

MIT NOTICE

Cooper Investors Pty Limited
 AFS Licence Number 221794
 ABN 26 100 409 890

CI PENSIONS FUND

Last Modified: 15/01/2019

Period ended 31 December 2018 (re distribution payment made in January 2019)

MIT NOTICE

Background Information: A Managed Investment Trust ("MIT") that makes a "fund payment" to Australian intermediaries/custodians must provide a "Notice" to assist Australian intermediaries/custodian to fulfil their withholding tax obligation under tax law.

SHORT VERSION

| Components Details: | Cents Per Unit (CPU) | YTD% True Up |
|--|----------------------|--------------------|
| Amounts subject to interest withholding tax | 0.104172 | 2.563451% |
| Amounts subject to dividend withholding tax | 0.043103 | 1.060674% |
| Amounts subject to royalty withholding tax | 0.000000 | 0.000000% |
| Fund payment subject to withholding tax under Subdivision 12H (Note 1) | 0.107189 | 2.637686% |
| Amounts not subject to withholding tax | 3.809272 | 93.738189% |
| Total Cash Distribution | 4.063736 | 100.000000% |

Note 1

Contained within this amount is an amount for Aust Capital Gains - Grossed Up Discounted Capital Gains TAP (TDGx2)

| | | |
|---------|----------|-----------|
| TDG * 2 | 0.000000 | 0.000000% |
|---------|----------|-----------|

LONG VERSION

| Component Description | Grouping (See below) | CPU - On True Up Basis | YTD% - On True Up Basis |
|--|----------------------|------------------------|-------------------------|
| Australian income | | | |
| Dividends - Franked | E | 3.414153 | 84.015121% |
| Dividends - Unfranked | B | 0.043103 | 1.060674% |
| Dividends - Unfranked Conduit Foreign Income | E | 0.137489 | 3.383321% |
| Interest (Subject to non-resident withholding tax) | A | 0.104172 | 2.563451% |
| Interest (Not subject to non-resident withholding tax) | E | 0.000000 | 0.000000% |
| Other income | D | 0.107189 | 2.637686% |
| Capital gains | | | |
| Discounted capital gain TAP | D | 0.000000 | 0.000000% |
| Discounted capital gain NTAP | E | 0.000000 | 0.000000% |
| CGT concession amount | E | 0.000000 | 0.000000% |
| Capital gains - indexation method TAP | D | 0.000000 | 0.000000% |
| Capital gains - indexation method NTAP | E | 0.000000 | 0.000000% |
| Capital gains - other method TAP | D | 0.000000 | 0.000000% |
| Capital gains - other method NTAP | E | 0.000000 | 0.000000% |

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| Component Description | Grouping (See below) | CPU - On True Up Basis | YTD% - On True Up Basis |
|---|----------------------|-----------------------------|-------------------------|
| Foreign Income | | | |
| Foreign income | E | 0.133111 | 3.275572% |
| Attributed income | E | 0.000000 | 0.000000% |
| Other Non-assessable amounts | | | |
| Tax-exempted amounts | E | 0.000000 | 0.000000% |
| Tax-free amounts | E | 0.000000 | 0.000000% |
| Tax-deferred amounts | E | 0.000000 | 0.000000% |
| Non-assessable Non-exempt | E | 0.000000 | 0.000000% |
| Other Non-Attributable Amounts | E | 0.124519 | 3.064175% |
| Other Capital Gains Distribution | E | 0.000000 | 0.000000% |
| Net cash distribution | | 4.063736 | 100.000000% |
| Tax Paid / Offset | | | |
| Franking Credits | NA (Note 2) | 1.616887 | 39.788186% |
| ABN Tax Withheld - Dividend | NA (Note 2) | 0.000000 | 0.000000% |
| TFN Tax Withheld - Dividend | NA (Note 2) | 0.000000 | 0.000000% |
| ABN Tax Withheld - Interest | NA (Note 2) | 0.000000 | 0.000000% |
| TFN Tax Withheld - Interest | NA (Note 2) | 0.000000 | 0.000000% |
| Aust Franking Credits From NZ Companies | NA (Note 2) | 0.000000 | 0.000000% |
| FITO - CG Discounted Method | NA (Note 2) | 0.000000 | 0.000000% |
| FITO - CG Indexed Method | NA (Note 2) | 0.000000 | 0.000000% |
| FITO - CG Other Method | NA (Note 2) | 0.000000 | 0.000000% |
| FITO - Foreign Income | NA (Note 2) | 0.020782 | 0.511411% |
| Non Cash Items | | 1.637669 | 40.299597% |
| Gross Distribution | | 5.701405 | 140.299597% |
| Additional Information | | Cents Per Unit (CPU) | YTD% True Up |
| Amounts subject to interest withholding tax (Group A) | | 0.104172 | 2.563451% |
| Amounts subject to dividend withholding tax (Group B) | | 0.043103 | 1.060674% |
| Amounts subject to royalty withholding tax (Group C) | | 0.000000 | 0.000000% |
| Fund payment subject to withholding tax under Subdivision 12H (Group D) (Note 1) | | 0.107189 | 2.637686% |
| Amounts not subject to withholding tax (Group E) | | 3.809272 | 93.738189% |
| Total Cash Distribution | | 4.063736 | 100.000000% |
| Note 1 | | | |
| Contained within this amount is an amount for Aust Capital Gains - Grossed Up Discounted Capital Gains TAP (TDGx2) | | 0.000000 | 0.000000% |
| Note 2 | | | |
| Withholding tax is only applicable for cash components. | | | |