2 Taxes on income from bonds (interest)	0.0000	0.0000	0.0000	0.0000	0.0000
8.2.3 Taxes on distributions made by subfunds	0.0008	0.0008	0.0008	0.0008	0.0008
8.2.4 Taxes on income from capital assets pursuant to §27 (3) and (4) EStG 1998	0.0000	0.0000	0.0000	0.0000	0.0000
8.3 Withholding taxes neither offsettable nor reimbursable	0.0788	0.0788	0.0788	0.0788	0.0788
8.4 Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance					1.0536
<b>9. Investment income subject to preferential treatment</b>					
9.1 Austrian dividends (tax-free pursuant to §10 KStG) 8)	0.0000	0.0000	0.0000	0.0000	0.0000
9.2 Foreign dividends (tax-free pursuant to §10 and §13 (2) KStG, excl. intercompany dividends)8)					0.3308
9.4 Tax-free under double taxation agreement					0.0000



<b>10. Income subject to capital gains tax deduction</b>	9) 10)11)						
10.1 Interest income, if not tax-free under double taxation agreement		0.3783	0.3783	0.3783	0.3783	0.3783	0.3783
10.2 Tax-free interest income under double taxation agreement	1)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.3 Foreign dividends		0.3369	0.3369	0.3369	0.3369	0.3369	0.3369
10.4 Distributions made by foreign subfunds		0.0014	0.0014	0.0014	0.0014	0.0014	0.0014
10.6 Management profits from subfunds		0.0363	0.0363	0.0363	0.0363	0.0363	0.0363
10.9 Revaluation gains from subfunds (80%)		0.0745	0.0745	0.0745	0.0745	0.0745	0.0745
10.12 Revaluation gains from subfunds (100%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.13.1 Included is the distributed real estate income subject to capital gains tax of the financial year to which the report relates:		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.13.2 Intra-year distributions: distributed real estate income subject to capital gains tax due to this report, which is not due until the time of the annual report		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.14 Total real estate income from real estate subfunds subject to capital gains tax		0.1108	0.1108	0.1108	0.1108	0.1108	0.1108
10.15 Income from capital assets pursuant to §27 (3) and (4) EStG 1998 (incl. old issues) which is subject to capital gains tax	10)11)	2.1559	2.1559	2.1559	2.1559	2.1559	2.1559
<b>11. Austrian capital gains tax withheld upon accrual of distributions to the fund</b>							
11.1 Capital gains tax on Austrian dividends	8)	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048
<b>12. Austrian capital gains tax levied through tax deduction</b>	9) 10)12)	<b>0.7729</b>	<b>0.7729</b>	<b>0.7729</b>	<b>0.7729</b>	<b>0.7729</b>	<b>0.7729</b>
12.1 Capital gains tax on interest income, if not tax-free under double taxation agreement		0.1345	0.1345	0.1345	0.1345	0.1345	0.1345
12.2 Capital gains tax on interest income which is tax-free under double taxation agreement	1)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.3 Capital gains tax on foreign dividends		0.0926	0.0926	0.0926	0.0926	0.0926	0.0926
12.4 Less offsettable foreign withholding tax	8)	-0.0476	-0.0476	-0.0476	-0.0476	-0.0476	-0.0476
12.5 Capital gains tax on distributions made by foreign subfunds		0.0004	0.0004	0.0004	0.0004	0.0004	0.0004
12.8 Capital gains tax on income from capital assets pursuant to §27 (3) and (4) EStG 1998	9) 10)12)	0.5929	0.5929	0.5929	0.5929	0.5929	0.5929
12.9 Capital gains tax levied on unreported distributions already paid out		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>15. Information for unitholders with limited tax liability</b>							
15.1 Capital gains tax on interest pursuant to §98 Item 5e EStG 1988 (for investors with limited tax liability)		-					
<b>16. Key performance figures for the income tax return</b>							
16.1 Distributions 27.5% (KPF 897 or 898) Please note: any AIF income must be declared separately		0.0000	0.0000				
16.2 Dividend-equivalent income 27.5% (KPF 936 or 937) Please note: any AIF income must be declared separately		2.9833	2.9833				
16.3 Offsettable foreign (withholding) tax on income subject to the special tax rate of 27.5% (KPF 984 or 998)		0.0450	0.0450				
16.4 The acquisition costs relating to the fund unit must be adjusted by		0.7178	0.7178				
<b>17. Breakdown of positions 8.1., 8.2., 8.3. per country</b>							
17.1 Item 8.1.1: offsettable foreign taxes on equities							
Australia		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
Belgium		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Brazil excl. Matching Credit		0.0008	0.0008	0.0008	0.0008	0.0000	0.0000
Canada		0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
Switzerland		0.0035	0.0035	0.0035	0.0035	0.0000	0.0000
China excl. Matching Credit		0.0009	0.0009	0.0009	0.0009	0.0000	0.0000
Czech Republic		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Germany		0.0006	0.0006	0.0006	0.0006	0.0000	0.0000
Denmark		0.0007	0.0007	0.0007	0.0007	0.0000	0.0000
Egypt		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Spain		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Finland		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
France		0.0024	0.0024	0.0024	0.0024	0.0000	0.0000
United Kingdom		0.0023	0.0023	0.0023	0.0023	0.0000	0.0000
Hong Kong		0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
Indonesia excl. Matching Credit		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Ireland		0.0005	0.0005	0.0005	0.0005	0.0000	0.0000
Israel excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
India excl. Matching Credit		0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
Italy		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Japan		0.0047	0.0047	0.0047	0.0047	0.0000	0.0000
Korea excl. Matching Credit		0.0009	0.0009	0.0009	0.0009	0.0000	0.0000
Kazakhstan		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Mexico		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Netherlands		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Norway		0.0009	0.0009	0.0009	0.0009	0.0000	0.0000
New Zealand		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Philippines		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Pakistan		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Poland		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Russia		0.0006	0.0006	0.0006	0.0006	0.0000	0.0000
Saudi Arabia		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Sweden		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Singapore		0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
Thailand excl. Matching Credit		0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
Turkey excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
USA excl. REITs		0.0236	0.0236	0.0236	0.0236	0.0000	0.0000
South Africa		0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
17.2 Item 8.1.2: offsettable foreign taxes on bonds							
17.3 Item 8.1.3: offsettable foreign taxes on foreign subfunds							
17.4 Item 8.2.1: reimbursable foreign taxes on equities							
Belgium		0.0000	0.0000	0.0000	0.0000	0.0012	0.0012
Canada		0.0058	0.0058	0.0058	0.0058	0.0058	0.0058
Switzerland		0.1036	0.1036	0.1036	0.1036	0.1036	0.1036
Czech Republic		0.0002	0.0002	0.0002	0.0002	0.0007	0.0007
Germany		0.0000	0.0000	0.0000	0.0000	0.0319	0.0319
Denmark		0.0308	0.0308	0.0308	0.0308	0.0492	0.0492
Spain		0.0000	0.0000	0.0000	0.0000	0.0026	0.0026
Finland		0.0008	0.0008	0.0008	0.0008	0.0048	0.0048
France		0.0109	0.0109	0.0109	0.0109	0.0888	0.0888
United Kingdom		0.0000	0.0000	0.0000	0.0000	0.0023	0.0023
Indonesia excl. Matching Credit		0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
Ireland		0.0000	0.0000	0.0000	0.0000	0.0024	0.0024
India excl. Matching Credit		0.0090	0.0090	0.0090	0.0090	0.0090	0.0090
Italy		0.0005	0.0005	0.0005	0.0005	0.0047	0.0047
Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0005	0.0005
Malaysia excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Netherlands		0.0027	0.0027	0.0027	0.0027	0.0222	0.0222
Norway		0.0120	0.0120	0.0120	0.0120	0.0120	0.0120
Poland		0.0000	0.0000	0.0000	0.0000	0.0010	0.0010
Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0003	0.0003

	Sweden	0.0000	0.0000	0.0000	0.0000	0.0052	0.0052
	Dividends - countries aggregated without official assistance, thereof	0.0243	0.0243	0.0243	0.0243	0.0243	0.0243
17.5	Item 8.2.2: reimbursable foreign taxes on bonds						
17.6	Item 8.2.3: reimbursable foreign taxes on foreign subfunds						
	USA excl. REITs	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008
17.7	Item 8.3: withholding taxes neither offsettable nor reimbursable						
	Chile	0.0065	0.0065	0.0065	0.0065	0.0065	0.0065
	Colombia	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
	Island of Jersey	0.0007	0.0007	0.0007	0.0007	0.0007	0.0007
	Peru	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Taiwan	0.0713	0.0713	0.0713	0.0713	0.0713	0.0713

- 1) Under §240 (3) BAO, private investors are able to apply to their competent tax office for reimbursement of the capital gains tax or claim this as part of their income tax assessment. For corporate investors, this tax exemption and the associated offsetting of capital gains tax against income tax/corporate income tax are granted as part of the tax assessment.
- 2) Profit shares resulting from investments in corporate bodies in the EU, Norway and from investments in foreign corporate bodies which are analogous to an Austrian corporate body within the scope of §7 (3) and whose countries of residence and Austria provide each other with comprehensive administrative assistance are exempt from corporate income tax for legal persons and private foundations pursuant to §10 (1) Items 5 and 6 KStG, as amended by the Austrian Taxation Amendment Act (*Abgabenänderungsgesetz*, AAG) 2011.
- 3) The fictitious offsettable amount in accordance with the double taxation agreement (matching credit) may only be claimed as part of a tax assessment.
- 4) In principle, not relevant for private investors and corporate investors/natural persons as the foreign dividends have taxation at source status upon deduction of the capital gains tax. In individual cases (in case of direct recourse to the double taxation agreement), these amounts may be offset as part of a tax assessment and the capital gains tax reimbursed.
- 5) The amount offset may not exceed the Austrian income/corporate income tax applicable pro rata for the corresponding capital income, whereby sources of income outside this fund must also be taken into consideration.
- 6) Withheld taxes are only offsettable/reimbursable for unitholders holding certificates as of the cut-off date for the financial statements.
- 7) The applicable double taxation agreements stipulate that upon application the withholding taxes levied in the relevant source country are to be reimbursed where not offsettable. The reimbursement applications must be submitted by the relevant unitholders. The necessary forms may be obtained from the website of the Austrian Federal Finance Ministry (<https://www.bmf.gv.at>).
- 8) For private investors and corporate investors/natural persons, the investment income has taxation at source status upon deduction of the capital gains tax. In individual cases (if the income tax is less than the capital gains tax), these amounts may be taxed as part of a tax assessment and the capital gains tax may be (partially) offset or reimbursed.
- 9) Not applicable for corporate investors presenting a capital gains tax exemption declaration in accordance with §94 Item 5 EStG 1988. If no such declaration is presented, the capital gains tax is offsettable against the income tax/corporate income tax, where taxation at source status does not apply.
- 10) For private investors, income is taxed at source upon deduction of capital gains tax. For corporate investors/natural persons, taxation at source status only applies in relation to income subject to capital gains tax (excluding capital gains pursuant to §27 (3) and (4) EStG). In individual cases (if the income tax is less than the capital gains tax), these amounts may be taxed as part of a tax assessment and the capital gains tax may be (partially) offset or reimbursed.
- 11) For private foundations, these amounts are subject to taxation (including the optional interest portion for which the foundation is unable to opt for capital gains tax deduction in the absence of a legal framework).
- 12) Capital gains tax withheld for capital gains in relation to natural persons' business assets may be offset against income tax.
- 13) For taxpayers who are required to prepare balance sheets, the corresponding balance-sheet item must be written down accordingly.
- 14) To avoid double taxation, dividend-equivalent income will increase the acquisition costs, while distributions will reduce the acquisition costs for the fund unit. The custodian bank will take into consideration the revised acquisition costs for customers' portfolios which are subject to capital gains tax.
- 15) The actual maximum setoff amount per unit is determined as follows, deviating from the values specified here: Total amount of offsettable taxes (amount under 8.1.1. to 8.1.6 multiplied by the number of units at the end of the fund's financial year) divided by the number of units as of the reporting date.