

KIMGRATS SUPER FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2012 TO 30 JUNE 2013

Clean Bookkeeping Solutions
PO Box 1839
Broadbeach QLD 4218

**KIMGRATS SUPER FUND
FINANCIAL STATEMENTS INDEX**

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KIMGRATS SUPER FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2013

	2013	2012
	\$	\$
Investments		
Mortgage Loans (Australian)	159,063.00	90,063.00
Shares in Listed Companies (Australian)	1,045,744.16	935,818.99
Units in Listed Unit Trusts (Australian)	71,374.84	59,882.36
Units in Unlisted Unit Trusts (Australian)	164,674.58	164,674.58
	1,440,856.58	1,250,438.93
Other Assets		
Butler McIntyre Investments Ltd (PE)	16,687.34	13,752.31
Butler McIntyre Investments Ltd - Pension (GG)	103,070.17	172,723.77
Butler McIntyre Investments Ltd (PK)	554,539.49	228,112.80
Butler McIntyre Investments Ltd (CT)	64,677.06	99,330.47
Commonwealth Bank - Direct Investment Account (PK)	1,170.38	4,224.88
Acuity Cash Manager (PE)	38,812.42	25,981.24
Commonwealth Bank - Direct Investment Account New (PK)	133.72	-
CommSec Cash Account (PK)	-	332.99
CommSec Investment Account (PK)	-	39,856.78
Butler McIntyre Investments Ltd - Accumulation (GG)	55,309.96	43,812.40
ANZ V2 Plus - Pension (GG)	35,000.00	-
Evans & Partners Cash Account - Pension (GG)	1,774.42	-
Distributions Receivable	624.87	14,246.28
Dividend Reinvestment - Residual Account	144.08	94.43
Sundry Debtors	-	524.70
Income Tax Refundable (Note 4)	1,991.89	6,911.54
	873,935.80	649,904.59
Total Assets	2,314,792.38	1,900,343.52
Represented by:		
Liability for Accrued Benefits (Note 2)		
Evans, Peter Etherington	520,579.58	425,120.33
Grant, Gary Ronald	507,615.91	499,743.19
Kimber, Phillip Anthony	1,015,074.65	737,006.14
Tsamassiros, Konstantinos	221,128.28	194,913.97
Grant, Gary Ronald	50,393.96	43,559.89
	2,314,792.38	1,900,343.52

**KIMGRATS SUPER FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2013**

	2013	2012
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	(47,218.95)	(2,756.56)
Capital Gains/(Losses) - Non Taxable	1,351.55	118.73
Capital Gains - Tax Deferred Write Backs	-	(374.62)
Distributions Received	4,043.54	17,174.67
Dividends Received	66,254.21	61,944.96
Employer Contributions - Concessional	-	10,000.00
Increase in Market Value of Investments (Note 3)	125,060.52	-
Interest Received	48,049.85	45,405.71
Member/Personal Contributions - Concessional (Taxable)	54,136.00	54,000.00
Member/Personal Contributions - Non Concessional (Undeducted)	30,864.00	-
Transfers In - Preserved/Taxable	192,974.68	-
Transfers In - Preserved/Tax Free	2,500.00	-
	478,015.40	185,512.89
Expenses		
Administration Costs	3,267.00	3,267.00
Advisor Fees	6,385.47	5,851.13
ATO Supervisory Levy	180.00	150.00
Auditor's Remuneration	1,320.00	1,485.00
Bank Charges	2.00	2.75
Decrease in Market Value of Investments (Note 3)	-	119,152.68
Filing Fees	226.50	218.00
Investment Expenses	238.55	-
Life Insurance Premiums - Preserved	3,531.82	3,135.11
Pensions Paid - Preserved - Tax Free	423.00	247.50
Pensions Paid - Preserved - Taxable	29,577.00	14,752.50
	45,151.34	148,261.67
Benefits Accrued as a Result of Operations before Income Tax	432,864.06	37,251.22
Income Tax (Note 4)		
Income Tax Expense	18,415.20	20,655.00
	18,415.20	20,655.00
Benefits Accrued as a Result of Operations	414,448.86	16,596.22

KIMGRATS SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

1. Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on a cash basis unless stated otherwise and are based on historical costs, except for investments, which have been measured at market values.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the trustees/directors of the trustee company

a. Measurement of Investments

The fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed-interest securities by reference to the redemption price at the end of the reporting period;
- iv. unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- v. investment properties at trustees' assessment of market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

KIMGRATS SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if the investment was acquired during the period).

d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and

KIMGRATS SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2013	2012
	\$	\$
Liability for Accrued Benefits at beginning of period	1,900,343.52	1,883,747.30
Add:		
Benefits Accrued as a Result of Operations	414,448.86	16,596.22
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	<hr/>	<hr/>
Liability for Accrued Benefits at end of period	<u>2,314,792.38</u>	<u>1,900,343.52</u>

3. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2013	2012
	\$	\$
Managed Investments (Australian)	(98,823.89)	-
Shares in Listed Companies (Australian)	212,885.75	(127,249.20)
Units in Listed Unit Trusts (Australian)	10,998.66	8,096.52
	<hr/>	<hr/>
	<u>125,060.52</u>	<u>(119,152.68)</u>

4. Income Tax

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2013	2012
	\$	\$
Benefits accrued as a result of operations before income tax	<u>432,864.06</u>	<u>37,251.22</u>

KIMGRATS SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013

Prima facie income tax on accrued benefits	64,929.61	5,587.68
Add/(Less) Tax Effect of:		
Distributions Received	6.71	(53.09)
Increase in Market Value of Investments	(18,759.08)	-
Member/Personal Contributions - Non Concessional (Undeducted)	(4,629.60)	-
Transfers In - Preserved/Taxable	(28,946.20)	-
Transfers In - Preserved/Tax Free	(375.00)	-
Administration Costs	-	53.02
Advisor Fees	-	94.96
Auditor's Remuneration	-	24.10
Bank Charges	-	.04
Decrease in Market Value of Investments	-	17,872.90
Filing Fees	-	3.54
Pensions Paid - Preserved - Tax Free	63.45	37.12
Pensions Paid - Preserved - Taxable	4,436.55	2,212.88
Distributed Expenses	(1.87)	(9.53)
Exempt Pension Income	(5,136.15)	(5,497.20)
Distributed Capital Gains	(91.03)	(76.69)
Accounting (Profits)/Losses on Sale of Investments	6,880.11	395.67
Other	37.70	9.59
	(46,514.41)	15,067.32
Income Tax Expense	18,415.20	20,655.00

Income tax expense comprises:

Income Tax Payable/(Refundable)	(974.22)	(1,017.67)
Imputed Credits	19,208.16	17,765.61
Foreign Credits	181.26	10.06
Tax Instalments Paid	-	3,897.00
	18,415.20	20,655.00

KIMGRATS SUPER FUND
TRUSTEE: KIMGRATS SUPER PTY LTD
ACN: 105 138 903
TRUSTEES DECLARATION

The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2013 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2013 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2013.

Signed in accordance with a resolution of the directors of the trustee company by:

Phillip Anthony Kimber
Kimgrats Super Pty Ltd
Director

DATED: / /

**KIMGRATS SUPER FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2013**

	2013
	\$
Benefits Accrued as a Result of Operations before Income Tax	432,864.00
Less:	
Increase in Market Value of Investments	(125,061.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(864.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(30,000.00)
Transfers In - Preserved/Taxable	(180,626.00)
Transfers In - Preserved/Taxable	(12,349.00)
Transfers In - Preserved/Tax Free	(2,500.00)
Distributed Capital Gains	(607.00)
Non Taxable Distributions Received	45.00
Exempt Pension Income	(34,241.00)
Other Non Taxable Items	1.00
	(386,202.00)
	46,662.00
Add:	
Pensions Paid - Preserved - Tax Free	423.00
Pensions Paid - Preserved - Taxable	29,577.00
Accounting Capital Losses	45,867.00
Pension Member Non Deductible Expenses	239.00
	76,106.00
Taxable Income	122,768.00
Tax Payable on Taxable Income	18,415.20
Less:	
Imputed Credits	19,208.16
Foreign Credits	181.26
	19,389.42
Income Tax Payable/(Refund)	(974.22)
Add:	
Supervisory levy	321.00
Total Amount Due or Refundable	(653.22)

KIMGRATS SUPER FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2013

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Cash/Bank Accounts								
ANZ V2 Plus - Pension (GG) (Allocated Investment)		35,000.00	35,000.0000	35,000.00	35,000.00			1.51%
Acuity Cash Manager (PE) (Allocated Investment)		38,812.42	38,812.4200	38,812.42	38,812.42			1.68%
Butler McIntyre Investments Ltd (CT) (Allocated Investment)		64,677.06	64,677.0600	64,677.06	64,677.06			2.80%
Butler McIntyre Investments Ltd (PE) (Allocated Investment)		16,687.34	16,687.3400	16,687.34	16,687.34			0.72%
Butler McIntyre Investments Ltd (PK) (Allocated Investment)		554,539.49	554,539.4900	554,539.49	554,539.49			23.98%
Butler McIntyre Investments Ltd - Accumulation (GG) (Allocated Investment)		55,309.96	55,309.9600	55,309.96	55,309.96			2.39%
Butler McIntyre Investments Ltd - Pension (GG) (Allocated Investment)		103,070.17	103,070.1700	103,070.17	103,070.17			4.46%
Commonwealth Bank - Direct Investment Account (PK) (Allocated Investment)		1,170.38	1,170.3800	1,170.38	1,170.38			0.05%
Commonwealth Bank - Direct Investment Account New (PK) (Allocated Investment)		133.72	133.7200	133.72	133.72			0.01%
Evans & Partners Cash Account - Pension (GG) (Allocated Investment)		1,774.42	1,774.4200	1,774.42	1,774.42			0.08%
				871,174.96	871,174.96			37.68%
Managed Investments (Australian)								
Evans and Partners Wrap (GG) (Allocated Investment)	1.0000	98,823.89		98,823.89		(98,823.89)	(100.00%)	
				98,823.89		(98,823.89)	(100.00%)	
Mortgage Loans (Australian)								

KIMGRATS SUPER FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2013

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
PG & SM Holloway (PK) (Allocated Investment)	64,063.0000	1.00	1.0000	64,063.00	64,063.00			2.77%
Southern Bay Investments (CT) (Allocated Investment)	95,000.0000	1.00	1.0000	95,000.00	95,000.00			4.11%
				159,063.00	159,063.00			6.88%
Shares in Listed Companies (Australian)								
AGL Energy Limited - Ordinary Fully Paid (GG) (Allocated Investment)	1,486.0000	15.29	14.4800	22,724.43	21,517.28	(1,207.15)	(5.31%)	0.93%
ASX Limited - Ordinary Fully Paid (PE) (Allocated Investment)	592.0000	32.15	33.0700	19,030.00	19,577.44	547.44	2.88%	0.85%
Argo Investments Limited - Ordinary Fully Paid (GG) (Allocated Investment)	2,739.0000	5.86	6.4600	16,050.03	17,693.94	1,643.91	10.24%	0.77%
Asciano Group - Stapled Securities Fully Paid (GG) (Allocated Investment)	670.0000	14.13	5.0200	9,470.34	3,363.40	(6,106.94)	(64.48%)	0.15%
Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (GG) (Allo	1,558.0000	24.67	28.5800	38,431.28	44,527.64	6,096.36	15.86%	1.93%
Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (PE) (Allo	1,042.0000	18.34	28.5800	19,110.93	29,780.36	10,669.43	55.83%	1.29%
Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (PK) (Allo	1,570.0000	17.04	28.5800	26,758.59	44,870.60	18,112.01	67.69%	1.94%
Avexa Limited - Ordinary Fully Paid (GG) (Allocated Investment)	11,700.0000	0.48	0.0140	5,601.41	163.80	(5,437.61)	(97.08%)	0.01%
BHP Billiton Limited - Ordinary Fully Paid (GG) (Allocated Investment)	1,360.0000	32.82	31.3700	44,639.85	42,663.20	(1,976.65)	(4.43%)	1.85%
BHP Billiton Limited - Ordinary Fully Paid (PE) (Allocated Investment)	696.0000	27.29	31.3700	18,995.47	21,833.52	2,838.05	14.94%	0.94%

KIMGRATS SUPER FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2013

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
BHP Billiton Limited - Ordinary Fully Paid (PK) (Allocated Investment)	3,600.0000	22.83	31.3700	82,200.07	112,932.00	30,731.93	37.39%	4.88%
Brambles Limited - Ordinary Fully Paid (PE) (Allocated Investment)	375.0000	7.74	8.7300	2,901.75	3,273.75	372.00	12.82%	0.14%
CSL Limited - Ordinary Fully Paid (PE) (Allocated Investment)	549.0000	35.87	61.5800	19,693.85	33,807.42	14,113.57	71.66%	1.46%
Coca-Cola Amatil Limited - Ordinary Fully Paid (GG) (Allocated Investment)	566.0000	11.78	12.6800	6,666.58	7,176.88	510.30	7.65%	0.31%
Commonwealth Bank of Australia. - Ordinary Fully Paid (GG) (Allocated Investment)	980.0000	31.89	69.1800	31,247.52	67,796.40	36,548.88	116.97%	2.93%
Commonwealth Bank of Australia. - Ordinary Fully Paid (PE) (Allocated Investment)	1,098.0000	36.68	69.1800	40,278.46	75,959.64	35,681.18	88.59%	3.29%
Infomedia Ltd - Ordinary Fully Paid (PK) (Allocated Investment)	55,100.0000	0.75	0.4700	41,223.39	25,897.00	(15,326.39)	(37.18%)	1.12%
Leighton Holdings Limited - Ordinary Fully Paid (PK) (Allocated Investment)	1,340.0000	9.85	15.4500	13,200.09	20,703.00	7,502.91	56.84%	0.90%
National Australia Bank Limited - Ordinary Fully Paid (GG) (Allocated Investment)	1,418.0000	30.86	29.6800	43,754.03	42,086.24	(1,667.79)	(3.81%)	1.82%
National Australia Bank Limited - Ordinary Fully Paid (PE) (Allocated Investment)	799.0000	26.20	29.6800	20,935.96	23,714.32	2,778.36	13.27%	1.03%
National Australia Bank Limited - Ordinary Fully Paid (PK) (Allocated Investment)	1,845.0000	35.02	29.6800	64,618.45	54,759.60	(9,858.85)	(15.26%)	2.37%
Newcrest Mining Limited - Ordinary Fully Paid (PE) (Allocated Investment)	875.0000	21.54	9.8700	18,844.80	8,636.25	(10,208.55)	(54.17%)	0.37%
Orica Limited - Ordinary Fully Paid (PE) (Allocated Investment)	152.0000	16.50	20.6500	2,507.56	3,138.80	631.24	25.17%	0.14%

KIMGRATS SUPER FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2013

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Platinum Asset Management Limited - Ordinary Fully Paid (PK) (Allocated Investme	3,500.0000	3.95	5.4700	13,842.29	19,145.00	5,302.71	38.31%	0.83%
QBE Insurance Group Limited - Ordinary Fully Paid (GG) (Allocated Investment)	577.0000	16.77	15.0900	9,676.37	8,706.93	(969.44)	(10.02%)	0.38%
Ramsay Health Care Limited - Ordinary Fully Paid (PE) (Allocated Investment)	2,384.0000	10.18	35.8100	24,274.03	85,371.04	61,097.01	251.70%	3.69%
Rio Tinto Limited - Ordinary Fully Paid (PE) (Allocated Investment)	910.0000	54.03	52.3700	49,167.36	47,656.70	(1,510.66)	(3.07%)	2.06%
Roc Oil Company Limited - Ordinary Fully Paid (GG) (Allocated Investment)	5,000.0000	0.92	0.4500	4,588.00	2,250.00	(2,338.00)	(50.96%)	0.10%
Seven West Media Limited - Ordinary Fully Paid (GG) (Allocated Investment)	1,803.0000	5.55	1.9000	10,009.86	3,425.70	(6,584.16)	(65.78%)	0.15%
Toll Holdings Limited - Ordinary Fully Paid (GG) (Allocated Investment)	1,184.0000	10.31	5.3200	12,212.13	6,298.88	(5,913.25)	(48.42%)	0.27%
Toll Holdings Limited - Ordinary Fully Paid (PE) (Allocated Investment)	615.0000	6.57	5.3200	4,042.80	3,271.80	(771.00)	(19.07%)	0.14%
Washington H Soul Pattinson & Company Limited - Ordinary Fully Paid (PK) (Alloca	2,150.0000	8.95	13.1500	19,250.95	28,272.50	9,021.55	46.86%	1.22%
Westpac Banking Corporation - Ordinary Fully Paid (GG) (Allocated Investment)	1,124.0000	22.18	28.5800	24,931.00	32,123.92	7,192.92	28.85%	1.39%
Westpac Banking Corporation - Ordinary Fully Paid (PE) (Allocated Investment)	840.0000	22.58	28.5800	18,970.20	24,007.20	5,037.00	26.55%	1.04%
Woodside Petroleum Limited - Ordinary Fully Paid (PE) (Allocated Investment)	518.0000	40.41	35.0100	20,931.62	18,135.18	(2,796.44)	(13.36%)	0.78%

KIMGRATS SUPER FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2013

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Woolworths Limited - Ordinary Fully Paid (PE) (Allocated Investment)	706.0000	26.85	32.6100	18,954.25	23,022.66	4,068.41	21.46%	1.00%
Worleyparsons Limited - Ordinary Fully Paid (PE) (Allocated Investment)	133.0000	20.36	19.4900	2,707.63	2,592.17	(115.46)	(4.26%)	0.11%
Worleyparsons Limited - Ordinary Fully Paid (PK) (Allocated Investment)	800.0000	37.96	19.4900	30,371.02	15,592.00	(14,779.02)	(48.66%)	0.67%
				872,814.35	1,045,744.16	172,929.81	19.81%	45.23%
Units in Listed Unit Trusts (Australian)								
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (GG) (Allocat	1,705.0000	6.90	6.7600	11,769.23	11,525.80	(243.43)	(2.07%)	0.50%
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (PE) (Allocat	3,502.0000	5.32	6.7600	18,639.18	23,673.52	5,034.34	27.01%	1.02%
Westfield Group - Ordinary/Units Fully Paid Stapled Securities (PE) (Allocated I	1,162.0000	12.75	11.4400	14,812.33	13,293.28	(1,519.05)	(10.26%)	0.57%
Westfield Group - Ordinary/Units Fully Paid Stapled Securities (PK) (Allocated I	1,326.0000	15.66	11.4400	20,760.07	15,169.44	(5,590.63)	(26.93%)	0.66%
Westfield Retail Trust - Units Fully Paid Securities (PE) (Allocated Investment)	1,162.0000	3.47	3.1000	4,037.55	3,602.20	(435.35)	(10.78%)	0.16%
Westfield Retail Trust - Units Fully Paid Securities (PK) (Allocated Investment)	1,326.0000	4.27	3.1000	5,659.21	4,110.60	(1,548.61)	(27.36%)	0.18%
				75,677.57	71,374.84	(4,302.73)	(5.69%)	3.09%
Units in Unlisted Unit Trusts (Australian)								
Unique 15 Wilmot Unit Trust (CT) (Allocated Investment)	22,500.0000	1.47	2.8150	33,000.00	63,336.38	30,336.38	91.93%	2.74%

KIMGRATS SUPER FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2013

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Unique 15 Wilmot Unit Trust (GG) (Allocated Investment)	18,000.0000	1.00	2.8150	18,000.00	50,669.10	32,669.10	181.50%	2.19%
Unique 15 Wilmot Unit Trust (PK) (Allocated Investment)	18,000.0000	1.00	2.8150	18,000.00	50,669.10	32,669.10	181.50%	2.19%
				69,000.00	164,674.58	95,674.58	138.66%	7.12%
				2,146,553.77	2,312,031.54	165,477.77	7.71%	100.00%

KIMGRATS SUPER FUND
INVESTMENT DISPOSALS REPORT AT 30 JUNE 2013

Investment	Disposal Method	Units Sold	Purchase Cost	Cost Base Adjustments	Adjusted Cost Base	Consideration	Total Prof/(Loss)	Taxable Prof/(Loss)	Non Taxable Prof/(Loss)	Accounting Prof/(Loss)
Shares in Listed Companies (Australian)										
Australia and New Zealand Banking Group Limited - CPS (PK) (Allocated Investment)	Discounted	270.0000	27,000.00		27,000.00	27,011.80	11.80	7.87	3.93	11.80
Echo Entertainment Group Limited - Ordinary Fully Paid (GG) (Allocated Investment)	Multiple	951.0000	3,079.86		3,079.86	3,391.17	311.31	225.06	86.25	311.31
Goodman Fielder Limited. - Ordinary Fully Paid (PK) (Allocated Investment)	Other	4,166.0000	10,018.35		10,018.35	1,977.78	(8,040.57)	(8,040.57)		(8,040.57)
Heemskirk Consolidated Limited - Ordinary Fully Paid (PK) (Allocated Investment)	Other	40,410.0000	34,670.35		34,670.35	4,423.20	(30,247.15)	(30,247.15)		(30,247.15)
Insurance Australia Group Limited - Ordinary Fully Paid (GG) (Allocated Investment)	Multiple	2,569.0000	14,435.29		14,435.29	15,396.89	961.60	519.18	442.42	961.60
Tabcorp Holdings Limited - Ordinary Fully Paid (GG) (Allocated Investment)	Multiple	958.0000	9,227.26		9,227.26	3,330.64	(5,896.62)	(5,923.62)	27.00	(5,896.62)
Telstra Corporation Limited. - Ordinary Fully Paid (GG) (Allocated Investment)	Discounted	2,080.0000	7,200.00		7,200.00	9,462.75	2,262.75	1,508.50	754.25	2,262.75
Toll Holdings Limited - Ordinary Fully Paid	Other	4,990.0000	19,989.95		19,989.95	22,626.60	2,636.65	2,636.65		2,636.65

KIMGRATS SUPER FUND
INVESTMENT DISPOSALS REPORT AT 30 JUNE 2013

Investment	Disposal Method	Units Sold	Purchase Cost	Cost Base Adjustments	Adjusted Cost Base	Consideration	Total Prof/(Loss)	Taxable Prof/(Loss)	Non Taxable Prof/(Loss)	Accounting Prof/(Loss)
(PK) (Allocated Investment)										
Transfield Services Limited - Ordinary Fully Paid (GG) (Allocated Investment)	Multiple	2,111.0000	11,190.93		11,190.93	2,877.51	(8,313.42)	(8,351.12)	37.70	(8,313.42)
			136,811.99		136,811.99	90,498.34	(46,313.65)	(47,665.20)	1,351.55	(46,313.65)
Units in Listed Unit Trusts (Australian)										
SCA Property Group - Units Fully Paid Securities (PE) (Allocated Investment)	Other	141.0000	202.98		202.98	230.50	27.52	27.52		27.52
			202.98		202.98	230.50	27.52	27.52		27.52
			137,014.97		137,014.97	90,728.84	(46,286.13)	(47,637.68)	1,351.55	(46,286.13)

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment	Add						Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST					
Cash/Bank Accounts																	
Acuity Cash Manager (PE) (Allocated Investment)	809.82													809.82			
Butler McIntyre Investments Ltd (CT) (Allocated Investment)	5,338.77													5,338.77			
Butler McIntyre Investments Ltd (PE) (Allocated Investment)	870.82													870.82			
Butler McIntyre Investments Ltd (PK) (Allocated Investment)	20,579.53													20,579.53			
Butler McIntyre Investments Ltd - Accumulation (GG) (Allocated Investment)	666.36													666.36			
Butler McIntyre Investments Ltd - Pension (GG) (Allocated Investment)	10,968.97													10,968.97			
CommSec Cash Account (PK) (Allocated Investment)	3.70													3.70			
CommSec Investment Account (PK) (Allocated Investment)	896.81													896.81			
Commonwealth Bank - Direct	227.62													227.62			

* Includes Foreign Capital Gains

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment	Add						Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST						
Investment Account New (PK) (Allocated Investment)																		
Evans & Partners Cash Account - Pension (GG) (Allocated Investment)	12.94																	12.94
	40,375.34																	40,375.34
Managed Investments (Australian)																		
Evans and Partners Wrap (GG) (Allocated Investment)	405.19				148.50													553.69
	405.19				148.50													553.69
Mortgage Loans (Australian)																		
PG & SM Holloway (PK) (Allocated Investment)	5,232.00																	5,232.00
RA Howie (CT) (Allocated Investment)	2,313.88																	2,313.88
	7,545.88																	7,545.88
Shares in Listed Companies (Australian)																		
AGL Energy Limited - Ordinary Fully Paid (GG) (Allocated Investment)	893.72	893.72		383.03														1,276.75
ASX Limited -	1,024.16	1,024.16		438.93														1,463.09
* Includes Foreign Capital Gains																		

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment				Add			Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Ordinary Fully Paid (PE) (Allocated Investment)																	
Argo Investments Limited - Ordinary Fully Paid (GG) (Allocated Investment)	689.78	689.78		295.62						12.48							972.92
Asciano Group - Stapled Securities Fully Paid (GG) (Allocated Investment)	61.97	61.97		26.56													88.53
Australia and New Zealand Banking Group Limited - CPS (PK) (Allocated Investment)	581.38	581.38		249.17													830.55
Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (GG) (Allo	2,154.92	2,154.92		923.54													3,078.46
Australia and New Zealand Banking Group Limited - Ordinary Fully Paid (PE) (Allo	1,510.90	1,510.90		647.53													2,158.43
Australia and New Zealand Banking Group Limited -	2,276.50	2,276.50		975.65													3,252.15

* Includes Foreign Capital Gains

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment				Add			Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST					
Ordinary Fully Paid (PK) (Allo																	
BHP Billiton Limited - Ordinary Fully Paid (GG) (Allocated Investment)	1,504.84	1,504.84		644.94										2,149.78			
BHP Billiton Limited - Ordinary Fully Paid (PE) (Allocated Investment)	770.13	770.13		330.06										1,100.19			
BHP Billiton Limited - Ordinary Fully Paid (PK) (Allocated Investment)	3,983.41	3,983.41		1,707.18										5,690.59			
Brambles Limited - Ordinary Fully Paid (PE) (Allocated Investment)	104.13	29.82	74.31	12.78										116.91			
CSL Limited - Ordinary Fully Paid (PE) (Allocated Investment)	525.17		525.17											525.17			
Coca-Cola Amatil Limited - Ordinary Fully Paid (GG) (Allocated Investment)	326.88	263.28	63.60	112.83										439.71			
Commonwealth Bank of	3,391.40	3,391.40		1,453.46										4,844.86			

* Includes Foreign Capital Gains

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment	Add						Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST						
Australia - Ordinary Fully Paid (GG) (Allocated Investment																		
Commonwealth Bank of Australia - Ordinary Fully Paid (PE) (Allocated Investment	3,963.78	3,963.78		1,698.77														5,662.55
Echo Entertainment Group Limited - Ordinary Fully Paid (GG) (Allocated Investmen	38.04	38.04		16.30														54.34
Infomedia Ltd - Ordinary Fully Paid (PK) (Allocated Investment)	1,454.64	1,030.37	424.27	441.59														1,896.23
Insurance Australia Group Limited - Ordinary Fully Paid (GG) (Allocated Investme	571.44	571.44		244.90														816.34
Leighton Holdings Limited - Ordinary Fully Paid (PK) (Allocated Investment)	1,072.00	402.00	670.00	172.29														1,244.29
National Australia Bank	2,410.20	2,410.20		1,032.95														3,443.15

* Includes Foreign Capital Gains

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment	Add						Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST					
Limited - Ordinary Fully Paid (GG) (Allocated Investment)	1,438.20	1,438.20		616.38									2,054.58				
National Australia Bank Limited - Ordinary Fully Paid (PE) (Allocated Investment)	3,321.00	3,321.00		1,423.28									4,744.28				
National Australia Bank Limited - Ordinary Fully Paid (PK) (Allocated Investment)	306.25	30.19	276.06	12.94									319.19				
Orica Limited - Ordinary Fully Paid (PE) (Allocated Investment)	139.84	57.49	82.35	24.64									164.48				
Platinum Asset Management Limited - Ordinary Fully Paid (PK) (Allocated Investme	735.00	735.00		315.00									1,050.00				
QBE Insurance Group Limited -	279.30	90.60	188.70	38.83									318.13				

* Includes Foreign Capital Gains

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment				Add			Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST					
Ordinary Fully Paid (GG) (Allocated Investment)																	
Ramsay Health Care Limited - Ordinary Fully Paid (PE) (Allocated Investment)	1,513.84	1,513.84		648.79													2,162.63
Rio Tinto Limited - Ordinary Fully Paid (PE) (Allocated Investment)	1,457.64	1,457.64		624.70													2,082.34
Seven West Media Limited - Ordinary Fully Paid (GG) (Allocated Investment)	216.36	216.36		92.72													309.08
Tabcorp Holdings Limited - Ordinary Fully Paid (GG) (Allocated Investment)	199.65	199.65		85.56													285.21
Telstra Corporation Limited. - Ordinary Fully Paid (GG) (Allocated Investment)	582.40	582.40		249.60													832.00
Toll Holdings Limited - Ordinary Fully Paid (GG)	307.84	307.84		131.93													439.77

* Includes Foreign Capital Gains

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment				Add			Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST					
(Allocated Investment)																	
Toll Holdings Limited - Ordinary Fully Paid (PE) (Allocated Investment)	159.91	159.91		68.53									228.44				
Transfield Services Limited - Ordinary Fully Paid (GG) (Allocated Investment)	253.32		253.32										253.32				
Washington H Soul Pattinson & Company Limited - Ordinary Fully Paid (PK) (Alloca	967.50	967.50		414.65									1,382.15				
Westpac Banking Corporation - Ordinary Fully Paid (GG) (Allocated Investment)	1,771.64	1,771.64		759.27									2,530.91				
Westpac Banking Corporation - Ordinary Fully Paid (PE) (Allocated Investment)	1,394.40	1,394.40		597.60									1,992.00				
Woodside Petroleum Limited - Ordinary Fully	973.07	973.07		417.03									1,390.10				

* Includes Foreign Capital Gains

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment				Add			Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST					
Paid (PE) (Allocated Investment)																	
Woolworths Limited - Ordinary Fully Paid (PE) (Allocated Investment)	1,010.81	1,010.81		433.20										1,444.01			
Worleyparsons Limited - Ordinary Fully Paid (PE) (Allocated Investment)	123.03	96.83	26.20	41.49										164.52			
Worleyparsons Limited - Ordinary Fully Paid (PK) (Allocated Investment)	740.00	582.39	157.61	249.60										989.60			
	47,200.39	44,458.80	2,741.59	19,053.82					12.48					66,241.73			
Units in Listed Unit Trusts (Australian)																	
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (GG) (Allocat	519.14			49.28					24.55					543.87			
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (PE) (Allocat	1,085.62			105.06					50.43					1,140.25			

* Includes Foreign Capital Gains

KIMGRATS SUPER FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2013

Investment				Add			Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains				
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST			
Westfield Group - Ordinary/Units Fully Paid Stapled Securities (PE) (Allocated I)	575.16				15.30				(14.67)	0.16			54.39				550.58	108.77		108.77
Westfield Group - Ordinary/Units Fully Paid Stapled Securities (PK) (Allocated I)	656.34				17.46				(16.74)	0.19			62.07				628.28	124.13		124.13
Westfield Retail Trust - Units Fully Paid Securities (PE) (Allocated Investment)	217.87								(52.29)	10.89			40.09				219.18	80.19		80.19
Westfield Retail Trust - Units Fully Paid Securities (PK) (Allocated Investment)	248.62								(59.66)	12.43			45.75				250.10	91.49		91.49
	3,302.75			154.34	32.76				(143.36)	98.65			202.29				3,332.27	404.59		404.59
	98,829.55	44,458.80	2,741.59	19,208.16	181.26				(143.36)	98.65	12.48		202.29				118,048.91	404.59		404.59

* Includes Foreign Capital Gains

Member's Statement
KIMGRATS SUPER FUND

MR PETER ETHERINGTON EVANS
C/- BUTLER MCINTYRE & BUTLER
GPO BOX 980 TAS 7001

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2013 and for the reporting period 1 July 2012 to 30 June 2013.

Your Details		Your Balance	
Date of Birth	19 April 1945	Total Benefits	\$520,579.58
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 March 1981	- Preserved	
Service Period Start Date	1 March 1981	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$520,579.58
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$32,544.64
Current Salary		- Taxable Component	\$488,034.94
Vested Amount	\$520,579.58		
Insured Death Benefit			
Total Death Benefit	\$520,579.58		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2012			425,120.33	425,120.33
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			98,308.66	98,308.66
Transfers in and transfers from reserves				
			98,308.66	98,308.66
			523,428.99	523,428.99
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax			2,849.41	2,849.41
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
			2,849.41	2,849.41
Member's Account Balance at 30/06/2013			520,579.58	520,579.58

Reference: KIMGRA / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Director

Statement Date: / /

Member's Statement
KIMGRATS SUPER FUND

MR GARY RONALD GRANT
C/- BUTLER MCINTYRE & BUTLER
GPO BOX 980 TAS 7001

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2013 and for the reporting period 1 July 2012 to 30 June 2013.

Your Details		Your Balance	
Date of Birth	14 February 1952	Total Benefits	\$507,615.91
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 January 1983	- Preserved	\$507,615.91
Service Period Start Date	1 January 1983	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$7,135.46
Current Salary		- Taxable Component	\$500,480.45
Vested Amount	\$507,615.91		
Insured Death Benefit		Tax Free Proportion	1.41%
Total Death Benefit	\$507,615.91	Taxable Proportion	98.59%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2012	499,743.19			499,743.19
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	(5,939.68)			(5,939.68)
Transfers in and transfers from reserves	43,812.40			43,812.40
	<u>37,872.72</u>			<u>37,872.72</u>
	537,615.91			537,615.91
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid	30,000.00			30,000.00
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	<u>30,000.00</u>			<u>30,000.00</u>
Member's Account Balance at 30/06/2013	507,615.91			507,615.91

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Director

Statement Date: / /

Member's Statement
KIMGRATS SUPER FUND

MR PHILLIP ANTHONY KIMBER
C/- BUTLER MCINTYRE & BUTLER
GPO BOX 980 TAS 7001

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2013 and for the reporting period 1 July 2012 to 30 June 2013.

Your Details		Your Balance	
Date of Birth	11 June 1957	Total Benefits	\$1,015,074.65
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 January 1985	- Preserved	\$1,015,074.65
Service Period Start Date	1 January 1985	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$122,664.32
Current Salary		- Taxable Component	\$892,410.33
Vested Amount	\$1,015,074.65		
Insured Death Benefit			
Total Death Benefit	\$1,015,074.65		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2012	737,006.14			737,006.14
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions	19,136.00			19,136.00
Non-Concessional Contributions	864.00			864.00
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	87,359.33			87,359.33
Transfers in and transfers from reserves	180,625.82			180,625.82
	287,985.15			287,985.15
	1,024,991.29			1,024,991.29
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	2,870.40			2,870.40
Income Tax	7,046.24			7,046.24
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	9,916.64			9,916.64
Member's Account Balance at 30/06/2013	1,015,074.65			1,015,074.65

Reference: KIMGRA / 503

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Director

Statement Date: / /

Member's Statement
KIMGRATS SUPER FUND

MR KONSTANTINOS TSAMASSIROS
C/- BUTLER MCINTYRE & BUTLER
GPO BOX 980 TAS 7001

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2013 and for the reporting period 1 July 2012 to 30 June 2013.

Your Details		Your Balance	
Date of Birth	5 June 1961	Total Benefits	\$221,128.28
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 September 1994	- Preserved	\$221,128.28
Service Period Start Date	1 January 1994	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$3,500.00
Current Salary		- Taxable Component	\$217,628.28
Vested Amount	\$221,128.28		
Insured Death Benefit	\$1,702,447.00		
Total Death Benefit	\$1,923,575.28		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2012	194,913.97			194,913.97
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions	10,000.00			10,000.00
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	6,902.93			6,902.93
Transfers in and transfers from reserves	14,848.86			14,848.86
	31,751.79			31,751.79
	226,665.76			226,665.76
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	1,500.00			1,500.00
Income Tax	505.66			505.66
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid	3,531.82			3,531.82
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	5,537.48			5,537.48
Member's Account Balance at 30/06/2013	221,128.28			221,128.28

Availability of Other Fund Information

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Signed by all the trustees of the fund

Director

Statement Date: / /

Member's Statement
KIMGRATS SUPER FUND

MR GARY RONALD GRANT
C/- BUTLER MCINTYRE & BUTLER
GPO BOX 980 TAS 7001

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2013 and for the reporting period 1 July 2012 to 30 June 2013.

Your Details		Your Balance	
Date of Birth	14 February 1952	Total Benefits	\$50,393.96
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 January 1983	- Preserved	\$50,393.96
Service Period Start Date	1 January 1983	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$30,000.00
Current Salary		- Taxable Component	\$20,393.96
Vested Amount	\$50,393.96		
Insured Death Benefit			
Total Death Benefit	\$50,393.96		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2012	43,559.89			43,559.89
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions	25,000.00			25,000.00
Non-Concessional Contributions	30,000.00			30,000.00
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	(710.04)			(710.04)
Transfers in and transfers from reserves				
	54,289.96			54,289.96
	97,849.85			97,849.85
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	3,750.00			3,750.00
Income Tax	(106.51)			(106.51)
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves	43,812.40			43,812.40
	47,455.89			47,455.89
Member's Account Balance at 30/06/2013	50,393.96			50,393.96

Reference: KIMGRA / 505

Availability of Other Fund Information

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Signed by all the trustees of the fund

Director

Statement Date: / /