

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
INVESTMENTS			
Australian Listed Shares	15	325,822 ¹⁰⁰	146,645
Australian Unlisted Shares	16	22,943 ⁹⁹	22,817
Australian Listed Unit Trust	17	-	13,149
Unit Trusts (Unlisted)	18	921,134 ⁹⁹	501,610
Other Managed Investments	19	105,167 ⁹⁹	79,641
Overseas Listed Shares	20	9,704 ⁹⁹	8,074
Overseas Unit Trusts	21	216 ⁹⁹	787
Australian Listed Options / Rights	22	2,654 ⁹⁹	-
		1,387,640	772,723
OTHER ASSETS			
Cash at Bank	23	21,199 ⁹⁹	4,157
Sundry Debtors - Fund Level	24	11,780 ⁸¹	5,483
		32,979	9,640
TOTAL ASSETS		1,420,619	782,363
LIABILITIES			
Provisions for Tax - Fund	25	59,558 ⁹⁹	10,924
Financial Position Rounding		1	(1)
Sundry Creditors	26	-	1,610
		59,559	12,533
TOTAL LIABILITIES		59,559	12,533
NET ASSETS AVAILABLE TO PAY BENEFITS		1,361,060	769,830
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	27	1,361,060	769,830
		1,361,060	769,830

This Statement is to be read in conjunction with the notes to the Financial Statements

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
REVENUE			
Investment Revenue			
Australian Listed Shares	2	2,023	4,399
Australian Listed Unit Trust	3	160	988
Unit Trusts (Unlisted)	4	24,231	2,932
Other Managed Investments	5	18,709	3,555
Overseas Listed Shares	6	17	126
Overseas Unit Trusts	7	450	5,550
Miscellaneous Rebates	8	-	393
		45,590	17,943
Contribution Revenue			
Employer Concessional Contributions		24,123	29,082
		24,123	29,082
Other Revenue			
Cash at Bank	9	-	1,718
Market Movement Non-Realised	10	596,684	(25,526)
Market Movement Realised	11	(5,504)	173,978
		591,180	150,170
Total Revenue		660,893	197,195
EXPENSES			
General Expense			
Fund Administration Expenses	12	3,504	3,500
Investment Expenses	13	1,126	2,216
Member Insurance Premium Fully Deductible		5,473	6,459
		10,103	12,175
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		650,790	185,020
Tax Expense			
Fund Tax Expenses	14	59,558	12,574
		59,558	12,574
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		591,232	172,446

This Statement is to be read in conjunction with the notes to the Financial Statements

De Sensi Superannuation Fund

Member Account Balances

For the year ended 30 June 2021

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
De Sensi, Giuseppe (49)									
Accumulation									
Accum (00001)	713,916.12	-	23,400.24	-	3,080.07	2,866.43	-	533,849.58	1,265,219.44
	713,916.12	-	23,400.24	-	3,080.07	2,866.43	-	533,849.58	1,265,219.44
De Sensi, Haroula (49)									
Accumulation									
Accum (00002)	55,913.61	-	722.56	-	-	2,606.28	-	41,810.87	95,840.76
	55,913.61	-	722.56	-	-	2,606.28	-	41,810.87	95,840.76
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	769,829.73	-	24,122.80	-	3,080.07	5,472.71	-	575,660.45	1,361,060.20

CALCULATED FUND EARNING RATE: 74.7776 %
 APPLIED FUND EARNING RATE: 74.7776 %

De Sensi Superannuation Fund

Trial Balance

As at 30 June 2021

Account Number	Account Description	Units	2021		2020	
			Debit \$	Credit \$	Debit \$	Credit \$
125	Accumulation Member Balance					
125 00001	De Sensi, Giuseppe			713,916.12		553,580.26
125 00002	De Sensi, Haroula			55,913.61		43,802.70
205	Australian Listed Shares					
205 0430	Boral Limited.	2,070.0000	15,214.50		7,845.30	
205 1671	National Aust. Bank	1,114.0000	29,209.08		25,854.18	
205 2142	Santos Ltd	1,888.0000	13,385.92		10,006.40	
205 2346	Telstra Corporation.	5,000.0000	18,800.00		15,650.00	
205 2553	Westpac Banking Corp	434.0000	11,201.54		7,790.30	
205 2841	PointsBet Holdings Ltd	18,088.0000	231,164.64		79,500.00	
205 2876	4DMedical Limited	5,588.0000	6,845.30		-	
206	Australian Unlisted Shares					
206 0003	CBPA Group Limited	500,000.0000	22,942.80		22,816.87	
207	Australian Listed Unit Trust					
207 0060	Lend Lease Corp.		-		13,149.31	
208	Unit Trusts (Unlisted)					
208 0003	Ausco Place Unit Trust	501,610.0000	921,133.59		501,610.00	
226	Other Managed Investments					
226 0002	Folkestone Wollert Development Fund	7,800.0000	8,580.00		18,336.00	
226 0003	Regal Emerging Companies Fund II	49,999.9999	81,835.00		61,305.00	
226 0004	Regal Funds Management Pty Ltd	0.0090	-		-	
226 0005	Regal Emerging Companies Opports Gen	10,000.0000	14,752.00		-	
227	Overseas Listed Shares					
227 0092	Oil Search Ltd FPO 10T	2,547.0000	9,704.07		8,073.99	
229	Overseas Unit Trusts					

De Sensi Superannuation Fund

Trial Balance

As at 30 June 2021

Account Number	Account Description	Units	2021		2020	
			Debit \$	Credit \$	Debit \$	Credit \$
229 1286	Macquarie True Ind Global Bond	11,077.6600	216.02		786.51	
237	Australian Listed Options / Rights					
237 0009	Pointsbet Holdings Limited Options	1,154.0000	2,654.20		-	
290	Cash at Bank					
290 0001	Cash at Bank		9,559.47		3,601.00	
290 0002	Cash at Bank		11,640.35		555.83	
300	Sundry Debtors - Fund Level					
300 0001	Sundry Debtors Number 1		11,780.35		5,482.71	
450	Provisions for Tax - Fund					
450 0003	Provision for TFN Withholding Tax (Fund)			-		(107.00)
450 0006	Provision for Deferred Tax (Fund)			56,304.47		-
450 0009	Provision for Income Tax (Fund)			3,254.16		11,030.67
500	Sundry Creditors					
500 0001	Sundry Creditors Number 1			-		1,610.00
605	Australian Listed Shares					
605 0430	Boral Limited. - Dividends			-		460.00
605 1671	National Aust. Bank - Dividends			662.70		1,757.11
605 2142	Santos Ltd - Dividends			174.26		-
605 2346	Telstra Corporation. - Dividends			800.00		1,152.00
605 2553	Westpac Banking Corp - Dividends			386.26		-
605 2584	Woolworths Limited - Dividends			-		1,030.00
607	Australian Listed Unit Trust					
607 0060	Lend Lease Corp. - Dividends			159.90		445.72
607 0091	Transurban Group Stapled - Dividends			-		542.32
608	Unit Trusts (Unlisted)					
608 0002	Unit Trusts (Unlisted) Account 2			-		1,602.51
608 0003	Unit Trusts (Unlisted) Account 3			24,231.15		1,328.76
626	Other Managed Investments					
626 0001	Other Managed Investments Account 1			18,709.00		-
626 0003	Other Managed Investments Account 3			-		3,554.89
627	Overseas Listed Shares					
627 0092	Oil Search Ltd FPO 10T - Dividends			16.51		125.81
629	Overseas Unit Trusts					
629 1286	Macquarie True Ind Global Bond - Distribution			449.75		5,550.43
636	Miscellaneous Rebates					
636 0001	Miscellaneous Rebate			-		393.00
690	Cash at Bank					

Trial Balance

As at 30 June 2021

Account Number	Account Description	Units	2021		2020	
			Debit \$	Credit \$	Debit \$	Credit \$
690 0001	Cash at Bank - Bank Interest			-		1,615.27
690 0002	Cash at Bank - Trading (Fund)			-		102.61
702	Employer Concessional Contributions					
702 00001	De Sensi, Giuseppe			23,400.24		24,996.20
702 00002	De Sensi, Haroula			722.56		4,086.22
780	Market Movement Non-Realised					
780 0007	Market Movement Non-Realised - Other Managed Investments			18,964.00		15,647.99
780 0009	Market Movement Non-Realised - Overseas Assets			(570.49)		(5,413.66)
780 0012	Market Movement Non-Realised - Overseas Shares			1,630.08		(3,402.96)
780 0015	Market Movement Non-Realised - Shares - Listed			157,009.93		(4,350.99)
780 0016	Market Movement Non-Realised - Shares - Unlisted			125.93		(27,183.13)
780 0017	Market Movement Non-Realised - Trusts - Non-Public & Non-PST			419,523.59		-
780 0018	Market Movement Non-Realised - Trusts - Unit			-		(823.29)
785	Market Movement Realised					
785 0007	Market Movement Realised - Other Managed Investments			(1,638.00)		194,698.00
785 0015	Market Movement Realised - Shares - Listed			(4,123.88)		(14,316.54)
785 0018	Market Movement Realised - Trusts - Unit			258.04		(6,402.93)
801	Fund Administration Expenses					
801 0011	Professional Fees		3,190.00		3,157.00	
801 0017	Bank Charges (Admin)		-		30.00	
801 0019	Subscriptions and Registrations (Admin)		314.00		313.00	
802	Investment Expenses					
802 0008	Investment Advisor Fee		1,125.72		2,215.75	
828	Member Insurance Premium Fully Deductible					
828 00001	De Sensi, Giuseppe		2,866.43		3,403.97	
828 00002	De Sensi, Haroula		2,606.28		3,055.18	
860	Fund Tax Expenses					
860 0004	Income Tax Expense		3,254.16		12,573.67	
860 0008	Tax Accrued During Period (Deferred Tax)		56,304.47		-	
			1,490,279.89	1,490,279.89	807,111.97	807,111.97

Tax Reconciliation

For the year ended 30 June 2021

INCOME		
Gross Interest Income		26.00
Gross Dividend Income		
Imputation Credits	4,397.54	
Franked Amounts	10,214.74	
Unfranked Amounts	165.42	14,777.00
Gross Rental Income		-
Gross Foreign Income		420.00
Gross Trust Distributions		24,416.00
Gross Assessable Contributions		
Employer Contributions/Untaxed Transfers	24,122.00	
Member Contributions	-	24,122.00
Gross Capital Gain		
Net Capital Gain	-	-
Pension Capital Gain Revenue	-	-
Non-arm's length income		-
Net Other Income		16.00
Gross Income		63,777.00
Less Exempt Current Pension Income		-
Total Income		63,777.00
LESS DEDUCTIONS		
Other Deduction		10,103.00
Total Deductions		10,103.00
TAXABLE INCOME		
Gross Income Tax Expense (15% of Standard Component)		8,051.10
(45% of Non-arm's length income)		-
Less Foreign Tax Offset	373.91	
Less Other Tax Credit	-	373.91
Tax Assessed		7,677.19
Less Imputed Tax Credit		4,423.03
Less Amount Already paid (for the year)		-
TAX DUE OR REFUNDABLE		3,254.16
Supervisory Levy		259.00
AMOUNT DUE OR REFUNDABLE		3,513.16

De Sensi Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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

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

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees' assessment of their realisable value.

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

De Sensi Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

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 trusts 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.

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

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

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (revenue) and deferred income tax expense (revenue).

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

De Sensi Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

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

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

i. Critical Accounting Estimates and Judgments

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

j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the impact this will have on the superannuation fund.

De Sensi Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 2: Australian Listed Shares		
Boral Limited. - Dividends	-	460
National Aust. Bank - Dividends	663	1,757
Santos Ltd - Dividends	174	-
Telstra Corporation. - Dividends	800	1,152
Westpac Banking Corp - Dividends	386	-
Woolworths Limited - Dividends	-	1,030
	2,023	4,399
Note 3: Australian Listed Unit Trust		
Lend Lease Corp. - Dividends	160	446
Transurban Group Stapled - Dividends	-	542
	160	988
Note 4: Unit Trusts (Unlisted)		
Unit Trusts (Unlisted) Account 2	-	1,603
Unit Trusts (Unlisted) Account 3	24,231	1,329
	24,231	2,932
Note 5: Other Managed Investments		
Other Managed Investments Account 1	18,709	-
Other Managed Investments Account 3	-	3,555
	18,709	3,555
Note 6: Overseas Listed Shares		
Oil Search Ltd FPO 10T - Dividends	17	126
	17	126
Note 7: Overseas Unit Trusts		
Macquarie True Ind Global Bond - Distribution	450	5,550
	450	5,550
Note 8: Miscellaneous Rebates		
Miscellaneous Rebate	-	393
	-	393
Note 9: Cash at Bank		
Cash at Bank - Bank Interest	-	1,615
Cash at Bank - Trading (Fund)	-	103
	-	1,718

De Sensi Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 10: Market Movement Non-Realised		
Market Movement Non-Realised - Other Managed Investments	18,964	15,648
Market Movement Non-Realised - Overseas Assets	(570)	(5,414)
Market Movement Non-Realised - Overseas Shares	1,630	(3,403)
Market Movement Non-Realised - Shares - Listed	157,010	(4,351)
Market Movement Non-Realised - Shares - Unlisted	126	(27,183)
Market Movement Non-Realised - Trusts - Non-Public & Non-PST	419,524	-
Market Movement Non-Realised - Trusts - Unit	-	(823)
	596,684	(25,526)
Note 11: Market Movement Realised		
Market Movement Realised - Other Managed Investments	(1,638)	194,698
Market Movement Realised - Shares - Listed	(4,124)	(14,317)
Market Movement Realised - Trusts - Unit	258	(6,403)
	(5,504)	173,978
Note 12: Fund Administration Expenses		
Bank Charges (Admin)	-	30
Professional Fees	3,190	3,157
Subscriptions and Registrations (Admin)	314	313
	3,504	3,500
Note 13: Investment Expenses		
Investment Advisor Fee	1,126	2,216
	1,126	2,216
Note 14: Fund Tax Expenses		
Income Tax Expense	3,254	12,574
Tax Accrued During Period (Deferred Tax)	56,304	-
	59,558	12,574
Note 15: Australian Listed Shares		
4DMedical Limited	6,845	-
Boral Limited.	15,215	7,845
National Aust. Bank	29,209	25,854
PointsBet Holdings Ltd	231,165	79,500
Santos Ltd	13,386	10,006
Telstra Corporation.	18,800	15,650
Westpac Banking Corp	11,202	7,790
	325,822	146,645

De Sensi Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2021

	2021 \$	2020 \$
Note 16: Australian Unlisted Shares		
CBPA Group Limited	22,943 ⁸³	22,817
	22,943	22,817
Note 17: Australian Listed Unit Trust		
Lend Lease Corp.	-	13,149
	-	13,149
Note 18: Unit Trusts (Unlisted)		
Ausco Place Unit Trust	921,134 ⁸³	501,610
	921,134	501,610
Note 19: Other Managed Investments		
Folkestone Wollert Development Fund	8,580	18,336
Regal Emerging Companies Fund II	81,835	61,305
Regal Emerging Companies Opports Gen	14,752 ⁸³	-
	105,167	79,641
Note 20: Overseas Listed Shares		
Oil Search Ltd FPO 10T	9,704 ⁸³	8,074
	9,704	8,074
Note 21: Overseas Unit Trusts		
Macquarie True Ind Global Bond	216 ⁸³	787
	216	787
Note 22: Australian Listed Options / Rights		
Pointsbet Holdings Limited Options	2,654 ⁸³	-
	2,654	-
Note 23: Cash at Bank		
Cash at Bank	9,559 ²	3,601
Cash at Bank	11,640 ²⁰	556
	21,199	4,157
Note 24: Sundry Debtors - Fund Level		
Sundry Debtors Number 1	11,780	5,483
	11,780	5,483
Note 25: Provisions for Tax - Fund		
Provision for Deferred Tax (Fund)	56,304 ⁸⁵	-
Provision for Income Tax (Fund)	3,254 ¹⁰⁵	11,031
Provision for TFN Withholding Tax (Fund)	-	(107)
	59,558	10,924

De Sensi Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 26: Sundry Creditors		
Sundry Creditors Number 1	-	1,610
	-	1,610
Note 27A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	769,830	597,383
Add: Increase (Decrease) in Members' Benefits	591,230	172,446
Liability for Members' Benefits End	1,361,060	769,830
Note 27B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	1,361,060	769,830
Total Vested Benefits	1,361,060	769,830

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Net Capital Gain/Loss Summary

For the year ended 30 June 2021

CAPITAL GAINS SUMMARY

Assessable Current year CG revenue - discount method	4,019.54
Assessable Current year CG revenue - indexation method	-
Assessable Current year CG revenue - other method	6,278.39
PLUS indexed capital gain	-
PLUS discount capital gain	4.14
PLUS non-indexed/-discounted-gain	3.24
LESS capital loss from last year	-
LESS current year capital loss	12,452.62
LESS discounting where applicable	-
Net capital gain	-

CAPITAL LOSSES SUMMARY

Non-collectables

Capital gain (including deferred notional capital gain (realised))	10,305.31
Capital loss from last year	-
Capital loss from current year	12,452.62
Capital loss to be recouped	10,305.31
Capital gain remaining (excluding deferred notional capital gain (realised))	-
Capital loss remaining	2,147.31

Collectables

Capital gain	-
Capital loss from last year	-
Capital loss from current year	-
Capital loss to be recouped	-
Capital gain remaining	-

Non-collectable capital loss carried forward	2,147.31
Collectable capital loss carried forward	-

De Sensi Superannuation Fund

Notes to the Tax Reconciliation

Other Deductions

For the year ended 30 June 2021

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
TOTALS										
-										

Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2021

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
Assessable Revenue Accounts							
605 1671	National Aust. Bank - Dividends	03/07/2020	332.70	-	-	-	
605 1671	National Aust. Bank - Dividends	10/12/2020	330.00	-	-	-	
605 2142	Santos Ltd - Dividends	30/06/2021	174.26	-	-	-	
605 2346	Teistra Corporation. - Dividends	30/06/2021	800.00	-	-	-	
605 2553	Westpac Banking Corp - Dividends	30/06/2021	386.26	-	-	-	
607 0060	Lend Lease Corp. - Dividends	17/03/2021	159.90	-	-	-	
608 0003	Unit Trusts (Unlisted) Account 3	30/06/2021	24,231.15	-	-	-	
626 0001	Other Managed Investments Account 1	30/06/2021	18,709.00	-	-	-	
627 0092	Oil Search Ltd FPO 10T - Dividends	30/06/2021	16.51	-	-	-	
629 1286	Macquarie True Ind Global Bond - Distribution	30/06/2021	449.75	-	-	-	
	Total Assessable Revenue		45,589.53	-	-	-	
Non-assessable Revenue Accounts							
	Total Non-assessable Revenue		-	-	-	-	
	Total Revenue		45,589.53	-	-	-	

Notes:

FMSIS - Forestry Managed Investment Scheme (FMSIS) income, NZL - Australian franking credits from a New Zealand company, ABN - Payment where ABN not quoted, PARTNERSHIP - Distribution from partnership

Notes to the Tax Reconciliation

Trust Distributions - Assessable Amounts

For the year ended 30 June 2021

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
607 0060	Lend Lease Corp. - Dividends	17/03/2021	-	100.42	-	59.48	25.49	-	-	-	185.39
608 0003	Unit Trusts (Unlisted) Account 3	30/06/2021	-	-	-	-	-	-	-	24,231.15	24,231.15
629 1286	Macquarie True Ind Global Bond - Distribution	30/06/2021	-	-	-	-	-	-	0.02	-	0.02
TOTALS			-	100.42	-	59.48	25.49	-	0.02	24,231.15	24,416.56

De Sensi Superannuation Fund

Notes to the Tax Reconciliation

Trust Distributions - Non-Assessable Amounts

For the year ended 30 June 2021

Account	Description	Date	Tax exempted	Tax free trust	Tax deferred/ Cost base adj	Total
629 1286	Macquarie True Ind Global Bond - Distribution	30/06/2021	-	-	431.07	431.07
TOTALS			-	-	431.07	431.07

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Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2021

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
605 1671	National Aust. Bank - Dividends	03/07/2020	-	-	-	332.70	142.59	-	-	-	475.29
605 1671	National Aust. Bank - Dividends	10/12/2020	-	-	-	330.00	141.43	-	-	-	471.43
605 2142	Santos Ltd - Dividends	30/06/2021	-	-	-	174.26	74.68	-	-	-	248.94
605 2346	Telstra Corporation. - Dividends	30/06/2021	-	-	-	800.00	342.86	-	-	-	1,142.86
605 2553	Westpac Banking Corp - Dividends	30/06/2021	-	-	-	386.26	165.54	-	-	-	551.80
626 0001	Other Managed Investments Account 1	30/06/2021	-	165.42	-	8,191.52	3,530.44	-	26.42	16.00	11,929.80
TOTALS			-	165.42	-	10,214.74	4,397.54	-	26.42	16.00	14,820.12

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2021

EXEMPT CURRENT PENSION INCOME

The Exempt Current Pension Income is calculated using segregation of assets and income.

The calculation is outlined below using only transactions tagged to segregated pension members:

Gross Interest Income		-
Gross Dividend Income		-
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	<u>-</u>	-
Gross Rental Income		-
Gross Foreign Income		-
Gross Trust Distributions		-
Net Capital Gains		-
Net Other Income	<u>-</u>	-
Exempt Current Pension Income		-

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2021

APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

Fund Income:

Gross Income	63,777.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	<u>63,777.00</u>

Reduced Fund Income:

Fund Income	63,777.00
LESS Exempt Current Pension Income	-
	<u>63,777.00</u>

Apportionment Factor:

<u>Reduced Fund Income</u>	<u>63,777.00</u>
Fund Income	63,777.00
	<u>1.0000000000</u>

APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

Assessable Investment Income:

Gross Income	63,777.00
LESS Gross Taxable Contributions	24,122.00
LESS Exempt Current Pension Income	-
	<u>39,655.00</u>

Total Investment Income:

Gross Income	63,777.00
LESS Gross Taxable Contributions	<u>24,122.00</u>
	39,655.00

Apportionment Factor:

<u>Assessable Investment Income</u>	<u>39,655.00</u>
Total Investment Income	39,655.00
	<u>1.0000000000</u>

De Sensi Superannuation Fund

Notes to the Tax Reconciliation

Foreign Income

For the year ended 30 June 2021

Account	Description	Date	Interest Income	Tax Paid on Interest	Modified passive income	Tax Paid on passive income	Other assessable income	Tax Paid on Other	Total Net Income	Total Tax Paid	Total Gross Income
626 0001	Other Managed Investments Account 1	30/06/2021	-	-	-	-	30.36	373.91	30.36	373.91	404.27
627 0092	Oil Search Ltd FPO 10T - Dividends	30/06/2021	-	-	-	-	16.51	-	16.51	-	16.51
TOTALS			-	-	-	-	46.87	373.91	46.87	373.91	420.78

Notes to the Tax Reconciliation

Capital Gains Revenue

For the year ended 30 June 2021

Account	Description	Date	CG - Discount	CG - Indexation	CG - Other
626 0001	Other Managed Investments Account 1	30/06/2021	4,000.88	-	6,278.39
629 1286	Macquarie True Ind Global Bond - Distribution	30/06/2021	18.66	-	-
TOTALS			4,019.54	-	6,278.39

De Sensi Superannuation Fund

Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets								
205 0430 Boral Limited. (BLD)	12/02/2018	2,000,000	14,700.00	15,379.95	-	Loss	15,379.95	(679.95)
	15/04/2020	70,000	514.50	146.00	-	Discount	146.00	368.50
		2,070,000	15,214.50	15,525.95	-		15,525.95	(311.45)
205 1671 National Aust. Bank (NAB)	12/05/2017	658,000	17,252.76	21,233.70	-	Loss	21,233.70	(3,980.94)
	14/12/2018	42,000	1,101.24	990.00	-	Discount	990.00	111.24
	3/07/2019	33,000	865.26	864.86	-	Discount	864.86	0.40
	12/12/2019	34,000	891.48	892.25	-	Loss	892.25	(0.77)
	2/06/2020	310,000	8,128.20	4,386.50	-	Discount	4,386.50	3,741.70
	3/07/2020	23,000	603.06	332.70	-	Other	332.70	270.36
	10/12/2020	14,000	367.08	330.00	-	Other	330.00	37.08
		1,114,000	29,209.08	29,030.01	-		29,030.01	179.07
205 2142 Santos Ltd (STO)	9/03/2020	1,888,000	13,385.92	9,629.87	-	Discount	9,629.87	3,756.05
		1,888,000	13,385.92	9,629.87	-		9,629.87	3,756.05
205 2346 Telstra Corporation. (TLS)	22/03/2018	5,000,000	18,800.00	19,827.59	-	Loss	19,827.59	(1,027.59)
		5,000,000	18,800.00	19,827.59	-		19,827.59	(1,027.59)
205 2553 Westpac Banking Corp (WBC)	2/03/2020	434,000	11,201.54	10,001.95	-	Discount	10,001.95	1,199.59
		434,000	11,201.54	10,001.95	-		10,001.95	1,199.59
205 2841 PointsBet Holdings Ltd (PBH)	27/11/2019	13,315,000	170,165.70	60,240.87	-	Discount	60,240.87	109,924.83
	28/11/2019	1,685,000	21,534.30	7,502.63	-	Discount	7,502.63	14,031.67
	2/10/2020	292,000	3,731.76	2,998.35	-	Other	2,998.35	733.41
	2/10/2020	259,2308	3,312.97	1,685.00	-	Other	1,685.00	1,627.97
	2/10/2020	2,048,7692	26,183.27	13,317.00	-	Other	13,317.00	12,866.27
	18/12/2020	488,000	6,236.64	5,773.47	-	Other	5,773.47	463.17
		18,088,000	231,164.64	91,517.32	-		91,517.32	139,647.32
205 2876 4DMedical Limited (4DX)	28/06/2021	5,588,000	6,845.30	6,613.79	-	Other	6,613.79	231.51
		5,588,000	6,845.30	6,613.79	-		6,613.79	231.51
206 0003 CBPA Group Limited								

De Sensi Superannuation Fund

Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
208 0003 Ausco Place Unit Trust	3/02/2020	500,000.0000	22,942.80	50,000.00	-	Loss	50,000.00	(27,057.20)
		500,000.0000	22,942.80	50,000.00	-		50,000.00	(27,057.20)
	14/04/2020	500,000.0000	918,177.06	500,000.00	-	Discount	500,000.00	418,177.06
	30/06/2020	1,610.0000	2,956.53	1,610.00	-	Other	1,610.00	1,346.53
		501,610.0000	921,133.59	501,610.00	-		501,610.00	419,523.59
226 0002 Folkestone Wollert Development Fund	28/04/2017	7,800.0000	8,580.00	7,800.00	-	Discount	7,800.00	780.00
		7,800.0000	8,580.00	7,800.00	-		7,800.00	780.00
226 0003 Regal Emerging Companies Fund II	16/03/2018	49,999.9998	81,835.00	25,000.00	-	Discount	25,000.00	56,835.00
	28/09/2018	0.0001	-	25,000.00	-	Loss	25,000.00	(25,000.00)
		49,999.9999	81,835.00	50,000.00	-		50,000.00	31,835.00
226 0004 Regal Funds Management Pty Ltd	26/03/2018	0.0090	-	0.01	-	Loss	0.01	(0.01)
		0.0090	-	0.01	-		0.01	(0.01)
226 0005 Regal Emerging Companies Opporrtis Gen	5/08/2020	10,000.0000	14,752.00	10,000.00	-	Other	10,000.00	4,752.00
		10,000.0000	14,752.00	10,000.00	-		10,000.00	4,752.00
227 0092 Oil Search Ltd FPO 10T (OSH)	28/02/2020	1,851.0000	7,052.31	10,015.35	-	Loss	10,015.35	(2,963.04)
	4/05/2020	696.0000	2,651.76	1,461.60	-	Discount	1,461.60	1,190.16
		2,547.0000	9,704.07	11,476.95	-		11,476.95	(1,772.88)
229 1286 Macquarie True Ind Global Bond (MAQ0266AU)	31/03/2018	11,077.6600	216.02	11,594.42	2,181.16	Loss	9,413.26	(9,197.24)
		11,077.6600	216.02	11,594.42	2,181.16		9,413.26	(9,197.24)
227 0009 Pointsbet Holdings Limited Options (PBHO)	27/11/2019	1,025.0000	2,357.50	-	-	Discount	-	2,357.50
	28/11/2019	129.0000	296.70	-	-	Discount	-	296.70
		1,154.0000	2,654.20	-	-		-	2,654.20
								(2,147.31)
								(187,681.55)
Less Carried Capital Loss								
Less Discounting								
TOTALS			1,387,638.66	824,627.86	2,181.16		822,446.70	375,363.10
GRAND TOTAL								375,363.10

De Sensi Superannuation Fund

Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
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Provision for Deferred Income Tax = 375,363.10 x 0.15 = 56,304.47

De Sensi Superannuation Fund

Market Value Movements

From 01/07/2020 to 30/06/2021

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
Domestic Shares									
2050430	Boral Limited.	BLD	7,845.30	-	-	-	15,214.50	-	7,369.20
2051671	National Aust. Bank	NAB	25,854.18	662.70	5,920.59	-	29,209.08	(310.65)	8,923.44
2052142	Santos Ltd	STO	10,006.40	-	-	-	13,385.92	-	3,379.52
2052346	Telstra Corporation.	TLS	15,650.00	-	-	-	18,800.00	-	3,150.00
2052553	Westpac Banking Corp	WBC	7,790.30	-	-	-	11,201.54	-	3,411.24
2052841	PointsBet Holdings Ltd	PBH	79,500.00	23,773.82	-	-	231,164.64	(3,813.23)	127,890.82
2052876	4DMedical Limited	4DX	-	17,072.47	6,645.45	-	6,845.30	(3,813.23)	231.51
2370009	Pointsbet Holdings Limited Options	PBHO	-	-	-	-	2,654.20	-	2,654.20
			146,646.18	41,508.99	12,566.04	-	328,475.18	(4,123.88)	157,009.93
Foreign Assets									
2291286	Macquarie True Ind Global Bond	MAQ0266AU	786.51	-	-	-	216.02	-	(570.49)
			786.51	-	-	-	216.02	-	(570.49)
Overseas Shares									
2270092	Oil Search Ltd FPO 10T	OSH	8,073.99	-	-	-	9,704.07	-	1,630.08
			8,073.99	-	-	-	9,704.07	-	1,630.08
Other Investments									
2260002	Folkestone Wollert Development Fund		18,336.00	-	1,800.00	-	8,580.00	(1,638.00)	(6,318.00)
2260003	Regal Emerging Companies Fund II		61,305.00	-	-	-	81,835.00	-	20,530.00
2260005	Regal Emerging Companies Opports Gen		-	10,000.00	-	-	14,752.00	-	4,752.00
			79,641.00	10,000.00	1,800.00	-	105,167.00	(1,638.00)	18,964.00
Non-public & Non-pst Trusts									
2080003	Ausco Place Unit Trust		501,610.00	-	-	-	921,133.59	-	419,523.59
			501,610.00	-	-	-	921,133.59	-	419,523.59
Unit Trusts									
2070060	Lend Lease Corp.	LLC	13,149.31	194.51	13,601.86	-	-	258.04	-
			13,149.31	194.51	13,601.86	-	-	258.04	-
Unlisted Shares & Equities									
2060003	CBPA Group Limited		22,816.87	-	-	-	22,942.80	-	125.93
			22,816.87	-	-	-	22,942.80	-	125.93
	TOTALS		772,723.86	51,703.50	27,967.90	-	1,387,638.66	(5,503.84)	596,683.04

De Sensi Superannuation Fund Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
Cash at Bank	-	-	-	-	9,559.47	9,559.47	-	-	0.68
Cash at Bank	-	-	-	-	11,640.35	11,640.35	-	-	0.83
					21,199.82	21,199.82	-	-	1.50
Domestic Shares									
4DMedical Limited	4DX	5,588.0000	1.1836	1.2250	6,613.79	6,845.30	231.51	3.50	0.49
Boral Limited.	BLD	2,070.0000	7.5005	7.3500	15,525.95	15,214.50	(311.45)	(2.01)	1.08
National Aust. Bank	NAB	1,114.0000	26.0593	26.2200	29,030.01	29,209.08	179.07	0.62	2.07
Pointsbet Holdings Limited Options	PBHO	1,154.0000	-	2.3000	-	2,654.20	2,654.20	-	0.19
PointsBet Holdings Ltd	PBH	18,088.0000	5.0596	12.7800	91,517.32	231,164.64	139,647.32	152.59	16.41
Santos Ltd	STO	1,888.0000	5.1006	7.0900	9,629.87	13,385.92	3,756.05	39.00	0.95
Telstra Corporation.	TLS	5,000.0000	3.9655	3.7600	19,827.59	18,800.00	(1,027.59)	(5.18)	1.33
Westpac Banking Corp	WBC	434.0000	23.0460	25.8100	10,001.95	11,201.54	1,199.59	11.99	0.80
					182,146.48	328,475.18	146,328.70	80.34	23.32
Foreign Assets									
Macquarie True Ind Global Bond	MAQ0266AU	11,077.6600	0.8498	0.0195	9,413.26	216.02	(9,197.24)	(97.71)	0.02
					9,413.26	216.02	(9,197.24)	(97.71)	0.02
Non-Public & Non-PST Trusts									
Ausco Place Unit Trust	-	501,610.0000	1.0000	1.8364	501,610.00	921,133.59	419,523.59	83.64	65.38
					501,610.00	921,133.59	419,523.59	83.64	65.38
Other Investments									
Folkestone Wollert Development Fund	-	7,800.0000	1.0000	1.1000	7,800.00	8,580.00	780.00	10.00	0.61
Regal Emerging Companies Fund II	-	49,999.9999	1.0000	1.6367	50,000.00	81,835.00	31,835.00	63.67	5.81
Regal Emerging Companies Opporits Gen	-	10,000.0000	1.0000	1.4752	10,000.00	14,752.00	4,752.00	47.52	1.05
Regal Funds Management Pty Ltd	-	0.0090	1.1111	-	0.01	-	(0.01)	(100.00)	-
					67,800.01	105,167.00	37,366.99	55.11	7.46
Overseas Shares									
Oil Search Ltd FPO 10T	OSH	2,547.0000	4.5061	3.8100	11,476.95	9,704.07	(1,772.88)	(15.45)	0.69
					11,476.95	9,704.07	(1,772.88)	(15.45)	0.69
Unlisted Shares & Equities									
CBPA Group Limited	-	500,000.0000	0.1000	0.0459	50,000.00	22,942.80	(27,057.20)	(54.11)	1.63
					50,000.00	22,942.80	(27,057.20)	(54.11)	1.63
Total Investments					843,646.52	1,408,838.48	565,191.96	66.99	100.00

De Sensi Superannuation Fund

Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
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Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

De Sensi Superannuation Fund

General Ledger

As at 30 June 2021

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
300 0001	Sundry Debtors Number 1			5,482.71	11,780.35 ✓
	3/07/2020		(1,869.10) SD Mac GIT		
	31/07/2020		(2,250.24) SD RGL1073 Folkestone		
	15/09/2020		(34.61) SD LLC		
	25/03/2021		2,500.00 SD 4DX		
	7/04/2021		(449.50) contra sd 4dx		
	9/04/2021		(2,050.50) contra sd 4dx		
	30/06/2021		1,844.00 SD RGL8372		
	30/06/2021		8,705.00 SD RGL1073		
	30/06/2021		24,231.15 SD Ausco		
	30/06/2021		(24,778.31) Drawings Ausco		
	30/06/2021		449.75 SD Mac GIT		

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.

Ausco
 opening 1,328.76
 Drawings (24,778.31)
 21 Dist 24,231.15

 \$ 781.60

RGL8372 - 1,844.00
 RGL1073 - 8,705.00
 Mac GIT - 449.75

Macquarie Investment Management Australia Limited

ABN 55 092 552 611

AFS Licence Number 238321

A Member of the Macquarie Group of Companies

50 Martin Place
Sydney NSW 2000
AUSTRALIA
PO Box R1723
Royal Exchange NSW 1225
AUSTRALIA

Telephone: 1800 814 523 (Australia)
(61 2) 8245 4900 (International)
Facsimile: (61 2) 8232 4730
Website: macquarie.com



MACQUARIE

22 September 2021

De Sensi Super Fund Pty Ltd ATF De Sensi Super Fund
156-158 Yan Yean Road
PLENTY VIC 3090

Dear Sir/Madam

2021 TAX RETURN INFORMATION

ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL (AMMA) STATEMENT

Fund name: Global Infrastructure Trust II Class A
Account name: De Sensi Super Fund Pty Ltd ATF De Sensi Super Fund
Investor number: 740941638

Please find attached an AMMA statement for your investment in the Global Infrastructure Trust II Class A for the year ending 30 June 2021.

Yours faithfully

Macquarie Investment Management

This statement does not constitute taxation or any other professional advice. You are strongly advised to seek taxation or other professional advice in relation to your particular tax circumstances and the completion of your tax return.

To the maximum extent permitted by law, no member of the Macquarie Group nor any of their directors, employees or agents accept any liability for any loss arising from the use of this tax statement, its contents or otherwise arising in connection with it.

Macquarie Investment Management Australia Limited is not an authorised deposit-taking institution for the purposes of the Banking Act 1959 (Cwth), and its obligations do not represent deposits or other liabilities of Macquarie Bank Limited ABN 46 008 583 542 (MBL). MBL does not guarantee or otherwise provide assurance in respect of the obligations of Macquarie Investment Management Australia Limited.

Macquarie Investment Management Australia Limited

ABN 55 092 552 611

AFS Licence Number 238321

A Member of the Macquarie Group of Companies

50 Martin Place
Sydney NSW 2000
AUSTRALIA
PO Box R1723
Royal Exchange NSW 1225
AUSTRALIA

Telephone: 1800 814 523 (Australia)
(61 2) 8245 4900 (International)
Facsimile: (61 2) 8232 4730
Website: macquarie.com



22 September 2021

De Sensi Super Fund Pty Ltd ATF De Sensi Super Fund
156-158 Yan Yean Road
PLENTY VIC 3090

2021 TAX RETURN INFORMATION

ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL (AMMA) STATEMENT

Fund name: Global Infrastructure Trust II Class A
Account name: De Sensi Super Fund Pty Ltd ATF De Sensi Super Fund
Investor number: 740941638

Resident individual unitholder for year ended 30 June 2021.

Part A Your Details

Tax File Number: Provided
Country of Tax Residency at 30 June 2021: Australia
Tax Identification Number (TIN) for country of residence: Not Provided

If any of the above is incorrect, please contact Macquarie Investment Management Client Service on 1800 814 523 (within Australia) or (61 2) 8245 4900 Monday to Friday 8.30am – 5.30pm (Sydney time).

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2021 TAX RETURN INFORMATION

Fund name: Global Infrastructure Trust II Class A
Account name: De Sensi Super Fund Pty Ltd ATF De Sensi Super Fund
Investor number: 740941638

Part B Summary of 2021 Tax Return (supplementary section) Items

Tax Return (supplementary section)	<u>Attributable Amount</u>	<u>Label</u>
Non-Primary production income	0.02	13U
Franked distributions from trusts	0.00	13C
Franking credits	0.00	13Q
Total current year capital gains	18.66	18H
Net capital gain	9.33	18A
Assessable foreign source income	0.00	20E
Other net foreign source income	0.00	20M
Foreign income tax offsets	0.00	20O

2021 TAX RETURN INFORMATION

Fund name: Global Infrastructure Trust II Class A
Account name: De Sensi Super Fund Pty Ltd ATF De Sensi Super Fund
Investor number: 740941638

Part C Components of an Attribution

	<u>Attribution</u>	<u>Cash Distribution</u>	<u>Franking Credit and Tax Offset Gross-ups</u>
<u>Australian Income</u>			
Dividends - Unfranked	0.00	0.00	0.00
Interest	0.02	0.02	0.00
Other assessable Australian income	0.00	0.00	0.00
Non-Primary Production income	0.02	0.02	0.00
Franked distributions from trusts	0.00	0.00	0.00
<u>Capital Gains</u>			
Discounted capital gains - NTARP	9.33	9.33	
Capital gains - other - NTARP	0.00	0.00	
Discounted capital gains - TARP	0.00	0.00	
Capital gains - other - TARP	0.00	0.00	
Net capital gain	9.33	9.33	
AMIT CGT gross up amount	9.33		
Other capital gains distribution (non-taxable)		9.33	
Total current year capital gains	18.66	18.66	
<u>Foreign Income</u>			
Foreign income	0.00	0.00	0.00
<u>Other Non-Assessable Amounts</u>			
Net exempt amounts	0.00	0.00	
Non-assessable non-exempt amount	0.00	0.00	
Other non-attributable amounts	431.07	431.07	
Gross cash distribution		449.75	
TFN amount withheld		0.00	
Foreign taxes withheld		0.00	
Other expense		0.00	
Net cash distribution		449.75	
<u>Tax Offsets</u>			
Franking credit tax offset	0.00		
Foreign income tax offset	0.00		
Total tax offsets	0.00		
<u>AMIT Cost Base Adjustments</u>			
AMIT cost base net increase / (reduction)	-431.07		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

End of Document

Macquarie Investment Management Australia Limited

ABN 55 092 552 611

AFS Licence Number 238321

A Member of the Macquarie Group of Companies

50 Martin Place
Sydney NSW 2000
AUSTRALIA
PO Box R1723
Royal Exchange NSW 1225
AUSTRALIA

Telephone: 1800 814 523 (Australia)
(61 2) 8245 4900 (International)
Facsimile: (61 2) 8232 4730
Website: macquarie.com



MACQUARIE

30 November 2021

De Sensi Super Fund Pty Ltd ATF De Sensi Super Fund
156-158 Yan Yean Road
PLENTY VIC 3090

STATEMENT

For the period 30/06/2021 to 30/09/2021

Account Name: De Sensi Super Fund Pty Ltd ATF De Sensi Super Fund
Investor Number: 74094

INVESTMENT SUMMARY

Investment Fund Summary as at 30 September 2021

Global Infrastructure Trust II Class A

Account Total

	Units	Redemption Price	Value (\$)
Global Infrastructure Trust II Class A	11,077.76	0.0195	216.02
Account Total			\$216.02

Global Infrastructure Trust II Class A (740941638)

Date	Transaction Details	Amount (\$)	Unit Price	Units Transacted	Units Held
30/06/2021	Opening Balance	297.99	0.0269	0.00	11,077.76
Total Units Held as at 30 September 2021					11,077.76

End of Document

CBMA Group Ltd

ABN: 34 136 767 630

Financial Statements

For the Period Ended 30 June 2021

CBMA Group Ltd

ABN: 34 136 767 630

Directors' Report For the Period Ended 30 June 2021

The directors present their report, together with the financial statements of the Group, being the Company and its controlled entities, for the financial year ended 30 June 2021.

1. General information

Information on directors

The names of each person who has been a director during the year and to the date of this report are:

The Hon Andrew Robb AO	Non-executive Chairman
Jonathan May	CEO and Non-executive Director
Douglas Love	Non-executive Director
Jason Jaap	Non-executive Director
Barry Driscoll	Resigned 13 November 2020

Principal activities

The principal activities of the Group during the financial year were the sale of cladding products used in the building industry.

No significant change in the nature of these activities occurred during the year.

2. Operating results and review of operations for the year

Operating results

The consolidated profit of the Group amounted to \$285,975 (2020: 1,254).

Dividends paid or recommended

No dividends were paid or declared since the start of the financial year. No recommendation for payment of dividends has been made.

3. Other items

Significant changes in state of affairs

There have been no significant changes in the state of affairs of entities in the Group during the year.

Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Group, the results of those operations or the state of affairs of the Group in future financial years.

Environmental issues

The Group's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

CBMA Group Ltd

ABN: 34 136 767 630

Directors' Report
For the Period Ended 30 June 2021

3. Other items (continued)

Change of Company name

The Company changed its name from CBPA Group Ltd to CBMA Group Ltd on the 22 February 2021.


Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of CBMA Group Ltd.

Auditor's independence declaration

The lead auditor's independence declaration in accordance with section 307C of the *Corporations Act 2001*, for the year ended 30 June 2021 has been received and can be found on page 4 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Director: 

Director: 

Dated this 6th day of December 2021

Auditor's Independence Declaration under Section 307C of the Corporations Act 2001 to the Director of CBMA Group Ltd

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to read "Phillip Miller".

Phillip Miller
Director
Vincents Assurance & Risk Advisory

CBMA Group Ltd

ABN: 34 136 767 630

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2021

	Note	Consolidated		CBMA Group Ltd	
		2021	2020	2021	2020
		\$	\$	\$	\$
Sales revenue	3	4,184,631	3,068,488	-	-
Cost of sales		(2,306,463)	(1,620,361)	-	-
Gross profit		1,878,168	1,448,127	-	-
Other income	3	21,027	-	11,027	-
Distribution costs		(167,546)	(74,412)	-	-
Marketing expenses		(3,234)	(6,794)	-	-
Administrative expenses		(843,603)	(938,041)	(55,473)	(89,551)
Restructuring costs		-	(63,852)	-	-
Impairment losses on receivables		(23,905)	-	-	-
Other expenses		(517,004)	(334,956)	(87,301)	(81,865)
Finance expenses	4	(53,928)	(28,818)	-	-
Profit before income tax		289,975	1,254	(131,747)	(171,416)
Income tax expense		(4,000)	-	(4,000)	-
Profit for the year		285,975	1,254	(135,747)	(171,416)
Total comprehensive income for the year		285,975	1,254	(135,747)	(171,416)
Total comprehensive income attributable to:					
Members of the parent entity		285,975	1,254	(135,747)	(171,416)

The accompanying notes form part of these financial statements.

CBMA Group Ltd

ABN: 34 136 767 630

Statement of Financial Position

As At 30 June 2021

	Note	Consolidated		CBMA Group Ltd	
		2021	2020	2021	2020
		\$	\$	\$	\$
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	6	786,526	788,001	584,768	739,370
Trade and other receivables	7	884,846	541,718	6,843	21,043
Inventories	8	976,359	541,171	-	-
Other assets		9,030	-	9,030	-
TOTAL CURRENT ASSETS		2,656,761	1,870,890	600,641	760,413
NON-CURRENT ASSETS					
Loans and advances	20(a)	-	-	4,155,537	4,014,855
Property, plant and equipment	10	140,642	261,650	-	-
Intangible assets	11	3,512,697	3,574,940	85,991	117,086
Right-of-use assets	12	269,758	449,597	-	-
TOTAL NON-CURRENT ASSETS		3,923,097	4,286,187	4,241,528	4,131,941
TOTAL ASSETS		6,579,858	6,157,077	4,842,169	4,892,354
LIABILITIES					
CURRENT LIABILITIES					
Trade and other payables	13	833,996	550,217	40,711	17,936
Lease liabilities	12	100,067	179,937	-	-
Provisions	14	35,544	-	-	-
TOTAL CURRENT LIABILITIES		969,607	730,154	40,711	17,936
NON-CURRENT LIABILITIES					
Borrowings		-	81,635	-	-
Lease liabilities	12	192,128	292,196	-	-
Employee benefits	15	22,273	6,004	-	-
TOTAL NON-CURRENT LIABILITIES		214,401	379,835	-	-
TOTAL LIABILITIES		1,184,008	1,109,989	40,711	17,936
NET ASSETS		5,395,850	5,047,088	4,801,458	4,874,418
EQUITY					
Issued capital	16	12,763,669	12,700,882	12,763,669	12,700,882
Reserves		529,000	529,000	529,000	529,000
Retained earnings		(7,896,819)	(8,182,794)	(8,491,211)	(8,355,464)
Total equity attributable to equity holders of the Company		5,395,850	5,047,088	4,801,458	4,874,418
TOTAL EQUITY		5,395,850	5,047,088	4,801,458	4,874,418

$\$4,801,458 / 105,639,754$
 $= \$0.0458856$ per share

The accompanying notes form part of these financial statements.

CBMA Group Ltd

ABN: 34 136 767 630

Statement of Changes in Equity For the Year Ended 30 June 2021

2021 Consolidated

	Ordinary Shares	Retained Earnings	General Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2020	12,700,882	(8,182,794)	529,000	5,047,088
Profit attributable to members of the parent entity	-	285,975	-	285,975
Transactions with owners in their capacity as owners				
Shares issued during the year	62,787	-	-	62,787
Balance at 30 June 2021	12,763,669	(7,896,819)	529,000	5,395,850

2020 Consolidated

	Ordinary Shares	Retained Earnings	General Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2019	7,640,135	(8,184,048)	529,000	(14,913)
Profit attributable to members of the parent entity	-	1,254	-	1,254
Transactions with owners in their capacity as owners				
Shares issued during the year	5,060,747	-	-	5,060,747
Balance at 30 June 2020	12,700,882	(8,182,794)	529,000	5,047,088

2021 CBMA Group Limited

	Ordinary Shares	Retained Earnings	General Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2020	12,700,882	(8,355,464)	529,000	4,874,418
Profit attributable to members of the parent entity	-	(135,747)	-	(135,747)
Transactions with owners in their capacity as owners				
Shares issued during the year	62,787	-	-	62,787
Balance at 30 June 2021	12,763,669	(8,491,211)	529,000	4,801,458

2020 CBMA Group Limited

	Ordinary Shares	Retained Earnings	General Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2019	7,640,135	(8,184,048)	529,000	(14,913)
Profit attributable to non-controlling interests	-	(171,416)	-	(171,416)
Shares issued during the year	5,060,747	-	-	5,060,747
Balance at 30 June 2020	12,700,882	(8,355,464)	529,000	4,874,418

The accompanying notes form part of these financial statements.

CBMA Group Ltd

ABN: 34 136 767 630

Statement of Cash Flows For the Year Ended 30 June 2021

Note	Consolidated		CBMA Group Ltd	
	2021	2020	2021	2020
	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	3,837,530	2,833,619	25,227	(21,043)
Payments to suppliers and employees	(3,558,977)	(3,086,815)	(57,725)	(277,801)
Interest paid	(12,912)	-	-	-
Income taxes paid	(4,000)	-	(4,000)	-
Grant received	25,000	-	-	-
Net cash provided by/(used in) operating activities	<u>286,641</u>	<u>(253,196)</u>	<u>(36,498)</u>	<u>(298,844)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Proceeds from sale of plant and equipment	85,035	-	-	-
Payment for intangible asset	(165,322)	(3,574,940)	(40,209)	(172,663)
Purchase of property, plant and equipment	(9,044)	(933,264)	-	-
Proceeds from/(Repayment of) borrowings	-	399,772	-	-
Loans to related parties - payments made	-	-	(140,682)	(4,014,855)
Net cash provided by/(used in) investing activities	<u>(89,331)</u>	<u>(4,108,432)</u>	<u>(180,891)</u>	<u>(4,187,518)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:				
Proceeds from issue of shares	62,787	5,060,747	62,787	5,060,747
Repayment of borrowings	(81,635)	-	-	-
Lease payments - principle & interest	(179,937)	(76,103)	-	-
Net cash provided by/(used in) financing activities	<u>(198,785)</u>	<u>4,984,644</u>	<u>62,787</u>	<u>5,060,747</u>
Net increase/(decrease) in cash and cash equivalents held	(1,475)	623,016	(154,602)	574,385
Cash and cash equivalents at beginning of year	788,001	164,985	739,370	164,985
Cash and cash equivalents at end of financial year	<u>6</u> <u>786,526</u>	<u>788,001</u>	<u>584,768</u>	<u>739,370</u>

The accompanying notes form part of these financial statements.

CBMA Group Ltd

ABN: 34 136 767 630

Notes to the Financial Statements

For the Year Ended 30 June 2021

The financial report covers CBMA Group Ltd and its controlled entities ('the Group'). CBMA Group Ltd is a for-profit proprietary Company, incorporated and domiciled in Australia.

Each of the entities within the Group prepare their financial statements based on the currency of the primary economic environment in which the entity operates (functional currency). The consolidated financial statements are presented in Australian dollars which is the parent entity's functional and presentation currency.

The financial report was authorised for issue by the Directors on .

Comparatives are consistent with prior years, unless otherwise stated.

The Group is an entity to which ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191 applies and, accordingly amounts in the financial statements and Directors' Report have been rounded to the nearest thousand dollars.

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements and the *Corporations Act 2001*.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

1 Summary of Significant Accounting Policies

(a) Basis for consolidation

The consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost.

Intragroup assets, liabilities, equity, income, expenses and cashflows relating to transactions between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements.

Appropriate adjustments have been made to a controlled entity's financial position, performance and cash flows where the accounting policies used by that entity were different from those adopted by the consolidated entity. All controlled entities have a June financial year end.

Subsidiaries

Subsidiaries are all entities (including structured entities) over which the parent has control. Control is established when the parent is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

Compliance Building Materials Australasia Pty Ltd - 100%

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies (continued)

(b) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Group expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Group have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Group are:

Sale of Goods

Revenue from Sale of Goods to customers is recognised when control of the goods has transferred, being the time the customer has full control over the goods. This transfer of ownership is on delivery to the customer's site. The customer is deemed to have accepted the goods and therefore assumes any related inventory risk.

(c) Income Tax

The tax expense recognised in the statement of profit or loss and other comprehensive income comprises current income tax expense plus deferred tax expense.

Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (loss) for the year and is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the tax rates and laws that have been enacted or substantively enacted by the end of the reporting period. Current tax liabilities (assets) are measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies (continued)

(c) Income Tax (continued)

Deferred tax is provided on temporary differences which are determined by comparing the carrying amounts of tax bases of assets and liabilities to the carrying amounts in the consolidated financial statements.

Deferred tax is not provided for the following:

- The initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).
- Taxable temporary differences arising on the initial recognition of goodwill.
- Temporary differences related to investment in subsidiaries, associates and jointly controlled entities to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and losses can be utilised.

Current and deferred tax is recognised as income or an expense and included in profit or loss for the period except where the tax arises from a transaction which is recognised in other comprehensive income or equity, in which case the tax is recognised in other comprehensive income or equity respectively.

(d) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset.

All other borrowing costs are recognised as an expense in the period in which they are incurred.

(e) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies (continued)

(f) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

(g) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the revaluation model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Group, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Furniture, Fixtures and Fittings	14%
Motor Vehicles	13%
Computer Equipment	33%
Leasehold improvements	50%
Low Value Asset Pool	30%
Right-of-Use - Buildings	33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies (continued)

(h) Financial instruments

Financial instruments are recognised initially on the date that the Group becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Group classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)

Financial assets are not reclassified subsequent to their initial recognition unless the Group changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Group's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Notes to the Financial Statements For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies (continued)

(h) Financial instruments (continued)

Financial assets (continued)

Fair value through other comprehensive income

Equity instruments

The Group owns 100% share in the subsidiary, Compliance Building Materials Australasia Pty Ltd over which they have significant influence and control. The Group has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss (refer to hedging accounting policy for derivatives designated as hedging instruments.)

The Group holds derivative financial instruments to hedge its foreign currency and interest rate risk exposures. Embedded derivatives are separated from the host contract and accounted for separately if the host contract is not a financial asset and certain criteria are met.

The Group's financial assets measured at FVTPL comprise [insert details of other financial assets carried at FVTPL] in the statement of financial position.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Group's historical experience and informed credit assessment and including forward looking information.

The Group uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Group uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Group in full, without recourse to the Group to actions such as realising security (if any is held); or
- the financial asset is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Group in

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies (continued)

(h) Financial instruments (continued)

Financial assets (continued)

accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables and contract assets

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Group has determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Group renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Group measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Group comprise trade payables, bank and other loans and lease liabilities.

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies (continued)

(i) Impairment of non-financial assets

At the end of each reporting period the Group determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss, except for goodwill.

(j) Intangible assets

Goodwill

Goodwill is carried at cost less accumulated impairment losses. Goodwill is calculated as the excess of the sum of:

- i) the consideration transferred;
- ii) any non-controlling interest; and
- iii) the acquisition date fair value of any previously held equity interest; over the acquisition date fair value of net identifiable assets acquired in a business combination.

The value of goodwill recognised on acquisition of each subsidiary in which the Group holds less than a 100% interest will depend on the method adopted in measuring the aforementioned non-controlling interest. The Group can elect to measure the non-controlling interest in the acquiree either at fair value ('full goodwill method') or at the non-controlling interest's proportionate share of the subsidiary's identifiable net assets ('proportionate interest method'). The Group determines which method to adopt for each acquisition.

Under the 'full goodwill method', the fair values of the non-controlling interests are determined using valuation techniques which make the maximum use of market information where available.

Goodwill on acquisitions of subsidiaries is included in intangible assets.

Goodwill is not amortised but is tested for impairment annually and is allocated to the Group's cash generating units or groups of cash generating units, which represent the lowest level at which goodwill is monitored but where such level is not larger than an operating segment. Gains and losses on the disposal of an entity include the carrying amount of goodwill related to the entity sold.

Changes in the ownership interests in a subsidiary are accounted for as equity transactions and do not affect the carrying values of goodwill.

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies (continued)

(j) Intangible assets (continued)

Research and development

Expenditure during the research phase of a project is recognised as an expense when incurred. Development costs are capitalised only when technical feasibility studies identify that the project will deliver future economic benefits and these benefits can be measured reliably.

The expenditure capitalised includes the cost of materials, direct labour and overhead costs that are directly attributable to preparing the asset for its intended use, and capitalised borrowing costs. Other development expenditure is recognised in profit or loss as incurred.

Capitalised development costs are measured at cost less accumulated amortisation and accumulated impairment losses.

Development costs have a finite life and are amortised on a systematic basis matched to the future economic benefits over the useful life of the project which is - years.

Amortisation

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, other than goodwill, from the date that they are available for use.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

(k) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(l) Leases

At inception of a contract, the Group assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Group has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Group has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Summary of Significant Accounting Policies (continued)

(l) Leases (continued)

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

Exceptions to lease accounting

The Group has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Group recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(m) Employee benefits

Provision is made for the Group's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

(n) Foreign currency transactions and balances

Transaction and balances

Foreign currency transactions are recorded at the spot rate on the date of the transaction.

At the end of the reporting period:

- Foreign currency monetary items are translated using the closing rate;
- Non-monetary items that are measured at historical cost are translated using the exchange rate at the date of the transaction; and
- Non-monetary items that are measured at fair value are translated using the rate at the date when fair value was determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition or in prior reporting periods are recognised through profit or loss, except where they relate to an item of other comprehensive income or whether they are deferred in equity as qualifying hedges.

2 Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Critical Accounting Estimates and Judgments (continued)

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Group assesses impairment at the end of each reporting period by evaluating conditions specific to the Group that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates - fair value of financial instruments

The Group has certain financial assets and liabilities which are measured at fair value. Where fair value has not able to be determined based on quoted price, a valuation model has been used. The inputs to these models are observable, where possible, however these techniques involve significant estimates and therefore fair value of the instruments could be affected by changes in these assumptions and inputs.

Key estimates - revenue recognition

When determining the nature, timing and amount of revenue to be recognised, the following critical estimates and judgements were applied and are considered to be those that have the most significant effect on revenue recognition.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

3 Revenue and Other Income

	Consolidated		CBMA Group Ltd	
	2021	2020	2021	2020
Revenue from sale of goods	4,184,631	3,068,488	-	-
Grants and subsidies	11,027	-	-	-
Total	4,173,604	3,068,488	-	-

4 Finance Income and Expenses

Finance and interest charges	41,016	28,818	-	-
Amortised cost on lease liability	12,912	-	-	-
Total finance expenses	53,928	28,818	-	-

CBMA Group Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2021

5 Result for the Year

The result for the year includes the following specific expenses:

	Consolidated		CBMA Group Ltd	
	2021	2020	2021	2020
	\$	\$	\$	\$
Cost of sales	2,306,463	1,620,361	-	-
Employee benefit expenses	547,944	600,425	-	-
Accounting fees	41,883	45,753	4,485	10,326
Depreciation, amortisation and impairments expenses	452,420	222,017	58,749	33,518
Auditors remuneration - parent entity	16,618	16,000	16,618	16,000
Net loss on disposal of property, plant and equipment	18,079	-	-	-
Restructuring costs	-	63,852	-	-
Motor vehicle expenses	31,238	29,389	-	-
Insurance	66,754	61,773	14,644	11,248
Freight and cartage	167,546	74,412	-	-
Placement fees	1,150	37,283	-	-
Telephone and fax	9,483	10,471	-	-
Consulting and professional fees	28,552	66,302	28,552	48,347
Computer expenses	43,186	25,005	-	-
Exchange rate variance	20,000	-	-	-
Printing and stationery	6,216	12,262	6,216	992
Forklift expenses	10,512	14,957	-	-
Samples	14,093	9,634	-	-
Board and AGM expenses	17,672	45,186	12,000	38,450
Travel - local	4,793	17,248	-	-
Marketing costs	3,234	6,794	-	-
Other expenses	86,820	88,110	1,510	12,535
Total	3,894,656	3,067,234	142,774	171,416
6 Cash and Cash Equivalents				
Cash at bank and in hand	786,526	788,001	584,768	739,370
Total cash and cash equivalents	786,526	788,001	584,768	739,370

CBMA Group Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2021

7 Trade and Other Receivables

	Consolidated		CBMA Group Ltd	
	2021	2020	2021	2020
	\$	\$	\$	\$
CURRENT				
Trade receivables	634,837	303,626	6,843	21,043
Deposits	190,000	214,500	-	-
Other receivables	60,009	23,592	-	-
Total current trade and other receivables	884,846	541,718	6,843	21,043

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Inventories

CURRENT

At cost:

Inventories	976,359	541,171	-	-
Total inventories	976,359	541,171	-	-

9 Loans and Advances

Loans to group companies	-	-	4,155,537	4,014,855
	-	-	4,155,537	4,014,855

CBMA Group Ltd

ABN: 34 136 767 630

Notes to the Financial Statements

For the Year Ended 30 June 2021

10 Property, plant and equipment

	Consolidated		CBMA Group Ltd	
	2021	2020	2021	2020
	\$	\$	\$	\$
Furniture, fixtures and fittings				
At cost	60,654	57,884	-	-
Accumulated depreciation	(12,503)	(3,895)	-	-
Total furniture, fixtures and fittings	48,151	53,989	-	-
Motor vehicles				
At cost	57,000	138,857	-	-
Accumulated depreciation	(7,525)	(8,740)	-	-
Total motor vehicles	49,475	130,117	-	-
Computer equipment				
At cost	20,528	19,319	-	-
Accumulated depreciation	(7,636)	(1,526)	-	-
Total computer equipment	12,892	17,793	-	-
Leasehold Improvements				
At cost	55,046	51,172	-	-
Accumulated amortisation	(38,398)	(11,879)	-	-
Total leasehold improvements	16,648	39,293	-	-
Low value asset pool				
At cost	25,300	24,109	-	-
Accumulated depreciation	(11,824)	(3,651)	-	-
Total low value asset pool	13,476	20,458	-	-
Total property, plant and equipment	140,642	261,650	-	-

CBMA Group Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2021

11 Intangible Assets

	Consolidated		CBMA Group Ltd	
	2021	2020	2021	2020
	\$	\$	\$	\$
Intangible assets				
Goodwill				
Cost	3,200,000	3,200,000	-	-
Development costs				
Cost	392,884	334,642	212,872	172,663
Accumulated amortisation and impairment	(218,390)	(89,826)	(126,881)	(55,577)
Net carrying value	174,494	244,816	85,991	117,086
Certifications				
Cost	271,843	164,763	-	-
Accumulated amortisation and impairment	(133,640)	(34,639)	-	-
Net carrying value	138,203	130,124	-	-
Total Intangible assets	3,512,697	3,574,940	85,991	117,086

12 Leases

The Group as a lessee

The Group has applied AASB 16 using the modified retrospective (cumulative catch-up) method and therefore the comparative information has not been restated and continues to be reported under AASB 117 and related Interpretations.

The Group has a lease over buildings.

Information relating to the leases in place and associated balances and transactions are provided below.

Terms and conditions of leases

Buildings

The Group leases land and buildings for their operating activities. The lease term is 3 years. The lease contains a 3% annual escalation.

CBMA Group Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2021

12 Leases (continued)

Right-of-use assets

Consolidated

Year ended 30 June 2021

Balance at beginning of year
Depreciation charge

Balance at end of year

Buildings	Total
\$	\$
449,597	449,597
(179,839)	(179,839)
<u>269,758</u>	<u>269,758</u>

Consolidated

Year ended 30 June 2020

Additions to right-of-use assets
Depreciation charge

Balance at end of year

Buildings	Total
\$	\$
539,516	539,516
(89,919)	(89,919)
<u>449,597</u>	<u>449,597</u>

Lease liabilities

Consolidated

CURRENT

Lease liabilities

Total

<u>100,067</u>	179,937
<u>100,067</u>	<u>179,937</u>

Consolidated

NON CURRENT

Lease liabilities

Total

<u>192,129</u>	292,196
<u>192,129</u>	<u>292,196</u>

CBMA Group Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2021

13 Trade and Other Payables

	Note	Consolidated		CBMA Group Ltd	
		2021	2020	2021	2020
		\$	\$	\$	\$
CURRENT					
Trade payables		775,234	513,995	40,711	17,935
GST payable		40,249	24,391	-	-
Sundry payables and accrued expenses		18,513	11,831	-	-
Total trade and other payables		833,996	550,217	40,711	17,935

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

14 Provisions

CURRENT					
Provision for commission		35,544	-	-	-
Total provisions		35,544	-	-	-

15 Employee Benefits

CURRENT					
Defined benefit obligations					
- Present value of plan assets		22,273	6,004	-	-
		22,273	6,004	-	-

CBMA Group Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2021

16 Issued Capital

	Consolidated		CBMA Group Ltd	
	2021	2020	2021	2020
	\$	\$	\$	\$
2021: 105,639,754 (2020: 104,889,754) Ordinary shares	12,763,669	12,700,882	12,763,669	12,700,882

(a) Ordinary shares

	Consolidated		CBMA Group Ltd	
	2021	2020	2021	2020
	No.	No.	No.	No.
At the beginning of the reporting period	104,889,754	45,653,353	104,889,754	45,653,353
Shares issued during the year	-	1,600,000	-	1,600,000
Conversion of convertible note	-	45,843,356	-	45,843,356
Issue of ordinary shares in settlement of liability	-	2,381,820	-	2,381,820
Issue of ordinary shares to Directors as Incentives for Capital Raising	750,000	9,411,225	750,000	9,411,225
Capital raising	105,639,754	104,889,754	105,639,754	104,889,754
At the end of the reporting period	105,639,754	104,889,754	105,639,754	104,889,754

The holders of ordinary shares are entitled to participate in dividends and the proceeds on winding up of the Company. On a show of hands at meetings of the Company, each holder of ordinary shares has one vote in person or by proxy, and upon a poll each share is entitled to one vote.

The Company does not have authorised capital or par value in respect of its shares.

17 Reserves

General reserve

The general reserve records funds set aside for future expansion of the Group.

18 Financial Risk Management

The Group is exposed to a variety of financial risks through its use of financial instruments.

The Group's overall risk management plan seeks to minimise potential adverse effects due to the unpredictability of financial markets.

The most significant financial risks to which the Group is exposed to are described below:

Specific risks

- Liquidity risk
- Credit risk
- Market risk - currency risk, interest rate risk and price risk

Notes to the Financial Statements

For the Year Ended 30 June 2021

18 Financial Risk Management (continued)

18 Financial Risk Management (continued)

Financial instruments used

The principal categories of financial instrument used by the Group are:

- Trade receivables
- Cash at bank
- Trade and other payables
- Lease liabilities

Objectives, policies and processes

The Board of Directors have overall responsibility for the establishment of the Group's financial risk management framework. This includes the development of policies covering specific areas such as foreign exchange risk, interest rate risk, liquidity risk, credit risk and the use of derivatives.

Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Group's activities.

The day-to-day risk management is carried out by the Group's finance function under policies and objectives which have been approved by the Board of Directors. The Chief Financial Officer has been delegated the authority for designing and implementing processes which follow the objectives and policies. This includes monitoring the levels of exposure to interest rate and foreign exchange rate risk and assessment of market forecasts for interest rate and foreign exchange movements.

The Board of Directors receives monthly reports which provide details of the effectiveness of the processes and policies in place.

Mitigation strategies for specific risks faced are described below:

Liquidity risk

Liquidity risk arises from the Group's management of working capital and the finance charges and principal repayments on its debt instruments. It is the risk that the Group will encounter difficulty in meeting its financial obligations as they fall due.

The Group's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities as and when they fall due. The Group maintains cash and marketable securities to meet its liquidity requirements for up to 30-day periods. Funding for long-term liquidity needs is additionally secured by an adequate amount of committed credit facilities and the ability to sell long-term financial assets.

The Group manages its liquidity needs by carefully monitoring scheduled debt servicing payments for long-term financial liabilities as well as cash-outflows due in day-to-day business.

Liquidity needs are monitored in various time bands, on a day-to-day and week-to-week basis, as well as on the basis of a rolling 30-day projection. Long-term liquidity needs for a 180-day and a 360-day period are identified monthly.

At the reporting date, these reports indicate that the Group expected to have sufficient liquid resources to meet its obligations under all reasonably expected circumstances and will not need to draw down any of the financing facilities.

CBMA Group Ltd

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Notes to the Financial Statements

For the Year Ended 30 June 2021

18 Financial Risk Management (continued)

18 Financial Risk Management (continued)

Liquidity risk (continued)

Financial guarantee liabilities are treated as payable on demand since the Group has no control over the timing of any potential settlement of the liabilities.

The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement dates and does not reflect management's expectations that banking facilities will be rolled forward. The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group.

Credit risk arises from cash and cash equivalents, derivative financial instruments and deposits with banks and financial institutions, as well as credit exposure to wholesale and retail customers, including outstanding receivables and committed transactions.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Trade receivables and contract assets

Trade receivables consist of a large number of customers, spread across diverse industries and geographical areas. Ongoing credit evaluation is performed on the financial condition of accounts receivable.

The Group has adopted a policy of only dealing with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults. The risk management committee has established a credit policy under which each new customer is analysed individually for creditworthiness before the Group's standard payment and delivery terms and conditions are offered. The Group review includes external ratings, if they are available, financial statements, credit agency information and industry information. Credit limits are established for each customer and the utilisation of credit limits by customers is regularly monitored by line management. Customers who subsequently fail to meet their credit terms are required to make purchases on a prepayment basis until creditworthiness can be re-established.

The Board receives monthly reports summarising the turnover, trade receivables balance and aging profile of each of the key customers individually and the Group's other customers analysed by industry sector as well as a list of customers currently transacting on a prepayment basis or who have balances in excess of their credit limits.

The Group's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry and country in which the customers operate.

Management considers that all the financial assets that are not impaired for each of the reporting dates under review are of good credit quality, including those that are past due.

The Group has no significant concentration of credit risk with respect to any single counterparty or group of counterparties.

Notes to the Financial Statements For the Year Ended 30 June 2021

18 Financial Risk Management (continued)

18 Financial Risk Management (continued)

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices.

(i) Price risk

Price risk relates to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices of securities held being available-for-sale or fair value through profit and loss.

Such risk is managed through diversification of investments across industries and geographic locations.

(ii) Foreign exchange risk

Exposure to foreign exchange risk may result in the fair value or future cash flows of a financial instrument fluctuating due to movement in foreign exchange rates of currencies in which the Group holds financial instruments which are other than the AUD functional currency of the Group.

Exposures to currency exchange rates arise from the Group's overseas sales and purchases, which are primarily denominated in [insert currency here] and [insert currency here].

To mitigate the Group's exposure to foreign currency risk, non-Australian Dollar cash flows are monitored and forward exchange contracts are entered into in accordance with the Group's risk management policies. The policy is to hedge between -% and -% of forecast foreign currency cash flows

Whilst these forward contracts are economic hedges of the cash flow risk, the Group does not apply hedge accounting to these transactions. The implications of this decision are that unrealised foreign exchange gains and losses are recognised in profit and loss in the period in which they occur.

Generally, the Group's risk management procedures distinguish short-term foreign currency cash flows (due within 6 months) from longer-term cash flows. Where the amounts to be paid and received in a specific currency are expected to largely offset one another, no further hedging activity is undertaken.

Forward exchange contracts are mainly entered into for significant long term foreign currency exposures that are not expected to be offset by other currency transactions.

In order to monitor the effectiveness of this policy, the Board receives a monthly report showing the settlement date of transactions denominated in non-Australian Dollar currencies and expected cash reserves in that currency.

(iii) Interest rate risk

The Group is exposed to interest rate risk as funds are borrowed at floating and fixed rates. Borrowings issued at fixed rates expose the Group to fair value interest rate risk.

The Group's policy is to minimise interest rate cash flow risk exposures on long-term financing. Longer-term borrowings are therefore usually at fixed rates. At the reporting date, the Group is exposed to changes in market interest rates through its bank borrowings, which are subject to variable interest rates.

CBMA Group Ltd

ABN: 34 136 767 630

Notes to the Financial Statements For the Year Ended 30 June 2021

19 Contingencies

In the opinion of the Directors, the Company did not have any contingencies at 30 June 2021 (30 June 2020: \$nil).

20 Related Parties

(a) Loans to related parties

	2021	2020
	\$	\$
Loans to subsidiary		
Compliant Building Materials Australasia Pty Ltd	<u>4,155,537</u>	<u>4,014,855</u>

21 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

22 Statutory Information

The registered office and principal place of business of the company is:

CBMA Group Ltd
59 Metrolink Circuit
Campbellfield Victoria 3061

CBMA Group Ltd


ABN: 34 136 767 630


Directors' Declaration

The directors of the Company declare that:

1. The financial statements and notes, as set out on pages 4 to 29, are in accordance with the *Corporations Act 2001* and:
 - a. comply with Australian Accounting Standards - Reduced Disclosure Requirements; and
 - b. give a true and fair view of the financial position as at 30 June 2021 and of the performance for the year ended on that date of the Company and consolidated group.
2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director 

Director 

Dated 6/12/2021



Australian Government
Australian Taxation Office

Agent WALKER PARTNERS (AUST) PTY LTD
Client DE SENSI SUPERANNUATION FUND
ABN 86 732 933 604
TFN 809 967 268

Income tax 551

Date generated	10/06/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

9 results found - from **01 July 2020** to **30 June 2021** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
2 Feb 2021	1 Feb 2021	Payment received		\$1,112.13	\$1,112.13 CR
21 Apr 2021	30 Jul 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$11,182.67		\$10,070.54 DR
18 May 2021	17 May 2021	Payment received		\$10,070.54	\$0.00
27 May 2021	21 Apr 2021	Instalment credit allowed		\$1,543.00	\$1,543.00 CR
27 May 2021	21 Apr 2021	Instalment credit allowed		\$1,543.00	\$3,086.00 CR
27 May 2021	21 Apr 2021	Instalment credit allowed		\$537.00	\$3,623.00 CR
2 Jun 2021	21 Apr 2021	Credit transferred to Integrated Client Account	\$1,543.00		\$2,080.00 CR
2 Jun 2021	21 Apr 2021	Credit transferred to Integrated Client Account	\$1,543.00		\$537.00 CR
2 Jun 2021	21 Apr 2021	Credit transferred to Integrated Client Account	\$537.00		\$0.00



Australian Government
Australian Taxation Office

Agent WALKER PARTNERS (AUST) PTY LTD
Client DE SENSI SUPERANNUATION FUND
ABN 86 732 933 604
TFN 809 967 268

Activity statement 001

Date generated	10/06/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$8,882.00 CR

Transactions

16 results found - from **01 July 2020** to **30 June 2021** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
25 May 2021	18 Jun 2021	Penalty for failure to lodge Activity Statement on time for the period from 01 Sep 20 to 30 Sep 20	\$1,110.00		\$1,110.00 DR
27 May 2021	28 Feb 2020	Original Activity Statement for the period ending 31 Dec 19 - PAYG Instalments	\$1,543.00		\$2,653.00 DR
27 May 2021	26 May 2020	Original Activity Statement for the period ending 31 Mar 20 - PAYG Instalments	\$1,543.00		\$4,196.00 DR
27 May 2021	25 Aug 2020	Original Activity Statement for the period ending 30 Jun 20 - PAYG Instalments	\$537.00		\$4,733.00 DR
27 May 2021	25 Nov 2020	Original Activity Statement for the period ending 30 Sep 20 - PAYG Instalments	\$1,230.00		\$5,963.00 DR
27 May 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20 - PAYG Instalments	\$1,230.00		\$7,193.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
27 May 2021	26 May 2021	Original Activity Statement for the period ending 31 Mar 21 - PAYG Instalments	\$1,230.00		\$8,423.00 DR
27 May 2021	21 Jun 2021	Penalty for failure to lodge Activity Statement on time for the period from 01 Dec 20 to 31 Dec 20	\$888.00		\$9,311.00 DR
1 Jun 2021	1 Jul 2020	General interest charge			\$9,311.00 DR
2 Jun 2021	21 Apr 2021	Credit transfer received from Income Tax Account		\$1,543.00	\$7,768.00 DR
2 Jun 2021	21 Apr 2021	Credit transfer received from Income Tax Account		\$1,543.00	\$6,225.00 DR
2 Jun 2021	21 Apr 2021	Credit transfer received from Income Tax Account		\$537.00	\$5,688.00 DR
4 Jun 2021	1 Jun 2021	General interest charge			\$5,688.00 DR
4 Jun 2021	18 Jun 2021	Remission of penalty for failure to lodge Activity Statement on time for the period from 01 Sep 20 to 30 Sep 20		\$1,110.00	\$4,578.00 DR
4 Jun 2021	21 Jun 2021	Remission of penalty for failure to lodge Activity Statement on time for the period from 01 Dec 20 to 31 Dec 20		\$888.00	\$3,690.00 DR
4 Jun 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments		\$3,690.00	\$0.00

**COMPILATION REPORT
TO AUSCO PLACE UNIT TRUST
(TRUSTEE: AUSCO PLACE INVESTMENTS PTY LTD)
ABN: 23 320 346 731**

We have compiled the accompanying special purpose financial statements of AUSCO PLACE UNIT TRUST (Trustee: Ausco Place Investments Pty Ltd) which comprise the balance sheet as at 30 June 2021, profit and loss statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

The specific purpose for which the special purpose financial statements have been prepared is set out in the notes to the accounts.

The responsibility of trustees

The directors of the trustee company of AUSCO PLACE UNIT TRUST (Trustee: Ausco Place Investments Pty Ltd) are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our responsibility

On the basis of the information provided by the directors of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in the notes to the financial statements and APES 315: Compilation of Financial Information.

We have applied professional expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in the notes to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Name of Firm: Walker Partners (Aust) Pty Ltd
Certified Practising Accountants

COMPILATION REPORT
TO AUSCO PLACE UNIT TRUST
(TRUSTEE: AUSCO PLACE INVESTMENTS PTY LTD)
ABN: 23 320 346 731

Name of Partner: _____
Pablo Lorienté

Address: 109/40 Burgundy Street, HEIDELBERG VIC 3084

Dated this 21st day of December 2021

AUSCO PLACE UNIT TRUST
(TRUSTEE: AUSCO PLACE INVESTMENTS PTY LTD)
ABN: 23 320 346 731

BALANCE SHEET
AS AT 30 JUNE 2021

	2021 \$	2020 \$
TRUST FUNDS		
Profit Earned This Year	117,626.96	6,450.31
Distribution to Beneficiaries	(117,626.96)	(6,450.31)
2,435,000 Units Issued	2,435,000.00	2,435,000.00
Asset Revaluation reserve	2,036,522.29	-
	<u>4,471,522.29</u>	<u>2,435,000.00</u>
TOTAL TRUST FUNDS	<u>4,471,522.29</u>	<u>2,435,000.00</u>
Represented by:	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> $\frac{501,610}{2,435,000} \times \\$4,471,522.29$ $\text{units} \quad \text{total units} = \\$921,133.59$ </div>	
ASSETS		
CURRENT ASSETS		
Cash at Bank	35,166.84	19,799.28
Trade Debtors	(5,942.56)	2,825.62
Input Tax Credits	602.00	-
TOTAL CURRENT ASSETS	<u>29,826.28</u>	<u>22,624.90</u>
NON CURRENT ASSETS		
Receivables		
Loans - Related Entities		
De Sensi Super Fund Pty Ltd	-	1,610.00
Dukakis Super Fund Pty Ltd	-	950.00
	<u>-</u>	<u>2,560.00</u>
	<u>-</u>	<u>2,560.00</u>
Fixed Assets		
Property - 1 - 7 Ausco Place Dandenong South Vic 3175		
Acquisition Costs	2,300,000.00	2,300,000.00
Stamp Duty	126,500.00	126,500.00
Legal & Title fees	5,777.71	5,777.71
Property Revaluation	2,036,522.29	-
	<u>4,468,800.00</u>	<u>2,432,277.71</u>
Total Fixed Assets	<u>4,468,800.00</u>	<u>2,432,277.71</u>
Intangible Assets		
Formation Expenses	1,242.00	1,656.00
	<u>1,242.00</u>	<u>1,656.00</u>
TOTAL NON CURRENT ASSETS	<u>4,470,042.00</u>	<u>2,436,493.71</u>
TOTAL ASSETS	<u>4,499,868.28</u>	<u>2,459,118.61</u>

AUSCO PLACE UNIT TRUST
(TRUSTEE: AUSCO PLACE INVESTMENTS PTY LTD)
ABN: 23 320 346 731

BALANCE SHEET
AS AT 30 JUNE 2021

	2021	2020
	\$	\$
LIABILITIES		
CURRENT LIABILITIES		
Trade Creditors	7,958.73	-
De Sensi Superannuation Fund		
Balance at Beginning of Year	1,328.76	-
Share of Loss	24,231.15	1,328.76
Drawings	(24,778.31)	-
	781.60	1,328.76
De Sensi Developments Pty Ltd		
Balance at Beginning of Year	1,057.85	-
Share of Loss	19,290.82	1,057.85
Drawings	(19,670.69)	-
	677.98	1,057.85
Dukakis Superannuation Fund		
Balance at Beginning of Year	2,386.61	-
Share of Loss	43,521.98	2,386.61
Drawings	(44,449.00)	-
	1,459.59	2,386.61
JJD Properties Unit Trust		
Balance at Beginning of Year	1,677.09	-
Share of Loss	30,583.01	1,677.09
Drawings	(31,102.00)	-
	1,158.10	1,677.09
GST Payable	4,058.33	691.97
ATO Integrated account	335.00	458.00
TOTAL CURRENT LIABILITIES	16,429.33	7,600.28
NON CURRENT LIABILITIES		
Loans - Related Entities		
De Sensi Developments Pty Ltd	-	660.00
JJD Properties Pty Ltd	-	3,941.67
	-	4,601.67
Bonds		
Robotics	11,916.66	11,916.66
TOTAL NON CURRENT LIABILITIES	11,916.66	16,518.33
TOTAL LIABILITIES	28,345.99	24,118.61
NET ASSETS	4,471,522.29	2,435,000.00

AUSCO PLACE UNIT TRUST
(TRUSTEE: AUSCO PLACE INVESTMENTS PTY LTD)
ABN: 23 320 346 731

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
INCOME		
Rent Received		
Rent Received	147,978.84	20,227.75
LESS: RENTAL EXPENSES		
Insurance		
Insurance	3,978.18	4,504.68
Interest		
Interest	-	3,959.02
Land Tax		
Land Tax	7,801.00	2,051.84
Rates & Water		
Rates & Water	12,575.20	2,590.17
	24,354.38	13,105.71
GROSS PROFIT FROM RENTAL OPERATIONS	123,624.46	7,122.04
EXPENSES		
Accountancy Fees	1,900.00	-
Professional fee	2,705.80	-
Bank Charges	131.14	10.00
Formation amortisation	414.00	414.00
Filing Fees	273.00	-
Security Costs	573.56	247.73
	5,997.50	671.73
Profit	117,626.96	6,450.31

AUSCO PLACE UNIT TRUST
 (TRUSTEE: AUSCO PLACE INVESTMENTS PTY LTD)
 ABN: 23 320 346 731

PROFIT AND LOSS STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Net profit		117,626.96	6,450.31
Total available for distribution		<u>117,626.96</u>	<u>6,450.31</u>
Distribution to beneficiaries		117,626.96	6,450.31
2,435,000 Units Issued		(2,435,000.00)	(2,435,000.00)
Asset Revaluation reserve		<u>(2,036,522.29)</u>	<u>-</u>
		<u>4,471,522.29</u>	<u>2,435,000.00</u>
Balance at 30 June 2021		<u><u>4,471,522.29</u></u>	<u><u>2,435,000.00</u></u>
Beneficiaries distribution			
De Sensi Superannuation Fund		24,231.15	1,328.76
De Sensi Developments Pty Ltd		19,290.82	1,057.85
Dukakis Superannuation Fund		43,521.98	2,386.61
JJD Properties Unit Trust		<u>30,583.01</u>	<u>1,677.09</u>
		<u>117,626.96</u>	<u>6,450.31</u>

Jack Nelson

Subject: RE: 1-7 Ausco Place

From: Joe De Sensi <joe@desensi.com.au>
Sent: Tuesday, 21 June 2022 5:00 PM
To: Anthony Seneca <aseneca@wpaust.com.au>
Subject: 1-7 Ausco Place

Hi Tony

As per the below email, the agent believes the value of 1-7 Ausco Place is **\$4,468,800**

Regards,

Joe De Sensi
Mobile: 0412 617510

From: Lowden, Luke <Luke.Lowden@colliers.com>
Sent: Tuesday, 21 June 2022 2:38 PM
To: Joe De Sensi <joe@desensi.com.au>
Cc: Hibbins, Sam <Sam.Hibbins@colliers.com>
Subject: 1 England Street, Dandenong South

Hi Joe,

As discussed, please see below sales recently in Dandenong South that are 1,000/sqm + in building size.

Property Address	58-62 Edison Road, Dandenong South	105-107 Rodeo Drive, Dandenong South	1-11 Knowles Road, Dandenong South
Total Building Area	2,300sqm	1,000sqm	3,177sqm
Sale Price	\$6,500,000	\$3,000,000	\$9,531,000
Sale Rate	\$2,847/sqm	\$3,000/sqm	\$3,000/sqm
Building Grade	A (6 years old)	A (15 years old)	Brand New
Date	February 2022	November 2021	June 2022
Comments	Lower site coverage site with some surplus hardstand	Sold with on market campaign	Sold with on market campaign

We currently have a signed HOA and contracts being prepared on the below –

Property Address	Discovery Road, Dandenong South	Micro Circuit, Dandenong South
Total Building Area	1,418sqm	1,095sqm
Sale Price	\$4,500,000	\$3,500,000
Sale Rate	\$3,173/sqm	\$3,196/sqm
Building Grade	A (5 years old)	A (10 years old)
Date	June 2022	June 2022

Please see the below breakdown of our estimate of value for your property on a vacant possession basis (1,596sqm)

	BUILDING RATE/SQM	SALE PRICE (Excl. GST)
GOOD	\$2,800/sqm	\$4,468,800
GREAT	\$2,850/sqm	\$4,548,600
EXCELLENT	\$2,950/sqm	\$4,708,200

I believe you paid \$2.3 million on the property. I am really confident the property has essentially doubled in price since you purchased it.

I will call you to discuss.

Thanks Luke,

Luke Lowden

Manager

Industrial

Direct: +61 3 8562 1167 | Mobile: +61 408 278 630

Main: +61 3 8562 1111 | [vCard](#)

Level 7, Chadstone Tower One 1341 Dandenong Rd | Chadstone, VIC 3148 | Australia



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De Sensi Superannuation Fund Pty Ltd
 De Sensi Superannuation Fund
 156-158 YAN YEAN ROAD
 PLENTY VIC 3090

Product name: OneCare
 Policy owner(s): De Sensi Superannuation Fund Pty Ltd
 De Sensi Superannuation Fund
 Policy number: 1005252350
 OnePath reference: 1005252350/FYL

13 July 2021

2020/2021 INSURANCE PREMIUM SUMMARY

Dear policy owner,

Important information for your 2020/2021 tax return.

Thank you for choosing OnePath Life to help protect you and your family.

To help with preparation of your fund's tax return for the year ending 30 June 2021, the following table shows the premium paid on your policy throughout the financial year, and (if applicable) the portion of that premium considered to be for benefits that replace income.

Life insured	Cover type	Total premium paid	Portion of total premium paid for income benefit/s
Mr Giuseppe De Sensi	Life Cover	\$1,434.19	-
Mr Giuseppe De Sensi	Super TPD (Working)	\$1,432.24	-

The information contained in this letter does not constitute tax advice. We recommend you seek independent tax advice specific to your personal circumstances, from an accountant or registered tax agent.

Any questions?

If you have any questions or need any further help, please:

- contact your financial adviser, Robert Claude Rassool on 0398080351
- call Customer Services on 133 667, weekdays between 8.30am and 6.00pm (AEST)
- email us at customer.risk@onepath.com.au

Yours sincerely,

Jay Tutt
 Head of Customer Service & Operations



De Sensi Superannuation Fund Pty Ltd
 De Sensi Superannuation Fund
 156-158 YAN YEAN ROAD
 PLENTY VIC 3090

Product name: OneCare
 Policy owner(s): De Sensi Superannuation Fund Pty Ltd
 De Sensi Superannuation Fund
 Policy number: 1003344008
 OnePath reference: 1003344008/FYL

13 July 2021

2020/2021 INSURANCE PREMIUM SUMMARY

Dear policy owner,

Important information for your 2020/2021 tax return.

Thank you for choosing OnePath Life to help protect you and your family.

To help with preparation of your fund's tax return for the year ending 30 June 2021, the following table shows the premium paid on your policy throughout the financial year, and (if applicable) the portion of that premium considered to be for benefits that replace income.

Life insured	Cover type	Total premium paid	Portion of total premium paid for income benefit/s
Mrs Haroula De Sensi	Life Cover	\$1,085.95	-
Mrs Haroula De Sensi	TPD Cover (Working)	\$1,520.33	-

The information contained in this letter does not constitute tax advice. We recommend you seek independent tax advice specific to your personal circumstances, from an accountant or registered tax agent.

Any questions?

If you have any questions or need any further help, please:

- contact your financial adviser, Robert Claude Rassool on 0398080351
- call Customer Services on 133 667, weekdays between 8.30am and 6.00pm (AEST)
- email us at customer.risk@onepath.com.au

Yours sincerely,

Jay Tutt
 Head of Customer Service & Operations

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13512463: De Sensi Superannuation Fund

Portfolio valuation

As at 30 Jun 2021

ESCALA

PARTNERS

Net portfolio value \$127,356.35

Asset	Quantity	Avg unit cost	Actual cost	Unit price	Market value	Portfolio weight	Gain/loss	Gain/loss %	Est income ^(a)	Est yield ^(b)
		\$	\$	\$	\$	%	\$	%	\$	%
Managed Funds										
RGL1073AU Regal Emerging Companies Fund II	49,999.9998	1.00	50,000.00	1.6367	81,835.00	64.26%	31,835.00	63.67%	-	-
RGL8372AU REGAL EMERGING COMPANIES OPPORTS GEN	10,000	1.00	10,000.00	1.4752	14,752.00	11.58%	4,752.00	47.52%	-	-
Totals			60,000.00		96,587.00	75.84%	36,587.00	60.98%	-	-
Other										
+FOLKESTONE Charter Hall Direct Wollert Fund	7,800	1.00	7,800.00	1.10	8,580.00	6.74%	780.00	10%	8,458.32	98.58%
Totals			7,800.00		8,580.00	6.74%	780.00	10%	8,458.32	98.58%
Cash										
+ANZCMA ANZ CASH ACCOUNT	11,640.35	1.00	11,640.35	1.00	11,640.35	9.14%	-	-	-	-
Totals			11,640.35		11,640.35	9.14%	-	-	-	-
Portfolio totals			79,440.35		116,807.35	91.72%	37,367.00	47.04%	8,458.32	7.24%
Income declared but not paid			10,549.00		10,549.00	8.28%				
Net portfolio totals			89,989.35		127,356.35	100%	37,367.00	47.04%	8,458.32	6.64%

(a) Estimated income

This estimation is based on historical returns and should not be regarded as an accurate indication of future earnings.

(b) Estimated yield percentage

The estimated yield is the estimated income as a percentage of the market value.

13512463: De Sensi Superannuation Fund

Tax summary

01 Jul 2020 to 30 Jun 2021

ESCALA

PARTNERS

Assessable income

Australian income		
Interest	Interest	-
	Interest exempt from NRWT	-
	Total interest	-
Dividends	Unfranked	-
	Unfranked CFI	-
	Total unfranked	-
	Franked	-
	Franking credits	-
	Total dividends	-
Trust income	Franked distributions	8,191.52
	Franking credits	3,530.44
	Gross franked distributions	11,721.96
	Other trust income (a)	207.84
	Total trust income	11,929.80
Total Australian income		11,929.80
Foreign income		
Other	Other foreign source income	30.36
	Total other	30.36
Total foreign income		30.36
Net capital gain (b)		9,319.55
Total assessable income		21,279.71

(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	Portfolio management fees	-1,125.72
		-1,125.72
Total deductions		-1,125.72

Tax offsets, credits and NCMI

Franking credits		
Trust income	Franking credits	3,530.44
	Less franking credits denied	-
	Total franking credits	3,530.44
Foreign tax (a)		
Trust income	NTAP foreign tax (b)	373.91
		373.91
Total foreign tax		373.91

(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.

(b) Foreign tax withheld from or paid in respect of foreign capital gains. For more details, refer to the 'Trust capital gains' sub-section of the Income report.

13512463: De Sensi Superannuation Fund

Taxation income

01 Jul 2020 to 30 Jun 2021

ESCALA

PARTNERS

Income transactions^(a)

Asset	Tax date	Interest	Unfranked	Franked	Franking credits entitlement	Other Aust	Gross foreign	Trust cap gains	Non-assess	Gross franking credits excl	Aust Foreign taxes	Foreign taxes withheld	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Trust income															
Charter Hall Direct Wollert Fund															
+FOLKESTONE	30/09/2020	-	-	2,400.00	1,028.57	-	-	-	-	2,400.00	-	-	2,400.00	-	-
	30/10/2020	-	-	1,500.00	642.86	-	-	-	-	1,500.00	-	-	1,500.00	-	-
	15/04/2021	-	-	2,459.06	1,053.88	-	-	-	-	2,459.06	-	-	2,459.06	-	-
	31/05/2021	-	-	1,800.94	771.83	-	-	-	-	1,800.94	-	-	1,800.94	-	-
+FOLKESTONE totals		-	-	8,160.00	3,497.14	-	-	-	-	8,160.00	-	-	8,160.00	-	-
Regal Emerging Companies Fund II															
RGL1073AU	30/06/2021	23.03	124.30	17.60	22.68	16.00	30.36	8,867.62	-	9,078.91	-	373.91	-	-	8,705.00
RGL1073AU totals		23.03	124.30	17.60	22.68	16.00	30.36	8,867.62	-	9,078.91	-	373.91	-	-	8,705.00
REGAL EMERGING COMPANIES OPPORTS GEN															
RGL8372AU	30/06/2021	3.39	41.12	13.92	10.62	-	-	1,785.57	-	1,844.00	-	-	-	-	1,844.00
RGL8372AU totals		3.39	41.12	13.92	10.62	-	-	1,785.57	-	1,844.00	-	-	-	-	1,844.00
Totals		26.42	165.42	8,191.52	3,530.44	16.00	30.36	10,653.19	-	19,082.91	-	373.91	8,160.00	-	10,549.00
Income transaction totals		26.42	165.42	8,191.52	3,530.44	16.00	30.36	10,653.19	-	19,082.91	-	373.91	8,160.00	-	10,549.00

(a) The income transactions disclosed in this report are recognised on a tax-derivation basis. For more detail, 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.

13512463: De Sensi Superannuation Fund
Taxation income

01 Jul 2020 to 30 Jun 2021

ESCALA
PARTNERS

Income transactions - additional information

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
Regal Emerging Companies Fund II				
RGL1073AU	30/06/2021	23.03	-	23.03
RGL1073AU totals		23.03	-	23.03
REGAL EMERGING COMPANIES OPPORTS GEN				
RGL8372AU	30/06/2021	3.39	-	3.39
RGL8372AU totals		3.39	-	3.39
Totals		26.42	-	26.42

(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)

Trust capital gains^(a)

Asset	Tax date	Non- assessable gains ^(e)	Discount method ^(b)		Indexation method ^(c)		Other method ^(d)		Trust capital gains total	Taxable foreign capital gains ^(f)
			TAP ^(f)	NTAP foreign tax foreign tax ^(g)	TAP ^(f)	NTAP foreign tax foreign tax ^(g)	TAP ^(f)	NTAP foreign tax foreign tax ^(g)		
RGL1073AU	30/06/2021	2,000.45	\$	\$	\$	\$	\$	\$	\$	\$
RGL1073AU totals		2,000.45	-	2,000.44	-	-	4,492.82	373.91	8,867.62	-
RGL8372AU	30/06/2021	-	-	-	-	-	1,785.57	-	1,785.57	-
RGL8372AU totals		-	-	-	-	-	1,785.57	-	1,785.57	-
Totals		2,000.45	-	2,000.44	-	-	6,278.39	373.91	10,653.19	-

(a) Trust capital gains: For attribution managed investment trusts (AMITs), these are the trust capital gains attributed to members. For non-AMITs, these are the present entitlements to the net trust income comprised of net capital gains and CGT concession amounts.

(b) Discount method: Capital gains made by the trust in respect of CGT assets that were held for at least twelve months at the time of the CGT event that gave rise to the capital gain, and in respect of which the trust has not chosen to use the indexation method (if applicable) to calculate the capital gain. The sum of the discount method components equals the capital gains after having applied a CGT discount of 50%.

(c) Indexation method: Capital gains made by the trust in respect of CGT assets that were acquired prior to 1:45 a.m. (by legal time in the Australian Capital Territory) on 21 September 1999 (and that had been held for at least twelve months at the time of the CGT event that gave rise to the capital gain), and in respect of which the trust has chosen to use the indexation method to calculate the capital gain.

(d) Other method: Capital gains made by the trust in respect of CGT assets that were held for less than twelve months at the time of the CGT event that gave rise to the capital gain.

13512463: De Sensi Superannuation Fund

Taxation income

01 Jul 2020 to 30 Jun 2021

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PARTNERS

Income transactions - additional information continued

(e) Non-assessable gains: For attribution managed investment trusts (AMITs), members are to be treated as having included (in their attributed amount) a capital gain of double the trust discount capital gain (referred to as the AMIT CGT gross up amount*, this amount is equal to the sum of the discount method components). For non-AMITs, the non-assessable amount for AMITs is the additional member amount required to double the trust discount capital gain (referred to as the AMIT CGT gross up amount*, this amount is equal to the sum of the discount method components). For non-AMITs, the non-assessable amount is the CGT concession amount (as calculated under sub-section 104-74(4) ITAA 1997).

(f) TAP: Capital gains made by the trust in respect of CGT assets that were taxable Australian property (TAP). For capital gains calculated using the discount method, this is the capital gain after having applied a CGT discount of 50%.

(g) NTAP-net of foreign tax: Capital gains made by the trust in respect of CGT assets that were not taxable Australian property (NTAP), less any NTAP foreign tax. For capital gains calculated using the discount method, this is the capital gain after first having applied a CGT discount of 50%, and then subtracting any NTAP foreign tax.

(h) NTAP-foreign tax: Foreign tax paid by the trust in respect of capital gains made by the trust in respect of foreign CGT assets.

(i) Taxable foreign capital gains: The grossed-up value of capital gains from foreign CGT assets. This amount is for information purposes only, as foreign capital gains are already reflected in the combined value of 'NTAP net of foreign tax' and 'NTAP-foreign tax' amounts. This 'Taxable foreign capital gains' amount may be useful for the purpose of determining the extent to which the combined value of 'NTAP net of foreign tax' and 'NTAP-foreign tax' amounts has been derived from a foreign source, and, accordingly, the extent to which any NTAP foreign tax amounts count towards the calculation of the portfolio holder's entitlement, if any, to a foreign income tax offset (FITO).

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 tax ^(c)	Discount method	Indexation method	Other method	Foreign taxes total	Asset currency amount	NZ franking credits from NZ CO
Regal Emerging Companies Fund II	30/06/2021	\$ -	\$ -	\$ -	\$ 373.91	\$ 373.91	-	-
RGL1073AU		-	-	-	373.91	373.91	-	-
RGL1073AU totals		-	-	-	373.91	373.91	-	-
Totals		-	-	-	373.91	373.91	-	-

(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 and/or 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)	Gross foreign income total	Asset currency (if not AUD)		NZ franking credits from NZ CO
				Foreign tax	Aust franking credits from NZ CO	
30/06/2021	\$ -	\$ 30.36	\$ 30.36	\$ -	-	-
RGL1073AU	-	30.36	30.36	-	-	-

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13512463: De Sensi Superannuation Fund
Taxation income

01 Jul 2020 to 30 Jun 2021



Income transactions - additional information continued

Gross foreign income		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
Tax date		\$	\$	\$	NZ co	\$			NZ co
RGL1073AU totals		-	30.36	-	-	30.36		-	-
Totals		-	30.36	-	-	30.36		-	-

(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.

Income accrued in previous period

Asset	Tax date	Payment date	Total income	Cash	DRP	Tax withheld	Franking credits	Foreign income tax offsets
			\$	\$	\$	\$	\$	\$
+FOLKESTONE	30/06/2020	31/07/2020	2,250.24	2,250.24	-	-	964.39	-
Totals			2,250.24	2,250.24	-	-	964.39	-

NCMI

There were no amounts recorded in this period.

Income summary ^(a)

Income transactions	Interest	Unfranked	Franked	Franking credits	Other Aust	Gross foreign	Trust cap gains	Non-assess	Gross franking credits excl	Aust Foreign taxes	Foreign Expenses taxes withheld	Cash	DRP	To be received
Trust income	26.42	165.42	8,191.52	3,530.44	16.00	30.36	10,653.19	-	19,082.91	-	373.91	8,160.00	-	10,549.00
Totals	26.42	165.42	8,191.52	3,530.44	16.00	30.36	10,653.19	-	19,082.91	-	373.91	8,160.00	-	10,549.00
Totals for all income	26.42	165.42	8,191.52	3,530.44	16.00	30.36	10,653.19	-	19,082.91	-	373.91	8,160.00	-	10,549.00

13512463: De Sensi Superannuation Fund
Taxation income

01 Jul 2020 to 30 Jun 2021



(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.

13512463: De Sensi Superannuation Fund

Realised CGT

01 Jul 2020 to 30 Jun 2021

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Disposals of CGT assets

Capital gain using the different calculation methods

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost	Adjusted cost (a)	Indexed cost	Sale proceeds	Gross gain	Discounted gain (b)	Indexed gain	Other gain	CGT gain (c)	CGT loss	CGT exempt gain/loss
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Charter Hall Direct Wollert Fund															
+FOLKESTONE	28/04/2017	28/04/2017	25/06/2021	1,800	1,800.00	1,800.00	NA	1,800.00	-	-	NA	NA	-	NA	NA
+FOLKESTONE totals				1,800	1,800.00	1,800.00	NA	1,800.00	-	-	NA	NA	-	NA	NA
Disposals of CGT asset totals					1,800.00	1,800.00	NA	1,800.00	-	-	NA	NA	-	NA	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 13.33% 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

Asset	Tax date	Gross gain (a)	Discounted gain (a)(b)	Indexed gain (a)	Other gain (a)	CGT gain/loss	Pre-CGT gain/loss
		\$	\$	\$	\$	\$	\$
Regal Emerging Companies Fund II							
RGL1073AU	30/06/2021	4,000.88	2,667.25	-	-	2,667.25	-
	30/06/2021	4,866.73	-	4,866.73	4,866.73	4,866.73	-
RGL1073AU totals		8,867.61	2,667.25	4,866.73	4,866.73	7,533.98	-
REGAL EMERGING COMPANIES OPPORTS GEN							
RGL8372AU	30/06/2021	1,785.57	-	1,785.57	1,785.57	1,785.57	-
RGL8372AU totals		1,785.57	-	1,785.57	1,785.57	1,785.57	-
Trust CGT distribution totals		10,653.18	2,667.25	6,652.30	6,652.30	9,319.55	-

(a) These amounts include distributed capital gain tax credits. Refer to the Taxable Income section for a detailed breakdown.

(b) A discount of 33.33% has been applied as determined by the portfolio's tax type.

13512463: De Sensi Superannuation Fund
Realised CGT

01 Jul 2020 to 30 Jun 2021



Summary of CGT gains/losses

		Total	Discounted	Indexed	Other
		\$	\$	\$	\$
Losses available to offset	Carried forward from prior years	-			
	Current year losses	-			
	Total	-			
CGT gains	Disposals of CGT assets	-			
	Trust CGT distributions	10,653.18	4,000.88	-	6,652.30
	CGT gain before losses applied	10,653.18	4,000.88	-	6,652.30
	Losses applied	-			
	CGT gain after losses applied	10,653.18	4,000.88	-	6,652.30
	Discount applied (a)	-1,333.63	-1,333.63	NA	NA
Net capital gain		9,319.55	2,667.25	-	6,652.30

(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.

13512463: De Sensi Superannuation Fund Unrealised

As at 30 Jun 2021



Unrealised CGT gains/losses

Asset	Tax date	Purchase date	Quantity	Actual cost	Adjusted cost (a)	Indexed cost	Market value	Gross gain	Capital gain using the different calculation methods				CGT exempt gain/loss								
									Discounted gain (b)	Indexed gain	Other gain	CGT gain (c)		CGT loss	CGT gain (c)						
Charter Hall Direct Wollert Fund																					
+FOLKESTONE	28/04/2017	28/04/2017	7,800	7,800.00	7,800.00	N/A	8,580.00	780.00	520.00	N/A	N/A	520.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
+FOLKESTONE totals			7,800	7,800.00	7,800.00	N/A	8,580.00	780.00	520.00	N/A	N/A	520.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Regal Emerging Companies Fund II																					
RGL1073AU	03/04/2018	03/04/2018	49,999.9998	50,000.00	50,000.00	N/A	81,835.00	31,835.00	21,223.33	N/A	N/A	21,223.33	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RGL1073AU totals			49,999.9998	50,000.00	50,000.00	N/A	81,835.00	31,835.00	21,223.33	N/A	N/A	21,223.33	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
REGAL EMERGING COMPANIES OPPORTS GEN																					
RGL8372AU	10/08/2020	10/08/2020	10,000	10,000.00	10,000.00	N/A	14,752.00	4,752.00	N/A	N/A	N/A	4,752.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
RGL8372AU totals			10,000	10,000.00	10,000.00	N/A	14,752.00	4,752.00	N/A	N/A	N/A	4,752.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Totals				67,800.00	67,800.00	N/A	105,167.00	37,367.00	21,743.33	N/A	4,752.00	26,495.33	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(a) Variances between Adjusted cost and Actual cost

(Where the Market value in respect of the CGT parcel is 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' section of the Unrealised report.

(b) Gains calculated using discounted method

The unrealised CGT 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 based on what is optimal for the disposal method selected.

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.

(d) Unrealised CGT gain or CGT loss

The unrealised CGT gain or CGT loss is the difference between the adjusted cost and the market value at the date requested. For short options, the unrealised CGT gain or CGT loss is the market value of the option at the date requested. (The option premium received is shown as a realised CGT gain in the 'Realised CGT' section.)

CGT gains or CGT losses are not comparable with performance gains/losses, which are based on changes in value for a performance period.

Adjusted cost

Asset	Market value	Purchase date	Tax date	Quantity	Actual cost (b)	Tax deferred (c)	Tax free (d)	Adjustments			Adjusted cost (e)
								AMIT cost base net amount - excess (e)	AMIT cost base net amount - shortfall (f)	Reduced cost base (h)	
Totals	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(a) Where the Market value of the CGT parcel is equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost in the 'Unrealised CGT gains/losses' section of the Unrealised report; otherwise, its cost base is disclosed as the adjusted cost in the 'Unrealised CGT gains/losses' section of the Unrealised report.

13512463: De Sensi Superannuation Fund

Unrealised

As at 30 Jun 2021

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- (b) The actual cost of the CGT parcel is its purchase cost, adjusted for all CGT events (other than CGT events E4 and E10) that have happened to it. For more details, refer to the **Transaction history** report. For details specific to CGT event E4, refer to footnotes (c) and (d). For details specific to CGT event E10, refer to footnotes (e) and (f).
- (c) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-deferred amount is the cumulative value of tax-deferred amounts (being the non-assessable part of the income entitlements, excluding all amounts calculated under section 104-71 ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E4 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.
- (d) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-free amount is the cumulative value of tax-free amounts (being the non-assessable part of the income entitlements as calculated under subsection 104-71(3) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's reduced cost base. CGT event E4 requires that the reduced cost base of the CGT parcel be reduced by this amount.
- (e) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - excess amount is the cumulative value of excess amounts (as calculated under paragraph 104-107C(a) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.
- (f) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - shortfall amount is the cumulative value of shortfall amounts (as calculated under paragraph 104-107C(b) ITAA 1997) in respect of the CGT parcel. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be increased by this amount.
- (g) The cost base equals the actual cost, adjusted for amounts relating to: tax deferred; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.
- (h) The reduced cost base equals the actual cost, adjusted for amounts relating to: tax deferred; tax free; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

Unrealised non-CGT gains/losses

There were no unrealised non-CGT gains/losses as at 30 Jun 2021

13512463: De Sensi Superannuation Fund

Expenses

01 Jul 2020 to 30 Jun 2021

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Expense type	Tax date	Total incl GST	GST	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
Investment expenses							
Portfolio management fees							
	8/07/2020	207.16 (a)	18.83	100%	207.16	-	Escala: Ongoing Adviser Fee April- June 20
	8/07/2020	1.71 (a)	0.16	100%	1.71	-	Escala: Ongoing Adviser Fee April- June 20
	9/10/2020	5.83 (a)	0.53	100%	5.83	-	Escala: Ongoing Adviser Fee July- Sept 2020
	9/10/2020	260.93 (a)	23.72	100%	260.93	-	Escala: Ongoing Adviser Fee July- Sept 2020
	12/01/2021	16.71 (a)	1.52	100%	16.71	-	Escala: Ongoing Adviser Fee Oct-Dec 20
	12/01/2021	301.68 (a)	27.43	100%	301.68	-	Escala: Ongoing Adviser Fee Oct-Dec 20
	9/04/2021	314.52 (a)	28.59	100%	314.52	-	Escala: Ongoing Adviser Fee Jan- March 21
	9/04/2021	17.18 (a)	1.56	100%	17.18	-	Escala: Ongoing Adviser Fee Jan- March 21
Totals		1,125.72	102.34		1,125.72	-	
Investment expenses totals		1,125.72	102.34		1,125.72	-	
Total expenses		1,125.72	102.34		1,125.72	-	

(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.

13512463: De Sensi Superannuation Fund

Cash transactions

01 Jul 2020 to 30 Jun 2021



ANZ CASH ACCOUNT

Date	Transaction	Narration	Withdrawal	Deposit	Balance
01/07/2020	Opening Balance		\$ -	\$ -	\$ 555.83
08/07/2020	Portfolio Fee	Escala: Ongoing Adviser Fee April- June 20	-207.16	-	348.67
08/07/2020	Portfolio Fee	Escala: Ongoing Adviser Fee April- June 20	-1.71	-	346.96
31/07/2020	Income	* +FOLKESTONE Dividend/Distribution	-	2,250.24	2,597.20
04/08/2020	Deposit	from CBA De Super	-	10,000.00	12,597.20
05/08/2020	Internal Transfer Out	BUY RGL8372AU	-10,000.00	-	2,597.20
30/09/2020	Income	* +FOLKESTONE Dividend/Distribution	-	2,400.00	4,997.20
09/10/2020	Portfolio Fee	Escala: Ongoing Adviser Fee July- Sept 2020	-5.83	-	4,991.37
09/10/2020	Portfolio Fee	Escala: Ongoing Adviser Fee July- Sept 2020	-260.93	-	4,730.44
30/10/2020	Income	* +FOLKESTONE Dividend/Distribution	-	1,500.00	6,230.44
12/01/2021	Portfolio Fee	Escala: Ongoing Adviser Fee Oct-Dec 20	-301.68	-	5,928.76
12/01/2021	Portfolio Fee	Escala: Ongoing Adviser Fee Oct-Dec 20	-16.71	-	5,912.05
09/04/2021	Portfolio Fee	Escala: Ongoing Adviser Fee Jan - March 21	-17.18	-	5,894.87
09/04/2021	Portfolio Fee	Escala: Ongoing Adviser Fee Jan - March 21	-314.52	-	5,580.35
15/04/2021	Income	* +FOLKESTONE Dividend/Distribution	-	2,459.06	8,039.41
31/05/2021	Income	* +FOLKESTONE Dividend/Distribution	-	1,800.94	9,840.35
25/06/2021	Stock Sell	* +FOLKESTONE - SELL	-	1,800.00	11,640.35
	ANZ CASH ACCOUNT summary		Opening balance \$ 555.83	Deposits \$ 22,210.24	Closing balance \$ 11,640.35
			Withdrawals \$ -11,125.72		

PENDING DEPOSITS AND WITHDRAWALS

Date	Transaction	Narration	Withdrawal	Deposit	Balance
01/07/2020	Opening Balance		\$ -	\$ -	\$ -
05/08/2020	Internal Transfer Out	BUY RGL8372AU	-10,000.00	-	-10,000.00
05/08/2020	Internal Transfer In	BUY RGL8372AU	-	10,000.00	-
	PENDING DEPOSITS AND WITHDRAWALS summary		Opening balance \$ -	Deposits \$ 10,000.00	Closing balance \$ -
			Withdrawals \$ -10,000.00		

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13512463: De Sensi Superannuation Fund
Cash transactions

01 Jul 2020 to 30 Jun 2021



UNSETTLED BUY ORDERS

Date	Transaction	Narration	Withdrawal	Deposit	Balance
01/07/2020	Opening Balance		\$ -	\$ -	\$ -
05/08/2020	Internal Transfer In	BUY RGL8372AU	-	10,000.00	10,000.00
10/08/2020	Stock Purchase	BUY RGL8372AU SETTLED	-10,000.00	-	-
			Opening balance	Deposits	Closing balance
			\$ -	\$ 10,000.00	\$ -
			-	10,000.00	-
			UNSETTLED BUY ORDERS summary		

13512463: De Sensi Superannuation Fund

Transaction history

01 Jul 2020 to 30 Jun 2021

Transactions

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$
Charter Hall Direct Wollert Fund	Sell	25/06/2021	25/06/2021	-1,800	-1,800.00	1.00	Minimise	Return of Capital	-	-
REGAL EMERGING COMPANIES OPPORTS GEN										
RGL8372AU	Buy	10/08/2020	10/08/2020	10,000	10,000.00	1.00		Tax Date 10/08/2020	-	-

Summary of transactions

	Net amount \$	Brokerage \$	GST \$	GST claimable \$	Unsettled as at 30 Jun 2021 \$
Acquisitions	10,000.00	-	-	-	-
Disposals	-1,800.00	-	-	-	-
Turnover	1,800.00				
Average portfolio value from 01/07/20 to 30/06/21	109,480.40				
% Turnover	1.64%				

Turnover: The lesser of Acquisitions or Disposals
 % Turnover: Turnover divided by the Average portfolio value

13512463: De Sensi Superannuation Fund
Income declared but not paid

As at 30 Jun 2021



Income transactions declared but not paid

Asset	Ex-date	Tax date	Payment date	Income to be paid \$	Tax withheld \$	Franking credits \$	Foreign tax \$
Trust income							
Regal Emerging Companies Fund II							
RGL1073AU	30/06/2021	30/06/2021	24/08/2021	8,705.00	-	22.68	-
RGL1073AU totals				8,705.00	-	22.68	-
REGAL EMERGING COMPANIES OPPORTS GEN							
RGL8372AU	30/06/2021	30/06/2021	2/08/2021	1,844.00	-	10.62	-
RGL8372AU totals				1,844.00	-	10.62	-
Totals				10,549.00	-	33.30	-
Total declared but not paid				10,549.00	-	33.30	-

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September 2021

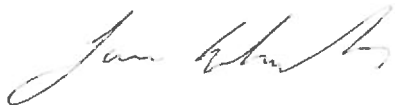
Dear Investor,

Please visit the [Powerwrap website](#) to view a copy of the following letters from the auditors of the Powerwrap managed investment Scheme:

- **Independent Reasonable Assurance Report to the Directors of Powerwrap Limited – FY21**
- **Independent Auditor's Review Report to the Directors of Powerwrap Limited – FY21**

These letters will be available from late September and can be found under the Annual Reports Disclosure Documentation section of the Resources page: <https://www.powerwrap.com.au/resources/>

Regards,



James Edmonds

**Chief Operating Officer
Powerwrap Limited**

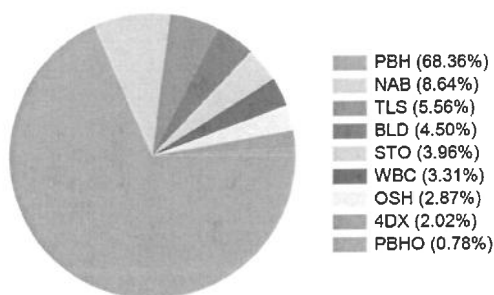
Financial Year Summary

1 JULY 2020 - 30 JUNE 2021

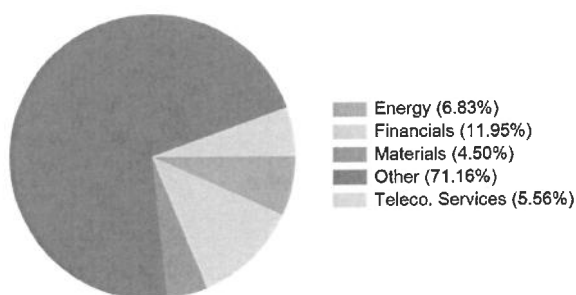
Portfolio Valuation	Account Number	Account Name	Value as at 30 June 2021
Shares	4404439	DE SENSI SUPERANNUATION FUND PTY LTD <DE SENSI SUPER FUND A/C>	\$338,179.25
CDIA	12638380	De Sensi Super Fund	\$9,559.47
TOTAL PORTFOLIO VALUE			\$347,738.72

Allocation as at 30 June 2021

Shares in your portfolio



Sectors in your portfolio



Estimated Interest & Dividends 2020-2021 Financial Year

Est. Franked Dividends	\$2,082.70
Est. Unfranked Dividends	\$116.92
Est. Franking Credits	\$892.60
Est. Interest Received from Interest Rate Securities	\$0.00
TOTAL INCOME	\$2,199.62

Fees & Charges 2020-2021 Financial Year

Total Brokerage (inc. GST)	\$169.60
Total Subscriptions (inc. GST)	\$0.00
Other Fees (inc. GST)	\$0.00
TOTAL FEES & CHARGES	\$169.60

Financial Year Summary



1 JULY 2020 - 30 JUNE 2021

This statement only provides information for CDIA accounts that have been designated as the settlement account for your CommSec Share trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The Interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814 ("CommSec"), a market participant of ASX and Chi-X Australia, a clearing participant of ASX Clear Pty Limited and a settlement participant of ASX Settlement Pty Limited. CommSec is a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945 ("CBA"). Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This statement is a summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore retain your CHESS statements, dividend statements, confirmation contract notes and bank account statements for your records in this regard. If there are any errors in this statement, please contact us on 13 15 19. The total brokerage outlined does not include any rebates you may have received over the financial year. Please refer to your transaction statement records for any rebates you may have received for the report period. This report only includes dividends paid for holdings held with CommSec. Any dividends paid (based on the ex-dividend date) prior to holdings being transferred to CommSec are not included in this report. This report may not include information on some accounts if you have switched products, transferred Holder Identification Numbers (HIN) or switched Participant Identification Number (PID) during the financial year. CommSec is not a registered tax practitioner and the information provided in this report does not constitute tax advice. The above information whilst based upon your holdings only takes into account those of your circumstances of which we are aware. It is recommended that you provide the report to your tax adviser or accountant in order that your particular circumstances can be properly addressed.

Address Commonwealth Securities Locked Bag 22, Australia Square NSW 1215 | Enquiries 13 15 19 | www.commsec.com.au

Portfolio Valuation

30 JUNE 2021



SHARES - 4404439 - HIN 57472588

DE SENSI SUPERANNUATION FUND PTY LTD <DE SENSI SUPER FUND A/C>

Portfolio	Units	Unit Price	Portfolio Value	% of Portfolio
4DX - 4DMEDICAL LIMITED FPO (ORDINARY FULLY PAID)	5,588	\$1.2250	\$6,845.30 ✓	1.97%
BLD - BORAL LIMITED. FPO (ORDINARY FULLY PAID)	2,070	\$7.3500	\$15,214.50 ✓	4.38%
NAB - NATIONAL AUST. BANK FPO (ORDINARY FULLY PAID)	1,114	\$26.2200	\$29,209.08 ✓	8.40%
OSH - OIL SEARCH LTD FPO 10T (10 TOEA ORDINARY FULLY PAID)	2,547	\$3.8100	\$9,704.07 ✓	2.79%
PBH - POINTSBET HOLDINGS FPO (ORDINARY FULLY PAID)	18,088	\$12.7800	\$231,164.64 ✓	66.48%
PBHO - POINTSBET HOLDINGS OPT SEP22 (OPTION EXPIRING 30-SEP-2022)	1,154	\$2.3000	\$2,654.20	0.76%
STO - SANTOS LTD FPO (ORDINARY FULLY PAID)	1,888	\$7.0900	\$13,385.92 ✓	3.85%
TLS - TELSTRA CORPORATION. FPO (ORDINARY FULLY PAID)	5,000	\$3.7600	\$18,800.00 ✓	5.41%
WBC - WESTPAC BANKING CORP FPO (ORDINARY FULLY PAID)	434	\$25.8100	\$11,201.54	3.22%
		Sub Total	\$338,179.25	97.25%

Cash Accounts	Portfolio Value	% of Portfolio	
CDIA - 06716712638380	\$9,559.47	2.75%	
	TOTAL	\$347,738.72	100.00%

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Portfolio Valuation

30 JUNE 2021



This statement only provides information for CDIA accounts that have been designated as the settlement account for your CommSec Share trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

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Transaction Summary



1 JULY 2020 - 30 JUNE 2021

SHARES - 4404439 - HIN 57472588

DE SENSI SUPERANNUATION FUND PTY LTD
<DE SENSI SUPER FUND A/C>

Total Buys and Sells	2020 - 2021 Financial Year
Total Buys (inc. Brokerage + GST)	\$25,394.79
Total Sells (inc. Brokerage + GST)	\$26,167.90

4DX - 4DMEDICAL LIMITED FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
28-Jun-2021	Buy	5,588	\$1.1800	\$6,593.84	\$19.95	\$1.81	119959556	\$6,613.79 ✓
25-Jun-2021	Sell	-5,290	\$1.2600	-\$6,665.40	\$19.95	\$1.81	119885031	-\$6,645.45 ✓
22-Feb-2021	Buy	1,712	\$1.7900	\$3,064.48	\$19.95	\$1.81	114427968	\$3,084.43 ✓
02-Feb-2021	Buy	3,288	\$2.1000	\$6,904.80	\$19.95	\$1.81	113024984	\$6,924.75 ✓
Sub Total					\$79.80	\$7.24		\$9,977.52

LLC - LENDLEASE GROUP STAPLED (FULLY PAID ORDINARY/UNITS STAPLED SECURITIES)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
04-Jun-2021	Sell	-1,078	\$12.6455	-\$13,631.81	\$29.95	\$2.72	119137656	-\$13,601.86 ✓
Sub Total					\$29.95	\$2.72		-\$13,601.86

NAB - NATIONAL AUST. BANK FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
14-Sep-2020	Sell	-342	\$17.3700	-\$5,940.54	\$19.95	\$1.81	106145140	-\$5,920.59 ✓
Sub Total					\$19.95	\$1.81		-\$5,920.59

PBH - POINTSBET HOLDINGS FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
18-Dec-2020	Buy	488	\$11.7900	\$5,753.52	\$19.95	\$1.81	110879555	\$5,773.47 ✓
02-Oct-2020	Buy	292	\$10.2000	\$2,978.40	\$19.95	\$1.81	107110582	\$2,998.35 ✓
Sub Total					\$39.90	\$3.62		\$8,771.82

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Transaction Summary



1 JULY 2020 - 30 JUNE 2021

The transaction summary is only able to display information available to us, certain transactions may not be displayed, including but not limited to transactions made off market such as Initial Public Offerings (IPOs) and Delivery vs Payment Settlements (DvP). Transactions regarding corporate actions or stock transfers are not included and can be found on your statements as issued by the company or the share registry. Transactions for Issuer Sponsored holdings placed outside of this account are not included in this summary. Links to some of the key share registries can be found below:

Computershare (<http://www.computershare.com/au/Pages/default.aspx>)
Link Market Services (<https://investorcentre.linkmarketservices.com.au/Login.aspx/Login>)
Boardroom Limited (<https://boardroomlimited.com.au/>)
Security Transfer Registrars (<https://www.securitytransfer.com.au/>)
Advanced Share Registry Services (<http://www.advancedshare.com.au/Home.aspx>)

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Interest & Estimated Dividend Summary

1 JULY 2020 - 30 JUNE 2021



SHARES - 4404439 - HIN 57472588

DE SENSI SUPERANNUATION FUND PTY LTD <DE SENSI SUPER FUND A/C>

ESTIMATED DIVIDEND SUMMARY

LLC - LENDLEASE GROUP STAPLED (FULLY PAID ORDINARY/UNITS STAPLED SECURITIES)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
26-Feb-2021	17-Mar-2021	Interim	\$0.1500	1,066	\$100.42	\$59.48	\$159.90	\$25.49 ✓
21-Aug-2020	15-Sep-2020	Final	\$0.0326	1,063	\$0.00	\$0.00	\$34.61	\$0.00 ✓
Sub Total					\$100.42	\$59.48	\$194.51	\$25.49

NAB - NATIONAL AUST. BANK FPO (ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
12-Nov-2020	10-Dec-2020	Final	\$0.3000	1,100	\$0.00	\$330.00	\$330.00	\$141.43 ✓
01-May-2020	03-Jul-2020	Interim	\$0.3000	1,109	\$0.00	\$332.70	\$332.70	\$142.59 ✓
Sub Total					\$0.00	\$662.70	\$662.70	\$284.02

OSH - OIL SEARCH LTD FPO 10T (10 TOEA ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
02-Mar-2021	25-Mar-2021	Final	\$0.0065	2,547	\$16.50	\$0.00	\$16.50	\$0.00 ✓
Sub Total					\$16.50	\$0.00	\$16.50	\$0.00

STO - SANTOS LTD FPO (ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
23-Feb-2021	25-Mar-2021	Final	\$0.0632	1,888	\$0.00	\$119.25	\$119.25	\$51.11 ✓
25-Aug-2020	24-Sep-2020	Interim	\$0.0291	1,888	\$0.00	\$55.01	\$55.01	\$23.58 ✓
Sub Total					\$0.00	\$174.26	\$174.26	\$74.69

TLS - TELSTRA CORPORATION. FPO (ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
24-Feb-2021	26-Mar-2021	Interim	\$0.0800	5,000	\$0.00	\$400.00	\$400.00	\$171.43 ✓
26-Aug-2020	24-Sep-2020	Final	\$0.0800	5,000	\$0.00	\$400.00	\$400.00	\$171.43 ✓
Sub Total					\$0.00	\$800.00	\$800.00	\$342.86

WBC - WESTPAC BANKING CORP FPO (ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
13-May-2021	25-Jun-2021	Interim	\$0.5800	434	\$0.00	\$251.72	\$251.72	\$107.88 ✓
11-Nov-2020	18-Dec-2020	Final	\$0.3100	434	\$0.00	\$134.54	\$134.54	\$57.66 ✓
Sub Total					\$0.00	\$386.26	\$386.26	\$165.54
TOTAL					\$116.92	\$2,082.70	\$2,234.23	\$892.60

Interest & Estimated Dividend Summary

1 JULY 2020 - 30 JUNE 2021



ESTIMATED INTEREST RECEIVED

There are no transactions on this account.

TOTAL

\$0.00

INTEREST INCOME SUMMARY

Account

Interest

CDIA - 12638380

\$0.00

TOTAL

\$0.00

Interest & Estimated Dividend Summary

1 JULY 2020 - 30 JUNE 2021

CommSec



This statement only provides information for CDIA accounts that have been designated as the settlement account for your CommSec Share trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The Interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

(1) This is an estimate prepared by CommSec based upon units that you hold in accordance with our records. Your actual entitlement will be determined by whether or not a company's share registry shows you as owning shares at the relevant record dates. Amounts that may have been withheld for failing to provide your tax file number to your share registries are not disclosed on this report.

Dividends are estimated by CommSec based on the total registered Units held on the Record Date of the dividend. The following fields are estimated in accordance with the calculations outlined below:

- (a) Units = Total registered units of security held on the Record Date of the dividend
- (b) Est. Unfranked Amount = Units X Dividend per security X Unfranked %
- (c) Est. Franked Amount = Units X Dividend per security X Franked %
- (d) Est. Franking Credit = (Est. Franked Amount X company tax rate)/(100 - company tax rate)
- (e) Est. Total Dividend = Units x Dividend per security

(2) If you have total franking credit amounts greater than \$5,000, in order to be eligible to claim the benefit of the franking credit, you must have held the security for at least 45 consecutive days, not including date of purchase and date of sale. Where the 45 day holding requirement has not been satisfied, the holding period rule (also known as the 45 day rule) may apply to deny the franking credits attached to the dividend received in respect of the particular security. If you have bought shares in the special 2 day trading period that is available after a company's shares go 'ex-dividend' then you may not be entitled to franking credits on these shares. If that situation applies to you please speak to your tax adviser.

Please refer to your dividend statement provided by the Share Registry for any foreign tax credits you may be entitled to and breakdown of any trust distribution you may have received.

For details of the components of your ASX listed trust distributions you will need to refer to the Annual Tax Statement issued by the trust manager.

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Interest & Estimated Dividend Summary

1 JULY 2020 - 30 JUNE 2021



GLOSSARY

Units	The number of registered securities that you own.
Unit Price	The Portfolio Valuation 'Unit Price' is calculated using a 'Reference' Price provided by the ASX which takes into account an adjustment to determine value at Close of Market if the Security does not trade in the Closing Single Price Auction on the Valuation Date.
Brokerage	The fee or charge that is paid by you when transacting a buy or sell.
Holder Identification Number (HIN)	When you are CHESS sponsored with a Broker you will be issued a unique number, called a HIN. Multiple holdings can be registered under the single HIN. A HIN starts with the letter X and usually followed by 10 numbers, e.g. X0001234567.
Dividend	A dividend is a payment made to shareholders from the company. This payment is a portion of the company's profits. ASX listed companies typically pay dividends twice a year, usually as an 'interim' dividend and a 'final dividend'. From time to time, a company may also pay a 'special' dividend.
Ex-dividend date	The ex-dividend date occurs two business days before the company's Record Date. To be entitled to a dividend a shareholder must have purchased the shares before the ex-dividend date. If you purchase shares on or after that date, the previous owner of the shares (and not you) is entitled to the dividend.
Interim dividend	A dividend paid during a year representing a return based on the previous six months' financial performance and the outlook for the future.
Final dividend	A dividend paid during a year representing a return based on the previous twelve months' financial performance.
Special dividend	A dividend paid by the company outside typical recurring (interim and final) dividend cycle.
Record date	The record date is the date the share registries use in determining who is entitled to a dividend or entitlement associated with a security. Those who held the security in the company and were on the register on the record date are eligible for the entitlement.
Payment date	The date on which a declared dividend is scheduled to be paid.
Unfranked dividend	Dividends which do not carry a franking credit.
Franked dividend	Franked dividends are paid to security holders out of profits on which the company has already paid tax.
Franking /Imputation Credit	A franking credit is your share of tax paid by a company on the profits from which your dividend are paid. They are also known as Imputation Credits.
Total subscription	Total subscription can include, but are not limited to: CommSecIRESS fees, Morningstar research subscription fees and CommSec share trade alerts.
Other fees	Other fees can include, but are not limited to: Off market transfer fees, conditional trading fees, rejection fees, early and late settlement fees, fail fees, SRN query, rebooking fees, cheque payment fee or cheque dishonour fees and the printing and posting of contract notes.
Corporate action (CA)	Any action initiated by the company or corporation, for the purpose of giving an entitlement to shareholders.

DE SENSI SUPERANNUATION FUND PTY LTD ITF DE
 SENSI SUPER FUND
 156 YAN YEAN RD
 PLENTY VIC Australia 3090

24 July 2021

Dear DE SENSI SUPERANNUATION FUND PTY LTD ITF DE SENSI SUPER FUND,
 Here's your account information and a list of transactions from 01/07/20-30/06/21.

Account name DE SENSI SUPERANNUATION FUND PTY LTD ITF DE SENSI SUPER FUND
BSB 067167
Account number 12638380
Account type CDIA
Date opened 11/01/2013

Date	Transaction details	Amount	Balance
03 Jul 2020	Direct Credit 013402 MIML 1 74094 13683	\$1,869.10	\$5,470.10
15 Jul 2020	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$7,420.12
21 Jul 2020	Direct Credit 421520 Ausco Place Inve Ausco Distribution	\$2,051.67	\$9,471.79
29 Jul 2020	Direct Credit 361578 QUICKSUPER QUICKSPR2744091773	\$49.61	\$9,521.40
03 Aug 2020	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,051.67	\$11,573.07
03 Aug 2020	Transfer to other Bank NetBank to Escala De Super	-\$10,000.00	\$1,573.07
14 Aug 2020	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$3,523.09
14 Aug 2020	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,051.67	\$5,574.76
02 Sep 2020	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,051.67	\$7,626.43
15 Sep 2020	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$9,576.45
16 Sep 2020	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	\$5,920.59	\$15,497.04
17 Sep 2020	PBH PAITREO 2020 NetBank BPAY 326876 152299900410351389 PBH Entitlement	-\$15,002.00	\$495.04
24 Sep 2020	Direct Credit 088147 TLS FNL DIV 001250618714	\$400.00	\$895.04

Date	Transaction details	Amount	Balance
24 Sep 2020	Direct Credit 255730 SANTOS LIMITED S00097422591 DIVIDEND STO	\$55.01	\$950.05
02 Oct 2020	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,051.67	\$3,001.72
06 Oct 2020	Direct Debit 062934 COMMSEC SECURITI COMMSEC BUY PBH 292 x \$10.20	-\$2,998.35	\$3.37
15 Oct 2020	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$1,953.39
28 Oct 2020	Direct Credit 361578 QUICKSUPER QUICKSPR2808939155	\$154.58	\$2,107.97
12 Nov 2020	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,051.67	\$4,159.64
13 Nov 2020	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$6,109.66
08 Dec 2020	Transfer to other Bank NetBank Ausco ex funds ##	-\$950.00	\$5,159.66
10 Dec 2020	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,060.00	\$7,219.66
15 Dec 2020	Transfer to other Bank NetBank Ausco ex funds ## EXTRA FUNDS TO AUSCO PLACE	-\$660.00	\$6,559.66
15 Dec 2020	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,109.98	\$8,669.64
15 Dec 2020	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$10,619.66
18 Dec 2020	Direct Credit 250556 WBC DIVIDEND 001254143293	\$134.54	\$10,754.20
22 Dec 2020	Direct Debit 062934 COMMSEC SECURITI COMMSEC BUY PBH 453 x \$11.79	-\$5,773.47	\$4,980.73
15 Jan 2021	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$6,930.75
28 Jan 2021	Direct Credit 361578 QUICKSUPER QUICKSPR2876523775	\$135.01	\$7,065.76
30 Jan 2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 551008099672682521 2019 Super Tax	-\$1,112.13	\$5,953.63
01 Feb 2021	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,118.31	\$8,071.94
04 Feb 2021	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$6,924.75	\$1,147.19
15 Feb 2021	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$3,097.21
24 Feb 2021	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$3,084.43	\$12.78
01 Mar 2021	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,060.00	\$2,072.78

Date	Transaction details	Amount	Balance
05 Mar 2021	Transfer to CBA A/c NetBank Walker ASIC bill <i>BILL</i>	-\$165.00	\$1,907.78
15 Mar 2021	ASIC NetBank BPAY 17301 2291489000383 <i>BILL</i>	-\$55.00	\$1,852.78
15 Mar 2021	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$3,802.80
25 Mar 2021	4DX SPP 2021 NetBank BPAY 340463 4096100000201843 4DMEDICAL SPP <i>HDX</i>	-\$2,500.00	\$1,302.80
25 Mar 2021	Direct Credit 458106 OSH DIVIDEND OFA20/00826309	\$16.51	\$1,319.31
25 Mar 2021	Direct Credit 255730 SANTOS LIMITED S00097422591	\$119.25	\$1,438.56
26 Mar 2021	Direct Credit 088147 TLS ITM DIV 001257664417	\$400.00	\$1,838.56
06 Apr 2021	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,060.00	\$3,898.56
09 Apr 2021	Direct Credit 303216 4DX SPP REFU 001259764430 <i>HDX REFUND</i>	\$2,050.50	\$5,949.06
15 Apr 2021	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$7,899.08
28 Apr 2021	Direct Credit 361578 QUICKSUPER QUICKSPR2948234759	\$77.69	\$7,976.77
28 Apr 2021	Direct Credit 361578 QUICKSUPER QUICKSPR2948234758	\$305.67	\$8,282.44
03 May 2021	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution	\$2,060.00	\$10,342.44
14 May 2021	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$12,292.46
17 May 2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 551008099672682521 2020 Tax <i>TAX</i>	-\$10,070.54	\$2,221.92
08 Jun 2021	Direct Credit 062895 COMMONWEALTH SEC COMMSEC <i>SOLD LLC 1073 x \$12.64</i>	\$13,601.86	\$15,823.78
15 Jun 2021	Direct Credit 421520 ELITE TYRE GROUP ETG Super	\$1,950.02	\$17,773.80
22 Jun 2021	Transfer to CBA A/c NetBank DESSUP66 <i>ACCOUNTING FEE</i>	-\$3,025.00	\$14,748.80
22 Jun 2021	Transfer to xx7565 NetBank ONEPATH LIFE Harou <i>LIFE INSURANCE</i>	-\$2,606.28	\$12,142.52
22 Jun 2021	Transfer to xx7565 NetBank ONEPATH LIFE Giuse <i>LIFE INSURANCE</i>	-\$2,866.43	\$9,276.09
25 Jun 2021	Direct Credit 250556 WBC DIVIDEND 001260719771	\$251.72	\$9,527.81
29 Jun 2021	Direct Credit 062895 COMMONWEALTH SEC COMMSEC <i>BUY/SELL 4DX</i>	\$31.66	\$9,559.47

#

B 5588 \$1.18
S 5290 \$1.26



025

DE SENSI SUPERANNUATION FUND PTY LTD AND
 DE SENSI SUPER FUND
 156 YAN YEAN RD
 PLENTY VIC 3090

Account Number 06 7167 12638380

Statement Period 12 Jun 2021 - 11 Jul 2021

Closing Balance \$10,301.27 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)

Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your CommSec Commonwealth Direct Investment Account specifically designed for CommSec share traders can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

Name: DE SENSI SUPERANNUATION FUND PTY LTD I
 TF DE SENSI SUPER FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

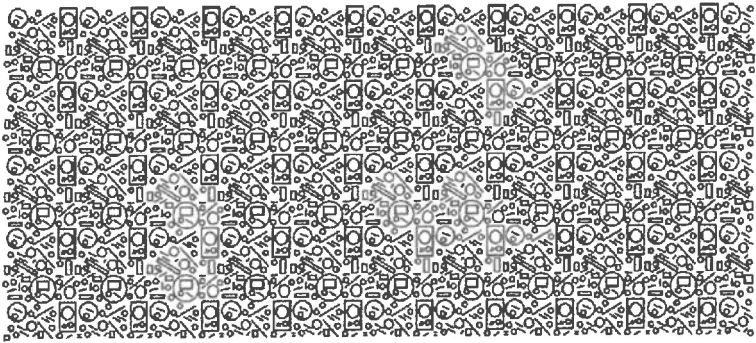
The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
12 Jun 2021	OPENING BALANCE			\$15,823.78 CR
15 Jun	Direct Credit 421520 ELITE TYRE GROUP ETG Super		1,950.02	\$17,773.80 CR
22 Jun	Transfer to CBA A/c NetBank DESSUP66	3,025.00		\$14,748.80 CR
22 Jun	Transfer to xx7565 NetBank ONEPATH LIFE Harou	2,606.28		\$12,142.52 CR
22 Jun	Transfer to xx7565 NetBank ONEPATH LIFE Giuse	2,866.43		\$9,276.09 CR
25 Jun	Direct Credit 250556 WBC DIVIDEND 001260719771		251.72	\$9,527.81 CR
29 Jun	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		31.66	\$9,559.47 CR
02 Jul	Direct Credit 421520 JJD PROPERTIES P Ausco Distribution		2,060.00	\$11,619.47 CR

*# 14134.37213.1.1 ZZ258R3 0303SLR3.S951.D193.OV06.00.33

Account Number

06 7167 12638380



Date	Transaction	Debit	Credit	Balance
08 Jul	Direct Debit 062934 COMMSEC SECURITY COMMSEC	1,318.20		\$10,301.27 CR
11 Jul 2021	CLOSING BALANCE			\$10,301.27 CR
	Opening balance			
	- Total debits			
	+ Total credits			
	= Closing balance			
	\$15,823.78 CR	\$9,815.91	\$4,293.40	\$10,301.27 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
11 Jul	Less than \$10,000.00	0.00%
	\$10,000.00 - \$19,999.99	0.00%
	\$20,000.00 - \$49,999.99	0.00%
	\$50,000.00 - \$99,999.99	0.00%
	\$100,000.00 - \$249,999.99	0.00%
	\$250,000.00 - \$499,999.99	0.00%
	\$500,000.00 and over	0.10%

Note. Interest rates are effective as at the date shown but are subject to change.

De Sensi Superannuation Fund

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
3/07/2020	290 0001	C	12	SD Mac GIT	1,869.10	-
3/07/2020	290 0001	C	31	Div NAB	332.70	-
3/07/2020	290 0001	C	40	B NAB 23	-	332.70
3/07/2020	300 0001	C	53	SD Mac GIT	-	1,869.10
3/07/2020	605 1671	C	56	Div NAB	-	332.70
3/07/2020	205 1671	C	57	B NAB 23	332.70	-
31/07/2020	290 0002	C	4	SD RGL1073 Folkestone	2,250.24	-
31/07/2020	300 0001	C	54	SD RGL1073 Folkestone	-	2,250.24
3/08/2020	290 0001	C	24	Escala Trf	-	10,000.00
3/08/2020	390 0001	C	51	Escala Trf	10,000.00	-
4/08/2020	290 0002	C	2	Trf	10,000.00	-
4/08/2020	390 0001	C	52	Trf	-	10,000.00
5/08/2020	290 0002	C	9	B RGL8372 10000	-	10,000.00
5/08/2020	226 0005	C	58	B RGL8372 10000	10,000.00	-
10/09/2020	205 0211	C	103	PBH 10:65 ACCELERATED - PAITREO OF ORD S	-	-
10/09/2020	237 0009	C	112	PBHO	-	-
14/09/2020	290 0001	C	18	S NAB 342	5,920.59	-
14/09/2020	205 1671	C	59	S NAB 342	-	5,920.59
15/09/2020	290 0001	C	13	SD LLC	34.61	-
15/09/2020	290 0001	C	42	B LLC 3	-	34.61
15/09/2020	300 0001	C	55	SD LLC	-	34.61
15/09/2020	207 0060	C	60	B LLC 3	34.61	-
1/10/2020	290 0001	C	39	B PBH 2308	-	15,002.00
1/10/2020	290 0006	C	111	B PBH 2308	15,002.00	-
2/10/2020	290 0001	C	38	B PBH 292	-	2,998.35
2/10/2020	205 2841	C	62	B PBH 292	2,998.35	-
2/10/2020	205 2841	C	109	PBHRA 10:65 ACCELERATED - PAITREO OF OR	15,002.00	-
2/10/2020	205 0211	C	109	PBHRA 10:65 ACCELERATED - PAITREO OF OR	-	-
2/10/2020	290 0006	C	110	PBHRA 10:65 ACCELERATED - PAITREO OF OR	-	15,002.00
8/12/2020	290 0001	C	17	SC - ausco	-	950.00
8/12/2020	500 0001	C	63	SC - ausco	950.00	-
10/12/2020	290 0001	C	30	Div NAB	330.00	-
10/12/2020	290 0001	C	41	B NAB 14	-	330.00
10/12/2020	605 1671	C	64	Div NAB	-	330.00
10/12/2020	205 1671	C	65	B NAB 14	330.00	-
15/12/2020	290 0001	C	16	SC - ausco	-	660.00
15/12/2020	500 0001	C	66	SC - ausco	660.00	-
18/12/2020	290 0001	C	37	B PBH 488	-	5,773.47
18/12/2020	205 2841	C	67	B PBH 488	5,773.47	-
2/02/2021	290 0001	C	45	B 4DX 3288	-	6,924.75
2/02/2021	205 2876	C	68	B 4DX 3288	6,924.75	-
22/02/2021	290 0001	C	47	B 4DX 1712	-	3,084.43
22/02/2021	205 2876	C	69	B 4DX 1712	3,084.43	-
17/03/2021	290 0001	C	32	Div LLC	159.90	-

De Sensi Superannuation Fund

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
17/03/2021	290 0001	C	43	B LLC 12	-	159.90
17/03/2021	607 0060	C	70	Div LLC	-	159.90
17/03/2021	207 0060	C	71	B LLC 12	159.90	-
25/03/2021	290 0001	C	15	SD 4DX	-	2,500.00
25/03/2021	300 0001	C	72	SD 4DX	2,500.00	-
7/04/2021	290 0001	C	34	contra sd 4dx	449.50	-
7/04/2021	290 0001	C	46	B 4DX 290	-	449.50
7/04/2021	300 0001	C	73	contra sd 4dx	-	449.50
7/04/2021	205 2876	C	74	B 4DX 290	449.50	-
9/04/2021	290 0001	C	35	contra sd 4dx	2,050.50	-
9/04/2021	300 0001	C	75	contra sd 4dx	-	2,050.50
4/06/2021	290 0001	C	19	S LLC 1078	13,601.86	-
4/06/2021	207 0060	C	76	S LLC 1078	-	13,601.86
25/06/2021	290 0002	C	6	S Folkestone 1800	1,800.00	-
25/06/2021	290 0001	C	20	S 4DX 25/06/21	6,645.45	-
25/06/2021	226 0002	C	77	S Folkestone 1800	-	1,800.00
25/06/2021	205 2876	C	78	S 4DX 25/06/21	-	6,645.45
28/06/2021	290 0001	C	44	B 4DX 5588	-	6,613.79
28/06/2021	205 2876	C	79	B 4DX 5588	6,613.79	-
30/06/2021	290 0002	C	3	SD RGL8372	-	1,844.00
30/06/2021	290 0002	C	5	SD RGL1073	-	8,705.00
30/06/2021	290 0002	C	7	ongoing adviser fee	-	1,125.72
30/06/2021	290 0002	C	8	Dist Mngd	18,709.00	-
30/06/2021	626 0001	C	10	Dist Mngd	-	18,709.00
30/06/2021	290 0001	C	11	walkers	-	3,190.00
30/06/2021	290 0001	C	14	SD Ausco	-	24,231.15
30/06/2021	290 0001	C	21	Quicksuper Haroula	722.56	-
30/06/2021	290 0001	C	22	Onepath Harou	-	2,606.28
30/06/2021	290 0001	C	23	Onepath Giuse	-	2,866.43
30/06/2021	290 0001	C	25	Drawings Ausco	24,778.31	-
30/06/2021	290 0001	C	26	Div wbc	386.26	-
30/06/2021	290 0001	C	27	Div TLS	800.00	-
30/06/2021	290 0001	C	28	Div STO	174.26	-
30/06/2021	290 0001	C	29	Div osh	16.51	-
30/06/2021	290 0001	C	33	Dist Ausco	24,231.15	-
30/06/2021	290 0001	C	36	Cont - Giuseppe	23,400.24	-
30/06/2021	290 0001	C	48	ATO	-	10,070.54
30/06/2021	290 0001	C	49	ATO	-	1,112.13
30/06/2021	290 0001	C	50	asic	-	55.00
30/06/2021	300 0001	C	80	SD RGL8372	1,844.00	-
30/06/2021	300 0001	C	81	SD RGL1073	8,705.00	-
30/06/2021	802 0008	C	82	ongoing adviser fee	1,125.72	-
30/06/2021	801 0011	C	83	walkers	3,190.00	-
30/06/2021	300 0001	C	84	SD Ausco	24,231.15	-

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
30/06/2021	702 00002	C	85	Contribution Employer Concessional Contribu	-	722.56
30/06/2021	828 00002	C	86	Onepath Harou	2,606.28	-
30/06/2021	828 00001	C	87	Onepath Giuse	2,866.43	-
30/06/2021	300 0001	C	88	Drawings Ausco	-	24,778.31
30/06/2021	605 2553	C	89	Div wbc	-	386.26
30/06/2021	605 2346	C	90	Div TLS	-	800.00
30/06/2021	605 2142	C	91	Div STO	-	174.26
30/06/2021	627 0092	C	92	Div osh	-	16.51
30/06/2021	702 00001	C	94	Contribution Employer Concessional Contribu	-	23,400.24
30/06/2021	801 0019	C	95	asic	55.00	-
30/06/2021	450 0009	C	96	ATO	1,112.13	-
30/06/2021	801 0019	C	97	super levy	259.00	-
30/06/2021	450 0009	C	98	2020 tax	9,811.54	-
30/06/2021	290 0003	C	99	TFN withholding 2020	-	107.00
30/06/2021	290 0003	C	100	use tfn credit	107.00	-
30/06/2021	450 0009	C	101	TFN withholding 2020	107.00	-
30/06/2021	450 0003	C	102	use tfn credit	-	107.00
30/06/2021	290 0003	C	104	Mac GIT	449.75	-
30/06/2021	290 0003	C	105	SD Mac GIT	-	449.75
30/06/2021	300 0001	C	106	SD Mac GIT	449.75	-
30/06/2021	629 1286	C	107	Mac GIT	-	449.75
30/06/2021	608 0003	C	108	Dist Ausco	-	24,231.15
30/06/2021	860 0004	J	1	Current year tax expense	3,254.16	-
30/06/2021	450 0009	J	1	Current year tax expense	-	3,254.16
30/06/2021	860 0008	J	1	Deferred tax expense	56,304.47	-
30/06/2021	450 0006	J	1	Provision for deferred tax	-	56,304.47
30/06/2021	205 0430	J	1	Unrealised market movement	7,369.20	-
30/06/2021	205 1671	J	1	Realised market movement	-	310.65
30/06/2021	205 1671	J	1	Unrealised market movement	8,923.44	-
30/06/2021	205 2142	J	1	Unrealised market movement	3,379.52	-
30/06/2021	205 2346	J	1	Unrealised market movement	3,150.00	-
30/06/2021	205 2553	J	1	Unrealised market movement	3,411.24	-
30/06/2021	205 2841	J	1	Unrealised market movement	127,890.82	-
30/06/2021	205 2876	J	1	Realised market movement	-	3,813.23
30/06/2021	205 2876	J	1	Unrealised market movement	231.51	-
30/06/2021	237 0009	J	1	Unrealised market movement	2,654.20	-
30/06/2021	785 0015	J	1	Realised market movement - Domestic Shares	4,123.88	-
30/06/2021	780 0015	J	1	Unrealised market movement - Domestic Shar	-	157,009.93
30/06/2021	229 1286	J	1	Unrealised market movement	-	570.49
30/06/2021	780 0009	J	1	Unrealised market movement - Foreign Assets	570.49	-
30/06/2021	227 0092	J	1	Unrealised market movement	1,630.08	-
30/06/2021	780 0012	J	1	Unrealised market movement - Overseas Shar	-	1,630.08
30/06/2021	226 0002	J	1	Realised market movement	-	1,638.00
30/06/2021	226 0002	J	1	Unrealised market movement	-	6,318.00

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
30/06/2021	226 0003	J	1	Unrealised market movement	20,530.00	-
30/06/2021	226 0005	J	1	Unrealised market movement	4,752.00	-
30/06/2021	785 0007	J	1	Realised market movement - Other Investmen	1,638.00	-
30/06/2021	780 0007	J	1	Unrealised market movement - Other Investm	-	18,964.00
30/06/2021	208 0003	J	1	Unrealised market movement	419,523.59	-
30/06/2021	780 0017	J	1	Unrealised market movement - Non-Public &	-	419,523.59
30/06/2021	207 0060	J	1	Realised market movement	258.04	-
30/06/2021	785 0018	J	1	Realised market movement - Unit Trusts	-	258.04
30/06/2021	206 0003	J	1	Unrealised market movement	125.93	-
30/06/2021	780 0016	J	1	Unrealised market movement - Unlisted Share	-	125.93

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.