

Tax information

Distribution Reinvestment Plan

Participation in the Infigen Distribution Reinvestment Plan (**DRP**) gives rise to two separate transactions for income tax purposes; firstly the receipt of a distribution and secondly, a subscription for new stapled securities.

The tax implications associated with the distribution are set out in the relevant year's Taxation Statement Guide. [Click here](#) for the most recent version of the Taxation Statement Guide.

With respect to the issue of new stapled securities, participants in the DRP are taken to have acquired their securities on the date of their issue. The amount paid for the acquisition of the securities (which will become the cost base of the securities for tax purposes) is taken to be the amount of the distributions that would otherwise have been paid to a Securityholder.