

A

New Line Management Superannuation Fund
Operating Statement
For the period 1 July 2022 to 30 June 2023

	Note	2023 \$	2022 \$
Income			
Member Receipts			
Contributions			
Employer		19,889.49	16,928.78
Government Co-Contributions		341.25	463.15
Investment Gains			
Increase in Market Value	8A	141,730.32	(229,696.98)
Investment Income			
Distributions	7A	31,183.01	49,435.58
Dividends	7B	28,994.09	47,514.23
Foreign Income	7C	380.76	587.37
Interest	7D	3,134.98	49.81
Investment Fee Rebate	7E	399.99	399.99
		<u>226,053.89</u>	<u>(114,318.07)</u>
Expenses			
Member Payments			
Pensions Paid		42,190.00	42,290.00
Insurance Premiums		1,563.10	1,347.06
Other Expenses			
Accountancy Fee		1,650.00	1,705.00
Actuarial Fee		110.00	-
Adviser Fee		4,200.00	2,619.00
Auditor Fee		330.00	330.00
Property Expenses		-	6,041.00
Regulatory Fees		59.00	56.00
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Realised Capital Losses	8B	47,892.92	44,391.39
		<u>98,254.02</u>	<u>99,038.45</u>
Benefits Accrued as a Result of Operations before Income Tax		127,799.87	(213,356.52)
Income Tax			
Income Tax Expense		3,385.01	3,378.90
		<u>3,385.01</u>	<u>3,378.90</u>
Benefits Accrued as a Result of Operations		124,414.86	(216,735.42)

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

A

New Line Management Superannuation Fund
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Cash and Cash Equivalents	6A	346,705.81	131,051.03
Derivative Investments	6B	60.00	26.00
Managed Investments	6C	443,904.60	380,452.04
Shares in Listed Companies	6D	387,253.06	413,368.19
Stapled Securities	6E	43,149.00	75,245.54
Units In Listed Unit Trusts	6F	203,600.40	272,357.06
Other Assets			
Receivables		7,872.35	30,467.81
Current Tax Assets		10,443.59	15,606.28
Total Assets		<u><u>1,442,988.81</u></u>	<u><u>1,318,573.95</u></u>
Liabilities			
Total Liabilities		<u><u>-</u></u>	<u><u>-</u></u>
Net Assets Available to Pay Benefits		<u><u>1,442,988.81</u></u>	<u><u>1,318,573.95</u></u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Stuart Arthur		139,497.23	113,639.43
Mrs Roslyn Arthur		1,303,491.58	1,204,934.52
Total Liability for Accrued Benefits		<u><u>1,442,988.81</u></u>	<u><u>1,318,573.95</u></u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

New Line Management Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 *Regulations 1994*, the trust deed of the fund and the needs of members.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of 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 expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means 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:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

New Line Management Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions 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.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date 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). All movements are recognised in the Operating Statement.

This report should be read in conjunction with the accompanying compilation report.

New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Contributions and Rollovers In

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

The financial report was authorised for issue on 18 September 2023 by the directors of the trustee company.

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	1,318,573.95	1,535,309.37
Benefits Accrued during the period	166,604.86	(174,445.42)
Benefits Paid during the period	(42,190.00)	(42,290.00)
Liability for Accrued Benefits at end of period	1,442,988.81	1,318,573.95

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	Current	Previous
Vested Benefits at beginning of period	1,318,573.95	1,535,309.37
Benefits Accrued during the period	166,604.86	(174,445.42)
Benefits Paid during the period	(42,190.00)	(42,290.00)
Vested Benefits at end of period	1,442,988.81	1,318,573.95

Note 4 – Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Cash and Cash Equivalents

	Current	Previous
At market value:		
Bell Cash Trust A/c 15173115	283,702.42	83,825.44
Commonwealth Direct Invest Ac10920114	3,344.96	3,344.96
Macquarie CMT A/c 119048023	9,231.77	9,076.35
Macquarie CMT A/c 122075211	50,426.66	33,801.76
UBank A/c 375831898	0.00	1,002.52
	346,705.81	131,051.03

This report should be read in conjunction with the accompanying compilation report.

New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 6B – Derivative Investments

	Current	Previous
At market value:		
Magellan Global Fund. - Option Expiring 01-Mar-2024 Deferred	60.00	25.00
MFF Capital Investments Limited - Option Expiring 31-Oct-2022 Deferred	0.00	1.00
	60.00	26.00

Note 6C – Managed Investments

	Current	Previous
At market value:		
ALLAN GRAY AUSTRALIA EQUITY FUND - CLASS A	22,857.33	21,300.77
Bennelong Funds Management Ltd (Baep) - Bennelong Australian Equities Fund	0.00	14,533.85
La Trobe Australian Mortgage Fund - Pooled Mortgages	80,000.00	80,000.00
Lincoln U.S. Growth Fund Hedged	50,769.38	42,203.04
Lincoln Wholesale Australian Growth Fund	204,643.20	177,835.77
Lincoln Wholesale Australian Income Fund	85,634.69	44,578.61
	443,904.60	380,452.04

This report should be read in conjunction with the accompanying compilation report.

New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 6D – Shares in Listed Companies

	Current	Previous
At market value:		
Adairs Limited	0.00	2,387.50
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	0.00	3,986.84
BHP Group Limited	44,990.00	41,250.00
Brambles Limited	0.00	14,994.00
Brickworks Limited	7,624.76	5,302.44
Cleanaway Waste Management Limited	11,655.00	11,340.00
Coles Group Limited. - Ordinary Fully Paid Deferred Settlement	4,218.18	4,078.49
Dicker Data Limited	0.00	6,403.20
Endeavour Group Limited - Ordinary Fully Paid Deferred Settlement	0.00	3,255.10
Fisher & Paykel Healthcare Corporation Limited - Ordinary Fully Paid Foreign Exempt Nzx	0.00	9,812.00
Global Value Fund Limited	47,048.68	45,591.42
Hearts And Minds Investments Limited	0.00	15,301.50
Macquarie Group Limited	35,524.00	32,902.00
MFF Capital Investments Limited	0.00	11,050.00
Newcrest Mining (IS)	10,568.00	8,356.00
Nib Holdings Limited	11,830.00	0.00
Northern Star Resources Ltd	13,288.00	7,524.00
Orora Limited	9,212.00	10,220.00
Perpetual Limited	25,880.00	0.00
Premier Investments Limited	3,586.02	3,410.79
Regis Resources Limited	0.00	3,250.00
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	0.00	26,700.30
Smartgroup Corporation Ltd	6,573.60	5,071.30
Super Retail Group Limited	5,337.81	3,964.83
Telstra Corporation Limited (IS)	19,780.00	17,710.00
The A2 Milk Company Limited	0.00	2,634.00
Wam Leaders Limited	17,654.97	17,715.64
Wam Strategic Value Limited	0.00	16,839.20
Washington H Soul Pattinson & Company Limited	4,480.98	3,319.14
Wesfarmers Limited	78,450.60	46,520.10
Woodside Energy Group Ltd	21,525.00	19,900.00
Woolworths Group Limited	8,025.46	7,191.20
Xero Limited	0.00	5,387.20
	387,253.06	413,368.19

Note 6E – Stapled Securities

	Current	Previous
At market value:		
APA Group - Units Fully Paid Stapled Securities	0.00	18,618.04
Charter Hall Group - Stapled Securities Us Prohibited	20,349.00	20,577.00
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	0.00	9,110.00
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities	0.00	3,932.50
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	22,800.00	23,008.00
	43,149.00	75,245.54

This report should be read in conjunction with the accompanying compilation report.

New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 6F – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Betashares ASIA Technology Tigers ETF - Betashares ASIA Technology Tigers ETF	0.00	7,500.00
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid	26,390.00	25,445.00
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	30,143.00	22,970.60
Betashares S&P 500 Yield Maximiser Fund (Managed Fund) - Betashares S&P 500 Yield Maximiser (Managed Fund)	6,648.72	6,027.84
Ishares China Large-Cap ETF - Ishares China Large-Cap ETF	8,236.00	9,866.00
Ishares S&P 500 ETF - Ishares S&P 500 ETF	54,673.50	27,546.50
Ishares S&P/ASX 20 ETF - Ishares S&P/ASX 20 ETF	30,580.00	10,540.00
Ishares S&P/ASX Dividend Opportunities ETF - Ishares S&P/ASX Dividend Opportunities ETF	10,440.00	10,232.00
Magellan Global Fund (Open Class) (Managed Fund) - Magellan Global Fund (Open Cl)(Managed Fd) Def Set	10,102.68	8,811.36
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class Def Set	0.00	13,400.00
Magellan High Conviction Trust - Magellan High Conviction Trust (Managed Fund)	0.00	94,601.76
SPDR S&P/ASX 200 Resources Fund - SPDR S&P/ASX 200 Resources Fund	13,470.00	11,950.00
Vaneck Gold Miners ETF - Vaneck Gold Miners ETF	0.00	12,291.00
Vanguard MSCI Index International Shares (Hedged) ETF - Vanguard MSCI Indx International Shre (Hedged) ETF	12,916.50	11,175.00
	203,600.40	272,357.06

This report should be read in conjunction with the accompanying compilation report.

New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 7A – Distributions

	Current	Previous
ALLAN GRAY AUSTRALIA EQUITY FUND - CLASS A	2,259.37	2,059.01
Bennelong Funds Management Ltd (Baep) - Bennelong Australian Equities Fund	208.53	889.93
La Trobe Australian Mortgage Fund - Pooled Mortgages	4,313.64	3,186.96
Lincoln U.S. Growth Fund Hedged	0.00	2,195.94
Lincoln Wholesale Australian Growth Fund	6,957.23	23,142.42
Lincoln Wholesale Australian Income Fund	5,975.71	895.04
APA Group - Units Fully Paid Stapled Securities	978.06	373.38
APA Group - Units Fully Paid Stapled Securities(IS)	0.00	543.69
Charter Hall Group - Stapled Securities Us Prohibited	443.84	429.40
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	50.27	54.38
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	0.00	51.20
Region Group - Fully Paid Units Stapled Securities	107.25	0.00
Rural Funds Group - Fully Paid Units Stapled Securities	0.00	293.32
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities	0.00	217.36
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	912.82	385.17
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (IS)	0.00	240.00
Betashares ASIA Technology Tigers ETF - Betashares ASIA Technology Tigers ETF	0.00	103.40
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid	2,812.29	3,189.90
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	732.36	750.71
Betashares S&P 500 Yield Maximiser Fund (Managed Fund) - Betashares S&P 500 Yield Maximiser (Managed Fund)	424.37	398.53
Ishares China Large-Cap ETF - Chess Depository Interests 1:1 Ishchina(IS)	0.00	116.54
Ishares China Large-Cap ETF - Ishares China Large-Cap ETF	227.91	43.06
Ishares S&P 500 ETF - Ishares S&P 500 ETF	638.28	433.38
Ishares S&P/ASX 20 ETF - Exchange Traded Fund Units Fully Paid	0.00	680.70
Ishares S&P/ASX 20 ETF - Ishares S&P/ASX 20 ETF	845.81	392.09
Ishares S&P/ASX Dividend Opportunities ETF - Ishares S&P/ASX Dividend Opportunities ETF	1,081.41	723.64
Magellan Global Fund (Open Class) (Managed Fund) - Magellan Global Fund (Open Cl)(Managed Fd) Def Set	408.10	406.31
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class Def Set	366.58	770.19
Magellan High Conviction Trust - Magellan High Conviction Trust (Managed Fund)	0.00	3,468.73
OZR_1 SPDR S&P/ASX 200 Resources Fund - SPDR S&P/ASX 200 Resources Fund	0.00	2,094.93
SPDR S&P/ASX 200 Resources Fund - SPDR S&P/ASX 200 Resources Fund	1,439.18	672.84
Vaneck Vectors Gold Miners ETF - Vaneck Vectors Gold Miners ETF	0.00	233.34
Vanguard MSCI Index International Shares (Hedged) ETF - Vanguard MSCI Indx International Shre (Hedged) ETF	0.00	0.09
	31,183.01	49,435.58

This report should be read in conjunction with the accompanying compilation report.

New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 7B – Dividends

	Current	Previous
Adairs Limited	321.43	321.43
Appen Limited	0.00	27.32
BHP Group Limited	5,593.55	10,624.80
Brambles Limited	277.72	462.94
Brickworks Limited	261.48	253.32
Cleanaway Waste Management Limited	220.50	0.00
Cleanaway Waste Management Limited	0.00	273.13
Coles Group Limited. - Ordinary Fully Paid Deferred Settlement	215.91	199.56
Dicker Data Limited	318.99	381.14
Endeavour Group Limited - Ordinary Fully Paid Deferred Settlement	47.30	119.79
Fisher & Paykel Healthcare Corporation Limited - Ordinary Fully Paid	23.71	0.00
Foreign Exempt Nzx		
Global Value Fund Limited	3,925.68	3,925.68
Hearts And Minds Investments Limited	0.00	1,460.90
Incitec Pivot Limited	0.00	71.43
Macquarie Group Limited	1,522.86	1,422.12
MFF Capital Investments Limited	285.71	500.00
Newcrest Mining (IS)	0.00	375.07
Newcrest Mining Limited	464.65	0.00
Nib Holdings Limited	260.00	0.00
Northern Star Resources Ltd	0.00	306.43
Northern Star Resources Ltd	353.57	0.00
Orora Limited	476.00	434.00
Perpetual Limited	2,530.00	0.00
Premier Investments Limited	316.07	202.28
Regis Resources Limited	0.00	107.14
Rio Tinto Limited	0.00	1,085.80
Smartgroup Corporation Ltd	545.43	788.50
Super Retail Group Limited	513.70	547.06
Telstra Corporation Limited (IS)	0.00	1,051.42
Telstra Corporation Limited.	558.57	0.00
Telstra Corporation.	558.57	0.00
TPG Telecom Limited.	0.00	160.00
Wam Leaders Limited	1,473.41	1,300.07
Wam Strategic Value Limited	496.00	248.00
Washington H Soul Pattinson & Company Limited	189.34	130.92
Wesfarmers Limited	2,981.14	2,695.71
Westpac Banking Corporation	0.00	5,805.72
Woodside Energy Group Ltd	3,351.73	0.00
Woodside Petroleum Limited	0.00	1,190.00
Woodside Petroleum Limited (IS)	0.00	234.49
Woolworths Group Limited	285.68	10,270.69
Charter Hall Group - Stapled Securities Us Prohibited	504.31	435.10
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	75.37	0.00
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	0.00	79.41
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	45.71	22.86
	28,994.09	47,514.23

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New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 7C – Foreign Income

	Current	Previous
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	81.10	144.69
Fisher & Paykel Healthcare Corporation Limited - Ordinary Fully Paid Foreign Exempt Nzx	131.28	237.19
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	168.38	205.49
	380.76	587.37

Note 7D – Interest

	Current	Previous
Bell Cash Trust A/c 15173115	1,784.17	0.00
ING A/c 60575728	0.00	0.49
Macquarie CMT A/c 119048023	155.42	23.34
Macquarie CMT A/c 122075211	1,193.11	3.10
UBank A/c 374967750	0.00	0.19
UBank A/c 375831898	2.28	22.69
	3,134.98	49.81

Note 7E – Investment Fee Rebate

	Current	Previous
La Trobe Australian Mortgage Fund - Pooled Mortgages	399.99	399.99
	399.99	399.99

New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 8A – Increase in Market Value

	Current	Previous
Derivative Investments		
Magellan Global Fund. - Option Expiring 01-Mar-2024 Deferred	35.00	(115.00)
MFF Capital Investments Limited - Option Expiring 31-Oct-2022 Deferred	(1.00)	(274.00)
Managed Investments		
ALLAN GRAY AUSTRALIA EQUITY FUND - CLASS A	1,556.56	1,150.39
Bennelong Funds Management Ltd (Baep) - Bennelong Australian Equities Fund	5,496.15	(5,496.15)
Lincoln U.S. Growth Fund Hedged	8,566.34	(7,796.96)
Lincoln Wholesale Australian Growth Fund	26,807.43	(86,698.69)
Lincoln Wholesale Australian Income Fund	1,056.08	(5,421.39)
Shares in Listed Companies		
Adairs Limited	3,613.00	(2,925.00)
Amcor Limited (IS)	0.00	199.00
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	(703.25)	643.11
Appen Limited	0.00	2,165.00
BHP Billiton Limited (IS)	0.00	(325.00)
BHP Group Limited	3,740.00	5,214.01
Brambles Limited	277.00	(1,022.00)
Brickworks Limited	2,322.32	(1,867.58)
Cleanaway Waste Management Limited	315.00	(1,021.18)
Cleanaway Waste Management Limited	0.00	481.18
Coles Group Limited. - Ordinary Fully Paid Deferred Settlement	139.69	164.88
Dicker Data Limited	(201.77)	(11.60)
Endeavour Group Limited - Ordinary Fully Paid Deferred Settlement	(1,127.55)	550.40
Fisher & Paykel Healthcare Corporation Limited - Ordinary Fully Paid Foreign Exempt Nzx	7,114.50	(6,094.00)
Fortescue Metals Group Ltd	0.00	(4,049.00)
Global Value Fund Limited	1,457.26	(1,457.26)
Hearts And Minds Investments Limited	9,796.82	(17,422.50)
Incitec Pivot Limited	0.00	247.03
Kogan.Com Ltd	0.00	3,361.04
Macquarie Group Limited	2,622.00	1,616.00
Macquarie Group Limited	0.00	(311.51)
MFF Capital Investments Limited	661.70	(3,350.00)
Newcrest Mining (IS)	2,212.00	(1,756.00)
Nib Holdings Limited	1,819.00	0.00
Northern Star Resources Ltd	5,764.00	(3,234.00)
Orora Limited	(1,008.00)	896.00
Perpetual Limited	(1,617.47)	0.00
Premier Investments Limited	175.23	(1,642.56)
Regis Resources Limited	7,611.00	(2,650.00)
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	(14,712.77)	(1,800.90)
Rio Tinto Limited	0.00	(1,844.00)
Smartgroup Corporation Ltd	1,502.30	(1,054.10)
Super Retail Group Limited	1,372.98	(2,064.14)
Telstra Corporation Limited (IS)	2,070.00	414.00
The A2 Milk Company Limited	0.00	6,507.08
The A2 Milk Company Limited	7,473.08	(7,473.08)
The Star Entertainment Group Limited (IS)	0.00	137.21
TPG Telecom Limited.	0.00	2,136.87
Wam Leaders Limited	(60.67)	(1,577.42)
Wam Strategic Value Limited	4,860.80	(5,294.80)
Washington H Soul Pattinson & Company Limited	1,161.84	(1,436.79)
Wesfarmers Limited	7,017.50	(16,860.90)

This report should be read in conjunction with the accompanying compilation report.

New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Westpac Banking Corporation	0.00	1,204.00
Woodside Energy Group Ltd	1,625.00	859.75
Woodside Petroleum Limited	0.00	3,800.00
Woodside Petroleum Limited (IS)	0.00	1,215.00
Woolworths Group Limited	834.26	(2,382.86)
Xero Limited	4,595.80	(7,602.22)
Stapled Securities		
APA Group - Units Fully Paid Stapled Securities	(1,361.18)	1,799.46
APA Group - Units Fully Paid Stapled Securities(IS)	0.00	2,115.78
Charter Hall Group - Stapled Securities Us Prohibited	(228.00)	(8,911.00)
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	3,195.64	(3,195.64)
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	0.00	845.64
Rural Funds Group - Fully Paid Units Stapled Securities	0.00	(4,060.01)
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities	(385.40)	328.90
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	(208.00)	(845.84)
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (IS)	0.00	1,085.84
Units In Listed Unit Trusts		
Betashares ASIA Technology Tigers ETF - Betashares ASIA Technology Tigers ETF	4,325.93	(4,325.93)
Betashares ASIA Technology Tigers ETF - Exchange Traded Fund Units Fully Paid	0.00	(214.07)
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid	945.00	(3,430.00)
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	7,172.40	(4,644.00)
Betashares S&P 500 Yield Maximiser Fund (Managed Fund) - Betashares S&P 500 Yield Maximiser (Managed Fund)	620.88	(365.04)
ETFS S&P Biotech ETF - Exchange Traded Fund Units Fully Paid	0.00	110.68
Ishares China Large-Cap ETF - Chess Depository Interests 1:1 Ishchina(IS)	0.00	(186.61)
Ishares China Large-Cap ETF - Ishares China Large-Cap ETF	(1,630.00)	(2,313.39)
Ishares S&P 500 ETF - Ishares S&P 500 ETF	7,273.20	(1,090.50)
Ishares S&P/ASX 20 ETF - Ishares S&P/ASX 20 ETF	135.00	(984.68)
Ishares S&P/ASX Dividend Opportunities ETF - Ishares S&P/ASX Dividend Opportunities ETF	208.00	(620.43)
Magellan Global Fund (Open Class) (Managed Fund) - Magellan Global Fund (Open CI)(Managed Fd) Def Set	1,291.32	(1,633.14)
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class Def Set	1,902.12	(4,700.00)
Magellan High Conviction Trust - Magellan High Conviction Trust (Managed Fund)	5,400.24	(5,400.24)
Magellan High Conviction Trust - Ordinary Units Fully Paid	0.00	(12,158.42)
SPDR S&P/ASX 200 Resources Fund - SPDR S&P/ASX 200 Resources Fund	1,520.00	(1,231.27)
Switzer Dividend Growth Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	0.00	(1,365.21)
Vaneck Gold Miners ETF - Vaneck Gold Miners ETF	3,572.51	(3,572.51)
Vaneck Vectors Gold Miners ETF - Vaneck Vectors Gold Miners ETF	0.00	2,483.51
Vanguard MSCI Index International Shares (Hedged) ETF - Vanguard MSCI Indx International Shre (Hedged) ETF	1,741.50	(1,848.22)
	141,730.32	(229,696.98)

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New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 8B – Realised Capital Losses

	Current	Previous
Managed Investments		
Bennelong Funds Management Ltd (Baep) - Bennelong Australian Equities Fund	5,267.83	0.00
Shares in Listed Companies		
Adairs Limited	4,065.50	0.00
Amcor Limited (IS)	0.00	(196.61)
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	(420.84)	0.00
Appen Limited	0.00	4,143.00
Artrya Limited	0.00	1,664.55
Betmakers Technology Group Ltd	0.00	2,942.09
BHP Billiton Limited (IS)	0.00	(725.89)
Brambles Limited	(1,476.00)	0.00
Catapult Group International Ltd	0.00	1,391.83
Dicker Data Limited	1,443.03	0.00
Dubber Corporation Limited	0.00	6,753.53
Endeavour Group Limited - Ordinary Fully Paid Deferred Settlement	(656.75)	0.00
Fisher & Paykel Healthcare Corporation Limited - Ordinary Fully Paid Foreign Exempt Nzx	7,976.50	0.00
Fortescue Metals Group Ltd	0.00	(1,010.50)
Hearts And Minds Investments Limited	7,473.57	0.00
Hipages Group Holdings Ltd	0.00	5,754.40
Incitec Pivot Limited	0.00	(773.77)
Janison Education Group Limited	0.00	3,363.16
Judo Capital Holdings Limited	0.00	2,920.77
Kogan.Com Ltd	0.00	3,976.52
Macquarie Group Limited	0.00	(449.17)
MFF Capital Investments Limited	(963.30)	0.00
Regis Resources Limited	6,813.51	0.00
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	(15,085.88)	0.00
Rio Tinto Limited	0.00	(308.00)
Serko Limited - Ordinary Fully Paid Foreign Exempt Nzx	0.00	3,518.10
Siteminder Limited	0.00	2,985.00
The A2 Milk Company Limited	6,822.08	0.00
The Star Entertainment Group Limited (IS)	0.00	1,209.02
TPG Telecom Limited.	0.00	1,134.92
Transurban Group - Rights-Appsclse 15Dec2015 Us Prohibited	0.00	(53.40)
Wam Strategic Value Limited	4,538.60	0.00
Westpac Banking Corporation	0.00	6,992.00
Woodside Petroleum Limited (IS)	0.00	586.97
Woolworths Group Limited	0.00	5,839.16
Xero Limited	2,370.80	(3,604.02)
Stapled Securities		
APA Group - Units Fully Paid Stapled Securities	(344.98)	0.00
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	4,460.64	0.00
Region Group - Fully Paid Units Stapled Securities	(55.80)	0.00
Rural Funds Group - Fully Paid Units Stapled Securities	0.00	(4,635.01)
Units In Listed Unit Trusts		
Betashares ASIA Technology Tigers ETF - Betashares ASIA Technology Tigers ETF	5,480.93	0.00
Betashares Crypto Innovators ETF - Betashares Crypto Innovators ETF	0.00	2,559.27
ETFS S&P Biotech ETF - Exchange Traded Fund Units Fully Paid	0.00	153.68
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class Def Set	927.12	0.00
Magellan High Conviction Trust - Magellan High Conviction Trust (Managed Fund)	5,136.85	0.00

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New Line Management Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Switzer Dividend Growth Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	0.00	(1,740.21)
Vaneck Gold Miners ETF - Vaneck Gold Miners ETF	4,119.51	0.00
	<u>47,892.92</u>	<u>44,391.39</u>

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