

16/08/2023

The Trustees of Kapunda Superfund
Kapunda
GIRILAMBONE NSW 2831

Praemium Partner SMA

Portfolio name: KAPUNDA SF PTY LTD ATF KAPUNDA
SUPERFUND

Portfolio ID: SMA00379058

Tax report for the financial year to 30 June 2023

Dear The Trustees of Kapunda Superfund,

We are pleased to provide your tax report for your investments held in the Praemium Partner SMA account.

This report contains the following for the period 1 July 2022 to 30 June 2023.

- » Tax summary
- » Taxation income
- » Cash transactions
- » Realised CGT
- » Expenses

Further information on how to use this report to complete your 2022-2023 tax return is provided in our [Tax Guide](#). This guide provides general information only and is not intended to represent specific taxation or financial advice.

Sincerely,



James Edmonds
Chief Product Officer
Praemium Australia Ltd

If you have any questions about this tax report, please contact our support team on **1800 571 881** or speak to your financial adviser.

Your financial adviser details
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KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Tax summary

01 Jul 2022 to 30 Jun 2023

Assessable income

Australian income		
Interest	Interest	1,083.77
	Interest exempt from NRWT	-
	Total interest	1,083.77
Dividends	Unfranked	-
	Unfranked CFI	105.90
	Total unfranked	105.90
	Franked	25,980.41
	Franking credits	11,134.47
	Total dividends	37,220.78
Trust income	Franked distributions	-
	Franking credits	-
	Gross franked distributions	-
	Other trust income ^(a)	-
	Total trust income	-
Total Australian income		38,304.55
Foreign income		
Other	Other foreign source income	526.82
	Total other	526.82
Total foreign income		526.82
Net capital gain ^(b)		206,407.65
Total assessable income		245,239.02

(a) Share of net income from trusts (excluding gross franked distributions, foreign income, capital gains, and non-assessable amounts). For more details, refer to the 'Trust income' section of the **Income transactions** report.

(b) For more details, refer to the 'Summary of CGT gains/losses' section of the **Realised CGT** report.

Deductions

Investment expenses	Administration fees	1,202.57
	Advice fees	-6,457.69
	Portfolio management fees	-1,729.89
		-6,985.01
Total deductions		-6,985.01

Tax offsets, credits and NCMIs

Franking credits		
Dividends	Franking credits	11,134.47
	Less franking credits denied	-
		11,134.47
Total franking credits		11,134.47
Foreign tax ^(a)		
Dividends		87.16
Total foreign tax		87.16

(a) Foreign tax withheld from or paid in respect of foreign-source income that was derived during the income year. While foreign tax withheld or paid may be taken into account when calculating any entitlement to a foreign income tax offset (FITO), it does not necessarily equate to the FITO entitlement.

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Taxation income

01 Jul 2022 to 30 Jun 2023

Income transactions ^(a)

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Dividends																
BHP GROUP LIMITED FPO																
BHP	22/09/2022	-	-	89.31	38.28	-	-	-	-	89.31	-	-	-	89.31	-	-
BHP totals		-	-	89.31	38.28	-	-	-	-	89.31	-	-	-	89.31	-	-
COMMONWEALTH BANK OF AUSTRALIA. FPO																
CBA	29/09/2022	-	-	9,861.60	4,226.40	-	-	-	-	9,861.60	-	-	-	9,861.60	-	-
	30/03/2023	-	-	9,861.60	4,226.40	-	-	-	-	9,861.60	-	-	-	9,861.60	-	-
CBA totals		-	-	19,723.20	8,452.80	-	-	-	-	19,723.20	-	-	-	19,723.20	-	-
MACQUARIE GROUP LIMITED FPO																
MQG	04/07/2022	-	48.30	32.20	13.80	-	-	-	-	80.50	-	-	-	80.50	-	-
	13/12/2022	-	57.60	38.40	16.46	-	-	-	-	96.00	-	-	-	96.00	-	-
MQG totals		-	105.90	70.60	30.26	-	-	-	-	176.50	-	-	-	176.50	-	-
NATIONAL AUSTRALIA BANK LIMITED FPO																
NAB	05/07/2022	-	-	1,533.00	657.00	-	-	-	-	1,533.00	-	-	-	1,533.00	-	-
	14/12/2022	-	-	1,638.00	702.00	-	-	-	-	1,638.00	-	-	-	1,638.00	-	-
NAB totals		-	-	3,171.00	1,359.00	-	-	-	-	3,171.00	-	-	-	3,171.00	-	-
NEWCREST MINING LIMITED FPO																
NCM	29/09/2022	-	-	21.58	9.25	-	-	-	-	21.58	-	-	-	21.58	-	-
NCM totals		-	-	21.58	9.25	-	-	-	-	21.58	-	-	-	21.58	-	-
WESTPAC BANKING CORPORATION FPO																
WBC	20/12/2022	-	-	1,254.40	537.60	-	-	-	-	1,254.40	-	-	-	1,254.40	-	-
	27/06/2023	-	-	1,372.00	588.00	-	-	-	-	1,372.00	-	-	-	1,372.00	-	-
WBC totals		-	-	2,626.40	1,125.60	-	-	-	-	2,626.40	-	-	-	2,626.40	-	-
WOODSIDE ENERGY GROUP LTD FPO																
WDS	06/10/2022	-	-	278.32	119.28	-	-	-	-	278.32	-	-	-	278.32	-	-
WDS totals		-	-	278.32	119.28	-	-	-	-	278.32	-	-	-	278.32	-	-
Totals		-	105.90	25,980.41	11,134.47	-	-	-	-	26,086.31	-	-	-	26,086.31	-	-

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Taxation income

01 Jul 2022 to 30 Jun 2023

Income transactions^(a) continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Foreign income																
AMCOR PLC CDI 1:1 FOREIGN EXEMPT NYSE																
AMC	28/09/2022	-	-	-	-	-	35.04	-	-	35.04	-	-	-	35.04	-	-
	13/12/2022	-	-	-	-	-	47.43	-	-	47.43	-	-	-	47.43	-	-
	21/03/2023	-	-	-	-	-	46.36	-	-	46.36	-	-	-	46.36	-	-
	20/06/2023	-	-	-	-	-	49.39	-	-	49.39	-	-	-	49.39	-	-
AMC totals		-	-	-	-	-	178.22	-	-	178.22	-	-	-	178.22	-	-
JAMES HARDIE INDUSTRIES PLC CDIS 1:1																
JHX	29/07/2022	-	-	-	-	-	348.60	-	-	348.60	-	87.16	-	261.44	-	-
JHX totals		-	-	-	-	-	348.60	-	-	348.60	-	87.16	-	261.44	-	-
Totals		-	-	-	-	-	526.82	-	-	526.82	-	87.16	-	439.66	-	-
Interest																
MAIN CASH ACCOUNT																
AUDCASH	01/07/2022	19.21	-	-	-	-	-	-	-	19.21	-	-	-	19.21	-	-
	01/08/2022	36.28	-	-	-	-	-	-	-	36.28	-	-	-	36.28	-	-
	01/09/2022	51.51	-	-	-	-	-	-	-	51.51	-	-	-	51.51	-	-
	03/10/2022	67.38	-	-	-	-	-	-	-	67.38	-	-	-	67.38	-	-
	01/11/2022	66.92	-	-	-	-	-	-	-	66.92	-	-	-	66.92	-	-
	01/12/2022	66.79	-	-	-	-	-	-	-	66.79	-	-	-	66.79	-	-
	02/01/2023	82.89	-	-	-	-	-	-	-	82.89	-	-	-	82.89	-	-
	01/02/2023	76.03	-	-	-	-	-	-	-	76.03	-	-	-	76.03	-	-
	01/03/2023	91.30	-	-	-	-	-	-	-	91.30	-	-	-	91.30	-	-
	03/04/2023	143.53	-	-	-	-	-	-	-	143.53	-	-	-	143.53	-	-
	01/05/2023	147.61	-	-	-	-	-	-	-	147.61	-	-	-	147.61	-	-
	01/06/2023	165.96	-	-	-	-	-	-	-	165.96	-	-	-	165.96	-	-
	14/06/2023	68.36	-	-	-	-	-	-	-	68.36	-	-	-	68.36	-	-
AUDCASH totals		1,083.77	-	-	-	-	-	-	-	1,083.77	-	-	-	1,083.77	-	-
Totals		1,083.77	-	-	-	-	-	-	-	1,083.77	-	-	-	1,083.77	-	-

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Taxation income

01 Jul 2022 to 30 Jun 2023

Income transactions^(a) continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Income transaction totals		1,083.77	105.90	25,980.41	11,134.47	-	526.82	-	-	27,696.90	-	87.16	-	27,609.74	-	-

(a) The income transactions disclosed in this report are recognised on a tax-derivation basis. For more details about each column, refer to the corresponding sub-section under the Income - additional information section.

Non-CGT gains/losses

There were no non-CGT gains/losses within the period.

Income transactions - additional information

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
MAIN CASH ACCOUNT AUDCASH	01/07/2022	19.21	-	19.21
	01/08/2022	36.28	-	36.28
	01/09/2022	51.51	-	51.51
	03/10/2022	67.38	-	67.38
	01/11/2022	66.92	-	66.92
	01/12/2022	66.79	-	66.79
	02/01/2023	82.89	-	82.89
	01/02/2023	76.03	-	76.03
	01/03/2023	91.30	-	91.30
	03/04/2023	143.53	-	143.53
	01/05/2023	147.61	-	147.61
	01/06/2023	165.96	-	165.96
	14/06/2023	68.36	-	68.36

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Taxation income

01 Jul 2022 to 30 Jun 2023

Income transactions - additional information continued

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
AUDCASH totals		1,083.77	-	1,083.77
Totals		1,083.77	-	1,083.77

(a) The amount of interest that is subject to non-resident withholding tax (NRWT).

(b) The amount of interest that is not subject to non-resident withholding tax (NRWT).

Unfranked amounts - Unfranked CFI income component

	Tax date	Total Unfranked \$	Unfranked Non CFI \$	Unfranked CFI \$
MQG	04/07/2022	48.30	-	48.30
	13/12/2022	57.60	-	57.60
MQG totals		105.90	-	105.90
Totals		105.90	-	105.90

Capital Withholding tax

Asset	Transaction Date	Capital withholding tax
Totals		-

Foreign investment taxes^(a)

Asset	Tax date	Foreign tax ^(c) \$	NTAP foreign tax ^(b)			Foreign taxes total \$
			Discount method \$	Indexation method \$	Other method \$	
JAMES HARDIE INDUSTRIES PLC CDIS 1:1 JHX	29/07/2022	87.16	-	-	-	87.16
JHX totals		87.16	-	-	-	87.16
Totals		87.16	-	-	-	87.16

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Taxation income

01 Jul 2022 to 30 Jun 2023

Income transactions - additional information continued

(a) Foreign taxes withheld from or paid in respect of foreign investment income are recognised at the tax-derivation date of the foreign investment income from which they are withheld or in respect of which they are paid, regardless of whether or not the withholding event or payment occurs after the tax-derivation date.

(b) The amount of foreign tax paid in respect of capital gains made in respect of foreign CGT assets. For more details, refer to the 'Distributed capital gains' section of the Income - additional information schedule.

(c) The amount of foreign tax paid in respect of foreign investment income, other than foreign capital gains.

Gross foreign income

	Tax date	Attributed CFC income ^(a) \$	Foreign income net of tax ^(b) \$	Foreign tax \$	Aust franking credits from NZ co	Gross foreign income total \$	Asset currency (if not AUD)	Asset currency amount	NZ franking credits from NZ co
AMC	28/09/2022	-	35.04	-	-	35.04		-	-
	13/12/2022	-	47.43	-	-	47.43		-	-
	21/03/2023	-	46.36	-	-	46.36		-	-
	20/06/2023	-	49.39	-	-	49.39		-	-
AMC totals		-	178.22	-	-	178.22		-	-
JHX	29/07/2022	-	261.44	87.16	-	348.60		-	-
JHX totals		-	261.44	87.16	-	348.60		-	-
Totals		-	439.66	87.16	-	526.82		-	-

(a) The attributable income of a controlled foreign company (CFC).

(b) Foreign-source assessable income (other than attributed CFC income and distributed capital gains in respect of foreign CGT assets), less foreign tax.

NCMI

There were no amounts recorded in this period.

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Taxation income

01 Jul 2022 to 30 Jun 2023

Income summary ^(a)

	Interest \$	Unfranked \$	Franked \$	Franking credits \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Income transactions															
Dividends	-	105.90	25,980.41	11,134.47	-	-	-	-	26,086.31	-	-	-	26,086.31	-	-
Foreign income	-	-	-	-	-	526.82	-	-	526.82	-	87.16	-	439.66	-	-
Interest	1,083.77	-	-	-	-	-	-	-	1,083.77	-	-	-	1,083.77	-	-
Totals	1,083.77	105.90	25,980.41	11,134.47	-	526.82	-	-	27,696.90	-	87.16	-	27,609.74	-	-
Totals for all income	1,083.77	105.90	25,980.41	11,134.47	-	526.82	-	-	27,696.90	-	87.16	-	27,609.74	-	-

(a) The income disclosed in this report is recognised on a tax-derivation basis. For more details, refer to the corresponding section of the Income transactions report.

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Cash transactions

01 Jul 2022 to 30 Jun 2023

MAIN CASH ACCOUNT

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
01/07/2022	Opening Balance				34,177.13
01/07/2022	Interest Receipt	Monthly Interest	-	19.21	34,196.34
04/07/2022	Income	MQG Dividend	-	80.50	34,276.84
05/07/2022	Income	NAB Dividend	-	1,533.00	35,809.84
11/07/2022	Stock Purchase	Net settlement for rebalance 25492 settling on 11/07/2022	-1,177.63	-	34,632.21
11/07/2022	Advice Fee	Ongoing advice Fees for the month ended 30 Jun 2022	-570.89	-	34,061.32
11/07/2022	Portfolio Fee	Non advice Fees for the month ended 30 Jun 2022	-136.18	-	33,925.14
11/07/2022	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 30 Jun 2022	-	48.03	33,973.17
29/07/2022	Income	JHX Dividend	-	261.44	34,234.61
01/08/2022	Interest Receipt	Monthly Interest	-	36.28	34,270.89
10/08/2022	Advice Fee	Ongoing advice Fees for the month ended 31 Jul 2022	-573.42	-	33,697.47
10/08/2022	Portfolio Fee	Non advice Fees for the month ended 31 Jul 2022	-136.53	-	33,560.94
10/08/2022	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 31 Jul 2022	-	48.30	33,609.24
01/09/2022	Interest Receipt	Monthly Interest	-	51.51	33,660.75
12/09/2022	Portfolio Fee	Non advice Fees for the month ended 31 Aug 2022	-140.98	-	33,519.77
12/09/2022	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 31 Aug 2022	-	51.25	33,571.02
23/09/2022	Income	BHP Dividend	-	89.31	33,660.33
28/09/2022	Income	AMC Dividend	-	35.04	33,695.37
29/09/2022	Income	NCM Dividend	-	21.58	33,716.95
29/09/2022	Income	CBA Dividend	-	9,861.60	43,578.55
03/10/2022	Interest Receipt	Monthly Interest	-	67.38	43,645.93
05/10/2022	Stock Purchase	Net settlement for rebalance 25803 settling on 05/10/2022	-2,098.92	-	41,547.01

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Cash transactions

01 Jul 2022 to 30 Jun 2023

MAIN CASH ACCOUNT continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
06/10/2022	Income	WDS Dividend	-	278.32	41,825.33
12/10/2022	Portfolio Expense Reversal	July-22 Advice fee refund	-	573.42	42,398.75
12/10/2022	Portfolio Fee	Non advice Fees for the month ended 30 Sep 2022	-138.00	-	42,260.75
12/10/2022	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 30 Sep 2022	-	49.19	42,309.94
31/10/2022	Internal Transfer Out	Transfer to Pending Withdrawal Account for payment once the sale of securities has settled (Pay Ref 1367352659)	-5,000.00	-	37,309.94
01/11/2022	Interest Receipt	Monthly Interest	-	66.92	37,376.86
02/11/2022	Internal Transfer In	Transfer from Pending Withdrawals account to fund payment (Pay Ref 1367352659)	-	5,000.00	42,376.86
02/11/2022	Withdrawal	Withdrawal from the SMA, paid via Direct Entry, (Ref=1367352659)	-5,000.00	-	37,376.86
14/11/2022	Portfolio Fee	Non advice Fees for the month ended 31 Oct 2022	-140.73	-	37,236.13
14/11/2022	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 31 Oct 2022	-	50.38	37,286.51
01/12/2022	Interest Receipt	Monthly Interest	-	66.79	37,353.30
12/12/2022	Portfolio Fee	Non advice Fees for the month ended 30 Nov 2022	-145.22	-	37,208.08
12/12/2022	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 30 Nov 2022	-	53.19	37,261.27
13/12/2022	Income	MQG Dividend	-	96.00	37,357.27
13/12/2022	Income	AMC Dividend	-	47.43	37,404.70
14/12/2022	Income	NAB Dividend	-	1,638.00	39,042.70
20/12/2022	Income	WBC Dividend	-	1,254.40	40,297.10
02/01/2023	Interest Receipt	Monthly Interest	-	82.89	40,379.99
12/01/2023	Advice Fee	Ongoing advice Fees for the month ended 31 Dec 2022	-631.59	-	39,748.40
12/01/2023	Portfolio Fee	Non advice Fees for the month ended 31 Dec 2022	-144.47	-	39,603.93

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Cash transactions

01 Jul 2022 to 30 Jun 2023

MAIN CASH ACCOUNT continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
12/01/2023	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 31 Dec 2022	-	52.87	39,656.80
01/02/2023	Interest Receipt	Monthly Interest	-	76.03	39,732.83
13/02/2023	Stock Sell	Net settlement for rebalance 26294 settling on 13/02/2023	-	4,661.48	44,394.31
13/02/2023	Advice Fee	Ongoing advice Fees for the month ended 31 Jan 2023	-637.41	-	43,756.90
13/02/2023	Portfolio Fee	Non advice Fees for the month ended 31 Jan 2023	-145.26	-	43,611.64
13/02/2023	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 31 Jan 2023	-	53.33	43,664.97
21/02/2023	Stock Sell	Net settlement for rebalance 26323 settling on 21/02/2023	-	11,415.78	55,080.75
01/03/2023	Interest Receipt	Monthly Interest	-	91.30	55,172.05
08/03/2023	Advice Fee	Ongoing advice Fees for the month ended 28 Feb 2023	-638.02	-	54,534.03
08/03/2023	Portfolio Fee	Non advice Fees for the month ended 28 Feb 2023	-145.35	-	54,388.68
08/03/2023	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 28 Feb 2023	-	54.21	54,442.89
21/03/2023	Income	AMC Dividend	-	46.36	54,489.25
30/03/2023	Income	CBA Dividend	-	9,861.60	64,350.85
03/04/2023	Interest Receipt	Monthly Interest	-	143.53	64,494.38
14/04/2023	Advice Fee	Ongoing advice Fees for the month ended 31 Mar 2023	-596.62	-	63,897.76
14/04/2023	Portfolio Fee	Non advice Fees for the month ended 31 Mar 2023	-139.69	-	63,758.07
14/04/2023	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 31 Mar 2023	-	51.16	63,809.23
01/05/2023	Interest Receipt	Monthly Interest	-	147.61	63,956.84
10/05/2023	Advice Fee	Ongoing advice Fees for the month ended 30 Apr 2023	-609.74	-	63,347.10

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Cash transactions

01 Jul 2022 to 30 Jun 2023

MAIN CASH ACCOUNT continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
10/05/2023	Portfolio Fee	Non advice Fees for the month ended 30 Apr 2023	-141.48	-	63,205.62
10/05/2023	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 30 Apr 2023	-	53.17	63,258.79
29/05/2023	Internal Transfer Out	Transfer to Pending Withdrawal Account for payment once the sale of securities has settled (Pay Ref 1379111639)	-40,000.00	-	23,258.79
30/05/2023	Internal Transfer In	Transfer from Pending Withdrawals account to fund payment (Pay Ref 1379111639)	-	40,000.00	63,258.79
30/05/2023	Withdrawal	Withdrawal from the SMA, paid via Direct Entry, (Ref=1379111639)	-40,000.00	-	23,258.79
01/06/2023	Interest Receipt	Monthly Interest	-	165.96	23,424.75
02/06/2023	Stock Sell	Net settlement for rebalance 26703 settling on 02/06/2023	-	1,737.94	25,162.69
06/06/2023	Stock Sell	Net settlement for rebalance 26713 settling on 06/06/2023	-	582,083.52	607,246.21
06/06/2023	Internal Transfer Out	Transfer to Pending Withdrawal Account for payment once the sale of securities has settled (Pay Ref 1379588097)	-600,000.00	-	7,246.21
07/06/2023	Advice Fee	Advice Fee: Establishment Fee, Ref = 1379575141	-2,200.00	-	5,046.21
07/06/2023	Internal Transfer In	Transfer from Pending Withdrawals account to fund payment (Pay Ref 1379588097)	-	600,000.00	605,046.21
07/06/2023	Withdrawal	Withdrawal from the SMA, paid via Direct Entry, (Ref=1379588097)	-600,000.00	-	5,046.21
08/06/2023	Portfolio Fee	Non advice Fees for the month ended 31 May 2023	-140.39	-	4,905.82
08/06/2023	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 31 May 2023	-	52.84	4,958.66
14/06/2023	Interest Receipt	Interest paid on closure of account	-	68.36	5,027.02
14/06/2023	Portfolio Fee	Non advice Fees charged on closure of account	-35.61	-	4,991.41

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Cash transactions

01 Jul 2022 to 30 Jun 2023

MAIN CASH ACCOUNT continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$	
14/06/2023	Portfolio Expense Reversal	Family aggregation fee credit for the month ended 30 Jun 2023	-	11.23	5,002.64	
16/06/2023	Internal Transfer Out	Closure Payout, transfer to pending withdrawal account in preparation for payment (Pay Ref 1380103140)	-5,002.64	-	-	
16/06/2023	Internal Transfer In	Transfer from Pending Withdrawals account to fund payment (Pay Ref 1380103140)	-	5,002.64	5,002.64	
16/06/2023	Withdrawal	Withdrawal from the SMA, paid via Direct Entry, (Ref=1380103140)	-5,002.64	-	-	
20/06/2023	Income	AMC Dividend (Pay Ref 1380930178)	-	49.39	49.39	
20/06/2023	Internal Transfer Out	Dividend payment, Transfer to Pending Withdrawal Account in preparation for payment on 01/07/2023 (Pay Ref 1380930178)	-49.39	-	-	
27/06/2023	Income	WBC Dividend (Pay Ref 1380930178)	-	1,372.00	1,372.00	
27/06/2023	Internal Transfer Out	Dividend payment, Transfer to Pending Withdrawal Account in preparation for payment on 01/07/2023 (Pay Ref 1380930178)	-1,372.00	-	-	
			Opening balance \$	Withdrawals \$	Deposits \$	Closing balance \$
MAIN CASH ACCOUNT summary			34,177.13	-1,312,890.80	1,278,713.67	-

PENDING WITHDRAWALS

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
01/07/2022	Opening Balance				-
31/10/2022	Internal Transfer In	(Withdrawal)Transfer from Cash Account in preparation for payment once the sale of securities has settled (Pay Ref 1367352659)	-	5,000.00	5,000.00
02/11/2022	Internal Transfer Out	Transfer to Main Cash account to fund payment (Pay Ref 1367352659)	-5,000.00	-	-

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Cash transactions

01 Jul 2022 to 30 Jun 2023

PENDING WITHDRAWALS continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$	
29/05/2023	Internal Transfer In	(Withdrawal)Transfer from Cash Account in preparation for payment once the sale of securities has settled (Pay Ref 1379111639)	-	40,000.00	40,000.00	
30/05/2023	Internal Transfer Out	Transfer to Main Cash account to fund payment (Pay Ref 1379111639)	-40,000.00	-	-	
06/06/2023	Internal Transfer In	(Withdrawal)Transfer from Cash Account in preparation for payment once the sale of securities has settled (Pay Ref 1379588097)	-	600,000.00	600,000.00	
07/06/2023	Internal Transfer Out	Transfer to Main Cash account to fund payment (Pay Ref 1379588097)	-600,000.00	-	-	
16/06/2023	Internal Transfer In	(Closure Payout) transfer from cash account in preparation for payment (Pay Ref 1380103140)	-	5,002.64	5,002.64	
16/06/2023	Internal Transfer Out	Transfer to Main Cash account to fund payment (Pay Ref 1380103140)	-5,002.64	-	-	
20/06/2023	Internal Transfer In	(Dividend) Transfer from Cash Account in preparation for payment on 01/07/2023 (Pay Ref 1380930178)	-	49.39	49.39	
27/06/2023	Internal Transfer In	(Dividend) Transfer from Cash Account in preparation for payment on 01/07/2023 (Pay Ref 1380930178)	-	1,372.00	1,421.39	
			Opening balance \$	Withdrawals \$	Deposits \$	Closing balance \$
PENDING WITHDRAWALS summary			-	-650,002.64	651,424.03	1,421.39

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Realised CGT

01 Jul 2022 to 30 Jun 2023

Disposals of CGT assets

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Capital gain using the different calculation methods				CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
										Discounted gain ^(b) \$	Indexed gain \$	Other gain \$				
AMCOR PLC CDI 1:1 FOREIGN EXEMPT NYSE																
AMC	01/04/2022	01/04/2022	31/05/2023	26	395.74	395.74	NA	389.54	-	NA	NA	NA	NA	-6.20	NA	
	07/07/2022	07/07/2022	31/05/2023	25	462.16	462.16	NA	374.56	-	NA	NA	NA	NA	-87.60	NA	
	03/10/2022	03/10/2022	31/05/2023	41	685.40	685.40	NA	614.27	-	NA	NA	NA	NA	-71.13	NA	
	09/02/2023	09/02/2023	31/05/2023	24	392.12	392.12	NA	359.57	-	NA	NA	NA	NA	-32.55	NA	
	13/03/2018	26/03/2020	02/06/2023	147	2,096.18	2,096.18	NA	2,168.28	72.10	48.07	NA	NA	48.07	NA	NA	
	01/04/2022	01/04/2022	02/06/2023	5	76.10	76.10	NA	73.75	-	NA	NA	NA	NA	-2.35	NA	
AMC totals				268	4,107.70	4,107.70	NA	3,979.97	72.10	48.07	NA	NA	48.07	-199.83	NA	
BHP GROUP LIMITED FPO																
BHP	17/12/2008	26/03/2020	17/02/2023	25	723.01	723.01	NA	1,203.84	480.83	320.55	NA	NA	320.55	NA	NA	
	01/04/2022	01/04/2022	17/02/2023	6	315.62	315.62	NA	288.92	-	NA	NA	NA	NA	-26.70	NA	
	07/07/2022	07/07/2022	17/02/2023	4	155.99	155.99	NA	192.61	36.62	NA	NA	36.62	36.62	NA	NA	
	03/10/2022	03/10/2022	17/02/2023	7	271.61	271.61	NA	337.07	65.46	NA	NA	65.46	65.46	NA	NA	
	09/02/2023	09/02/2023	17/02/2023	4	193.30	193.30	NA	192.61	-	NA	NA	NA	NA	-0.69	NA	
BHP totals				46	1,659.53	1,659.53	NA	2,215.05	582.91	320.55	NA	102.08	422.63	-27.39	NA	
COMMONWEALTH BANK OF AUSTRALIA. FPO																
CBA	30/03/2009	26/03/2020	02/06/2023	4,500	155,295.00	155,295.00	NA	434,823.09	279,528.09	186,352.06	NA	NA	186,352.06	NA	NA	
	18/09/2015	26/03/2020	02/06/2023	196	14,014.00	14,014.00	NA	18,938.96	4,924.96	3,283.31	NA	NA	3,283.31	NA	NA	
CBA totals				4,696	169,309.00	169,309.00	NA	453,762.05	284,453.05	189,635.37	NA	NA	189,635.37	NA	NA	
JAMES HARDIE INDUSTRIES PLC CDIS 1:1																
JHX	13/03/2018	18/06/2021	02/06/2023	830	18,932.00	18,932.00	NA	31,753.66	12,821.66	8,547.77	NA	NA	8,547.77	NA	NA	
JHX totals				830	18,932.00	18,932.00	NA	31,753.66	12,821.66	8,547.77	NA	NA	8,547.77	NA	NA	
MACQUARIE GROUP LIMITED FPO																
MQG	13/03/2018	26/03/2020	17/02/2023	19	2,025.40	2,025.40	NA	3,603.81	1,578.41	1,052.27	NA	NA	1,052.27	NA	NA	
	01/04/2022	01/04/2022	17/02/2023	4	823.06	823.06	NA	758.69	-	NA	NA	NA	NA	-64.37	NA	
	07/07/2022	07/07/2022	17/02/2023	3	511.91	511.91	NA	569.02	57.11	NA	NA	57.11	57.11	NA	NA	
	03/10/2022	03/10/2022	17/02/2023	6	907.63	907.63	NA	1,138.04	230.41	NA	NA	230.41	230.41	NA	NA	
	09/02/2023	09/02/2023	17/02/2023	3	585.02	585.02	NA	569.02	-	NA	NA	NA	NA	-16.00	NA	
MQG totals				35	4,853.02	4,853.02	NA	6,638.58	1,865.93	1,052.27	NA	287.52	1,339.79	-80.37	NA	
NATIONAL AUSTRALIA BANK LIMITED FPO																
NAB	18/08/2011	26/03/2020	02/06/2023	2,100	46,263.00	46,263.00	NA	54,121.18	7,858.18	5,238.79	NA	NA	5,238.79	NA	NA	
NAB totals				2,100	46,263.00	46,263.00	NA	54,121.18	7,858.18	5,238.79	NA	NA	5,238.79	NA	NA	

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Realised CGT

01 Jul 2022 to 30 Jun 2023

Disposals of CGT assets continued

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
										Discounted gain ^(b) \$	Indexed gain \$	Other gain \$			
NEWCREST MINING LIMITED FPO															
NCM	13/03/2018	26/03/2020	17/02/2023	53	1,070.60	1,070.60	NA	1,249.29	178.69	119.13	NA	NA	119.13	NA	NA
	01/04/2022	01/04/2022	17/02/2023	11	297.18	297.18	NA	259.29	-	NA	NA	NA	NA	-37.89	NA
	07/07/2022	07/07/2022	17/02/2023	10	198.10	198.10	NA	235.72	37.62	NA	NA	37.62	37.62	NA	NA
	03/10/2022	03/10/2022	17/02/2023	14	234.28	234.28	NA	330.00	95.72	NA	NA	95.72	95.72	NA	NA
	09/02/2023	09/02/2023	17/02/2023	9	229.39	229.39	NA	212.14	-	NA	NA	NA	NA	-17.25	NA
NCM totals				97	2,029.55	2,029.55	NA	2,286.44	312.03	119.13	NA	133.34	252.47	-55.14	NA
WESTPAC BANKING CORPORATION FPO															
WBC	01/04/2009	26/03/2020	02/06/2023	1,867	36,014.00	36,014.00	NA	38,296.93	2,282.93	1,521.95	NA	NA	1,521.95	NA	NA
	12/06/2013	26/03/2020	02/06/2023	11	300.00	300.00	NA	225.64	-	NA	NA	NA	NA	-74.36	NA
	20/11/2015	26/03/2020	02/06/2023	82	2,091.00	2,091.00	NA	1,682.03	-	NA	NA	NA	NA	-408.97	NA
WBC totals				1,960	38,405.00	38,405.00	NA	40,204.60	2,282.93	1,521.95	NA	NA	1,521.95	-483.33	NA
WOODSIDE ENERGY GROUP LTD FPO															
WDS	17/12/2008	25/05/2022	07/07/2022	5	176.15	176.15	NA	150.53	-	NA	NA	NA	NA	-25.62	NA
	17/12/2008	25/05/2022	09/02/2023	166	5,848.16	5,848.16	NA	6,061.31	213.15	142.10	NA	NA	142.10	NA	NA
	17/12/2008	25/05/2022	17/02/2023	3	105.69	105.69	NA	103.39	-	NA	NA	NA	NA	-2.30	NA
	01/06/2022	01/06/2022	17/02/2023	5	148.80	148.80	NA	172.32	23.52	NA	NA	23.52	23.52	NA	NA
WDS totals				179	6,278.80	6,278.80	NA	6,487.55	236.67	142.10	NA	23.52	165.62	-27.92	NA
Disposals of CGT asset totals					291,837.60	291,837.60	NA	601,449.08	310,485.46	206,626.00	NA	546.46	207,172.46	-873.98	NA

(a) Variances between Adjusted cost and Actual cost

Where the 'Sale proceeds' in respect of the CGT parcel are equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost; otherwise, its cost base is disclosed as the adjusted cost. For more details, refer to the 'Adjusted cost' subsection in this report.

(b) Gains calculated using discounted method

The capital gain calculated using the discount method, after having applied the 33.33% CGT discount rate appropriate to the tax entity type of this portfolio.

(c) CGT gain calculation method

The CGT gain is calculated based on what is optimal for the disposal method selected. In some cases the indexed gain is used to optimise the use of losses.

The CGT gain calculated from a less than optimal method is shown in italics for information purposes only and is excluded from the totals for the portfolio.

NA is shown if a calculation method is not applicable.

Trust CGT distributions

There were no trust CGT distributions within the period.

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Realised CGT

01 Jul 2022 to 30 Jun 2023

Summary of CGT gains/losses

		Total \$	Discounted \$	Indexed \$	Other \$
Losses available to offset	Carried forward from prior years	-			
	Current year losses	-873.98			
	Total	-873.98			
CGT gains	Disposals of CGT assets	310,485.46	309,939.00	-	546.46
	Trust CGT distributions	-	-	-	-
	CGT gain before losses applied	310,485.46	309,939.00	-	546.46
	Losses applied	-873.98	-327.52	-	-546.46
	CGT gain after losses applied	309,611.48	309,611.48	-	-
	Discount applied ^(a)	-103,203.83	-103,203.83	NA	NA
Net capital gain		206,407.65	206,407.65	-	-

(a) The 'CGT gain after losses applied' amount multiplied by a 33.33% CGT discount rate appropriate to the tax entity type of the portfolio.

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Expenses

01 Jul 2022 to 30 Jun 2023

Expenses

Expense type	Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
Investment expenses							
Administration fees	11/07/2022	-48.03 (a)	-4.37	100%	-48.03	-	Family aggregation fee credit for the month ended 30 Jun 2022
	10/08/2022	-48.30 (a)	-4.39	100%	-48.30	-	Family aggregation fee credit for the month ended 31 Jul 2022
	12/09/2022	-51.25 (a)	-4.66	100%	-51.25	-	Family aggregation fee credit for the month ended 31 Aug 2022
	12/10/2022	-573.42 (a)	-52.13	100%	-573.42	-	Advice Fee refund
	12/10/2022	-49.19 (a)	-4.47	100%	-49.19	-	Family aggregation fee credit for the month ended 30 Sep 2022
	14/11/2022	-50.38 (a)	-4.58	100%	-50.38	-	Family aggregation fee credit for the month ended 31 Oct 2022
	12/12/2022	-53.19 (a)	-4.84	100%	-53.19	-	Family aggregation fee credit for the month ended 30 Nov 2022
	12/01/2023	-52.87 (a)	-4.81	100%	-52.87	-	Family aggregation fee credit for the month ended 31 Dec 2022
	13/02/2023	-53.33 (a)	-4.85	100%	-53.33	-	Family aggregation fee credit for the month ended 31 Jan 2023
	8/03/2023	-54.21 (a)	-4.93	100%	-54.21	-	Family aggregation fee credit for the month ended 28 Feb 2023
	14/04/2023	-51.16 (a)	-4.65	100%	-51.16	-	Family aggregation fee credit for the month ended 31 Mar 2023
	10/05/2023	-53.17 (a)	-4.83	100%	-53.17	-	Family aggregation fee credit for the month ended 30 Apr 2023
	8/06/2023	-52.84 (a)	-4.80	100%	-52.84	-	Family aggregation fee credit for the month ended 31 May 2023
	14/06/2023	-11.23 (a)	-1.02	100%	-11.23	-	Family aggregation fee credit for the month ended 30 Jun 2023
Totals		-1,202.57	-109.33		-1,202.57		
Advice fees	11/07/2022	570.89 (a)	51.90	100%	570.89	-	Ongoing advice Fees for the month ended 30 Jun 2022
	10/08/2022	573.42 (a)	52.13	100%	573.42	-	Ongoing advice Fees for the month ended 31 Jul 2022

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Expenses

01 Jul 2022 to 30 Jun 2023

Expenses continued

Expense type	Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
Investment expenses							
	12/01/2023	631.59 (a)	57.42	100%	631.59	-	Ongoing advice Fees for the month ended 31 Dec 2022
	13/02/2023	637.41 (a)	57.95	100%	637.41	-	Ongoing advice Fees for the month ended 31 Jan 2023
	8/03/2023	638.02 (a)	58.00	100%	638.02	-	Ongoing advice Fees for the month ended 28 Feb 2023
	14/04/2023	596.62 (a)	54.24	100%	596.62	-	Ongoing advice Fees for the month ended 31 Mar 2023
	10/05/2023	609.74 (a)	55.43	100%	609.74	-	Ongoing advice Fees for the month ended 30 Apr 2023
	7/06/2023	2,200.00 (a)	200.00	100%	2,200.00	-	Advice Fee: Establishment Fee, Ref = 1379575141
Totals		6,457.69	587.07		6,457.69		
Portfolio management fees							
	11/07/2022	136.18 (a)	12.38	100%	136.18	-	Non advice Fees for the month ended 30 Jun 2022
	10/08/2022	136.53 (a)	12.41	100%	136.53	-	Non advice Fees for the month ended 31 Jul 2022
	12/09/2022	140.98 (a)	12.82	100%	140.98	-	Non advice Fees for the month ended 31 Aug 2022
	12/10/2022	138.00 (a)	12.55	100%	138.00	-	Non advice Fees for the month ended 30 Sep 2022
	14/11/2022	140.73 (a)	12.79	100%	140.73	-	Non advice Fees for the month ended 31 Oct 2022
	12/12/2022	145.22 (a)	13.20	100%	145.22	-	Non advice Fees for the month ended 30 Nov 2022
	12/01/2023	144.47 (a)	13.13	100%	144.47	-	Non advice Fees for the month ended 31 Dec 2022
	13/02/2023	145.26 (a)	13.21	100%	145.26	-	Non advice Fees for the month ended 31 Jan 2023
	8/03/2023	145.35 (a)	13.21	100%	145.35	-	Non advice Fees for the month ended 28 Feb 2023
	14/04/2023	139.69 (a)	12.70	100%	139.69	-	Non advice Fees for the month ended 31 Mar 2023

KAPUNDA SF PTY LTD ATF KAPUNDA SUPERFUND (SMA00379058)

Expenses

01 Jul 2022 to 30 Jun 2023

Expenses continued

Expense type	Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
Investment expenses							
	10/05/2023	141.48 ^(a)	12.86	100%	141.48	-	Non advice Fees for the month ended 30 Apr 2023
	8/06/2023	140.39 ^(a)	12.76	100%	140.39	-	Non advice Fees for the month ended 31 May 2023
	14/06/2023	35.61 ^(a)	3.24	100%	35.61	-	Non advice Fees charged on closure of account
Totals		1,729.89	157.26		1,729.89	-	
Investment expenses totals		6,985.01	635.00		6,985.01	-	
Total expenses		6,985.01	635.00		6,985.01	-	

(a) These expenses were paid from a cash book within the portfolio. All other expenses were paid from an external bank account.

The total expenses amount for taxation purposes may be different from the total expenses amount displayed in performance reports. Performance is reported on an accrual basis and therefore includes expenses with an effective date within the specified period.

The Tax statement reports expenses based on actual tax dates.

When comparing your fees in your Tax statement and Annual statement, please be aware that 'Portfolio management fees' in the Tax statement are referred to as 'Model fees' and 'Non-advice fees' in the Annual statement.

Important Information

Praemium Australia Limited (ABN 92117611784, AFSL 297956) is the responsible entity (us, our or we) of the Separately Managed Accounts ARSN 114 818 530 (the Scheme). In preparing this document, whilst reasonable care has been taken, to the maximum extent permitted by law, neither we nor any of our related parties, directors and officers, accept responsibility for any loss suffered by any person acting in reliance on the information contained in this document. This document has been prepared for general information purposes and does not consider the investment objectives, financial situation or particular needs of any particular person. Past performance is not necessarily indicative of future performance. Before making any investment, in the Scheme or particular financial products, you should seek professional advice and read the relevant Product Disclosure Statement.

All figures, information and illustrations are as at 30 June 2023 unless stated otherwise.

If you have any enquires or require further information, you can either call Praemium on 1800 571 881, write to us PO Box 322, Collins Street West, Melbourne VIC 8007 or send it by email to support@praemium.com.au.

If you have a complaint relating to your investment in the SMA, you can either call Praemium on 1800 571 881 or write to our Complaints Handling Officer at Praemium, PO Box 322, Collins Street West, Melbourne VIC 8007; or send it by email to complaints@praemium.com.au. Please provide us with all information relevant to the complaint that is in your possession or control. We will acknowledge receipt of the complaint as soon as practicable no later than 24 hours (or one business day) of its receipt. We will deal with any complaint and respond to you as soon as practicable and may ask you for further information that we think is necessary to enable us to properly consider the complaint. If we cannot resolve the matter within 30 days of receiving your complaint, we will provide a written response to explain our assessment. If an issue has not been resolved to your satisfaction, you may lodge a complaint with the Australian Financial Complaints Authority, or AFCA of which we are a member. AFCA provides fair and independent financial services complaint resolution that is free to consumers.

The AFCA contact details are: Mail: GPO Box 3, Melbourne, Victoria, 3001 Telephone: 1800 931 678 Website: www.afca.org.au Email: info@afca.org.au

Taxation

Actual Cost Details Not Supplied

Please note that where the Actual Cost details for a capital gains tax asset have not been supplied, the report may not correctly reflect the portfolio's financial position. Reports such as the Realised Report, the Unrealised Report and the Portfolio Valuation will need to be reassessed taking into account the missing cost information.

Taxation of Financial Arrangements (TOFA)

The system does not currently take the TOFA rules into consideration in the preparation of the report. Users need to ascertain the taxation implications on their investments where the TOFA rules mandatorily apply or where a voluntary election has been made to apply the TOFA rules. Users need to seek independent taxation advice in relation to the application of the TOFA rules.