

SR & M Freeth Superannuation Fund
Realised Capital Gains
For the period from 1 July 2019 to 30 June 2020

Accounting Treatment							Taxation Treatment						
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Managed Funds Market</u>													
Fidelity Wholesale Plus Australian Equities Fund													
10/07/2019	Sale	5,937.05	7,470.00		7,108.43	361.57							
30/09/2019	Dist	0.00	0.00		0.00								
08/10/2019	Sale	439.26	555.00		525.93	29.07							
11/11/2019	Sale	5,709.20	7,378.00		6,835.62	542.38							
12/11/2019	Sale	2,130.30	2,750.00		2,550.61	199.39							
31/12/2019	Dist	0.00	0.00		0.00								
10/03/2020	Sale	6,291.27	7,145.00		7,532.54	(387.54)							
31/03/2020	Dist	0.00	0.00		0.00								
30/06/2020	Dist	0.00	0.00		0.00								
		20,507.08	25,298.00		24,553.13	744.87					0.00		
Ironbark Karara Wholesale Plus Australian Small Companies Fund													
12/11/2019	Sale	1,272.91	1,500.00		1,588.97	(88.97)							
31/12/2019	Dist	0.00	0.00		0.00								
30/06/2020	Dist	0.00	0.00		0.00								
		1,272.91	1,500.00		1,588.97	(88.97)					0.00		
Ironbark Paladin Property Securities Fund													
11/11/2019	Sale	1,329.43	1,500.00		1,410.26	89.74							
05/05/2020	Sale	2,375.58	2,000.00		2,520.02	(520.02)							
		3,705.01	3,500.00		3,930.28	(430.28)					0.00		
Janus Henderson Tactical Income Fund													
30/09/2019	Dist	0.00	0.00		0.00								
11/11/2019	Sale	2,076.80	2,250.00		2,232.14	17.86							
31/12/2019	Dist	0.00	0.00		0.00								
14/01/2020	Sale	6,922.65	7,500.00		7,440.46	59.54							
31/03/2020	Dist	0.00	0.00		0.00								
06/04/2020	Sale	11,694.27	12,500.00		12,569.00	(69.00)							
30/06/2020	Dist	0.00	0.00		0.00								
		20,693.72	22,250.00		22,241.60	8.40					0.00		

SR & M Freeth Superannuation Fund
Realised Capital Gains
For the period from 1 July 2019 to 30 June 2020

Accounting Treatment							Taxation Treatment						
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Managed Funds Market</u>													
Magellan Global Fund													
11/11/2019	Sale	1,088.46	2,750.00		1,667.85	1,082.15							
06/12/2019	Sale	2,714.09	7,096.00		4,158.80	2,937.20							
10/02/2020	Sale	1,650.82	4,741.00		2,529.55	2,211.45							
30/06/2020	Dist	0.00	0.00		0.00								
		5,453.37	14,587.00		8,356.20	6,230.80					0.00		
MFS Fully Hedged Global Equity Trust													
11/11/2019	Sale	1,715.85	1,750.00		1,627.83	122.17							
05/05/2020	Sale	4,021.60	3,500.00		3,815.29	(315.29)							
		5,737.45	5,250.00		5,443.12	(193.12)					0.00		
Paradice Global Small Mid Cap Fund													
11/11/2019	Sale	474.27	1,000.00		1,017.02	(17.02)							
31/12/2019	Dist	0.00	0.00		0.00								
05/05/2020	Sale	1,168.29	2,000.00		2,505.28	(505.28)							
30/06/2020	Dist	0.00	0.00		0.00								
		1,642.56	3,000.00		3,522.30	(522.30)					0.00		
Pendal Focus Australian Share Fund													
11/11/2019	Sale	973.90	2,250.00		2,060.97	189.03							
31/12/2019	Dist	0.00	0.00		0.00								
30/06/2020	Dist	0.00	0.00		0.00								
		973.90	2,250.00		2,060.97	189.03					0.00		
Pendal Wholesale Plus Global Emerging Markets Opportunities Fund													
12/11/2019	Sale	1,205.98	1,500.00		1,613.84	(113.84)							
06/05/2020	Sale	4,801.82	5,500.00		6,425.79	(925.79)							
30/06/2020	Dist	0.00	0.00		0.00								
		6,007.80	7,000.00		8,039.63	(1,039.63)					0.00		

SR & M Freeth Superannuation Fund
Realised Capital Gains
For the period from 1 July 2019 to 30 June 2020

		Accounting Treatment				Taxation Treatment					
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation		
							Adjusted	Reduced	Indexation	Discounted	Other
									Deferred	Capital Loss	
<u>Managed Funds Market</u>											
PIMCO Wholesale Plus Global Bond Fund											
12/11/2019	Sale	2,051.49	2,000.00		2,032.21	(32.21)					
15/01/2020	Sale	7,640.59	7,500.00		7,568.77	(68.77)					
06/04/2020	Sale	13,015.41	12,500.00		12,893.06	(393.06)					
		22,707.49	22,000.00		22,494.04	(494.04)					0.00
RARE Infrastructure Value Fund - Unhedged											
30/09/2019	Dist	0.00	0.00		0.00						
11/11/2019	Sale	1,121.58	1,500.00		1,408.22	91.78					
31/12/2019	Dist	0.00	0.00		0.00						
31/03/2020	Dist	0.00	0.00		0.00						
05/05/2020	Sale	6,228.20	7,500.00		7,819.95	(319.95)					
30/06/2020	Dist	0.00	0.00		0.00						
		7,349.78	9,000.00		9,228.17	(228.17)					0.00
Solaris Australian Equity Long Short Fund											
11/11/2019	Sale	1,034.20	1,500.00		1,447.67	52.33					
		1,034.20	1,500.00		1,447.67	52.33					0.00
T. Rowe Price Dynamic Global Bond Fund											
11/11/2019	Sale	1,485.15	1,500.00		1,518.27	(18.27)					
14/01/2020	Sale	7,393.53	7,500.00		7,558.41	(58.41)					
06/04/2020	Sale	12,080.80	12,500.00		12,350.20	149.80					
		20,959.48	21,500.00		21,426.88	73.12					0.00
T. Rowe Price Wholesale Plus Global Equity Fund											
12/11/2019	Sale	1,838.64	2,500.00		2,644.70	(144.70)					
09/01/2020	Sale	4,947.28	7,272.00		7,116.17	155.83					
06/05/2020	Sale	4,487.71	6,500.00		6,455.12	44.88					
30/06/2020	Dist	0.00	0.00		0.00						
		11,273.63	16,272.00		16,215.99	56.01					0.00

SR & M Freeth Superannuation Fund
Realised Capital Gains
For the period from 1 July 2019 to 30 June 2020

		Accounting Treatment				Taxation Treatment							
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Managed Funds Market</u>													
UBS Wholesale Plus Australian Bond Fund													
12/11/2019	Sale	1,448.02	1,500.00		1,471.77	28.23							
15/01/2020	Sale	7,238.68	7,500.00		7,357.39	142.61							
07/04/2020	Sale	12,158.35	12,500.00		12,357.75	142.25							
		20,845.05	21,500.00		21,186.91	313.09						0.00	
Winton Global Alpha Fund													
11/11/2019	Sale	1,929.51	2,250.00		2,291.68	(41.68)							
08/04/2020	Sale	5,948.91	6,520.00		7,065.52	(545.52)							
05/05/2020	Sale	3,198.68	3,500.00		3,799.07	(299.07)							
		11,077.10	12,270.00		13,156.27	(886.27)						0.00	
Managed Funds Market Total			188,677.00		184,892.13	3,784.87						0.00	
Grand Total			188,677.00		184,892.13	3,784.87						0.00	

* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

SR & M Freeth Superannuation Fund
Realised Capital Gains
For the period from 1 July 2019 to 30 June 2020

Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Capital Losses Applied						
Current Year	0.00	0.00	0.00	0.00	0.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Net Capital Gains						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	