

Tax treatment per accumulation unit for LGT PB Conservative (EUR)

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: 1/1/2022 - 12/31/2022

Payment: 2/15/2023

ISIN: AT0000A21M69

	Private investors		Corporate investors			Private foundations
	incl. option EUR	excl. option EUR	Natural persons (incl. general partnership, limited partnership etc.)		Legal persons	within scope of income from capital assets EUR
	incl. option EUR	excl. option EUR	incl. option EUR	excl. option EUR	EUR	
1. Funds earnings in reporting period	-13.9646	-13.9646	-13.9646	-13.9646	-13.9646	-13.9646
2. Plus						
2.1 Withheld Austrian and foreign withholding taxes on capital income	0.8234	0.8234	0.8234	0.8234	0.8234	0.8234
2.5 Taxable income pursuant to §27 (3) and (4) of the Austrian Income Tax Act (Einkommensteuergesetz, EStG) 1988 (incl. old issues) from distributed profit carried forward	0.0000	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)	13.1416	13.1416	13.1416	13.1416	13.1416	13.1416
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	0.0000
3. Less						
3.1 Credit entries and foreign withholding tax reimbursed from previous years	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
3.2.1 Tax-free interest income under double taxation agreement	0.0000	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 (Körperschaftsteuergesetz, KStG)					0.0001	0.0001
3.3.3 Tax-free foreign dividends pursuant to §10 and §13 (2) KStG					0.0000	0.0000
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	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	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	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	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)	0.0000	0.0000				0.0000
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	0.0000
4. Taxable income	0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
4.1 Taxable income taxed at source	0.0001	0.0001	0.0001	0.0001	0.0000	0.0000
4.2 Income not taxed at source	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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)						0.0000
4.3 Income from capital assets pursuant to §27 (3) and (4) EStG 1988 in current year, included in taxable income	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	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	0.0000
5.4 Capital payment included in the distribution	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5.5 Non-distributed fund earnings, not including loss carryovers and withholding taxes	-13.9646	-13.9646	-13.9646	-13.9646	-13.9646	-13.9646
5.6 Distribution (before deduction of capital gains tax) made by the fund through the notification in question	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6. Revised amounts						
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	-0.8230	-0.8230	-0.8230	-0.8230	0.0000	-0.8230
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7. Foreign income, excluding income exempted under double taxation agreements						
7.1 Dividends	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.2 Interest	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.3 Distributions made by subfunds	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000
8. To avoid double taxation: of the taxes paid outside Austria						
8.1 Offsettable against Austrian income/corporate income tax under double taxation agreement						
8.1.1 Taxes on income from equities (dividends) (not including matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000	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	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	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 (Bundesabgabenordnung, BAO)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.1.5 Additional, fictitious withholding tax (matching credit)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.2 Reimbursable by foreign fiscal authorities upon request, if necessary						
8.2.1 Taxes on income from equities (dividends)	0.1984	0.1984	0.1984	0.1984	0.2865	0.2865
8.2.2 Taxes on income from bonds (interest)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.2.3 Taxes on distributions made by subfunds	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000
8.3 Withholding taxes neither offsettable nor reimbursable	0.0448	0.0448	0.0448	0.0448	0.0448	0.0448
8.4 Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance					0.4918	0.4918
9. Investment income subject to preferential treatment						
9.1 Austrian dividends (tax-free pursuant to §10 KStG)	0.0001	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)					0.0000	0.0000
9.4 Tax-free under double taxation agreement					0.0000	0.0000

10. Income subject to capital gains tax deduction	9) 10)11)						
10.1 Interest income, if not tax-free under double taxation agreement		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.4 Distributions made by foreign subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.6 Management profits from subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.9 Revaluation gains from subfunds (80%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11. Austrian capital gains tax withheld upon accrual of distributions to the fund							
11.1 Capital gains tax on Austrian dividends	8)	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
12. Austrian capital gains tax levied through tax deduction	9) 10)12)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.1 Capital gains tax on interest income, if not tax-free under double taxation agreement		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	8)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.4 Less offsettable foreign withholding tax		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.5 Capital gains tax on distributions made by foreign subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.8 Capital gains tax on income from capital assets pursuant to §27 (3) and (4) EStG 1998	9) 10)12)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.9 Capital gains tax levied on unreported distributions already paid out		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15. Information for unitholders with limited tax liability							
15.1 Capital gains tax on interest pursuant to §98 Item 5e EStG 1988 (for investors with limited tax liability)		-					
16. Key performance figures for the income tax return							
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		0.0000	0.0000				
16.3 Offsettable foreign (withholding) tax on income subject to the special tax rate of 27.5% (KPF 984 or 998)		0.0000	0.0000				
16.4 The acquisition costs relating to the fund unit must be adjusted by		-0.8230	-0.8230				
17. Breakdown of positions 8.1., 8.2., 8.3. per country							
17.1 Item 8.1.1: offsettable foreign taxes on equities							
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	0.0006	0.0006
Canada		0.0024	0.0024	0.0024	0.0024	0.0024	0.0024
Switzerland		0.0837	0.0837	0.0837	0.0837	0.0837	0.0837
Czech Republic		0.0001	0.0001	0.0001	0.0001	0.0003	0.0003
Germany		0.0000	0.0000	0.0000	0.0000	0.0115	0.0115
Denmark		0.0285	0.0285	0.0285	0.0285	0.0454	0.0454
Spain		0.0000	0.0000	0.0000	0.0000	0.0001	0.0001
Finland		0.0001	0.0001	0.0001	0.0001	0.0005	0.0005
France		0.0263	0.0263	0.0263	0.0263	0.0741	0.0741
United Kingdom		0.0000	0.0000	0.0000	0.0000	0.0009	0.0009
Indonesia excl. Matching Credit		0.0009	0.0009	0.0009	0.0009	0.0009	0.0009
Ireland		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
India excl. Matching Credit		0.0043	0.0043	0.0043	0.0043	0.0043	0.0043
Italy		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0002	0.0002
Malaysia excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Netherlands		0.0023	0.0023	0.0023	0.0023	0.0040	0.0040
Norway		0.0113	0.0113	0.0113	0.0113	0.0113	0.0113
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	0.0001	0.0001
Sweden		0.0131	0.0131	0.0131	0.0131	0.0210	0.0210
USA excl. REITs		0.0065	0.0065	0.0065	0.0065	0.0065	0.0065
Dividends - countries aggregated without official assistance, thereof		0.0190	0.0190	0.0190	0.0190	0.0190	0.0190
17.5 Item 8.2.2: reimbursable foreign taxes on bonds							
17.6 Item 8.2.3: reimbursable foreign taxes on foreign subfunds							
17.7 Item 8.3: withholding taxes neither offsettable nor reimbursable							
Argentina		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Chile		0.0035	0.0035	0.0035	0.0035	0.0035	0.0035
Colombia		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
Taiwan		0.0412	0.0412	0.0412	0.0412	0.0412	0.0412

- 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.
- 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.
- The fictitious offsettable amount in accordance with the double taxation agreement (matching credit) may only be claimed as part of a tax assessment.
- 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.
- The amount of 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.
- Withheld taxes are only offsettable/reimbursable for unitholders holding certificates as of the cut-off date for the financial statements.
- 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>).
- 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.
- Not applicable for corporate investors presenting an 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.
- 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.
- 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).
- Capital gains tax withheld for capital gains in relation to natural persons' business assets may be offset against income tax.
- For taxpayers who are required to prepare balance sheets, the corresponding balance-sheet item must be written down accordingly.
- 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.
- 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 Conservative (EUR)

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: 1/1/2022 - 12/31/2022

Payment: 2/15/2023

ISIN: AT0000A21M77

	Private investors		Corporate investors			Private foundations
	incl. option EUR	excl. option EUR	Natural persons (incl. general partnership, limited partnership etc.)		Legal persons EUR	within scope of income from capital assets EUR
	incl. option EUR	excl. option EUR	incl. option EUR	excl. option EUR	EUR	EUR
1. Funds earnings in reporting period	-11.0072	-11.0072	-11.0072	-11.0072	-11.0072	-11.0072
2. Plus						
2.1 Withheld Austrian and foreign withholding taxes on capital income	0.8332	0.8332	0.8332	0.8332	0.8332	0.8332
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	0.0000
2.6 Non-offsettable expenses and losses resulting from capital assets (carried forward to new account)	10.1745	10.1745	10.1745	10.1745	10.1745	10.1745
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	0.0000
3. Less						
3.1 Credit entries and foreign withholding tax reimbursed from previous years	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
3.2.1 Tax-free interest income under double taxation agreement 1)	0.0000	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)					0.0002	0.0002
3.3.3 Tax-free foreign dividends pursuant to §10 and §13 (2) KStG 2)					0.0000	0.0000
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	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	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	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	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)	0.0000	0.0000				0.0000
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	0.0000
4. Taxable income 11)	0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
4.1 Taxable income taxed at source	0.0002	0.0002	0.0002	0.0002	0.0000	0.0000
4.2 Income not taxed at source	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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)						0.0000
4.3 Income from capital assets pursuant to §27 (3) and (4) EStG 1988 in current year, included in taxable income	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	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	0.0000
5.4 Capital payment included in the distribution 13)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5.5 Non-distributed fund earnings, not including loss carryovers and withholding taxes	-11.0072	-11.0072	-11.0072	-11.0072	-11.0072	-11.0072
5.6 Distribution (before deduction of capital gains tax) made by the fund through the notification in question	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6. Revised amounts 14)						
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	-0.8327	-0.8327	-0.8327	-0.8327	0.0000	-0.8327
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7. Foreign income, excluding income exempted under double taxation agreements						
7.1 Dividends	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.2 Interest	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.3 Distributions made by subfunds	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000
8. To avoid double taxation: of the taxes paid outside Austria						
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)	0.0000	0.0000	0.0000	0.0000	0.0000	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	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	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	0.0000
8.1.5 Additional, fictitious withholding tax (matching credit) 3)	0.0000	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)	0.2007	0.2007	0.2007	0.2007	0.2899	0.2899
8.2.2 Taxes on income from bonds (interest)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.2.3 Taxes on distributions made by subfunds	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000
8.3 Withholding taxes neither offsettable nor reimbursable	0.0453	0.0453	0.0453	0.0453	0.0453	0.0453
8.4 Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance					0.4976	0.4976
9. Investment income subject to preferential treatment						
9.1 Austrian dividends (tax-free pursuant to §10 KStG) 8)	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
9.2 Foreign dividends (tax-free pursuant to §10 and §13 (2) KStG, excl. intercompany dividends) 8)					0.0000	0.0000
9.4 Tax-free under double taxation agreement					0.0000	0.0000
10. Income subject to capital gains tax deduction 9) 10) 11)						

10.1	Interest income, if not tax-free under double taxation agreement		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.4	Distributions made by foreign subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.6	Management profits from subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.9	Revaluation gains from subfunds (80%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11.	Austrian capital gains tax withheld upon accrual of distributions to the fund							
11.1	Capital gains tax on Austrian dividends	8)	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
12.	Austrian capital gains tax levied through tax deduction	9) 10)12)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.1	Capital gains tax on interest income, if not tax-free under double taxation agreement		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	8)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.4	Less offsettable foreign withholding tax		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.5	Capital gains tax on distributions made by foreign subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.8	Capital gains tax on income from capital assets pursuant to §27 (3) and (4) EStG 1998	9) 10)12)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.9	Capital gains tax levied on unreported distributions already paid out		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15.	Information for unitholders with limited tax liability							
15.1	Capital gains tax on interest pursuant to §98 Item 5e EStG 1988 (for investors with limited tax liability)		-	-	-	-	-	-
16.	Key performance figures for the income tax return							
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		0.0000	0.0000				
16.3	Offsettable foreign (withholding) tax on income subject to the special tax rate of 27.5% (KPF 984 or 998)		0.0000	0.0000				
16.4	The acquisition costs relating to the fund unit must be adjusted by		-0.8327	-0.8327				
17.	Breakdown of positions 8.1., 8.2., 8.3. per country							
17.1	Item 8.1.1: offsettable foreign taxes on equities							
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	0.0006	0.0006
	Canada		0.0024	0.0024	0.0024	0.0024	0.0024	0.0024
	Switzerland		0.0846	0.0846	0.0846	0.0846	0.0846	0.0846
	Czech Republic		0.0001	0.0001	0.0001	0.0001	0.0003	0.0003
	Germany		0.0000	0.0000	0.0000	0.0000	0.0116	0.0116
	Denmark		0.0289	0.0289	0.0289	0.0289	0.0460	0.0460
	Spain		0.0000	0.0000	0.0000	0.0000	0.0001	0.0001
	Finland		0.0001	0.0001	0.0001	0.0001	0.0005	0.0005
	France		0.0266	0.0266	0.0266	0.0266	0.0750	0.0750
	United Kingdom		0.0000	0.0000	0.0000	0.0000	0.0009	0.0009
	Indonesia excl. Matching Credit		0.0009	0.0009	0.0009	0.0009	0.0009	0.0009
	Ireland		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	India excl. Matching Credit		0.0043	0.0043	0.0043	0.0043	0.0043	0.0043
	Italy		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0002	0.0002
	Malaysia excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Netherlands		0.0024	0.0024	0.0024	0.0024	0.0041	0.0041
	Norway		0.0114	0.0114	0.0114	0.0114	0.0114	0.0114
	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	0.0001	0.0001
	Sweden		0.0133	0.0133	0.0133	0.0133	0.0213	0.0213
	USA excl. REITs		0.0065	0.0065	0.0065	0.0065	0.0065	0.0065
	Dividends - countries aggregated without official assistance, thereof		0.0193	0.0193	0.0193	0.0193	0.0193	0.0193
17.5	Item 8.2.2: reimbursable foreign taxes on bonds							
17.6	Item 8.2.3: reimbursable foreign taxes on foreign subfunds							
17.7	Item 8.3: withholding taxes neither offsettable nor reimbursable							
	Chile		0.0036	0.0036	0.0036	0.0036	0.0036	0.0036
	Colombia		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
	Taiwan		0.0417	0.0417	0.0417	0.0417	0.0417	0.0417

- 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.
- 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.
- The fictitious offsettable amount in accordance with the double taxation agreement (matching credit) may only be claimed as part of a tax assessment.
- 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.
- 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.
- Withheld taxes are only offsettable/reimbursable for unitholders holding certificates as of the cut-off date for the financial statements.
- 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>).
- 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.
- Not applicable for corporate investors presenting an 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.
- 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.
- 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).
- Capital gains tax withheld for capital gains in relation to natural persons' business assets may be offset against income tax.
- For taxpayers who are required to prepare balance sheets, the corresponding balance-sheet item must be written down accordingly.
- 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.
- 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 Conservative (EUR)

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: 1/1/2022 - 12/31/2022

Payment: 2/15/2023

ISIN: AT0000A21M85

	Private investors		Corporate investors			Private foundations
	incl. option EUR	excl. option EUR	Natural persons (incl. general partnership, limited partnership etc.)		Legal persons EUR	within scope of income from capital assets EUR
	incl. option EUR	excl. option EUR	incl. option EUR	excl. option EUR	EUR	EUR
1. Funds earnings in reporting period	-9.0337	-9.0337	-9.0337	-9.0337	-9.0337	-9.0337
2. Plus						
2.1 Withheld Austrian and foreign withholding taxes on capital income	0.8393	0.8393	0.8393	0.8393	0.8393	0.8393
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	0.0000
2.6 Non-offsettable expenses and losses resulting from capital assets (carried forward to new account)	8.1950	8.1950	8.1950	8.1950	8.1950	8.1950
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	0.0000
3. Less						
3.1 Credit entries and foreign withholding tax reimbursed from previous years	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
3.2.1 Tax-free interest income under double taxation agreement 1)	0.0000	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)					0.0000	0.0000
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	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	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	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	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)	0.0000	0.0000				0.0000
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	0.0000
4. Taxable income 11)	0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
4.1 Taxable income taxed at source	0.0003	0.0003	0.0003	0.0003	0.0000	0.0000
4.2 Income not taxed at source	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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)						0.0000
4.3 Income from capital assets pursuant to §27 (3) and (4) EStG 1988 in current year, included in taxable income	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	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	0.0000
5.4 Capital payment included in the distribution 13)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5.5 Non-distributed fund earnings, not including loss carryovers and withholding taxes	-9.0337	-9.0337	-9.0337	-9.0337	-9.0337	-9.0337
5.6 Distribution (before deduction of capital gains tax) made by the fund through the notification in question	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6. Revised amounts 14)						
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	-0.8387	-0.8387	-0.8387	-0.8387	0.0000	-0.8387
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7. Foreign income, excluding income exempted under double taxation agreements						
7.1 Dividends	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.2 Interest	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.3 Distributions made by subfunds	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000
8. To avoid double taxation: of the taxes paid outside Austria						
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)	0.0000	0.0000	0.0000	0.0000	0.0000	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	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	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	0.0000
8.1.5 Additional, fictitious withholding tax (matching credit) 3)	0.0000	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)	0.2022	0.2022	0.2022	0.2022	0.2921	0.2921
8.2.2 Taxes on income from bonds (interest)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.2.3 Taxes on distributions made by subfunds	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000
8.3 Withholding taxes neither offsettable nor reimbursable	0.0457	0.0457	0.0457	0.0457	0.0457	0.0457
8.4 Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance					0.5013	0.5013
9. Investment income subject to preferential treatment						
9.1 Austrian dividends (tax-free pursuant to §10 KStG) 8)	0.0003	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)					0.0000	0.0000
9.4 Tax-free under double taxation agreement					0.0000	0.0000
10. Income subject to capital gains tax deduction 9) 10) 11)						

10.1	Interest income, if not tax-free under double taxation agreement		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.4	Distributions made by foreign subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.6	Management profits from subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.9	Revaluation gains from subfunds (80%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11.	Austrian capital gains tax withheld upon accrual of distributions to the fund							
11.1	Capital gains tax on Austrian dividends	8)	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
12.	Austrian capital gains tax levied through tax deduction	9) 10)12)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.1	Capital gains tax on interest income, if not tax-free under double taxation agreement		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	8)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.4	Less offsettable foreign withholding tax		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.5	Capital gains tax on distributions made by foreign subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.8	Capital gains tax on income from capital assets pursuant to §27 (3) and (4) EStG 1998	9) 10)12)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.9	Capital gains tax levied on unreported distributions already paid out		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15.	Information for unitholders with limited tax liability							
15.1	Capital gains tax on interest pursuant to §98 Item 5e EStG 1988 (for investors with limited tax liability)		-	-	-	-	-	-
16.	Key performance figures for the income tax return							
16.1	Distributions 27.5% (KPF 897 or 898) Please note: any AIF income must be declared separately		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
16.2	Dividend-equivalent income 27.5% (KPF 936 or 937) Please note: any AIF income must be declared separately		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
16.3	Offsettable foreign (withholding) tax on income subject to the special tax rate of 27.5% (KPF 984 or 998)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
16.4	The acquisition costs relating to the fund unit must be adjusted by		-0.8387	-0.8387	-0.8387	-0.8387	-0.8387	-0.8387
17.	Breakdown of positions 8.1., 8.2., 8.3. per country							
17.1	Item 8.1.1: offsettable foreign taxes on equities							
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	0.0006	0.0006
	Canada		0.0024	0.0024	0.0024	0.0024	0.0024	0.0024
	Switzerland		0.0853	0.0853	0.0853	0.0853	0.0853	0.0853
	Czech Republic		0.0001	0.0001	0.0001	0.0001	0.0003	0.0003
	Germany		0.0000	0.0000	0.0000	0.0000	0.0117	0.0117
	Denmark		0.0291	0.0291	0.0291	0.0291	0.0463	0.0463
	Spain		0.0000	0.0000	0.0000	0.0000	0.0001	0.0001
	Finland		0.0001	0.0001	0.0001	0.0001	0.0005	0.0005
	France		0.0268	0.0268	0.0268	0.0268	0.0755	0.0755
	United Kingdom		0.0000	0.0000	0.0000	0.0000	0.0009	0.0009
	Indonesia excl. Matching Credit		0.0009	0.0009	0.0009	0.0009	0.0009	0.0009
	Ireland		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	India excl. Matching Credit		0.0043	0.0043	0.0043	0.0043	0.0043	0.0043
	Italy		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0002	0.0002
	Malaysia excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Netherlands		0.0024	0.0024	0.0024	0.0024	0.0041	0.0041
	Norway		0.0115	0.0115	0.0115	0.0115	0.0115	0.0115
	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	0.0001	0.0001
	Sweden		0.0134	0.0134	0.0134	0.0134	0.0215	0.0215
	USA excl. REITs		0.0066	0.0066	0.0066	0.0066	0.0066	0.0066
	Dividends - countries aggregated without official assistance, thereof		0.0194	0.0194	0.0194	0.0194	0.0194	0.0194
17.5	Item 8.2.2: reimbursable foreign taxes on bonds							
17.6	Item 8.2.3: reimbursable foreign taxes on foreign subfunds							
17.7	Item 8.3: withholding taxes neither offsettable nor reimbursable							
	Chile		0.0036	0.0036	0.0036	0.0036	0.0036	0.0036
	Colombia		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
	Taiwan		0.0420	0.0420	0.0420	0.0420	0.0420	0.0420

- 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.
- 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.
- The fictitious offsettable amount in accordance with the double taxation agreement (matching credit) may only be claimed as part of a tax assessment.
- 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.
- 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.
- Withheld taxes are only offsettable/reimbursable for unitholders holding certificates as of the cut-off date for the financial statements.
- 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>).
- 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.
- 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.
- 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.
- 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).
- Capital gains tax withheld for capital gains in relation to natural persons' business assets may be offset against income tax.
- For taxpayers who are required to prepare balance sheets, the corresponding balance-sheet item must be written down accordingly.
- 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.
- 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 Conservative (EUR)

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: 1/1/2022 - 12/31/2022

Payment: 2/15/2023

ISIN: AT0000A21M93

	Private investors		Corporate investors			Private foundations
	incl. option EUR	excl. option EUR	Natural persons (incl. general partnership, limited partnership etc.)		Legal persons	within scope of income from capital assets EUR
			incl. option EUR	excl. option EUR	EUR	
1. Funds earnings in reporting period	-7.0347	-7.0347	-7.0347	-7.0347	-7.0347	-7.0347
2. Plus						
2.1 Withheld Austrian and foreign withholding taxes on capital income	0.8460	0.8460	0.8460	0.8460	0.8460	0.8460
2.5 Taxable income pursuant to §27 (3) and (4) of the Austrian Income Tax Act (Einkommensteuergesetz, EStG) 1988 (incl. old issues) from distributed profit carried forward	0.0000	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)	6.1893	6.1893	6.1893	6.1893	6.1893	6.1893
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	0.0000
3. Less						
3.1 Credit entries and foreign withholding tax reimbursed from previous years	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
3.2.1 Tax-free interest income under double taxation agreement 1)	0.0000	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 (Körperschaftsteuergesetz, KStG)					0.0004	0.0004
3.3.3 Tax-free foreign dividends pursuant to §10 and §13 (2) KStG 2)					0.0000	0.0000
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	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	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	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	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)	0.0000	0.0000				0.0000
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	0.0000
4. Taxable income 11)	0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
4.1 Taxable income taxed at source	0.0004	0.0004	0.0004	0.0004	0.0000	0.0000
4.2 Income not taxed at source	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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)						0.0000
4.3 Income from capital assets pursuant to §27 (3) and (4) EStG 1988 in current year, included in taxable income	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	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	0.0000
5.4 Capital payment included in the distribution	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5.5 Non-distributed fund earnings, not including loss carryovers and withholding taxes	-7.0347	-7.0347	-7.0347	-7.0347	-7.0347	-7.0347
5.6 Distribution (before deduction of capital gains tax) made by the fund through the notification in question	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6. Revised amounts 14)						
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	-0.8454	-0.8454	-0.8454	-0.8454	0.0000	-0.8454
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7. Foreign income, excluding income exempted under double taxation agreements						
7.1 Dividends	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.2 Interest	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7.3 Distributions made by subfunds	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000
8. To avoid double taxation: of the taxes paid outside Austria						
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)	0.0000	0.0000	0.0000	0.0000	0.0000	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	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	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 (Bundesabgabenordnung, BAO)	0.0000	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	0.0000
8.2 Reimbursable by foreign fiscal authorities upon request, if necessary 6) 7)						
8.2.1 Taxes on income from equities (dividends)	0.2038	0.2038	0.2038	0.2038	0.2944	0.2944
8.2.2 Taxes on income from bonds (interest)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.2.3 Taxes on distributions made by subfunds	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000
8.3 Withholding taxes neither offsettable nor reimbursable	0.0460	0.0460	0.0460	0.0460	0.0460	0.0460
8.4 Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance					0.5053	0.5053
9. Investment income subject to preferential treatment						
9.1 Austrian dividends (tax-free pursuant to §10 KStG) 8)	0.0004	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)					0.0000	0.0000
9.4 Tax-free under double taxation agreement					0.0000	0.0000
10. Income subject to capital gains tax deduction 9) 10)11)						

10.1	Interest income, if not tax-free under double taxation agreement		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.4	Distributions made by foreign subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.6	Management profits from subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.9	Revaluation gains from subfunds (80%)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11.	Austrian capital gains tax withheld upon accrual of distributions to the fund							
11.1	Capital gains tax on Austrian dividends	8)	0.0003	0.0003	0.0003	0.0003	0.0003	0.0003
12.	Austrian capital gains tax levied through tax deduction	9) 10)12)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.1	Capital gains tax on interest income, if not tax-free under double taxation agreement		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	8)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.4	Less offsettable foreign withholding tax		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.5	Capital gains tax on distributions made by foreign subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.8	Capital gains tax on income from capital assets pursuant to §27 (3) and (4) EStG 1998	9) 10)12)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.9	Capital gains tax levied on unreported distributions already paid out		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15.	Information for unitholders with limited tax liability							
15.1	Capital gains tax on interest pursuant to §98 Item 5e EStG 1988 (for investors with limited tax liability)		-	-	-	-	-	-
16.	Key performance figures for the income tax return							
16.1	Distributions 27.5% (KPF 897 or 898) Please note: any AIF income must be declared separately		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
16.2	Dividend-equivalent income 27.5% (KPF 936 or 937) Please note: any AIF income must be declared separately		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
16.3	Offsettable foreign (withholding) tax on income subject to the special tax rate of 27.5% (KPF 984 or 998)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
16.4	The acquisition costs relating to the fund unit must be adjusted by		-0.8454	-0.8454	-0.8454	-0.8454	-0.8454	-0.8454
17.	Breakdown of positions 8.1., 8.2., 8.3. per country							
17.1	Item 8.1.1: offsettable foreign taxes on equities							
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	0.0006	0.0006
	Canada		0.0024	0.0024	0.0024	0.0024	0.0024	0.0024
	Switzerland		0.0860	0.0860	0.0860	0.0860	0.0860	0.0860
	Czech Republic		0.0001	0.0001	0.0001	0.0001	0.0003	0.0003
	Germany		0.0000	0.0000	0.0000	0.0000	0.0118	0.0118
	Denmark		0.0293	0.0293	0.0293	0.0293	0.0467	0.0467
	Spain		0.0000	0.0000	0.0000	0.0000	0.0001	0.0001
	Finland		0.0001	0.0001	0.0001	0.0001	0.0005	0.0005
	France		0.0270	0.0270	0.0270	0.0270	0.0761	0.0761
	United Kingdom		0.0000	0.0000	0.0000	0.0000	0.0010	0.0010
	Indonesia excl. Matching Credit		0.0009	0.0009	0.0009	0.0009	0.0009	0.0009
	Ireland		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	India excl. Matching Credit		0.0044	0.0044	0.0044	0.0044	0.0044	0.0044
	Italy		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0002	0.0002
	Malaysia excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Netherlands		0.0024	0.0024	0.0024	0.0024	0.0041	0.0041
	Norway		0.0116	0.0116	0.0116	0.0116	0.0116	0.0116
	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	0.0001	0.0001
	Sweden		0.0135	0.0135	0.0135	0.0135	0.0216	0.0216
	USA excl. REITs		0.0066	0.0066	0.0066	0.0066	0.0066	0.0066
	Dividends - countries aggregated without official assistance, thereof		0.0196	0.0196	0.0196	0.0196	0.0196	0.0196
17.5	Item 8.2.2: reimbursable foreign taxes on bonds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17.6	Item 8.2.3: reimbursable foreign taxes on foreign subfunds		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17.7	Item 8.3: withholding taxes neither offsettable nor reimbursable		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Argentina		0.0036	0.0036	0.0036	0.0036	0.0036	0.0036
	Chile		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
	Colombia		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
	Taiwan		0.0423	0.0423	0.0423	0.0423	0.0423	0.0423

- 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.
- 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.
- The fictitious offsettable amount in accordance with the double taxation agreement (matching credit) may only be claimed as part of a tax assessment.
- 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.
- 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.
- Withheld taxes are only offsettable/reimbursable for unitholders holding certificates as of the cut-off date for the financial statements.
- 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>).
- 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.
- Not applicable for corporate investors presenting an 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.
- 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.
- 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).
- Capital gains tax withheld for capital gains in relation to natural persons' business assets may be offset against income tax.
- For taxpayers who are required to prepare balance sheets, the corresponding balance-sheet item must be written down accordingly.
- 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.
- 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.