

# WESTFIELD CORPORATION



## 2018 Distributions Taxation Components

Distributions paid 31 August 2017, 28 February 2018 (in respect of the period ended 31 December 2017) and 7 June 2018.

Total distribution AUD 39.1801 cents per security.

### Westfield Corporation Limited

| Payment Date | Dividend<br>cents per share (AUD) | Franking Percentage |
|--------------|-----------------------------------|---------------------|
| 7 Jun 2018   | 6.77                              | Nil                 |

### Westfield America Trust

| Payment Date | Distribution<br>cents per<br>unit (USD) | Distribution<br>cents per unit<br>(AUD) | Tax Deferred<br>Amount | Australian<br>Interest<br>Income | Other Australian<br>Taxable Income | Assessable Foreign<br>Income (includes<br>FITO) | Foreign Income<br>Tax Offset |
|--------------|-----------------------------------------|-----------------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------------------------|------------------------------|
| 28 Feb 2018  | 2.55                                    | 3.2509                                  | 36.929767%             | 0.213390%                        | 8.512249%                          | 54.344594%                                      | 1.932527%                    |
| 31 Aug 2017  | 10.20                                   | 12.9245                                 | 36.929767%             | 0.213390%                        | 8.512249%                          | 54.344594%                                      | 1.932527%                    |

### WFD Trust

| Payment Date | Distribution<br>cents per<br>unit (USD) | Distribution<br>cents per unit<br>(AUD) | Tax Deferred<br>Amount | Australian<br>Interest<br>Income | Other Australian<br>Taxable Income | Assessable Foreign<br>Income (includes<br>FITO) | Foreign Income<br>Tax Offset |
|--------------|-----------------------------------------|-----------------------------------------|------------------------|----------------------------------|------------------------------------|-------------------------------------------------|------------------------------|
| 28 Feb 2018  | 10.20                                   | 13.0036                                 | 82.755435%             | 2.127936%                        | 1.294940%                          | 13.821689%                                      | 3.601678%                    |
| 31 Aug 2017  | 2.55                                    | 3.2311                                  | 82.755435%             | 2.127936%                        | 1.294940%                          | 13.821689%                                      | 3.601678%                    |

The WCL special dividend was paid on 7 June 2018 as part of the OneMarket Demerger and applied as consideration for the acquisition of OneMarket Limited shares by securityholders. This dividend is unfranked with no franking credits attached. The dividend is declared to be 100% fully out of conduit foreign income.