

## 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: 12/1/2022 – 11/30/2023

Payment: 2/16/2024

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	excl. option USD	Legal persons USD	within scope of income from capital assets USD
<b>1. Funds earnings in reporting period</b>	<b>-68.2390</b>	<b>-68.2390</b>	<b>-68.2390</b>	<b>-68.2390</b>	<b>-</b>	<b>-68.2390</b>
<b>2. Plus</b>					<b>68.2390</b>	
2.1 Withheld Austrian and foreign withholding taxes on capital income	0.8682	0.8682	0.8682	0.8682	0.8682	0.8682
2.5 Taxable income pursuant to §27 (3) and (4) as well as §27b (3) 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)	67.3708	67.3708	67.3708	67.3708	67.3708	67.3708
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
2.15 Estimated foreign withholding taxes reimbursed which were depicted as offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>3. Less</b>						
3.1 Credit entries and foreign withholding taxes reimbursed which were depicted as offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.1.1 Credit entries and foreign withholding taxes reimbursed which were depicted as not offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.2 Tax-free interest income						
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 ( <i>Körperschaftsteuergesetz</i> , KStG)					0.0000	0.0000
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) and §27b (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) as well as §27b (3) 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 capital gains	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>4. Taxable income</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
4.1 Taxable income taxed at source	0.0000	0.0000	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) as well as §27b (3) EStG 1988 in current year, included in taxable income	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</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	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) as well as §27b (3) 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	-68.2390	-68.2390	-68.2390	-68.2390	-	-68.2390
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	68.2390	0.0000
<b>6. Revised amounts</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) incl. paid or reimbursed withholding taxes. Increases the acquisition costs	-0.8682	-0.8682	-0.8682	-0.8682	0.0000	-0.8682
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>7. Foreign income, excluding income exempted under double taxation agreements</b>						
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) as well as §27b (3) EStG 1998 on which tax deducted outside Austria	0.0000	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						
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) as well as §27b (3) EStG 1998, offsettable against Austrian tax pursuant to	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

	double taxation agreement or Austrian Federal Fiscal Code ( <i>Bundesabgabenordnung</i> , BAO)						
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)		0.3521	0.3521	0.3521	0.3521	0.4243
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		0.0000	0.0000	0.0000	0.0000	0.0000
8.2.4	Tax on income from capital assets pursuant to §27 (3) and (4) as well as §27b (3) EStG 1998		0.0000	0.0000	0.0000	0.0000	0.0000
8.3	Withholding taxes neither offsettable nor reimbursable		0.0000	0.0000	0.0000	0.0000	0.0000
8.4	Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance					0.4430	0.4430
<b>9.</b>	<b>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)				0.0000	0.0000
9.4	Tax-free under double taxation agreement					0.0000	0.0000
<b>10.</b>	<b>Income subject to capital gains tax deduction</b>	9) 10)11)					
10.1	Interest income, if not tax-free under double taxation agreement, and irregular income from cryptocurrencies		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
10.3	Foreign dividends		0.0000	0.0000	0.0000	0.0000	0.0000
10.3.1	of which foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000
10.3.2	of which foreign dividends from countries without official assistance		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
10.6	Management profits from subfunds		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
10.12	Revaluation gains from subfunds (100%)		0.0000	0.0000	0.0000	0.0000	0.0000
10.13	Total real estate income subject to capital gains tax		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
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
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
10.15	Income from capital assets pursuant to §27 (3) and (4) as well as §27b (3) EStG 1998 (incl. old issues) which is subject to capital gains tax	10) 11)	0.0000	0.0000	0.0000	0.0000	0.0000
10.17	Regular income from cryptocurrencies subject to capital gains tax		0.0000	0.0000	0.0000	0.0000	0.0000
<b>11.</b>	<b>Austrian capital gains tax withheld upon accrual of distributions to the fund</b>						
11.1	Capital gains tax on Austrian dividends	8)	0.0009	0.0009	0.0009	0.0009	0.0009
<b>12.</b>	<b>Austrian capital gains tax levied through tax deduction</b>	9) 10)12)	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
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
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
12.3	Capital gains tax on foreign dividends	8)	0.0000	0.0000	0.0000	0.0000	0.0000
12.3.1	of which capital gains tax offsettable against foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000
12.3.2	of which capital gains tax offsettable against foreign dividends from countries without official assistance		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
12.4.1	of which offsettable against foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000
12.4.2	of which offsettable against foreign dividends from countries without official assistance		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
12.8	Capital gains tax on income from capital assets pursuant to §27 (3) and (4) as well as §27b (3) EStG 1998	9) 10)12)	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
12.11	Credit entries and foreign withholding taxes reimbursed which were depicted as offsettable in previous years		0.0000	0.0000	0.0000	0.0000	0.0000
12.12	Capital gains tax on regular income from cryptocurrencies		0.0000	0.0000	0.0000	0.0000	0.0000
<b>15.</b>	<b>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.</b>	<b>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) incl. estimated foreign withholding taxes reimbursed. 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		-0.8682	-0.8682			
<b>17.</b>	<b>Breakdown of positions 8.1., 8.2., 8.3. per country</b>						
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		0.0002	0.0002	0.0002	0.0002	0.0020
	Canada		0.0021	0.0021	0.0021	0.0021	0.0021
	Switzerland		0.0665	0.0665	0.0665	0.0665	0.0665
	Germany		0.0000	0.0000	0.0000	0.0000	0.0226
	Denmark		0.0126	0.0126	0.0126	0.0126	0.0284
	Spain		0.0000	0.0000	0.0000	0.0000	0.0002
	Finland		0.0000	0.0000	0.0000	0.0000	0.0003
	France		0.0000	0.0000	0.0000	0.0000	0.0001
	Ireland		0.0000	0.0000	0.0000	0.0000	0.0010
	Japan		0.0296	0.0296	0.0296	0.0296	0.0296
	Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0003
	Netherlands		0.0000	0.0000	0.0000	0.0000	0.0298
	Norway		0.0008	0.0008	0.0008	0.0008	0.0008
	Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0004
	USA excl. REITs		0.2236	0.2236	0.2236	0.2236	0.2236
	Dividends - countries aggregated without official assistance, thereof		0.0167	0.0167	0.0167	0.0167	0.0167
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 Foreign subfunds without country allocation		0.0000	0.0000	0.0000	0.0000	0.0000

- 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, investment income is taxed at source 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 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 final taxation status does not apply.
- 10) For private investors, income is taxed at source upon deduction of capital gains tax. For corporate investors/natural persons, final taxation 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). For legal persons and foundations: The estimated values in Item 2.15. must be added to the taxable income in the tax return.
- 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.
- 16) For legal persons and foundations: If withholding taxes have been charged in previous years, the withholding taxes must be estimated on the basis of the corporate income tax rate applicable at the time of inflow.

## 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: 12/1/2022 – 11/30/2023

Payment: 2/16/2024

ISIN: AT0000A255J3

	Private investors		Corporate investors			Private foundations
	incl.	excl.	Natural persons (incl. general partnership, limited partnership etc.)		Legal persons	within scope of income
			incl.	excl.		
	option USD	option USD	option USD	option USD	USD	from capital assets USD
<b>1. Funds earnings in reporting period</b>	<b>-71.4199</b>	<b>-71.4199</b>	<b>-71.4199</b>	<b>-71.4199</b>	<b>-71.4199</b>	<b>-71.4199</b>
<b>2. Plus</b>						
2.1 Withheld Austrian and foreign withholding taxes on capital income	0.8629	0.8629	0.8629	0.8629	0.8629	0.8629
2.5 Taxable income pursuant to §27 (3) and (4) as well as §27b (3) 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)	70.5570	70.5570	70.5570	70.5570	70.5570	70.5570
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
2.15 Estimated foreign withholding taxes reimbursed which were depicted as offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>3. Less</b>						
3.1 Credit entries and foreign withholding taxes reimbursed which were depicted as offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.1.1 Credit entries and foreign withholding taxes reimbursed which were depicted as not offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.2 Tax-free interest income						
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 ( <i>Körperschaftsteuergesetz</i> , KStG)					0.0000	0.0000
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) and §27b (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) as well as §27b (3) 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 capital gains	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>4. Taxable income</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
4.1 Taxable income taxed at source	0.0000	0.0000	0.0000	0.0000	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) as well as §27b (3) EStG 1988 in current year, included in taxable income	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</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	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) as well as §27b (3) 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	-71.4199	-71.4199	-71.4199	-71.4199	-71.4199	-71.4199
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
<b>6. Revised amounts</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) incl. paid or reimbursed withholding taxes. Increases the acquisition costs	-0.8629	-0.8629	-0.8629	-0.8629	0.0000	-0.8629
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>7. Foreign income, excluding income exempted under double taxation agreements</b>						
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) as well as §27b (3) EStG 1998 on which tax deducted outside Austria	0.0000	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						
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) as well as §27b (3) 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)		0.3499	0.3499	0.3499	0.3499	0.4217	0.4217
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	Tax on income from capital assets pursuant to §27 (3) and (4) as well as §27b (3) EStG 1998		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.3	Withholding taxes neither offsettable nor reimbursable		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.4	Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance						0.4403	0.4403
<b>9.</b>	<b>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	0.0000
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
<b>10.</b>	<b>Income subject to capital gains tax deduction</b>	9) 10)11)						
10.1	Interest income, if not tax-free under double taxation agreement, and irregular income from cryptocurrencies		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
10.3.1	of which foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.3.2	of which foreign dividends from countries without official assistance		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	Total real estate income subject to capital gains tax		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) as well as §27b (3) 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
10.17	Regular income from cryptocurrencies subject to capital gains tax		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>11.</b>	<b>Austrian capital gains tax withheld upon accrual of distributions to the fund</b>							
11.1	Capital gains tax on Austrian dividends	8)	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009
<b>12.</b>	<b>Austrian capital gains tax levied through tax deduction</b>	9) 10)12)	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
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
12.3.1	of which capital gains tax offsettable against foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.3.2	of which capital gains tax offsettable against foreign dividends from countries without official assistance		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
12.4.1	of which offsettable against foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.4.2	of which offsettable against foreign dividends from countries without official assistance		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) as well as §27b (3) 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
12.11	Credit entries and foreign withholding taxes reimbursed which were depicted as offsettable in previous years		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.12	Capital gains tax on regular income from cryptocurrencies		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>15.</b>	<b>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.</b>	<b>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	0.0000	0.0000	0.0000	0.0000
16.2	Dividend-equivalent income 27.5% (KPF 936 or 937) incl. estimated foreign withholding taxes reimbursed. 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		-0.8629	-0.8629	-0.8629	-0.8629	-0.8629	-0.8629
<b>17.</b>	<b>Breakdown of positions 8.1., 8.2., 8.3. per country</b>							
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		0.0002	0.0002	0.0002	0.0002	0.0019	0.0019
	Canada		0.0021	0.0021	0.0021	0.0021	0.0021	0.0021
	Switzerland		0.0661	0.0661	0.0661	0.0661	0.0661	0.0661
	Germany		0.0000	0.0000	0.0000	0.0000	0.0225	0.0225
	Denmark		0.0126	0.0126	0.0126	0.0126	0.0283	0.0283
	Spain		0.0000	0.0000	0.0000	0.0000	0.0002	0.0002
	Finland		0.0000	0.0000	0.0000	0.0000	0.0003	0.0003
	France		0.0000	0.0000	0.0000	0.0000	0.0001	0.0001
	Ireland		0.0000	0.0000	0.0000	0.0000	0.0009	0.0009
	Israel excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Japan		0.0294	0.0294	0.0294	0.0294	0.0294	0.0294
	Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0003	0.0003
	Netherlands		0.0000	0.0000	0.0000	0.0000	0.0296	0.0296
	Norway		0.0008	0.0008	0.0008	0.0008	0.0008	0.0008
	Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0004	0.0004
	USA excl. REITs		0.2222	0.2222	0.2222	0.2222	0.2222	0.2222
	Dividends – countries aggregated without official assistance, thereof		0.0166	0.0166	0.0166	0.0166	0.0166	0.0166
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 Foreign subfunds without country allocation		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

- 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, investment income is taxed at source 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 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 final taxation status does not apply.
- 10) For private investors, income is taxed at source upon deduction of capital gains tax. For corporate investors/natural persons, final taxation 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). For legal persons and foundations: The estimated values in Item 2.15. must be added to the taxable income in the tax return.
- 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.
- 16) for legal persons and foundations: If withholding taxes have been charged in previous years, the withholding taxes must be estimated on the basis of the corporate income tax rate applicable at the time of inflow.

## 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: 12/1/2022 – 11/30/2023

Payment: 2/16/2024

ISIN: AT0000A255H7

	Private investors		Corporate investors			Private foundations
	incl. option USD	excl. option USD	Natural persons (incl. general partnership, limited partnership etc.)		Legal persons USD	within scope of income from capital assets USD
			incl. option USD	excl. option USD		
<b>1. Funds earnings in reporting period</b>	<b>-73.7014</b>	<b>-73.7014</b>	<b>-73.7014</b>	<b>-73.7014</b>	<b>-73.7014</b>	<b>-73.7014</b>
<b>2. Plus</b>						
2.1 Withheld Austrian and foreign withholding taxes on capital income	0.8520	0.8520	0.8520	0.8520	0.8520	0.8520
2.5 Taxable income pursuant to §27 (3) and (4) as well as §27b (3) 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)	72.8494	72.8494	72.8494	72.8494	72.8494	72.8494
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
2.15 Estimated foreign withholding taxes reimbursed which were depicted as offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>3. Less</b>						
3.1 Credit entries and foreign withholding taxes reimbursed which were depicted as offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.1.1 Credit entries and foreign withholding taxes reimbursed which were depicted as not offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.2 Tax-free interest income						
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)					0.0000	0.0000
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) and §27b (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) as well as §27b (3) 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 capital gains	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>4. Taxable income</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
4.1 Taxable income taxed at source	0.0000	0.0000	0.0000	0.0000	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) as well as §27b (3) EStG 1988 in current year, included in taxable income	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</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	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) as well as §27b (3) 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	-73.7014	-73.7014	-73.7014	-73.7014	-73.7014	-73.7014
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
<b>6. Revised amounts</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) incl. paid or reimbursed withholding taxes. Increases the acquisition costs	-0.8520	-0.8520	-0.8520	-0.8520	0.0000	-0.8520
6.2 Revised distribution amount for acquisition costs, reduces the acquisitions costs	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>7. Foreign income, excluding income exempted under double taxation agreements</b>						
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) as well as §27b (3) EStG 1998 on which tax deducted outside Austria	0.0000	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						
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) as well as §27b (3) 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)		0.3455	0.3455	0.3455	0.3455	0.4164	0.4164
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	Tax on income from capital assets pursuant to §27 (3) and (4) as well as §27b (3) EStG 1998		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.3	Withholding taxes neither offsettable nor reimbursable		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.4	Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance						0.4348	0.4348
<b>9.</b>	<b>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	0.0000
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
<b>10.</b>	<b>Income subject to capital gains tax deduction</b>	9) 10)11)						
10.1	Interest income, if not tax-free under double taxation agreement, and irregular income from cryptocurrencies		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
10.3.1	of which foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.3.2	of which foreign dividends from countries without official assistance		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	Total real estate income subject to capital gains tax		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) as well as §27b (3) 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
10.17	Regular income from cryptocurrencies subject to capital gains tax		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>11.</b>	<b>Austrian capital gains tax withheld upon accrual of distributions to the fund</b>							
11.1	Capital gains tax on Austrian dividends	8)	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009
<b>12.</b>	<b>Austrian capital gains tax levied through tax deduction</b>	9) 10)12)	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
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
12.3.1	of which capital gains tax offsettable against foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.3.2	of which capital gains tax offsettable against foreign dividends from countries without official assistance		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
12.4.1	of which offsettable against foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.4.2	of which offsettable against foreign dividends from countries without official assistance		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) as well as §27b (3) 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
12.11	Credit entries and foreign withholding taxes reimbursed which were depicted as offsettable in previous years		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.12	Capital gains tax on regular income from cryptocurrencies		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>15.</b>	<b>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.</b>	<b>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	0.0000	0.0000	0.0000	0.0000
16.2	Dividend-equivalent income 27.5% (KPF 936 or 937) incl. estimated foreign withholding taxes reimbursed. 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		-0.8520	-0.8520	-0.8520	-0.8520	-0.8520	-0.8520
<b>17.</b>	<b>Breakdown of positions 8.1., 8.2., 8.3. per country</b>							
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		0.0002	0.0002	0.0002	0.0002	0.0019	0.0019
	Canada		0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
	Switzerland		0.0652	0.0652	0.0652	0.0652	0.0652	0.0652
	Germany		0.0000	0.0000	0.0000	0.0000	0.0222	0.0222
	Denmark		0.0124	0.0124	0.0124	0.0124	0.0279	0.0279
	Spain		0.0000	0.0000	0.0000	0.0000	0.0002	0.0002
	Finland		0.0000	0.0000	0.0000	0.0000	0.0003	0.0003
	France		0.0000	0.0000	0.0000	0.0000	0.0001	0.0001
	Ireland		0.0000	0.0000	0.0000	0.0000	0.0009	0.0009
	Israel excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Japan		0.0291	0.0291	0.0291	0.0291	0.0291	0.0291
	Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0003	0.0003
	Netherlands		0.0000	0.0000	0.0000	0.0000	0.0292	0.0292
	Norway		0.0007	0.0007	0.0007	0.0007	0.0007	0.0007
	Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0004	0.0004
	USA excl. REITs		0.2194	0.2194	0.2194	0.2194	0.2194	0.2194
	Dividends – countries aggregated without official assistance, thereof		0.0164	0.0164	0.0164	0.0164	0.0164	0.0164
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 Foreign subfunds without country allocation		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000



- 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, investment income is taxed at source 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 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 final taxation status does not apply.
- 10) For private investors, income is taxed at source upon deduction of capital gains tax. For corporate investors/natural persons, final taxation 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). For legal persons and foundations: The estimated values in Item 2.15. must be added to the taxable income in the tax return.
- 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.
- 16) for legal persons and foundations: If withholding taxes have been charged in previous years, the withholding taxes must be estimated on the basis of the corporate income tax rate applicable at the time of inflow.

## 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: 12/1/2022 – 11/30/2023

Payment: 2/16/2024

ISIN: AT0000A255G9

	Private investors		Corporate investors			Private foundations
	incl. option USD	excl. option USD	Natural persons (incl. general partnership, limited partnership etc.)		Legal persons USD	within scope of income from capital assets USD
			incl. option USD	excl. option USD		
<b>1. Funds earnings in reporting period</b>	<b>-75.2734</b>	<b>-75.2734</b>	<b>-75.2734</b>	<b>-75.2734</b>	<b>-75.2734</b>	<b>-75.2734</b>
<b>2. Plus</b>						
2.1 Withheld Austrian and foreign withholding taxes on capital income	0.8454	0.8454	0.8454	0.8454	0.8454	0.8454
2.5 Taxable income pursuant to §27 (3) and (4) as well as §27b (3) 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)	74.4279	74.4279	74.4279	74.4279	74.4279	74.4279
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
2.15 Estimated foreign withholding taxes reimbursed which were depicted as offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>3. Less</b>						
3.1 Credit entries and foreign withholding taxes reimbursed which were depicted as offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.1.1 Credit entries and foreign withholding taxes reimbursed which were depicted as not offsettable in previous years	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3.2 Tax-free interest income						
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)					0.0000	0.0000
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) and §27b (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) as well as §27b (3) 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 capital gains	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>4. Taxable income</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
4.1 Taxable income taxed at source	0.0000	0.0000	0.0000	0.0000	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) as well as §27b (3) EStG 1988 in current year, included in taxable income	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>5. Total distributions before deduction of capital gains tax, excluding intra-year distributions already notified to the registration office</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</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	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) as well as §27b (3) 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	-75.2734	-75.2734	-75.2734	-75.2734	-75.2734	-75.2734
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
<b>6. Revised amounts</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) incl. paid or reimbursed withholding taxes. 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
<b>7. Foreign income, excluding income exempted under double taxation agreements</b>						
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) as well as §27b (3) EStG 1998 on which tax deducted outside Austria	0.0000	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						
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) as well as §27b (3) 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)		0.3428	0.3428	0.3428	0.3428	0.4132	0.4132
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	Tax on income from capital assets pursuant to §27 (3) and (4) as well as §27b (3) EStG 1998		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.3	Withholding taxes neither offsettable nor reimbursable		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
8.4	Withholding taxes reimbursable from third countries subject to certain conditions, with administrative assistance						0.4314	0.4314
<b>9.</b>	<b>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	0.0000
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
<b>10.</b>	<b>Income subject to capital gains tax deduction</b>	9) 10)11)						
10.1	Interest income, if not tax-free under double taxation agreement, and irregular income from cryptocurrencies		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
10.3.1	of which foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10.3.2	of which foreign dividends from countries without official assistance		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	Total real estate income subject to capital gains tax		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) as well as §27b (3) 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
10.17	Regular income from cryptocurrencies subject to capital gains tax		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>11.</b>	<b>Austrian capital gains tax withheld upon accrual of distributions to the fund</b>							
11.1	Capital gains tax on Austrian dividends	8)	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008
<b>12.</b>	<b>Austrian capital gains tax levied through tax deduction</b>	9) 10)12)	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
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
12.3.1	of which capital gains tax offsettable against foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.3.2	of which capital gains tax offsettable against foreign dividends from countries without official assistance		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
12.4.1	of which offsettable against foreign dividends from countries with official assistance		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.4.2	of which offsettable against foreign dividends from countries without official assistance		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) as well as §27b (3) 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
12.11	Credit entries and foreign withholding taxes reimbursed which were depicted as offsettable in previous years		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
12.12	Capital gains tax on regular income from cryptocurrencies		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>15.</b>	<b>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.</b>	<b>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	0.0000	0.0000	0.0000	0.0000
16.2	Dividend-equivalent income 27.5% (KPF 936 or 937) incl. estimated foreign withholding taxes reimbursed. 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
<b>17.</b>	<b>Breakdown of positions 8.1., 8.2., 8.3. per country</b>							
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		0.0002	0.0002	0.0002	0.0002	0.0019	0.0019
	Canada		0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
	Switzerland		0.0647	0.0647	0.0647	0.0647	0.0647	0.0647
	Germany		0.0000	0.0000	0.0000	0.0000	0.0220	0.0220
	Denmark		0.0123	0.0123	0.0123	0.0123	0.0277	0.0277
	Spain		0.0000	0.0000	0.0000	0.0000	0.0002	0.0002
	Finland		0.0000	0.0000	0.0000	0.0000	0.0003	0.0003
	France		0.0000	0.0000	0.0000	0.0000	0.0001	0.0001
	Ireland		0.0000	0.0000	0.0000	0.0000	0.0009	0.0009
	Israel excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	Japan		0.0288	0.0288	0.0288	0.0288	0.0288	0.0288
	Luxembourg		0.0000	0.0000	0.0000	0.0000	0.0003	0.0003
	Netherlands		0.0000	0.0000	0.0000	0.0000	0.0290	0.0290
	Norway		0.0007	0.0007	0.0007	0.0007	0.0007	0.0007
	Portugal excl. Matching Credit		0.0000	0.0000	0.0000	0.0000	0.0004	0.0004
	USA excl. REITs		0.2177	0.2177	0.2177	0.2177	0.2177	0.2177
	Dividends – countries aggregated without official assistance, thereof		0.0163	0.0163	0.0163	0.0163	0.0163	0.0163
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 Foreign subfunds without country allocation		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

- 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, investment income is taxed at source 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 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 final taxation status does not apply.
- 10) For private investors, income is taxed at source upon deduction of capital gains tax. For corporate investors/natural persons, final taxation 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). For legal persons and foundations: The estimated values in Item 2.15. must be added to the taxable income in the tax return.
- 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.
- 16) for legal persons and foundations: If withholding taxes have been charged in previous years, the withholding taxes must be estimated on the basis of the corporate income tax rate applicable at the time of inflow.