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Financial statements and reports for the year ended  
30 June 2022

HAPT Superannuation Fund

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Prepared for: Paul David Graham and Terri Shane Graham

# HAPT Superannuation Fund

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# HAPT Superannuation Fund

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Derivatives (Options, Hybrids, Future Contracts)	2	30	0
Managed Investments (Australian)	3	378,164	379,351
Shares in Listed Companies (Australian)	4	436,228	467,531
Units in Listed Unit Trusts (Australian)	5	42,928	48,841
Units in Unlisted Unit Trusts (Australian)	6	85,883	186,252
<b>Total Investments</b>		<u>943,233</u>	<u>1,081,975</u>
<b>Other Assets</b>			
Distributions Receivable		16,560	15,391
Ubank Usaver 3124		57,087	557
Ubank Usaver 3167		29,462	26,754
CBA Investment Account		219	354
Ubank Term Deposit 1006		0	54,999
Cash Account - BT Panorama		16,454	5,899
Income Tax Refundable		9,513	3,866
<b>Total Other Assets</b>		<u>129,295</u>	<u>107,820</u>
<b>Total Assets</b>		<u>1,072,528</u>	<u>1,189,795</u>
<b>Net assets available to pay benefits</b>		<u>1,072,528</u>	<u>1,189,795</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	8, 9		
Graham, Paul David - Pension (Account Based Pension)		517,000	575,648
Graham, Paul David - Pension (Account Based Pension)		458,371	510,296
Graham, Paul David - Accumulation		26,372	28,889
Graham, Terri Shane - Accumulation		70,785	74,962
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,072,528</u>	<u>1,189,795</u>

**HAPT Superannuation Fund**  
**Operating Statement**  
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	12	29,351	33,929
Dividends Received	11	12,052	6,786
Interest Received		715	878
Other Investment Income		888	20
<b>Contribution Income</b>			
Employer Contributions		2,615	2,027
Other Contributions		304	810
<b>Total Income</b>		<u>45,925</u>	<u>44,450</u>
<b>Expenses</b>			
Accountancy Fees		3,135	2,970
ATO Supervisory Levy		259	259
BT Panorama Investment Expenses		8,318	8,984
		<u>11,712</u>	<u>12,213</u>
<b>Member Payments</b>			
Pensions Paid		21,800	21,000
Benefits Paid/Transfers Out		0	27,500
<b>Investment Losses</b>			
Changes in Market Values	13	139,193	(92,757)
<b>Total Expenses</b>		<u>172,705</u>	<u>(32,044)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(126,780)</u>	<u>76,493</u>
Income Tax Expense	14	(9,513)	(3,866)
<b>Benefits accrued as a result of operations</b>		<u>(117,267)</u>	<u>80,359</u>

# Notes to the Financial Statements

For the year ended 30 June 2022

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## Note 1: Summary of Significant Accounting Policies

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 associated Regulations, the trust deed of the Fund and the needs of members.

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

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 Trustee(s).

### 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 to be 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 market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an 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 value has 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 the trustees' assessment of the 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 end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is 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.

### 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 subject to an insignificant risk of change in value.

### c. Revenue

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

# Notes to the Financial Statements

For the year ended 30 June 2022

## 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 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 acquired during the period).

## Contributions

Contributions and transfers 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.

## 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. Critical Accounting Estimates and Judgements

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

### Note 2: Derivatives (Options, Hybrids, Future Contracts)

	2022 \$	2021 \$
Magellan Financial Group Limited	30	0
	30	0

### Note 3: Managed Investments (Australian)

	2022 \$	2021 \$
Bennelong Australian Equities Fund	42,957	57,986

**HAPT Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

PIMCO Div Fixed Int Fd - Ws Class	0	20,038
Allan Gray Aust Eq Fd Class A	39,526	0
Greencape Broadcap Fund	46,077	53,410
Magellan Infrastructure Fd	60,348	58,934
Platinum International Health Care	20,870	35,941
UBS Diversified Fixed Income Fund	42,401	0
UBS Emerging Markets Equity	39,072	52,870
Vanguard Aust Fixed Interest Index	39,710	45,490
Plato Aust Shares Income Fund CI A	47,202	54,682
	378,163	379,351

**Note 4: Shares in Listed Companies (Australian)**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Australia And New Zealand Banking Group Limited	11,500	14,694
Ishares Core Cash Etf	34,804	14,938
Bank Of Queensland Limited.	16,675	22,775
Commonwealth Bank Of Australia.	44,467	49,136
CSL Limited	39,014	41,353
Betashares Australian Sustainability Leaders Etf	33,299	39,760
Fortescue Metals Group Ltd	22,228	0
Etf Metal Securities Australia Limited.	47,040	41,996
Ishares Core S&p/asx 200 Etf	29,132	62,069
Magellan Financial Group Limited	4,199	17,504
National Australia Bank Limited	32,676	31,280
Scentre Group	12,121	12,823
Sonic Healthcare Limited	23,635	27,494
Telstra Corporation Limited.	63,556	62,070
Unibail-rodamco-westfield	3,610	5,453
Westpac Banking Corporation	18,272	24,184
	436,228	467,529

**Note 5: Units in Listed Unit Trusts (Australian)**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Ishares Core Composite Bond Etf	42,928	48,841

**Notes to the Financial Statements**

For the year ended 30 June 2022

	42,928	48,841
<b>Note 6: Units in Unlisted Unit Trusts (Australian)</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Apn Areit Fund	0	14,268
Magellan Global Fd	58,220	68,491
Pendal Fixed Interest Fund	0	24,595
Vanguard Conservative Index Fund	27,664	78,898
	<u>85,884</u>	<u>186,252</u>
<b>Note 7: Banks and Term Deposits</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
CBA Investment Account	219	354
Cash Account - BT Panorama	16,454	5,899
Ubank Term Deposit 1006	0	54,999
Ubank Usaver 3124	57,087	557
Ubank Usaver 3167	29,462	26,754
	<u>103,222</u>	<u>88,563</u>
<b>Note 8: Liability for Accrued Benefits</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	1,189,795	1,109,436
Benefits accrued as a result of operations	(117,267)	80,359
Current year member movements	0	0
	<u>1,072,528</u>	<u>1,189,795</u>
<b>Note 9: Vested Benefits</b>		

Vested benefits are benefits that 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 end of the reporting period.



**Notes to the Financial Statements**

For the year ended 30 June 2022

	2022 \$	2021 \$
Vested Benefits	1,072,528	1,189,795

**Note 10: Guaranteed Benefits**

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

**Note 11: Dividends**

	2022 \$	2021 \$
Australia And New Zealand Banking Group Limited	741	313
Bank Of Queensland Limited.	1,100	656
CSL Limited	437	0
Commonwealth Bank Of Australia.	1,845	1,220
Domino's Pizza Enterprises Limited	0	168
Fortescue Metals Group Ltd	1,090	0
Magellan Financial Group Limited	729	316
National Australia Bank Limited	1,515	638
Scentre Group	139	0
Sonic Healthcare Limited	680	0
Telstra Corporation Limited.	2,641	2,641
Westpac Banking Corporation	1,134	834
	12,051	6,786

HAPT Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

## Note 12: Trust Distributions

	2022 \$	2021 \$
Scentre Group	528	328
Platinum International Health Care	488	4,472
Greencape Broadcap Fund	4,958	3,259
Ishares Core Composite Bond Etf	679	1,240
UBS Diversified Fixed Income Fund	114	0
Ishares Core Cash Etf	35	38
Magellan Infrastructure Fd	2,347	2,419
Ishares Core S&p/asx 200 Etf	2,346	1,106
Betashares Australian Sustainability Leaders Etf	1,210	1,185
Bennelong Australian Equities Fund	2,066	2,935
Plato Aust Shares Income Fund CI A	5,827	1,426
Vanguard Aust Fixed Interest Index	664	1,421
UBS Emerging Markets Equity	803	578
Apn Areit Fund	515	772
Magellan Global Fd	2,551	2,113
Allan Gray Aust Eq Fd Class A	3,307	0
Vanguard Conservative Index Fund	847	9,088
PIMCO Div Fixed Int Fd - Ws Class	45	628
Pendal Fixed Interest Fund	21	457
Macquarie Dynamic Bond Fund	0	330
Vanguard Cash Plus Index Fund	0	134
	29,351	33,929

## Note 13: Changes in Market Values

### Unrealised Movements in Market Value

	2022 \$	2021 \$
<b>Derivatives (Options, Hybrids, Future Contracts)</b>		
Magellan Financial Group Limited	30	0
	30	0
<b>Managed Investments (Australian)</b>		
Allan Gray Aust Eq Fd Class A	(5,474)	0
Bennelong Australian Equities Fund	(15,030)	7,986
Greencape Broadcap Fund	(7,333)	3,410

HAPT Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

Magellan Infrastructure Fd	1,415	1,776
PIMCO Div Fixed Int Fd - Ws Class	178	(700)
Platinum International Health Care	(15,071)	5,941
Plato Aust Shares Income Fund CI A	(7,480)	4,682
UBS Diversified Fixed Income Fund	(2,599)	0
UBS Emerging Markets Equity	(13,799)	2,870
Vanguard Aust Fixed Interest Index	(5,779)	(2,271)
Vanguard Cash Plus Index Fund	0	17
	<hr/>	<hr/>
	(70,972)	23,711
	<hr/>	<hr/>
<b>Shares in Listed Companies (Australian)</b>		
Australia And New Zealand Banking Group Limited	(3,195)	4,964
Bank Of Queensland Limited.	(6,100)	6,670
Betashares Australian Sustainability Leaders Etf	(6,461)	5,069
CSL Limited	(2,339)	1,472
Commonwealth Bank Of Australia.	(4,669)	14,981
Domino's Pizza Enterprises Limited	0	(3,961)
Etf's Metal Securities Australia Limited.	5,044	(4,525)
Fortescue Metals Group Ltd	(1,814)	0
Ishares Core Cash Etf	(7)	76
Ishares Core S&p/asx 200 Etf	(6,672)	7,081
Magellan Financial Group Limited	(13,306)	(2,479)
National Australia Bank Limited	1,396	9,544
Onemarket Limited	0	(127)
Scentre Group	(702)	2,668
Sonic Healthcare Limited	(3,859)	2,508
Telstra Corporation Limited.	1,486	10,400
Unibail-rodamco-westfield	(1,843)	1,574
Westpac Banking Corporation	(5,912)	7,365
	<hr/>	<hr/>
	(48,954)	63,279
	<hr/>	<hr/>
<b>Units in Listed Unit Trusts (Australian)</b>		
Ishares Core Composite Bond Etf	(5,913)	(2,712)
	<hr/>	<hr/>
	(5,913)	(2,712)
	<hr/>	<hr/>

HAPT Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

<b>Units in Unlisted Unit Trusts (Australian)</b>		
Apn Areit Fund	732	2,452
Macquarie Dynamic Bond Fund	0	(1,892)
Magellan Global Fd	(10,271)	3,470
Pendal Fixed Interest Fund	405	(2,185)
Platinum International Fund	0	4,930
Vanguard Conservative Index Fund	(5,413)	(5,218)
	(14,547)	1,556
<b>Total Unrealised Movement</b>	(140,356)	85,835
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Managed Investments (Australian)</b>		
PIMCO Div Fixed Int Fd - Ws Class	(325)	216
Vanguard Aust Fixed Interest Index	0	122
Vanguard Cash Plus Index Fund	0	(110)
	(325)	228
<b>Shares in Listed Companies (Australian)</b>		
Domino's Pizza Enterprises Limited	0	6,700
Ishares Core Cash Etf	0	(166)
Ishares Core S&p/asx 200 Etf	3,644	0
	3,644	6,534
<b>Units in Listed Unit Trusts (Australian)</b>		
Ishares Core Composite Bond Etf	0	127
	0	127
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Apn Areit Fund	(380)	0
Macquarie Dynamic Bond Fund	0	(191)
Pendal Fixed Interest Fund	(954)	0
Platinum International Fund	0	(3,683)
Vanguard Conservative Index Fund	(821)	3,906
	(2,155)	32
<b>Total Realised Movement</b>	1,164	6,921

**Notes to the Financial Statements**

For the year ended 30 June 2022

<b>Changes in Market Values</b>	(139,192)	92,756
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**Note 14: Income Tax Expense**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(9,513)	(3,866)
Income Tax Expense	(9,513)	(3,866)

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(19,017)	11,474
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Less:

Tax effect of:

Non Taxable Contributions	46	122
Increase in MV of Investments	0	12,875
Exempt Pension Income	6,818	6,114
Realised Accounting Capital Gains	174	1,038
Accounting Trust Distributions	4,403	5,089

Add:

Tax effect of:

Decrease in MV of Investments	21,053	0
SMSF Non-Deductible Expenses	1,541	1,589
Pension Payments	3,270	3,150
Benefit Payments	0	4,125
Franking Credits	1,549	686
Foreign Credits	52	58
Net Capital Gains	1,438	2,369
Taxable Trust Distributions	2,098	2,018
Distributed Foreign Income	300	515
Rounding	0	(1)
Income Tax on Taxable Income or Loss	843	745

Less credits:

# Notes to the Financial Statements

For the year ended 30 June 2022

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Franking Credits	10,326	4,572
Foreign Credits	31	39
	<hr/>	<hr/>
Current Tax or Refund	(9,513)	(3,866)
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# HAPT Superannuation Fund Trustees Declaration

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The trustees have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date 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 2022.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

.....  
Paul David Graham

Trustee

.....  
Terri Shane Graham

Trustee

Dated:

# HAPT Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(126,780.00)
<b>Less</b>	
Exempt current pension income	45,451.00
Realised Accounting Capital Gains	1,163.00
Accounting Trust Distributions	29,351.00
Non Taxable Contributions	304.00
	<u>76,269.00</u>
<b>Add</b>	
Decrease in MV of investments	140,356.00
SMSF non deductible expenses	10,275.00
Pension Payments	21,800.00
Franking Credits	10,326.00
Foreign Credits	346.00
Net Capital Gains	9,585.00
Taxable Trust Distributions	13,986.00
Distributed Foreign income	2,002.00
	<u>208,676.00</u>
SMSF Annual Return Rounding	(5.00)
	<u>5,622.00</u>
<b>Taxable Income or Loss</b>	<u>5,622.00</u>
Income Tax on Taxable Income or Loss	843.30
<b>Less</b>	
Franking Credits	10,325.57
Foreign Credits	30.85
	<u>(9,513.12)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(9,513.12)</u>
Supervisory Levy	259.00
	<u>(9,254.12)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(9,254.12)</u>

\* Distribution tax components review process has not been completed for the financial year.



# HAPT Superannuation Fund

## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash Account - BT Panorama		16,454.410000	16,454.41	16,454.41	16,454.41			1.57 %
CBA Investment Account		219.050000	219.05	219.05	219.05			0.02 %
Ubank Usaver 3124		57,087.270000	57,087.27	57,087.27	57,087.27			5.46 %
Ubank Usaver 3167		29,461.970000	29,461.97	29,461.97	29,461.97			2.82 %
			<b>103,222.70</b>		<b>103,222.70</b>			<b>9.86 %</b>
<b>Derivatives (Options, Hybrids, Future Contracts)</b>								
MFGO.AX Magellan Financial Group Limited	41.00	0.735000	30.14	0.00	0.00	30.14	0.00 %	0.00 %
			<b>30.14</b>		<b>0.00</b>	<b>30.14</b>		<b>0.00 %</b>
<b>Managed Investments (Australian)</b>								
ETL0060AU Allan Gray Aust Eq Fd Class A	23,851.17	1.657200	39,526.16	1.89	45,000.00	(5,473.84)	(12.16) %	3.78 %
BFL0001AU Bennelong Australian Equities Fund	18,308.98	2.346200	42,956.53	2.73	50,000.00	(7,043.47)	(14.09) %	4.10 %
HOW0034AU Greencape Broadcap Fund	29,120.56	1.582300	46,077.46	1.72	50,000.00	(3,922.54)	(7.85) %	4.40 %
MGE0002AU Magellan Infrastructure Fd	44,622.94	1.352400	60,348.06	1.34	60,000.00	348.06	0.58 %	5.77 %
PLA0005AU Platinum International Health Care	11,931.75	1.749100	20,869.82	2.51	30,000.00	(9,130.18)	(30.43) %	1.99 %
WHT0039AU Plato Aust Shares Income Fund Cl A	41,507.55	1.137200	47,202.39	1.20	50,000.00	(2,797.61)	(5.60) %	4.51 %
SBC0007AU UBS Diversified Fixed Income Fund	56,861.26	0.745700	42,401.44	0.79	45,000.00	(2,598.56)	(5.77) %	4.05 %
UBS8018AU UBS Emerging Markets Equity	40,089.80	0.974600	39,071.52	1.25	50,000.00	(10,928.48)	(21.86) %	3.73 %
VAN0001AU Vanguard Aust Fixed Interest Index	39,050.36	1.016900	39,710.31	1.19	46,622.22	(6,911.91)	(14.83) %	3.79 %
			<b>378,163.69</b>		<b>426,622.22</b>	<b>(48,458.53)</b>	<b>(11.36) %</b>	<b>36.14 %</b>
<b>Shares in Listed Companies (Australian)</b>								
ANZ.AX Australia And New Zealand Banking Group Limited	522.00	22.030000	11,499.66	28.73	14,995.01	(3,495.35)	(23.31) %	1.10 %
BOQ.AX Bank Of Queensland Limited.	2,500.00	6.670000	16,675.00	9.70	24,254.24	(7,579.24)	(31.25) %	1.59 %
FAIR.AX Betashares Australian	1,988.00	16.750000	33,299.00	18.00	35,783.56	(2,484.56)	(6.94) %	3.18 %

# HAPT Superannuation Fund

## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
	Sustainability Leaders Etf								
CBA.AX	Commonwealth Bank Of Australia.	492.00	90.380000	44,466.96	81.25	39,976.56	4,490.40	11.23 %	4.25 %
CSL.AX	CSL Limited	145.00	269.060000	39,013.70	275.04	39,880.40	(866.70)	(2.17) %	3.73 %
GOLD.AX	Etf's Metal Securities Australia Limited.	1,920.00	24.500000	47,040.00	20.76	39,856.91	7,183.09	18.02 %	4.50 %
FMG.AX	Fortescue Metals Group Ltd	1,268.00	17.530000	22,228.04	18.96	24,042.34	(1,814.30)	(7.55) %	2.12 %
BILL.AX	Ishares Core Cash Etf	347.00	100.300000	34,804.10	100.40	34,840.42	(36.32)	(0.10) %	3.33 %
IOZ.AX	Ishares Core S&p/asx 200 Etf	1,075.00	27.100000	29,132.50	26.72	28,723.31	409.19	1.42 %	2.78 %
MFG.AX	Magellan Financial Group Limited	325.00	12.920000	4,199.00	61.49	19,983.81	(15,784.81)	(78.99) %	0.40 %
NAB.AX	National Australia Bank Limited	1,193.00	27.390000	32,676.27	25.69	30,647.82	2,028.45	6.62 %	3.12 %
OMN.AX	Onemarket Limited	131.00	0.000100	0.01	0.27	35.42	(35.41)	(99.97) %	0.00 %
SCG.AX	Scentre Group	4,680.00	2.590000	12,121.20	4.28	20,022.60	(7,901.40)	(39.46) %	1.16 %
SHL.AX	Sonic Healthcare Limited	716.00	33.010000	23,635.16	34.90	24,986.88	(1,351.72)	(5.41) %	2.26 %
TLS.AX	Telstra Corporation Limited.	16,508.00	3.850000	63,555.80	5.45	90,037.91	(26,482.11)	(29.41) %	6.07 %
URW.AX	Unibail-rodamco-westfield	960.00	3.760000	3,609.60	14.71	14,118.44	(10,508.84)	(74.43) %	0.34 %
WBC.AX	Westpac Banking Corporation	937.00	19.500000	18,271.50	26.69	25,005.37	(6,733.87)	(26.93) %	1.75 %
				<b>436,227.50</b>		<b>507,191.00</b>	<b>(70,963.50)</b>	<b>(13.99) %</b>	<b>41.69 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
IAF.AX	Ishares Core Composite Bond Etf	431.00	99.600000	42,927.60	109.92	47,377.45	(4,449.85)	(9.39) %	4.10 %
				<b>42,927.60</b>		<b>47,377.45</b>	<b>(4,449.85)</b>	<b>(9.39) %</b>	<b>4.10 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>									
MGE0001AU	Magellan Global Fd	25,009.52	2.327900	58,219.67	2.20	55,000.00	3,219.67	5.85 %	5.56 %
VAN0109AU	Vanguard Conservative Index Fund	25,307.60	1.093100	27,663.73	1.17	29,691.00	(2,027.27)	(6.83) %	2.64 %
				<b>85,883.40</b>		<b>84,691.00</b>	<b>1,192.40</b>	<b>1.41 %</b>	<b>8.21 %</b>
				<b>1,046,455.03</b>		<b>1,169,104.37</b>	<b>(122,649.34)</b>	<b>(10.49) %</b>	<b>100.00 %</b>

# HAPT Superannuation Fund

## Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Cash at Bank</b>												
Cash Account - BT Panorama	2.22			2.22				2.22				
CBA Investment Account	0.02			0.02				0.02				
Ubank Term Deposit 1006	552.76			552.76				552.76				
Ubank Usaver 3124	66.84			66.84				66.84				
Ubank Usaver 3167	93.48			93.48				93.48				
	<b>715.32</b>	<b>0.00</b>	<b>0.00</b>	<b>715.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>715.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
ETL0060AU Allan Gray Aust Eq Fd Class A	3,306.54	913.65	261.09	6.13	504.49	72.01	9.70	1,767.07			2,053.66	
BFL0001AU Bennelong Australian Equities Fund	2,066.50	960.85	101.67	0.88	560.56	58.24	1.99	1,684.19			835.64	109.22
HOW0034AU Greencape Broadcap Fund	4,957.61	1,364.24	96.81	4.72	825.82	49.34	7.85	2,348.78			3,442.50	
MGE0002AU Magellan Infrastructure Fd	2,347.17	5.73		11.30	2.89	0.93		20.85				2,329.21
ETL0016AU PIMCO Div Fixed Int Fd - Ws Class	45.43											45.43
PLA0005AU Platinum International Health Care	488.14			143.23		344.91	19.48	507.62				
WHT0039AU Plato Aust Shares Income Fund CI A	5,827.22	5,329.62	227.58	36.96	2,470.22	64.15	3.72	8,132.25				168.91
SBC0007AU UBS Diversified Fixed Income Fund	113.72											113.72
UBS8018AU UBS Emerging Markets Equity	802.91			0.17		802.74	150.52	953.43				
VAN0001AU Vanguard Aust Fixed Interest Index	664.40			384.58		20.16		404.74				259.66
	<b>20,619.64</b>	<b>8,574.09</b>	<b>687.15</b>	<b>587.97</b>	<b>4,363.98</b>	<b>1,412.48</b>	<b>193.26</b>	<b>15,818.93</b>	<b>0.00</b>	<b>0.00</b>	<b>6,331.80</b>	<b>3,026.15</b>
<b>Other Investment Income</b>												
Other Income	887.84							887.84				
	<b>887.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>887.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
ANZ.AX Australia And New Zealand Banking Group Limited	741.24	741.24				317.67		1,058.91				
BOQ.AX Bank Of Queensland Limited.	1,100.00	1,100.00				471.42		1,571.42				
FAIR.AX Betashares Australian Sustainability Leaders Etf	1,209.66	375.14	105.98	143.29	197.00	83.56	16.61	921.58			461.94	39.75
CBA.AX Commonwealth Bank Of Australia.	1,845.00	1,845.00				790.71		2,635.71				
CSL.AX CSL Limited	436.82	23.05	413.77			9.88		446.70				
FMG.AX Fortescue Metals Group Ltd	1,090.48	1,090.48				467.35		1,557.83				

# HAPT Superannuation Fund

## Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments	
BILL.AX	Ishares Core Cash Etf	35.20			35.20			35.20					
IOZ.AX	Ishares Core S&p/asx 200 Etf	2,346.17	1,914.22	159.51	58.84	812.96	42.43	1.58	2,989.54		105.63	65.55	
MFG.AX	Magellan Financial Group Limited	728.66	546.49	182.17		234.21		962.87					
NAB.AX	National Australia Bank Limited	1,515.11	1,515.11			649.33		2,164.44					
SCG.AX	Scentre Group	527.91	0.09		219.17	0.03	44.38	1.70	265.37			264.27	
SCG.AX	Scentre Group	138.99	138.99			59.56		198.55					
SHL.AX	Sonic Healthcare Limited	680.20	542.37	137.83		232.44		912.64					
TLS.AX	Telstra Corporation Limited.	2,641.28	2,641.28			1,131.98		3,773.26					
WBC.AX	Westpac Banking Corporation	1,133.77	1,133.77			485.90		1,619.67					
		<b>16,170.49</b>	<b>13,607.23</b>	<b>999.26</b>	<b>456.50</b>	<b>5,860.44</b>	<b>170.37</b>	<b>19.89</b>	<b>21,113.69</b>	<b>0.00</b>	<b>0.00</b>	<b>567.57</b>	<b>369.57</b>
<b>Units in Listed Unit Trusts (Australian)</b>													
IAF.AX	Ishares Core Composite Bond Etf	678.60			622.60		56.00	0.04	678.64				
		<b>678.60</b>	<b>0.00</b>	<b>0.00</b>	<b>622.60</b>	<b>0.00</b>	<b>56.00</b>	<b>0.04</b>	<b>678.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>													
APN0008AU	Apn Areit Fund	514.80	2.80	0.48	183.60	3.12	7.36	0.48	197.84		424.96	-104.40	
MGE0001AU	Magellan Global Fd	2,550.98					274.84	120.02	394.86		4,945.12	-2,668.98	
RFA0813AU	Pendal Fixed Interest Fund	21.11			19.04		2.07		21.11				
VAN0109AU	Vanguard Conservative Index Fund	847.11	205.31	16.28	74.93	98.03	78.92	12.75	486.22		397.82	73.85	
		<b>3,934.00</b>	<b>208.11</b>	<b>16.76</b>	<b>277.57</b>	<b>101.15</b>	<b>363.19</b>	<b>133.25</b>	<b>1,100.03</b>	<b>0.00</b>	<b>0.00</b>	<b>5,767.90</b>	<b>-2,699.53</b>
		<b>43,005.89</b>	<b>22,389.43</b>	<b>1,703.17</b>	<b>2,659.96</b>	<b>10,325.57</b>	<b>2,002.04</b>	<b>346.44</b>	<b>40,314.45</b>	<b>0.00</b>	<b>0.00</b>	<b>12,667.27</b>	<b>696.19</b>

Assessable Income (Excl. Capital Gains) **40,314.45**

Net Capital Gain **8,445.17**

**Total Assessable Income 48,759.62**

\*1 Includes foreign credits from foreign capital gains.

\*2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.

HAPT Superannuation Fund  
**Investment Income Report**  
As at 30 June 2022

