

# EUREE A-REIT SECURITIES FUND

## ADDITIONAL INFORMATION BOOKLET

ARSN 669 664 500 APIR OMF1896AU

11 AUGUST 2023

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### Responsible Entity and Custodian

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### Important Information

The information in this document forms part of the Product Disclosure Statement (PDS) issued in relation to the Euree A-REIT Securities Fund ARSN 669 664 500 (Fund) dated 11 August 2023. A copy of the PDS and this document can be obtained at no cost by calling One Managed Investment Funds Limited on 02 8188 1510 or by downloading it from the website [www.oneinvestment.com.au/EureeAREITSecurities](http://www.oneinvestment.com.au/EureeAREITSecurities). You should read both the PDS and all incorporated information before making a decision about whether to invest in the Fund. Defined terms used in the PDS have the same meaning in this Additional Information Booklet (AIB) unless stated otherwise. We recommend that you keep a copy of the PDS for the Fund and this AIB for future reference.

The information provided in the PDS and this AIB is general in nature and does not take into account your personal financial situation or needs. You should seek independent financial advice tailored to your own needs before making a decision about whether to invest in the Fund. A Target Market Determination (TMD) is made available for the Fund at [www.oneinvestment.com.au/EureeAREITSecurities](http://www.oneinvestment.com.au/EureeAREITSecurities) free of charge upon request by contacting us.

All dollar amounts are in Australian dollars unless otherwise indicated. The PDS does not constitute an offer or invitation in any jurisdiction other than in Australia and the offer under the PDS may only be accepted in Australia. Applications from outside Australia will not be accepted through the PDS. None of the Responsible Entity, Custodian, Registry, Administrator or the Investment Manager or any of their respective employees, agents and officers, guarantees the success, repayment of capital, rate of return on income or capital or investment performance of the Fund.

## 1. About One Managed Investment Funds Limited

One Managed Investment Funds Limited (**OMIFL**) has extensive experience as a professional trustee and is a member of One Investment Group (**OIG**).

OIG is an independent Australian funds management business that focuses on providing responsible entity, trustee and other services associated with funds management. OIG operates a number of entities that, pursuant to the Corporations Act, are licensed to conduct financial services businesses and to act as responsible entities for registered schemes and as trustees for unregistered schemes.

OIG is responsible for in excess of 300 funds and \$35 billion across a wide range of underlying asset classes, including fixed income, infrastructure, real estate, equities, private equity and fund of funds. OIG's clients include global and Australian listed companies, sovereign wealth funds, banks, insurance companies, pension funds, private equity firms and boutique managers.

## 2. How the Fund works

### Investing through an IDPS

OMIFL consents to the use of the PDS by IDPS operators that include the Fund on their investment menu. If you invest in the Fund through an IDPS, the IDPS operator will hold Units in the Fund on your behalf. This means that the IDPS operator is the Investor and has an Investor's rights. The IDPS operator can exercise, or decline to exercise, their rights as an Investor in accordance with the arrangements governing the IDPS. Indirect Investors in the Fund should note that some information in the PDS may be relevant only for direct Investors.

### Investing

To invest in the Fund, complete the application form accompanying the PDS. Additional investments can be made at any time in writing and will generally be processed daily. Any interest earned in the application or distribution account will be retained by the Responsible Entity.

If you apply for Units in the Fund using electronic means, you accept full responsibility (to the extent permitted by law) for any loss arising from the Responsible Entity acting upon application forms and supporting documents received by email or fax. You release from and indemnify the Responsible Entity and its agents for any liabilities arising from the Responsible Entity or its agents (including the Registry and Administrator) acting on application forms and supporting documents received by email or fax, even if those documents are ultimately found to be deficient. You also agree that neither you nor any other person has any claim against the Responsible Entity and its agents (including the Registry and Administrator) in relation to a payment processed, Units issued, or other action taken by us if we rely on application forms and supporting documents received by email or fax.

### Unit Pricing Policy

We may exercise certain discretions in determining the Unit price of Units on application and withdrawal in the Fund. The Unit Pricing Policy, which can be obtained from our website or by contacting us on 02 8277 0000, sets out the types of discretions that we may exercise and in what circumstances, the policies on how we exercise the discretions and the reasons why we consider the policies reasonable.

### Income Distributions Reports

Details relating to any tax-free or tax-deferred components, imputation credits or capital gain components for all distribution payments made during the year will be forwarded to Investors after the end of each financial year.

### Income Payments

Income distributions must be paid by either of the following methods:

- direct transfer to a nominated bank account; or
- reinvestment to purchase additional Units.

Investors need to complete the appropriate section in the Application Form to elect their choice. If there is no notification of method of payment on the Application Form (or subsequent notification), income distributions will be reinvested, unless in the case of an Indirect Investor, the IDPS operator has elected to receive distribution in cash. A request for distribution reinvestment or cancellation of a request is effective if received in writing by OMIFL at least 21 days (or as otherwise determined by us from time to time) before the end of a Distribution Period.

### Withdrawals

A withdrawal request may be made by submitting a written request to redeem all or part of your Units to the Administrator. The Responsible Entity only accepts scanned withdrawal requests on the following conditions:

- (a) all instructions are legible;
- (b) all instructions bear your Investor number and signature; and
- (c) withdrawal proceeds will only be transferred to the financial institution account previously nominated on the application form (Nominated Bank Account) originally received from you or otherwise notified to us in writing. (Note that to make any account changes, the Responsible Entity requires an original authorisation signed by the account signatories).

These terms and conditions are additional to any other requirements for giving withdrawal instructions.

Under the Constitution however, OMIFL has 60 days to determine whether it will give effect to the withdrawal request from the date of receipt of such request. If OMIFL determines to give effect to the withdrawal request, OMIFL must satisfy the request within 21 days from the date on which it determines to give effect to the request.

If the Fund is not liquid, withdrawal requests can only be made in accordance with the Constitution and Corporations Act.

If you apply to withdraw Units in the Fund using electronic means, you must accept full responsibility (to the extent permitted by law) for any loss arising from the Responsible Entity acting upon faxed or scanned instructions which comply with the above conditions and you also agree to release and indemnify the Responsible Entity and its agents (including the Administrator) for any liabilities arising from us acting on faxed or scanned instructions even if those instructions are ultimately found to be deficient. You also agree that neither you nor any other person has any claim against the Responsible Entity and its agents (including Administrator) for Units withdrawn, a payment made or action taken by the Responsible Entity if we rely on documents purportedly from you received by email or fax in accordance with the above conditions. The amount of money you receive is determined by the Unit price calculated at the time of the withdrawal request. We can withhold from your account any amounts owed by you. We pay withdrawal proceeds to your Nominated Bank Account; however, we are permitted under the Constitution of the Fund to pay proceeds in kind (i.e. in specie).

### Delays

Subject to the requirements of the Corporations Act, we can delay (suspend) withdrawals or applications for such period as considered necessary in our view to protect the Fund or otherwise in the interests of Investors as a whole in circumstances including but not limited to:

- (a) any relevant financial, stock, bond, note, derivative or foreign exchange market is closed;
- (b) trading on any such market is restricted;

- (c) an emergency (including an emergency caused by a mechanical or electronic malfunction) exists as a result of which it is not reasonably practicable for the Responsible Entity to acquire or dispose of the assets or to determine fairly the Unit price;
- (d) any state of affairs exists as a result of which it is not reasonably practicable for the Responsible Entity to acquire or dispose of the assets or to determine fairly the Unit price;
- (e) the existence of any moratorium declared by a government of any country in which a significant proportion of the Fund is invested;
- (f) we receive on any one day a quantity of withdrawal requests representing more than 5% of the value of the investments of the Fund where we can stagger withdrawal payments; or
- (g) the Fund terminates or the Responsible Entity is directed to terminate the Fund.

The Constitution for the Fund sets out the full range of circumstances in which we can delay application or withdrawal of your money.

### Compulsory Withdrawals

The Responsible Entity can also withdraw some or all of your Units without your permission including if your account falls below the minimum investment amount or if law requires.

## 3. Benefits of Investing in the Fund

No additional information has been incorporated by reference.

## 4. Risks of Managed Investment Schemes

### International investing risk

Where the Fund holds Assets that include assets not located in Australia, the Fund is indirectly exposed to risks of investing internationally, which includes adverse currency fluctuations, potential political and economic instability affecting overseas markets, limited liquidity and volatile prices of international investments and repatriation of funds. It is not our intention to hedge the foreign currency exposure of the Fund arising from investments in overseas markets. Further, the Australian entities in which the Fund invests may have investments overseas which also exposes these Fund investments to these international investing risks.

### Currency Risk

Where the Fund holds Assets that include investments located in jurisdictions outside of Australia, that Asset's returns may be affected by movements between the other currencies and the Australian dollar. It is not our intention to hedge the foreign currency exposure of the Fund arising from indirect investments in overseas markets.

### Allocation/Conflict of Interest Risk

Euree also acts as manager of the Group which can have similar investment objectives or invest in similar assets to the Fund but entitle the Investment Manager to different fees and expenses. It is therefore possible the Investment Manager may manage funds on behalf of others which invest in the same investments as the Fund. The Investment Manager is under no obligation to offer investment opportunities to the Fund. While the Investment Manager has implemented policies and procedures to identify and mitigate conflicts of interest, it is possible the Investment Manager may, in the course of its business, have potential conflicts of interest which may not be managed effectively and may be detrimental to the Fund and to you. The Investment Manager has developed an allocation policy to provide reasonable assurance that investments will be allocated appropriately and fairly among its clients.

### Regulatory risk

Governments or regulators may pass laws, create policy, or implement regulation that affect the Fund, its underlying investments or the ability of Euree to execute its investment strategies.

These initiatives may impact either a specific transaction type or market and may be either country specific or global. Changes may result in the Fund failing to achieve its investment objectives. Similarly, laws affecting registered managed investment schemes (including taxation and corporate and regulatory laws) may change in the future, affecting investors' rights and investment returns.

### Operational or Service Provider risk

There is a risk of loss resulting from inadequate or failed internal processes, people and systems, or from external events. The success of the Fund will also depend upon the skill and expertise of any service providers appointed in respect of the Fund. Adverse impacts may arise internally through human error, technology, or infrastructure changes, or through external events such as third-party failures or crisis events. There is the risk that service providers that hold financial and unit holder records for the Fund providers may fail to accurately price the Fund's units or properly retain and update the Fund's or investors' investment interests on a timely basis, or properly conduct and record the securities trading of the Fund.

OMIFL seeks to reduce this risk by only engaging with reputable service providers. It also has procedures in place to manage these risks, and as much as possible, monitor the controls within these procedures to ensure operational risks are adequately managed. OMIFL monitors the performance of service providers on a regular basis.

### Limited track record risk

The Fund is being offered for the first time and has no operating history upon which Investors can evaluate the anticipated performance of the investment.

## 5. How We Invest Your Money

No additional information has been incorporated by reference.

## 6. Fees and Costs

### Costs and Expenses in Managing the Fund

Under the Constitution, the Responsible Entity is entitled to all of the fees and expenses set out in the tables in section 6 of the PDS.

The dollar value of the fees and costs you are being charged may vary over time. Updated information about the Fund's fees and costs that is not materially adverse can be found on the Fund's website. Past costs are not a reliable indicator of future costs.

### Additional Information on Fees and Costs

#### Management fees and costs

##### Management fee

The Responsible Entity (and in turn, the Investment Manager) is entitled to a management fee of 0.85% p.a. of NAV (inclusive of GST and net of RITC).

The management fee is calculated daily and deducted from the assets of the Fund monthly in respect of the previous month or part of the month. The management fee component of management fees and costs can be negotiated.

Management fees and costs paid out of Fund assets reduce the Net Asset Value of the Fund and are reflected in the Unit price. Management fees and costs exclude transactional and operational costs (i.e. costs associated with investing the underlying assets, some of which may be recovered through Buy/Sell Spreads).

### Indirect Costs

Management costs may also comprise an indirect cost component. In general, indirect costs are any amounts that directly or indirectly reduce the returns on the Units that is paid from, or the amount or value of, the income or assets of the Fund (including an underlying investment of the Fund).

Indirect costs are reflected in the Unit price of your investment in the Fund. If indirect costs are included in the fee table in the PDS they will be based on the indirect costs incurred for a 12-month period, as a percentage of the average Net Asset Value of the Fund during that period.

Indirect costs are generally embedded in assets in which a Fund invests indirectly, such as through an interposed vehicle or in the cost of a derivative acquired by the Fund to gain a market exposure, rather than directly by the Fund. As at the date of the PDS, the Fund does not invest in interposed vehicles or use derivatives, and OMIFL estimates the indirect costs for the Fund will be nil, however this may change if, for example, the Fund invests in an interposed vehicle.

### Costs and Expenses in Managing the Fund

The Constitution allows OMIFL to recover expenses incurred in the proper administration of the Fund. Until further notice, all ordinary expenses and costs incurred in respect of the operation of the Fund will be paid for by the Investment Manager out of the management fee paid to it from the Fund.

Extraordinary expenses are, by their nature, unpredictable and non-recurring. All extraordinary expenses will be paid out of, or reimbursable from, the assets of the Fund. This includes fees being paid by OMIFL.

Examples of extraordinary expenses include, but are not limited to:

- convening a meeting of Investors;
- commencing or defending litigation proceedings;
- termination of the Fund;
- replacement of OMIFL;
- amending the Constitution or other Fund documentation; or
- preparing any replacement PDS, AIB and TMD.

### Transactional and Operational Costs and Buy/Sell Spread

Transactional and operational costs such as brokerage, bid-ask offer spreads on securities traded, settlement costs, clearing costs and governing charges may be incurred by the Fund as a result of changes in the Fund's investment portfolio either in relation to implementing the Fund's investment strategy or Investors entering or exiting the Fund.

The transaction costs shown in the Fees and Costs Summary are shown net of any amount recovered through the Buy/Sell Spread. Transaction costs are reflected in the Unit price and if applicable the Buy/Sell Spread. As these costs are factored into the asset value of the Fund's Assets and reflected in the Unit price, they are an additional cost to the Investor where it has not already been recovered by the Buy/Sell Spread.

Transaction costs are payable as and when they are incurred.

### Buy/Sell Spread

The Buy/Sell Spread represents a contribution to the transaction costs incurred by the Fund in buying and selling underlying financial products as a result of investments in, and withdrawals from the Fund. The purpose of the Buy/Sell Spread is to ensure that those Investors transacting in the Units at a particular time bear the costs of buying and selling the Fund's assets as a consequence of their transaction. The Buy/Sell Spread is an additional cost to Investors but is not a fee paid to any party; rather, it is retained as an asset of the Fund. The current Buy/Sell Spread for the Fund is +0.25%/-0.25%. The Buy/Sell Spread may change from time to time.

If the level of costs exceeds the Buy/Sell Spread, there will be additional transaction costs incurred by the Fund, affecting Investors' returns.

### Additional information

#### Maximum permitted fees

The Constitution provides that the following maximum fees can be charged by OMIFL:

- annual management fee of up to 2% p.a. (plus GST) of the gross asset value of the Group which will be allocated to the Fund on pro-rata basis.

These are the maximum fees that are allowable under the Constitution and not the actual management fees being paid by the Fund.

OMIFL is entitled to receive the following fees from Euree or where Euree fails to pay, from the Fund:

- (a) An ongoing responsible entity fee equivalent to the greater of \$5,000 per month plus GST (subject to annual CPI increases) or up to 2% p.a. of the gross asset value of the Group plus GST calculated as follows:
  - (i) 0.06% p.a. on the first \$100 million of the Group; plus
  - (ii) 0.04% p.a. of the Group in the range between \$100 million and \$500 million; plus
  - (iii) 0.03% p.a. of the Group in the range between \$500 million and \$1 billion; plus
  - (iv) 0.01% p.a. of the Group greater than \$1 billion.

The fee accrues daily and is payable monthly in arrears. For example, this fee will be \$60,000 p.a. until the gross value of the Group's assets exceeds \$100 million (**RE Fee**).
- (b) A custody fee equivalent to the greater of \$1,000 per month plus GST (subject to annual CPI increases) or up to 0.06% p.a. of the gross asset value of the Group plus GST calculated as follows:
  - (i) 0.03% p.a. on the first \$100 million of the Group; plus
  - (ii) 0.02% p.a. of the Group in the range between \$100 million and \$500 million; plus
  - (iii) 0.01% p.a. of the Group greater than \$500 million.

For example, this fee will be \$12,000 p.a. until the gross asset value of the Group's assets exceeds \$40 million (**Custody Fee**).
- (c) A removal fee equal to the balance of the RE Fee plus the balance of the Custody Fee we would have received had we remained the responsible entity of the Fund for four years from the issue of the first Unit under the PDS if:
  - (i) we are removed as responsible entity of the Fund within four years of the issue of the first Unit under the PDS, other than for gross negligence or for a breach of a fiduciary duty to Investors which causes them substantial loss, or
  - (ii) we retire as responsible entity of the Fund within four years of the issue of the first Unit under the PDS at the request of Euree in accordance with the Investment Management Agreement.



The amount of the removal fee is determined based on the gross value of the assets of the Fund at the time the removal fee becomes payable and is payable out of the assets of the Fund.

An example of the removal fee is as follows:

In this example it is assumed the removal fee becomes payable 24 months after the issue of the PDS and at that time the gross asset value of the Group is \$100 million. Here, the Responsible Entity would be entitled to a removal fee of \$180,000.00. The removal fee would be calculated as follows:

- (i)  $(\$100,000,000 \times 0.06\% \times 24/12) = \$120,000$  for Responsible Entity fees, plus
- (ii)  $(\$100,000,000 \times 0.03\% \times 24/12) = \$60,000$  for Custody Fees,

being a total removal fee of \$180,000.00.

The example above is provided for illustrative purposes only, and does not represent any actual or prospective removal fee amount. You should not rely on this example in determining whether to invest in the Fund.

Additional explanation of fees and costs

It is intended the management fee payable to Euree will cover the day-to-day fees and expenses of the Fund, including the fees payable to the responsible entity, administration fees, costs of preparation of annual tax statements, registry fees; and fees for the audit of Fund's financial reports and compliance plan (together, **Ordinary Expenses**).

To the extent the management fee is insufficient to cover the Fund's Ordinary Expenses, then Euree will cover any Ordinary Expenses out of its own funds.

However, if Euree does not pay any Ordinary Expenses, then under the Constitution OMIFL is entitled to, and will, collect them from the Assets. OMIFL is entitled to be reimbursed out of the Assets for all other miscellaneous Fund-related expenses, for example legal fees, taxation advice and costs of members' meetings.

Investors should be aware that the expenses charged to the Fund may fluctuate from time to time. Generally, operating costs and expenses are paid as and when incurred or reimbursed to the Responsible Entity or Euree, as appropriate.

Extraordinary expenses, such as Unit Holder meetings, are paid from the Fund assets as and when incurred.

### Different fees to Wholesale Investors

The Responsible Entity and/or the Manager may negotiate different fees with, or rebate a portion of their fees to, Wholesale Investors. This is because they invest large amounts of money into the Fund. In effect, this means they pay lower fees. The Responsible Entity and/or the Investment Manager will not ordinarily negotiate fees. Contact us using one of the methods listed on the inside back cover of the PDS for further information.

### Payment to platforms

The Investment Manager may use its own resources to provide assistance to IDPS operators to cover marketing and distribution of the Fund via an IDPS.

### Taxation

Taxation information is in section 7. The fees set out in the Fees and Costs Summary show the total cost to Investors, including the effect of GST (i.e. inclusive of 10% GST less any input tax credits, including reduced input tax credits). If the Responsible Entity or Investment Manager becomes liable to pay GST on fees not described in the PDS as GST inclusive, they are entitled to be reimbursed out of the assets of the Fund for the amount of GST.

## 7. How Managed Investment Schemes are Taxed

### Attribution Managed Investment Trust (AMIT)

The Constitution provides that OMIFL may elect for the Fund to enter into the Attribution Managed Investment Trust (**AMIT**) regime. An AMIT, in broad terms, is a managed investment trust (**MIT**) whose unitholders have clearly defined interests in relation to the income and capital of the trust and the trustee or responsible entity of the MIT has made an irrevocable election to apply the regime.

OMIFL is intending to make the election for the Fund to operate as an AMIT from inception. The Responsible Entity also intends to make the MIT Capital Election and therefore, all gains and losses of the Fund from 'eligible assets' (i.e. shares, units and options over those assets) will be assessed under the CGT provisions where the Fund qualifies as a MIT.

The AMIT rules contain several provisions that will impact on the taxation treatment of the Fund and Investors.

The key features of the AMIT regime include:

- an attribution model for determining member tax liabilities, which also allows amounts to retain their tax character as they flow through the trust to its members;
- the ability to carry forward understatements and overstatements of taxable income, instead of re-issuing Investor statements;
- deemed fixed trust treatment under the income tax law;
- upwards and downwards cost base adjustments to Units held by Investors where the taxable income (grossed up for any CGT discount) and any non-assessable non-exempt income is greater or less than (respectively) the cash distribution and tax offsets for an income year; and
- legislative certainty about the treatment of tax deferred distributions.

### FATCA

The Foreign Account Tax Compliance Act (**FATCA**) is United States (**US**) federal legislation that enables the US Internal Revenue Service (**IRS**) to identify and collect tax from US citizens or residents that invest in assets through non-US entities. In 2014, an Inter-Governmental Agreement (**IGA**) was signed between Australia and the US to facilitate the implementation of FATCA by Australian financial institutions.

If you are a US resident for tax purposes, then you should note the Fund will comply with its FATCA obligations by collecting, retaining and reporting about certain Investors to the ATO, which may then pass this information on to the IRS.

You should consult your advisers regarding the possible Implications of FATCA on an investment in the Fund and the information that may be required to be provided and disclosed to us, and in certain circumstances, to the IRS.

### Common Reporting Standard

The Australian government has implemented the OECD Common Reporting Standards Automatic Exchange of Financial Account Information (**CRS**). CRS, like the FATCA regime, will require banks and other financial institutions to collect and report information to the ATO. The ATO may pass this Information to foreign tax authorities who have adopted the CRS.

CRS will require certain financial institutions to report information regarding certain accounts to their local tax authority and follow related due diligence procedures. The Fund is expected to be a 'Financial Institution' under the CRS and intends to comply with its CRS obligations by obtaining and reporting information on relevant accounts (which may include your Units in the Fund) to the ATO. For the Fund to comply with their obligations, we will request that you provide certain information and certifications to us. We will determine whether the Fund is required to report your details to the ATO based on our assessment of the relevant information received.

The ATO may provide this information to other jurisdictions that have signed the “CRS Competent Authority Agreement”, the multilateral framework agreement that provides the mechanism to facilitate the automatic exchange of information in accordance with the CRS. The Australian Government has enacted legislation amending, among other things, the *Taxation Administration Act 1953* of Australia to give effect to the CRS.

## 8. How to Apply

Retail Investors who have not received personal financial product advice in connection with their application must complete the on-line application form as paper forms will not be made available. Retail Investors should follow the prompts in the on-line form providing all the information required.

Retail Investors who have received personal financial product advice and Wholesale Investors may complete a paper Application Form providing all the information required.

Both Application Forms include details on how to complete them, how to pay your application money, where to lodge the application form and any relevant documentation and are available from the website or by contacting us. Any questions on how to complete the form, should be directed to the contacts identified in the relevant form.

An application is not considered complete until the Registry Provider has received the application money in cleared funds, a completed Application Form and all information referred to in the Application Form. Failure to provide a completed application may delay the processing of your application.

## 9. Additional Information

### Significant documents

You should read and consider the PDS (including this AIB) and the TMD before making an investment decision.

#### Constitution and Compliance Plan

The Constitution is dated 12 July 2023 and is the primary document governing the relationship between Investors and the Responsible Entity. It contains extensive provisions about the legal obligations of the parties and the rights and powers of each.

Each Unit gives you an equal and undivided interest in the Fund. However, a Unit does not give you an interest in any particular part of the Fund. Subject to the Constitution, as an Investor you have the following rights:

- (a) the right to share in any distributions;
- (b) the right to attend and vote at meetings of Investors; and
- (c) the right to participate in the proceeds of winding up the Fund.

The Constitution contains provisions about convening and conducting meetings of Investors.

Under the Constitution, the Responsible Entity may:

- (a) terminate the Fund including before the expiry of the suggested minimum Investment term;
- (b) deal with itself, an associate, Investor or any other person;
- (c) be interested in and receive a benefit under any contract or transaction with itself, an associate, Investor or any other person; and
- (d) act in the same or similar capacity in relation to any other fund.

The Responsible Entity has the power under the Constitution to enter into a reorganisation proposal of the Fund, including any:

- (i) Realisation Transaction;
- (ii) Conversion Proposal;
- (iii) Stapling Proposal;
- (iv) Top Hat Proposal;
- (v) Exchange Proposal; or
- (vi) other Reorganisation Proposal (as each term is defined in the Constitution).

The Responsible Entity also has power to do all things which it considers necessary to give effect to the reorganisation proposal.

Each Investor by subscribing for or taking a transfer of, or otherwise acquiring a Unit is taken to have consented to these Reorganisation Proposals.

A copy of the Constitution is available free of charge by calling us on (02) 8277 0000.

The Compliance Plan describes the controls the Responsible Entity has in place to meet the compliance obligations of the Fund.

### Investment Management Agreement

The Investment Management Agreement is between the Investment Manager and the Responsible Entity under which the Investment Manager provides investment management services to the Fund.

The Investment Management Agreement contains provisions dealing with matters such as Euree’s obligations to report to OMIFL and the agreement sets out the fees payable to Euree for these services. The Investment Management Agreement continues unless terminated by OMIFL in certain circumstances including for material breach, material and consistent underperformance or insolvency of Euree. Subject to the terms of the Investment Management Agreement, Euree may terminate the Investment Management Agreement by providing 90 Business Days’ notice.

The services provided for in the IMA include:

- the identification and acquisition of assets consistent with the Fund’s investment mandate;
- keeping all Fund assets under review and monitoring their performance; and
- using reasonable endeavours to achieve the investment objectives for the Fund.

The Investment Manager and OMIFL also have entered into a Relationship Agreement setting out further terms and conditions applying to the appointment of the Investment Manager.

#### Related Party Transactions and Conflicts of Interest

In our position as Responsible Entity of the Fund, we may from time to time face conflicts between our duties to Investors, our duties to other funds we manage and our own interests. We will manage any conflicts in accordance with our conflicts of interest policy, the Constitution, ASIC policy and the law. We may from time-to-time enter into other transactions with other related entities. All transactions will be effected at market rates or at no charge, and in accordance with the Corporations Act.

Euree is not a related party of OMIFL. The contractual arrangements between OMIFL and Euree are negotiated at arm’s length between the parties.

## Privacy and Collection and Disclosure of Personal Information

The *Privacy Act 1998* (Cth) regulates, among other things, the collection, disclosure and access to personal information.

Certain laws require us to collect, store and disclose information about you (including personal information at the time your application is processed and while you remain invested), for example, the AML/CTF Law, the Corporations Act, the FATCA and the Tax Laws Amendment (Implementation of the Common Reporting Standard). We may be required under the AML/CTF Law to provide information about you (including personal information) to the Australian Transaction Reports and Analysis Centre (**AUSTRAC**), the body responsible for regulating the AML/CTF Law. In respect of Investors who are ordinarily resident in a country other than Australia, both FATCA and CRS may require us to collect and disclose to the Australian Taxation Office information about you (including personal information) obtained from you. If you do not provide the information requested in our application form, we will not be able to process your application (including any application for additional Units) and your application may be delayed or rejected. Where applications are delayed or refused, we are not liable for any loss you suffer (including consequential loss) as a result. Alternatively, if we accept your application to the Fund when you have not provided all of the requested information, we may provide information about you to the relevant regulator.

We will be required to share information about you (including personal information) with service providers to the Responsible Entity in respect of the Fund (including the Investment Manager) to ensure you receive the appropriate information and assistance in respect of your holding in the Fund.

By applying to invest in the Fund, you consent to your information (including your personal information) being collected, used and disclosed by the Registry Provider and by the Responsible Entity for the purposes disclosed above and in their respective Privacy Policies.

You are entitled to access, correct and update all personal information we hold about you. You can contact us to find out what personal information we hold about you or if you have any concerns about the completeness or accuracy of the information we hold. If you want us to correct any personal information we hold, please contact us using the details in the PDS.

A copy of our Privacy Policy is available on our website at [www.oneinvestment.com.au](http://www.oneinvestment.com.au) and a paper copy will be sent to you free of charge on request.

### Consent

Each of the parties referred below has given and not, prior to the date of the PDS and AIB, withdrawn its written consent to the inclusion of the statements in the PDS made in the capacity specified below in the form and content in which the statements appear:

- Euree Asset Management Pty Limited – Investment Manager
- One Registry Services Pty Limited – the Registry Provider
- Unity Fund Services Pty Limited – the Administrator.

## Anti-Money Laundering and Counter-Terrorism Financing

The *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (**AML Act**) and other applicable anti-money laundering and counter terrorism laws, regulations, rules and policies which apply to the Responsible Entity (**AML Requirements**), regulate financial services and transactions in a way that is designed to detect and prevent money laundering and terrorism financing. The AML Act is enforced by the Australian Transaction Reports and Analysis Centre (**AUSTRAC**). In order to comply with the AML Requirements, the Responsible Entity is required to, amongst other things:

- verify your identity and the source of your application monies before providing services to you, and to re-identify you if we consider it necessary to do so; and

- where you supply documentation relating to the verification of your identity, keep a record of this documentation for 7 years.

The Responsible Entity and any agent acting on our behalf reserve the right to request such information as is necessary to verify your identity and the source of the money. In the event of delay or failure by you to produce this information, the Responsible Entity may refuse to accept an application and the application monies relating to such application or may suspend the payment of withdrawal proceeds if necessary to comply with AML Requirements applicable to them. Neither the Responsible Entity nor its agents shall be liable to you for any loss suffered by you because of the rejection or delay of any subscription or payment of withdrawal proceeds.

The Responsible Entity has implemented several measures and controls to ensure we comply with our obligations under the AML Requirements, including carefully identifying and monitoring Investors. Because of the implementation of these measures and controls:

- transactions may be delayed, blocked, frozen or refused where the Responsible Entity has reasonable grounds to believe that the transaction breaches the law or sanctions of Australia or any other country, including the AML Requirements;
- where transactions are delayed, blocked, frozen or refused, the Responsible Entity or our agents are not liable for any loss you suffer (including consequential loss) caused by reason of any action taken or not taken by them as contemplated above, or because of the Responsible Entity's compliance with the AML Requirements as they apply to the Fund; and
- the Responsible Entity or any agents acting on our behalf may from time to time require additional information from you to assist it in this process.

The Responsible Entity has certain reporting obligations under the AML Requirements and is prevented from informing you that any such reporting has taken place. Where required by law, the Responsible Entity may disclose the information gathered to regulatory or law enforcement agencies, including AUSTRAC. Neither the Responsible Entity nor our agents are liable for any loss you may suffer because of the Responsible Entity's compliance with the AML Requirements.

## Continuous Disclosure

If the Fund becomes a disclosing entity (as described in the Corporations Act), it will be subject to regular reporting and disclosure obligations. At all times during which the Fund is a disclosing entity, OMIFL will comply with its obligations under the Corporations Act and ASIC's good practice guidance in satisfying its continuous disclosure obligations by making the information and continuous disclosure notices for the Fund available on the Fund's website at [www.oneinvestment.com.au/EureeAREITSecurities](http://www.oneinvestment.com.au/EureeAREITSecurities). Copies of documents lodged with ASIC for the Fund may be obtained from, or inspected at, an ASIC office.

In addition, Investors will have the right to obtain a copy of the following documents:

- the annual financial report most recently lodged with ASIC by OMIFL;
- the half yearly financial report lodged with ASIC; and
- any continuous disclosure notices given by the Fund.

## 10. Glossary

The following terms used in this AIB have the meanings set out below:

**Administrator** – Unity Fund Services Pty Limited (ABN 16 146 747 122).

**AFCA** – The Australian Financial Complaints Authority.

**AFSL** – Australian Financial Services Licence.

**AMIT Rules** – The attribution managed investment trust rules referred to in the Constitution.

**AML/CTF Legislation** or **AML Act** – *Anti-Money Laundering and Counter-Terrorism Financing Act 2006* (Cth), *Financial Transaction Reports Act 1988* (Cth) and any similar legislation.

**Application Amount** – The consideration accompanying an application for Units.

**Application Form** – An online application form for the Fund, a link to which is available on the website at [www.oneinvestment.com.au/EureeAREITSecurities](http://www.oneinvestment.com.au/EureeAREITSecurities). For Retail Investor receiving personal financial product advice and Wholesale Investor, it may include a paper application form.

**ASIC** – The Australian Securities and Investments Commission.

**Assets** – All assets of the Fund including an investment of the Fund and any income.

**ASX** – ASX Limited ACN 008 624 691 or the market operated by it, as the context requires.

**A-REIT** – Australian Real Estate Investment Trust listed on the ASX.

**Business Day** – A day on which banks are open for business in Sydney, excluding Saturday, Sunday or public holidays.

**Buy/Sell Spread** – The buy spread is the difference between NAV price and the Issue Price. The sell spread is the difference between the NAV price and the Withdrawal Price of Units. Collectively this is known as the Buy/Sell Spread. The buy spread for the Units is 0.25% per application. The sell spread for the Units is 0.25% per application or withdrawal.

**CGT** – Capital Gains Tax.

**Compliance Plan** – The compliance plan for the Fund as amended from time to time.

**Constitution** – The constitution of the Fund dated 12 July 2023 as amended or replaced from time to time.

**Conversion Proposal** – Has the same meaning contained in the Constitution.

**Corporations Act** – *Corporations Act 2001* (Cth) and *Corporations Regulations 2001* (Cth), as amended from time to time.

**CPI** – The Consumer Price Index (All Groups) for the city of Sydney, published from time-to-time in the Australian Statistician's Summary of Australian Statistics.

**Distribution Period** – Has the meaning given in the Constitution, being each quarter ending 30 September, 31 December, 31 March and 30 June each year.

**Euree** or **Investment Manager** – Euree Asset Management Pty Ltd (ABN 40 665 390 241, AFSL No. 546248).

**Exchange Proposal** – Has the same meaning contained in the Constitution.

**FATCA** – Foreign Account Tax Compliance Act.

**Fund** – Euree A-REIT Securities Fund (ARSN 669 664 500).

**Group** – Euree A-REIT Securities Fund (ARSN 669 664 500), Euree Multi Asset Balanced Fund (ARSN 669 663 665) and Euree Multi Asset Growth Fund (ARSN 669 661 652) collectively.

**GST** – Goods and services tax as defined in *A New Tax System (Goods and Services Tax) Act 1999* (Cth) as amended from time to time or goods and services tax as charged under equivalent legislation in jurisdictions outside Australia.

**IDPS** – Investor directed portfolio service.

**Indirect Investor** – An investor in an IDPS.

**Investment Management Agreement** or **IMA** – The agreement between OMIFL and Euree pursuant to which Euree will provide certain investment management services to the Fund.

**Investor** – Holders for the time being of Units in the Fund.

**Net Asset Value** or **NAV** – The net asset value of the Fund.

**PDS** – The Product Disclosure Statement dated 11 August 2023.

**Realisation Proposal** – Has the same meaning contained in the Constitution.

**Registry** or **Registry Provider** – One Registry Services Pty Limited (ABN 69 141 757 360).

**Reorganisation Proposal** – Has the same meaning contained in the Constitution.

**Retail Investor** – Persons or entities defined as retail clients under section 761G of the Corporations Act.

**RITC** – Reduced Input Tax Credits.

**Stapling Proposal** – Has the same meaning contained in the Constitution.

**Top Hat Proposal** – Has the same meaning contained in the Constitution.

**Unit** – An undivided share in the beneficial interest in the Fund.

**We, us, our, OMIFL** or **Responsible Entity** – One Managed Investment Funds Limited (ABN 47 117 400 987, AFSL No. 297042), the responsible entity of the Fund.

**Website** – Either or both of the following sites: [www.oneinvestment.com.au/EureeAREITSecurities](http://www.oneinvestment.com.au/EureeAREITSecurities) or [www.eureeassetmanagement.com](http://www.eureeassetmanagement.com) as the content requires.

**Wholesale Investor** – Person or entity which is not a Retail Investor under section 761G of the Corporations Act or any other person who is not required to be given a regulated disclosure document under the Corporations Act.

**You** and **your** – Investors who apply for and receive Units in the Fund.