

# Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>INVESTMENTS</b>			
Australian Listed Shares	9	56,980 <i>22</i>	-
Property - Commercial	10	690,000 <i>29</i>	550,000
		<b>746,980</b>	<b>550,000</b>
<b>OTHER ASSETS</b>			
Cash at Bank	11	37,972 <i>43</i>	38,566
Sundry Debtors - Fund Level	12	-	13,176
		<b>37,972</b>	<b>51,742</b>
<b>TOTAL ASSETS</b>		<b>784,952</b>	<b>601,742</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	13	40,067 <i>43</i>	597
Financial Position Rounding		1	-
		<b>40,068</b>	<b>597</b>
<b>TOTAL LIABILITIES</b>		<b>40,068</b>	<b>597</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>744,884</b>	<b>601,145</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	14	744,884	601,145
		<b>744,884</b>	<b>601,145</b>

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

# Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>REVENUE</b>			
<b>Investment Revenue</b>			
Australian Listed Shares	3	11,495	-
Property - Commercial	4	19,091	19,091
		<b>30,586</b>	<b>19,091</b>
<b>Contribution Revenue</b>			
Member Non-Concessional Contributions		-	3,325
Employer Concessional Contributions		22,000	-
		<b>22,000</b>	<b>3,325</b>
<b>Other Revenue</b>			
Term Deposits	2	-	50
Cash at Bank	5	24	1,773
Market Movement Non-Realised	6	134,890	-
		<b>134,914</b>	<b>1,823</b>
		<b>187,500</b>	<b>24,239</b>
<b>Total Revenue</b>			
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	7	2,574	2,317
		<b>2,574</b>	<b>2,317</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>184,926</b>	<b>21,922</b>
<b>Tax Expense</b>			
Fund Tax Expenses	8	41,186	2,789
		<b>41,186</b>	<b>2,789</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>143,740</b>	<b>19,133</b>

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

Costanzo Super Fund

# Member Account Balances

For the year ended 30 June 2022

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
Costanzo, Giuseppe (64)									
<b>Accumulation</b>									
Accum (00001)	601,144.88	-	22,000.00	-	3,300.00	-	-	125,039.51	744,884.39
	<b>601,144.88</b>	-	<b>22,000.00</b>	-	<b>3,300.00</b>	-	-	<b>125,039.51</b>	<b>744,884.39</b>
Reserve	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>601,144.88</b>	-	<b>22,000.00</b>	-	<b>3,300.00</b>	-	-	<b>125,039.51</b>	<b>744,884.39</b>

CALCULATED FUND EARNING RATE: 20.7898 %

APPLIED FUND EARNING RATE: 20.7898 %

## Trial Balance

As at 30 June 2022

Account Number	Account Description	Units	2022		2021	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>125</b>	<b>Accumulation Member Balance</b>					
125 00001	Costanzo, Giuseppe			601,144.88		582,011.80
<b>201</b>	<b>Term Deposits</b>					
201 0001	Term Deposits - Account 1		0.08		0.08	
<b>205</b>	<b>Australian Listed Shares</b>					
205 0380	BHP Billiton Limited	1,220.0000	50,325.00		-	
205 2583	Woodside Energy Group Ltd	209.0000	6,654.56		-	
<b>210</b>	<b>Property - Commercial</b>					
210 0001	Property - 26 Prime Street, Thomastown, VIC 3074		690,000.00		550,000.00	
<b>290</b>	<b>Cash at Bank</b>					
290 0001	Cash at Bank		15,766.19		38,566.19	
290 0002	Cash at Bank		22,205.94		-	
<b>300</b>	<b>Sundry Debtors - Fund Level</b>					
300 0001	Sundry Debtors Number 1		-		13,175.76	
<b>450</b>	<b>Provisions for Tax - Fund</b>					
450 0006	Provision for Deferred Tax (Fund)			37,869.09		-
450 0008	Provision for GST (Fund)			440.99		280.90
450 0009	Provision for Income Tax (Fund)			1,757.30		316.25
<b>601</b>	<b>Term Deposits</b>					
601 0001	Term Deposits Account 1			-		49.68
<b>605</b>	<b>Australian Listed Shares</b>					
605 0380	BHP Billiton Limited - Dividends			11,495.26		-
<b>610</b>	<b>Property - Commercial</b>					
610 0001	Property - 26 Prime Street, Thomastown, VIC 3074			19,090.91		19,090.92
<b>690</b>	<b>Cash at Bank</b>					
690 0001	Cash at Bank - Bank Interest			5.11		1,773.28
690 0003	Cash at Bank - Other (Fund)			18.74		-
<b>700</b>	<b>Member Non-Concessional Contributions</b>					
700 00001	Costanzo, Giuseppe			-		3,325.10
<b>702</b>	<b>Employer Concessional Contributions</b>					
702 00001	Costanzo, Giuseppe			22,000.00		-
<b>780</b>	<b>Market Movement Non-Realised</b>					
780 0013	Market Movement Non-Realised - Real Property			140,000.00		-

# Trial Balance

As at 30 June 2022

Account Number	Account Description	Units	2022		2021	
			Debit \$	Credit \$	Debit \$	Credit \$
780 0015	Market Movement Non-Realised - Shares - Listed			(5,109.97)		-
<b>801</b>	<b>Fund Administration Expenses</b>					
801 0005	Audit Fees		-		1,000.00	
801 0011	Professional Fees		2,000.00		1,000.00	
801 0017	Bank Charges (Admin)		-		2.50	
801 0019	Subscriptions and Registrations (Admin)		574.00		314.00	
<b>860</b>	<b>Fund Tax Expenses</b>					
860 0004	Income Tax Expense		3,317.45		2,789.40	
860 0008	Tax Accrued During Period (Deferred Tax)		37,869.09		-	
			<b>828,712.31</b>	<b>828,712.31</b>	<b>606,847.93</b>	<b>606,847.93</b>

# Tax Reconciliation

For the year ended 30 June 2022

**INCOME**

<b>Gross Interest Income</b>		5.00	
<b>Gross Dividend Income</b>			
Imputation Credits	4,926.55		
Franked Amounts	11,495.26		
Unfranked Amounts	-	16,421.00	
<b>Gross Rental Income</b>		19,090.00	
<b>Gross Foreign Income</b>		-	
<b>Gross Trust Distributions</b>		-	
<b>Gross Assessable Contributions</b>			
Employer Contributions/Untaxed Transfers	22,000.00		
Member Contributions	-	22,000.00	
<b>Gross Capital Gain</b>			
Net Capital Gain	-	-	
Pension Capital Gain Revenue	-	-	
<b>Non-arm's length income</b>		-	
<b>Net Other Income</b>		18.00	
<b>Gross Income</b>			<b>57,534.00</b>
Less Exempt Current Pension Income		-	
<b>Total Income</b>			<b>57,534.00</b>
<b>LESS DEDUCTIONS</b>			
<b>Other Deduction</b>		2,574.00	
<b>Total Deductions</b>			<b>2,574.00</b>
<b>TAXABLE INCOME</b>			<b>54,960.00</b>
Gross Income Tax Expense (15% of Standard Component)		8,244.00	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset		-	
Less Other Tax Credit		-	
<b>Tax Assessed</b>			<b>8,244.00</b>
Less Imputed Tax Credit		4,926.55	
Less Amount Already paid (for the year)		-	4,926.55
<b>TAX DUE OR REFUNDABLE</b>			<b>3,317.45</b>
<b>Supervisory Levy</b>			<b>259.00</b>
<b>AMOUNT DUE OR REFUNDABLE</b>			<b>3,576.45</b>

Tax 2022 - \$3,317.45  
 PAYG Inst - (\$520)  
 PAYG Inst - (\$520)  
 PAYG Inst - (\$520)

Tax Provision 2022 - \$1,757.45

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**Note 1: Summary of Significant Accounting Policies**

The financial statements are 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

## Costanzo Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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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.



## Notes to the Financial Statements

For the year ended 30 June 2022

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.

Costanzo Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Note 2: Term Deposits</b>		
Term Deposits Account 1	-	50
	<b>-</b>	<b>50</b>
<b>Note 3: Australian Listed Shares</b>		
BHP Billiton Limited - Dividends	11,495	-
	<b>11,495</b>	<b>-</b>
<b>Note 4: Property - Commercial</b>		
Property - 26 Prime Street, Thomastown, VIC 3074	19,091	19,091
	<b>19,091</b>	<b>19,091</b>
<b>Note 5: Cash at Bank</b>		
Cash at Bank - Bank Interest	5	1,773
Cash at Bank - Other (Fund)	19	-
	<b>24</b>	<b>1,773</b>
<b>Note 6: Market Movement Non-Realised</b>		
Market Movement Non-Realised - Real Property	140,000	-
Market Movement Non-Realised - Shares - Listed	(5,110)	-
	<b>134,890</b>	<b>-</b>
<b>Note 7: Fund Administration Expenses</b>		
Audit Fees	-	1,000
Bank Charges (Admin)	-	3
Professional Fees	2,000	1,000
Subscriptions and Registrations (Admin)	574	314
	<b>2,574</b>	<b>2,317</b>
<b>Note 8: Fund Tax Expenses</b>		
Income Tax Expense	3,317	2,789
Tax Accrued During Period (Deferred Tax)	37,869	-
	<b>41,186</b>	<b>2,789</b>
<b>Note 9: Australian Listed Shares</b>		
BHP Billiton Limited	50,325 <sup>34</sup>	-
Woodside Energy Group Ltd	6,655 <sup>34</sup>	-
	<b>56,980</b>	<b>-</b>
<b>Note 10: Property - Commercial</b>		
Property - 26 Prime Street, Thomastown, VIC 3074	690,000	550,000
	<b>690,000</b>	<b>550,000</b>

Costanzo Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Note 11: Cash at Bank</b>		
Cash at Bank	15,766 <sup>4</sup>	38,566
Cash at Bank	22,206 <sup>1</sup>	-
	<b>37,972</b>	<b>38,566</b>
<b>Note 12: Sundry Debtors - Fund Level</b>		
Sundry Debtors Number 1	-	13,176
	-	<b>13,176</b>
<b>Note 13: Provisions for Tax - Fund</b>		
Provision for Deferred Tax (Fund)	37,869	-
Provision for GST (Fund)	441	281
Provision for Income Tax (Fund)	1,757 <sup>48</sup>	316
	<b>40,067</b>	<b>597</b>
<b>Note 14A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	601,145	582,012
Add: Increase (Decrease) in Members' Benefits	143,739	19,133
<b>Liability for Members' Benefits End</b>	<b>744,884</b>	<b>601,145</b>
<b>Note 14B: Members' Other Details</b>		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	744,884	-
Total Vested Benefits	744,884	-

# Net Capital Gain/Loss Summary

For the year ended 30 June 2022

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## **CAPITAL GAINS SUMMARY**

Assessable Current year CG revenue - discount method	-
Assessable Current year CG revenue - indexation method	-
Assessable Current year CG revenue - other method	-
PLUS indexed capital gain	-
PLUS discount capital gain	-
PLUS non-indexed/-discounted-gain	-
LESS capital loss from last year	-
LESS current year capital loss	-
LESS discounting where applicable	-
Net capital gain	-

Costanzo Super Fund

# Notes to the Tax Reconciliation

## Deductions

For the year ended 30 June 2022

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Appportionment	Apportionment Factor	Tagged to Member	Deduction
801 0011		30/06/2022	accountant	2,000.00	100.00	2,000.00	Yes	1.0000		2,000.00
801 0019		30/06/2022	asic	56.00	100.00	56.00	Yes	1.0000		56.00
801 0019		30/06/2022	ato levy	259.00	100.00	259.00	Yes	1.0000		259.00
801 0019		30/06/2022	ato levy	259.00	100.00	259.00	Yes	1.0000		259.00
<b>TOTALS</b>				<b>2,574.00</b>		<b>2,574.00</b>				<b>2,574.00</b>

Costanzo Super Fund

# Notes to the Tax Reconciliation

## Revenue Summary

For the year ended 30 June 2022

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
<b>Assessable Revenue Accounts</b>							
605 0380	BHP Billiton Limited - Dividends	21/09/2021	2,986.80	-	-	-	
605 0380	BHP Billiton Limited - Dividends	28/03/2022	2,288.62	-	-	-	
605 0380	BHP Billiton Limited - Dividends	30/06/2022	6,219.84	-	-	-	
610 0001	Property - 26 Prime Street, Thomastown, VIC 3074	30/06/2022	19,090.91	-	-	-	
690 0001	Cash at Bank - Bank Interest	01/10/2021	0.07	-	-	-	
690 0001	Cash at Bank - Bank Interest	30/06/2022	0.14	-	-	-	
690 0001	Cash at Bank - Bank Interest	30/06/2022	4.90	-	-	-	
690 0003	Cash at Bank - Other (Fund)	30/06/2022	18.74	-	-	-	
	<b>Total Assessable Revenue</b>		<b>30,610.02</b>				
<b>Non-assessable Revenue Accounts</b>							
	<b>Total Non-assessable Revenue</b>						
	<b>Total Revenue</b>		<b>30,610.02</b>				

**Notes:**

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

Costanzo Super Fund

# Notes to the Tax Reconciliation

## Non-Trust Income - Assessable Amounts

For the year ended 30 June 2022

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
605 0380	BHP Billiton Limited - Dividends	21/09/2021	-	-	-	2,986.80	1,280.06	-	-	-	4,266.86
605 0380	BHP Billiton Limited - Dividends	28/03/2022	-	-	-	2,288.62	980.84	-	-	-	3,269.46
605 0380	BHP Billiton Limited - Dividends	30/06/2022	-	-	-	6,219.84	2,665.65	-	-	-	8,885.49
610 0001	Property - 26 Prime Street, Thomastown, VIC 3074	30/06/2022	19,090.91	-	-	-	-	-	-	-	19,090.91
690 0001	Cash at Bank - Bank Interest	01/10/2021	-	-	-	-	-	-	0.07	-	0.07
690 0001	Cash at Bank - Bank Interest	30/06/2022	-	-	-	-	-	-	0.14	-	0.14
690 0001	Cash at Bank - Bank Interest	30/06/2022	-	-	-	-	-	-	4.90	-	4.90
690 0003	Cash at Bank - Other (Fund)	30/06/2022	-	-	-	-	-	-	-	18.74	18.74
<b>TOTALS</b>			<b>19,090.91</b>	<b>-</b>	<b>-</b>	<b>11,495.26</b>	<b>4,926.55</b>	<b>-</b>	<b>5.11</b>	<b>18.74</b>	<b>35,536.57</b>

# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2022

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### 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:

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

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# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2022

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### APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

**Fund Income:**

Gross Income	57,534.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	<u>57,534.00</u>

**Reduced Fund Income:**

Fund Income	57,534.00
LESS Exempt Current Pension Income	-
	<u>57,534.00</u>

**Apportionment Factor:**

<u>Reduced Fund Income</u>	<u>57,534.00</u>
Fund Income	57,534.00
	<u>1.0000000000</u>

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### APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

**Assessable Investment Income:**

Gross Income	57,534.00
LESS Gross Taxable Contributions	22,000.00
LESS Exempt Current Pension Income	-
	<u>35,534.00</u>

**Total Investment Income:**

Gross Income	57,534.00
LESS Gross Taxable Contributions	<u>22,000.00</u>
	35,534.00

**Apportionment Factor:**

<u>Assessable Investment Income</u>	<u>35,534.00</u>
Total Investment Income	35,534.00
	<u>1.0000000000</u>

Costanzo Super Fund

# Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>								
205 0380 BHP Billiton Limited (BHP)	2/09/2021	1,100,000	45,375.00	50,506.53	-	Loss	50,506.53	(5,131.53)
	28/02/2022	60,000	2,475.00	2,727.81	-	Loss	2,727.81	(252.81)
	31/05/2022	60,000	2,475.00	2,635.35	-	Loss	2,635.35	(160.35)
		<b>1,220,000</b>	<b>50,325.00</b>	<b>55,869.69</b>	-		<b>55,869.69</b>	<b>(5,544.69)</b>
205 2583 Woodside Energy Group Ltd (WDS)	30/06/2022	209,000	6,654.56	6,219.84	-	Other	6,219.84	434.72
		<b>209,000</b>	<b>6,654.56</b>	<b>6,219.84</b>	-		<b>6,219.84</b>	<b>434.72</b>
210 0001 Property - 26 Prime Street, Thomastown, VIC 3074	15/03/2013	-	690,000.00	306,199.17	-	Discount	306,199.17	383,800.83
		-	<b>690,000.00</b>	<b>306,199.17</b>	-		<b>306,199.17</b>	<b>383,800.83</b>
								(126,230.29)
Less Discounting								
<b>TOTALS</b>			<b>746,979.56</b>	<b>368,288.70</b>	-		<b>368,288.70</b>	<b>252,460.57</b>
<b>GRAND TOTAL</b>								<b>252,460.57</b>

Provision for Deferred Income Tax = 252,460.57 x 0.15 = 37,869.09

Costanzo Super Fund

# Market Value Movements

From: 01/07/2021 to: 30/06/2022

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
<b>Domestic Shares</b>									
2050380	BHP Billiton Limited	BHP	-	55,869.69	-	-	50,325.00	-	(5,544.69)
2052583	Woodside Energy Group Ltd	WDS	-	6,219.84	-	-	6,654.56	-	434.72
			-	<b>62,089.53</b>	-	-	<b>56,979.56</b>	-	<b>(5,109.97)</b>
<b>Property</b>									
2100001	Property - 26 Prime Street, Thomastown,		550,000.00	-	-	-	690,000.00	-	140,000.00
			<b>550,000.00</b>	-	-	-	<b>690,000.00</b>	-	<b>140,000.00</b>
	<b>TOTALS</b>		<b>550,000.00</b>	<b>62,089.53</b>	-	-	<b>746,979.56</b>	-	<b>134,890.03</b>

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Costanzo Super Fund

# Investment Summary

As at 30 June 2022

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
<b>Cash</b>									
Cash at Bank	-	-	-	-	15,766.19	15,766.19	-	-	2.01
Cash at Bank	-	-	-	-	22,205.94	22,205.94	-	-	2.83
					<b>37,972.13</b>	<b>37,972.13</b>			<b>4.84</b>
<b>Domestic Shares</b>									
BHP Billiton Limited	BHP	1,220,000	45.7948	41.2500	55,869.69	50,325.00	(5,544.69)	(9.92)	6.41
Woodside Energy Group Ltd	WDS	209,000	29.7600	31.8400	6,219.84	6,654.56	434.72	6.99	0.85
					<b>62,089.53</b>	<b>56,979.56</b>	<b>(5,109.97)</b>	<b>(8.23)</b>	<b>7.26</b>
<b>Fixed Interest Securities</b>									
Term Deposits - Account 1	-	-	-	-	0.08	0.08	-	-	-
					<b>0.08</b>	<b>0.08</b>			
<b>Property</b>									
Property - 26 Prime Street, Thomastown, -	-	-	-	-	306,199.17	690,000.00	383,800.83	125.34	87.90
					<b>306,199.17</b>	<b>690,000.00</b>	<b>383,800.83</b>	<b>125.34</b>	<b>87.90</b>
<b>Total Investments</b>					<b>406,260.91</b>	<b>784,951.77</b>	<b>378,690.86</b>	<b>93.21</b>	<b>100.00</b>

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.

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**Australian Government**  
**Australian Taxation Office**

**Agent** WALKER PARTNERS (AUST) PTY LTD  
**Client** THE TRUSTEE FOR COSTANZO SUPER FUND  
**ABN** 20 127 875 419  
**TFN** 940 728 616

## Activity statement 001

<b>Date generated</b>	21 June 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

23 results found - from 21 June 2021 to 21 June 2023 sorted by processed date ordered oldest to newest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
3 Aug 2021	2 Aug 2021	Payment received		\$437.00	\$437.00 CR
6 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - GST	\$437.00		\$0.00
9 Aug 2021	9 Aug 2021	General interest charge			\$0.00
21 Oct 2021	20 Oct 2021	Payment received		\$997.00	\$997.00 CR
21 Dec 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21	\$997.00		\$0.00
21 Dec 2021	28 Oct 2021	- GST	\$477.00		
21 Dec 2021	28 Oct 2021	- PAYG Instalments	\$520.00		
2 Jan 2022	2 Jan 2022	General interest charge			\$0.00
3 Feb 2022	28 Jul 2021	Client initiated amended Activity Statement for the period ending 30 Jun 21 - GST		\$160.00	\$160.00 CR
3 Feb 2022	9 Aug 2021	General interest charge			\$160.00 CR
3 Feb 2022	8 Feb 2022	EFT refund for GST for the period from 01 Apr 21 to 30 Jun 21	\$160.00		\$0.00

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
18 Feb 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21	\$1,156.00		\$1,156.00 DR
18 Feb 2022	28 Feb 2022	- GST	\$636.00		
18 Feb 2022	28 Feb 2022	- PAYG Instalments	\$520.00		
21 Feb 2022	18 Feb 2022	Payment received		\$1,156.00	\$0.00
29 Apr 2022	28 Apr 2022	Payment received		\$679.00	\$679.00 CR
3 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22	\$679.00		\$0.00
3 May 2022	28 Apr 2022	- GST	\$159.00		
3 May 2022	28 Apr 2022	- PAYG Instalments	\$520.00		
4 May 2022	4 May 2022	General interest charge			\$0.00
26 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22	\$1,665.00		\$1,665.00 DR
26 Jul 2022	28 Jul 2022	- GST	\$437.00		
26 Jul 2022	28 Jul 2022	- PAYG Instalments	\$1,228.00		
27 Jul 2022	26 Jul 2022	Payment received		\$1,665.00	\$0.00
21 Oct 2022	20 Oct 2022	Payment received		\$1,029.00	\$1,029.00 CR
26 Oct 2022	28 Oct 2022	Original Activity Statement for the period ending 30 Sep 22	\$1,029.00		\$0.00
26 Oct 2022	28 Oct 2022	- GST	\$318.00		
26 Oct 2022	28 Oct 2022	- PAYG Instalments	\$711.00		
7 Feb 2023	28 Feb 2023	Original Activity Statement for the period ending 31 Dec 22	\$1,029.00		\$1,029.00 DR
7 Feb 2023	28 Feb 2023	- GST	\$318.00		
7 Feb 2023	28 Feb 2023	- PAYG Instalments	\$711.00		
27 Feb 2023	24 Feb 2023	Payment received		\$1,029.00	\$0.00

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
8 May 2023	28 Apr 2023	Original Activity Statement for the period ending 31 Mar 23	\$1,347.00		\$1,347.00 DR
8 May 2023	28 Apr 2023	- GST	\$636.00		
8 May 2023	28 Apr 2023	- PAYG Instalments	\$711.00		
16 May 2023	15 May 2023	Payment received		\$1,347.00	\$0.00
16 May 2023	16 May 2023	General interest charge			\$0.00



**Australian Government**  
**Australian Taxation Office**

**Agent** WALKER PARTNERS (AUST) PTY LTD  
**Client** THE TRUSTEE FOR COSTANZO SUPER FUND  
**ABN** 20 127 875 419  
**TFN** 940 728 616

## Income tax 551

<b>Date generated</b>	21 June 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

2 results found - from 21 June 2021 to 21 June 2023 sorted by processed date ordered oldest to newest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
13 Apr 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$834.40		\$834.40 DR
21 Apr 2022	20 Apr 2022	Payment received		\$834.40	\$0.00





**Australian Government**  
**Australian Taxation Office**

## PAYG Instalments report 2022

**Tax Agent** 55610000  
**Last Updated** 17/06/2023

<b>TFN</b>	<b>Client Name</b>	<b>Quarter 1 (\$)</b>	<b>Quarter 2 (\$)</b>	<b>Quarter 3 (\$)</b>	<b>Quarter 4 (\$)</b>	<b>Total Instalment (\$)</b>
940728616	THE TRUSTEE FOR COSTANZO SUPER FUND	520.00	520.00	520.00	1,228.00	2,788.00
<b>Total No of Clients: 1</b>						

08/06/2023

Costanzo Superfund  
Costanzo SF Pty Ltd  
PO BOX 346 RESERVOIR , VIC 3073

Dear Joe,

**RE: 26 Prime Street, Thomastown VIC 3074**

Further to our recent discussions and the information provided we have assessed the current market value of the above mentioned property. In considering the value of the subject properties we have taken into account the subject estate, proximity to freeway, position and common area access.

Mezzanine: 40m2\*  
Build Area: 180m2\*  
Total Build Area: 220m2\*  
All sizes are approx\*

**Sale: \$660,000 to \$720,000 + GST**

**This is based on the property having a current lease in place**

This is an agent's opinion not a valuation.

Kind Regards,



Ronnie Rezk  
Sales & Leasing Agent



ABN: 67 677 495 876  
83 High Street,  
Thomastown, Vic, 3074

03 9463 6900

**5 Reasons to deal with Rutherford's:**

- Honesty and Integrity
- Personal Service
- Skill and Experience
- Market Knowledge
- Specialisation

08/06/2023

Costanzo Superfund  
Costanzo SF Pty Ltd  
PO BOX 346 RESERVOIR , VIC 3073

Dear Joe,

**RE: 26 Prime Street, Thomastown VIC 3074**

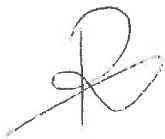
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**5 Reasons to deal with Rutherford's:**

- Honesty and Integrity
- Personal Service
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- Specialisation



SELF-MANAGED SUPERANNUATION FUND  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED 30 JUNE, 2021

Costanzo Super Fund  
20127875419  
P O Box 346, Reservoir VIC 3073

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Francesco Pagliaro  
Haddington Accountants  
Level 1, Suite 2 149-155 Pascoe Vale Road, Moonee Ponds VIC 3039  
100032915

To the SMSF trustees of the Costanzo Super Fund

**PART A: FINANCIAL AUDIT**

**Opinion**

I have audited the special purpose financial report of the **Costanzo Super Fund** comprising the statement of financial position as at 30 June, 2021, and the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

In my opinion, the financial report presents fairly in all material respects, in accordance with the accounting policies described in the notes to the financial report, the financial position of the fund at 30 June, 2021 and the results of its operations for the year then ended.

**Basis for Opinion**

My audit has been conducted in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report. I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to this audit and as required by the *Superannuation Industry (Supervision) Regulations 1994* (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Emphasis of Matter – Basis of accounting**

I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the **Costanzo Super Fund** meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes, and should not be distributed to parties other than the trustees. My opinion is not modified in respect of this matter.

**Responsibilities of SMSF trustees for the financial report**

Each SMSF trustee (individual trustee or director of the corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund, or have no realistic alternative but to do so.

Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

#### Approved SMSF auditor's responsibility for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from **material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.** Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I may identify during the audit.

**PART B: COMPLIANCE ENGAGEMENT**

**Opinion**

I have undertaken a reasonable assurance engagement on **Costanzo Super Fund's** compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below ("the listed provisions") for the year ended 30 June, 2021.

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

In my opinion, each trustee of **Costanzo Super Fund** has complied in all material respects, with the listed provisions, for the year ended 30 June, 2021.

**Basis for Opinion**

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Independence and quality control**

I have complied with the independence and other ethical requirements relating to assurance engagements, and applied Auditing Standards ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

**SMSF trustees' responsibilities**

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

**Approved SMSF auditor's responsibilities**

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions, for the year ended 30 June, 2021. ASAE 3100 *Compliance Engagements* requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustee have complied, in all material respects, with the listed provisions for the year ended 30 June, 2021.

An assurance engagement to report on the trustees' compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the listed provisions for the year ended 30 June, 2021.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

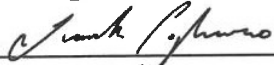
**Inherent limitations**

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June, 2021 does not provide assurance on whether compliance with the listed provisions will continue in the future.

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Haddington Accountants



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Francesco Pagliaro  
Partner

Date - 11/04/2022

## APPENDIX 1 - Explanation of listed sections and regulations in compliance engagement

This appendix is included to assist with the meaning of the legislation and regulations listed above

Section or Regulation	Explanation
S17A	The fund must meet the definition of an SMSF
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to any or all of the following: fund members upon their retirement, fund members upon reaching a prescribed age, the dependents of a fund member in the case of a member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustee must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustee must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007, must sign and retain a trustee declaration
S105	The trustee must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms-length - that is, purchase, sale price and income from an asset reflects a true market value / rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06(9A)	Pension payments must be made at least annually and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor
Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules



# Financial Year Summary

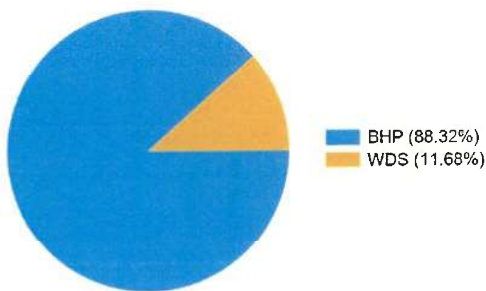
1 JULY 2021 - 30 JUNE 2022



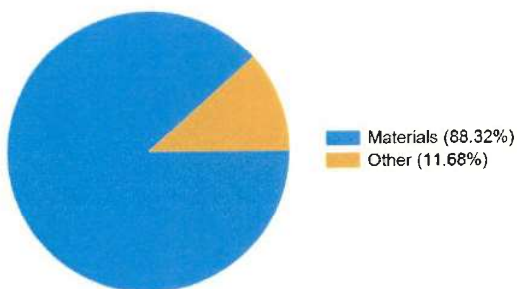
Portfolio Valuation	Account Number	Account Name	Value as at 30 June 2022
Shares	4523034	COSTANZO SF PTY LTD <COSTANZO SUPER FUND A/C>	\$56,979.56
CDIA	30135701	COSTANZO SF PTY LTD <COSTANZO SUPER FUND A/C>	\$22,205.94
<b>TOTAL PORTFOLIO VALUE</b>			<b>\$79,185.50</b>

## Allocation as at 30 June 2022

### Shares in your portfolio



### Sectors in your portfolio



## Estimated Interest & Dividends

## 2021-2022 Financial Year

Est. Franked Dividends	\$5,275.41
Est. Unfranked Dividends	\$0.00
Est. Franking Credits	\$2,260.89
Est. Interest Received from Interest Rate Securities	\$0.00
Interest Received from Cash Account(s)	\$0.21
<b>TOTAL INCOME</b>	<b>\$5,275.62</b>

## Fees & Charges

## 2021-2022 Financial Year

Total Brokerage (inc. GST)	\$100.43
Total Subscriptions (inc. GST)	\$0.00
Other Fees (inc. GST)	\$0.00
<b>TOTAL FEES &amp; CHARGES</b>	<b>\$100.43</b>

# Financial Year Summary

1 JULY 2021 - 30 JUNE 2022



This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited 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.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated 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 refer to your CHESS statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

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Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

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# Portfolio Valuation

30 JUNE 2022



CommSec

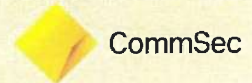
SHARES - 4523034 - HIN 103870551

COSTANZO SF PTY LTD <COSTANZO SUPER FUND A/C>

Portfolio	Units	Unit Price	Portfolio Value	% of Portfolio
BHP - BHP GROUP LIMITED FPO (ORDINARY FULLY PAID)	1,220	\$41.2500	\$50,325.00	63.55%
WDS - WOODSIDE ENERGY FPO (ORDINARY FULLY PAID)	209	\$31.8400	\$6,654.56	8.40%
		<b>Sub Total</b>	<b>\$56,979.56</b>	<b>71.96%</b>

Cash Accounts	Portfolio Value	% of Portfolio	
CDIA - 06716730135701	\$22,205.94	28.04%	
	<b>TOTAL</b>	<b>\$79,185.50</b>	<b>100.00%</b>

# Portfolio Valuation



30 JUNE 2022

This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited 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.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

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# Transaction Summary

1 JULY 2021 - 30 JUNE 2022



COSTANZO SF PTY LTD <COSTANZO SUPER FUND A/C>

SHARES - 4523034 - HIN 103870551

Total Buys and Sells	2021 - 2022 Financial Year
Total Buys (inc. Brokerage + GST)	\$55,869.69
Total Sells (inc. Brokerage + GST)	\$0.00

## BHP - BHP GROUP LIMITED FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
27-May-2022	Buy	60	\$43.5900	\$2,615.40	\$19.95	\$1.81	133736203	\$2,635.35
24-Feb-2022	Buy	60	\$45.1310	\$2,707.86	\$19.95	\$1.81	130347958	\$2,727.81
31-Aug-2021	Buy	1,100	\$45.8600	\$50,446.00	\$60.53	\$5.50	122685994	\$50,506.53
<b>Sub Total</b>					<b>\$100.43</b>	<b>\$9.12</b>		<b>\$55,869.69</b>

# Transaction Summary

1 JULY 2021 - 30 JUNE 2022



CommSec

The transaction summary is only able to display information available to Commonwealth Securities Limited. 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>)

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

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# Interest & Estimated Dividend Summary



1 JULY 2021 - 30 JUNE 2022

SHARES - 4523034 - HIN 103870551

COSTANZO SF PTY LTD <COSTANZO SUPER FUND A/C>

## ESTIMATED DIVIDEND SUMMARY

### BHP - BHP GROUP LIMITED 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-2022	28-Mar-2022	Interim	\$2.0806	1,100	\$0.00	\$2,288.61	\$2,288.61	\$980.83
02-Sep-2021	21-Sep-2021	Final	\$2.7153	1,100	\$0.00	\$2,986.80	\$2,986.80	\$1,280.06
<b>Sub Total</b>					<b>\$0.00</b>	<b>\$5,275.41</b>	<b>\$5,275.41</b>	<b>\$2,260.89</b>
<b>TOTAL</b>					<b>\$0.00</b>	<b>\$5,275.41</b>	<b>\$5,275.41</b>	<b>\$2,260.89</b>

## ESTIMATED INTEREST RECEIVED

There are no transactions on this account.

**TOTAL** \$0.00

## INTEREST INCOME SUMMARY

Account	Interest
CDIA - 30135701	\$0.21
<b>TOTAL</b>	<b>\$0.21</b>

# Interest & Estimated Dividend Summary



1 JULY 2021 - 30 JUNE 2022

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(1) This is an estimate prepared by Commonwealth Securities Limited based upon units that you hold in accordance with our records and may not distinguish between cash dividends or dividends reinvested through any particular company's dividend reinvestment plan. Your actual entitlement will be determined by information recorded in the company's share registry 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) In order to be eligible to claim the benefit of a franking credit, you must be a 'qualified person'. You will be a qualified person if you satisfy:

One of the specific concessions in the legislation (for example, you are an individual whose total franking credit entitlement for the income year does not exceed \$5,000); and/or  
The 45-day rule

The 45-day rule requires that if you are an Australian tax resident shareholder, you must have held the security 'at risk' 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 45-day rule may apply to deny the franking credits attached to the dividend received in respect of the particular security. The 45-day rule is complex. You should obtain your own taxation advice to understand how these provisions apply to you.

Please refer to the statements provided by the Share Registry for tax return purposes. These may include details of 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



CommSec

1 JULY 2021 - 30 JUNE 2022

## 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 the year, usually accompanying a company's Interim financial statements.
Final dividend	A dividend paid at the end of a company's financial year, representing a return based on the previous twelve months' financial performance and the future outlook.
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 is paid. They are also known as Imputation Credits.
Total subscription	Total subscription can include, but is not limited to market data and research subscription fees and 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.



BHP Group Limited  
 ABN 49 004 028 077

083483 025 BHP



COSTANZO SF PTY LTD  
 <COSTANZO SUPER FUND A/C>  
 16A RUBICON ST  
 RESERVOIR VIC 3073

**Update Your Details:**



[www.computershare.com.au/investor](http://www.computershare.com.au/investor)



(within Australia) 1300 656 780  
 (outside Australia) +61 3 9415 4020



Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
 Victoria 3001 Australia

**Your Shareholding**

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	HIN WITHHELD
TFN/ABN STATUS	DIRECT CREDIT REF NO
Not Quoted	1271110
RECORD DATE	PAYMENT DATE
3 September 2021	21 September 2021

You must keep this document for your tax records.

**BHP Group Limited Shares**

**384th Dividend Payment - Dividend Statement & Direct Credit Advice**

The statement below represents your final dividend for the year ended 30 June 2021. This dividend is paid at the rate of US\$2.00 (equivalent to A\$2.71527000) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the record date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars, except where indicated.

Stefanie Wilkinson  
 Group Company Secretary

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A\$2.71527000	1,100	A\$2,986.80	A\$0.00	A\$2,986.80
<b>Net Payment</b>				<b>A\$2,986.80</b>
Australian Franking Credit				A\$1,280.06

**Your Payment Instruction**

COMMONWEALTH BANK OF AUSTRALIA  
 BSB: 067-167  
 Account Number: XXXXXX01

<b>Amount Deposited</b>
<b>A\$2,986.80</b>

If payment cannot be made to the above instruction, you will be issued a cheque in the same currency as the Amount Deposited.



BHP Group Limited  
ABN 49 004 028 077

H 088060 025 BHP



COSTANZO SF PTY LTD  
<COSTANZO SUPER FUND A/C>  
16A RUBICON ST  
RESERVOIR VIC 3073

### Update Your Details:



[www.computershare.com.au/investor](http://www.computershare.com.au/investor)



(within Australia) 1300 656 780  
(outside Australia) +61 3 9415 4020



Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

### Your Shareholding

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	HIN WITHHELD
TFN/ABN STATUS	DIRECT CREDIT REF NO
Not Quoted	579724
RECORD DATE	PAYMENT DATE
25 February 2022	28 March 2022

You must keep this document for your tax records.

## BHP Group Limited Shares

### FY2022 Interim Dividend Payment - Dividend Statement & Direct Credit Advice

The statement below represents your interim dividend for the half year ended 31 December 2021. This dividend is paid at the rate of US\$1.50 (equivalent to A\$2.08055925) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the record date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars, except where indicated.

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A\$2.08055925	1,100	A\$2,288.62	A\$0.00	A\$2,288.62
<b>Net Payment</b>				<b>A\$2,288.62</b>
Australian Franking Credit				A\$980.84

### Your Payment Instruction

COMMONWEALTH BANK OF AUSTRALIA  
BSB: 067-167  
Account Number: XXXXXX01

Amount Deposited

**A\$2,288.62**


If payment cannot be made to the above instruction, you will be issued with a cheque in the same currency as the Amount Deposited.




To start receiving your statements online simply visit [www.computershare.com.au/easyupdate/bhp](http://www.computershare.com.au/easyupdate/bhp)




BHP Group Limited  
 ABN 49 004 028 077

102481 025 BHP  
  
 COSTANZO SF PTY LTD  
 <COSTANZO SUPER FUND A/C>  
 16A RUBICON ST  
 RESERVOIR VIC 3073

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 (within Australia) 1300 503 833  
 (international) +61 3 9415 4188

 Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
 Victoria 3001 Australia

**Your Shareholding**

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	HIN WITHHELD
TFN/ABN STATUS	
Not Quoted	
RECORD DATE	IN SPECIE DIVIDEND DATE
26 May 2022	1 June 2022

You must keep this document for your tax records.

**BHP Group Limited  
 In Specie Dividend Statement**

On 1 June 2022, BHP Group Limited paid an in specie dividend of Woodside Energy Group Ltd shares (**Woodside shares**). The statement below represents the Woodside shares distributed to you or your entitlement to the Woodside shares (if you were a Selling Shareholder or an Ineligible Overseas Shareholder), based on the fully paid ordinary shares in BHP Group Limited registered in your name as at the Record Date. The value of the in specie dividend was based on the closing price of Woodside shares on 31 May 2022 (**Woodside closing price**). This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%.

The in specie dividend is not a cash payment.

Woodside closing price	Entitlement to Woodside shares*	Franked Amount	Unfranked Amount	Value of in specie dividend
<b>A\$29.76</b>	<b>209</b>	<b>A\$6,219.84</b>	<b>A\$0.00</b>	<b>A\$6,219.84</b>
Australian Franking Credit				<b>A\$2,665.65</b>

\*BHP shareholders were entitled to receive one Woodside share for every 5.5340 BHP shares. BHP shareholders were entitled to a whole number of Woodside shares, with any entitlement to a fraction of a Woodside share that would have otherwise arisen being rounded down to the nearest whole number.



To start receiving your statements online simply visit [www.computershare.com.au/easyupdate/bhp](http://www.computershare.com.au/easyupdate/bhp)

**Tax information**

A general summary of relevant taxation implications, including the tax outcomes of the in specie dividend for BHP shareholders, is outlined in Appendix 1 of the BHP ASX announcement dated 8 April 2022 which can be located at [bhp.com/petroleum](http://bhp.com/petroleum).

As this summary is general in nature, this information does not take into account the individual circumstances of particular holders and does not constitute tax advice. It is intended as a general guide only and holders should seek independent taxation advice on the tax implications based on their own individual circumstances.

For US tax resident shareholders, the market value of the in specie dividend will need to be converted into US dollars. The exchange rate used by BHP to determine the quantum of the in-specie dividend in US\$ was AUD/USD 0.7187.

For UK tax resident shareholders, the market value of the in specie dividend will need to be converted into British Pounds in accordance with a method prescribed for UK tax purposes.

**Sale Facility**



A.B.N. Number 69 612 829 508

KAREN CRUISE  
MOBILE: 0417 336 619  
PH: 9364 4099  
FAX: 9923 6090

25/56-68 Eucumbene Drive  
Ravenhall VIC 3023

## Tax Invoice

Bill To:  
Costanzo Superannuation Fund

Invoice #: 00002342  
Date: 4/02/2022  
Page: Page 1 of 1

DATE	UNITS	NOTES	RATE	AMOUNT	CODE
4/02/2022	1	Preparation of Financial statements and lodgement of tax return ye 30-6-21	1100.00	\$1,100.00	GST
<p><b>PAYMENT STRICTLY WITHIN 7 DAYS</b></p> <p><b>FOR DIRECT DEPOSIT</b>  <b>TREE OF LIFE ACCOUNTING</b>  <b>SERVICES PTY LTD</b>  <b>COMMONWEALTH BANK</b>  <b>B.S.B 063-027</b>  <b>A/C 1014 2664</b></p> <p><b>ALL CHEQUES ARE TO BE MADE</b>  <b>PAYABLE TO</b>  <b>TREE OF LIFE ACCOUNTING</b>  <b>SERVICES PTY LTD</b></p>					
Terms: Net 30th after EOM			Customer ABN:		
			GST:		\$100.00
			Total Inc GST:		\$1,100.00
			Amount Applied:		\$0.00
			Balance Due:		\$1,100.00
	CODE	RATE	GST	SALE AMOUNT	
	GS	10%	\$100.00	\$1,000.00	
	T				



025

THE TRUSTEE  
 PO BOX 346  
 RESERVOIR VIC 3073

**Account Number** 06 3385 10589060

**Statement Period** 30 Apr 2021 - 29 Jul 2021

**Closing Balance** \$2,317.72 CR

**Enquiries** 13 2221

## 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 SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund 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:** COSTANZO SF PTY LTD ITF COSTANZO SUPER F  
 UND

**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).

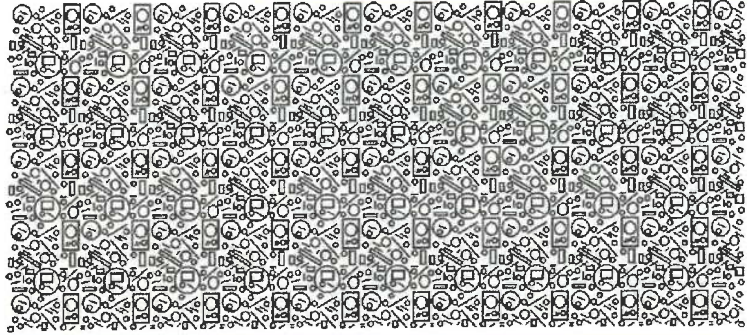
Date	Transaction	Debit	Credit	Balance
30 Apr	2021 OPENING BALANCE			\$33,176.86 CR
01 May	Credit Interest		1.32	\$33,178.18 CR
12 May	Transfer from NetBank MAY RENTAL 2021		1,750.00	\$34,928.18 CR
01 Jun	Credit Interest		1.46	\$34,929.64 CR
08 Jun	Transfer from NetBank JUNE RENTAL2021		1,750.00	\$36,679.64 CR
11 Jun	Transfer to CBA A/c NetBank TREE OF LIFE ACC Value Date: 12/06/2021	1,100.00		\$35,579.64 CR
15 Jun	Direct Credit 459632 MLC 54791961 0523		3,325.10	\$38,904.74 CR
29 Jun	Transfer to other Bank NetBank HADDINGTON ACCOUNT	1,100.00		\$37,804.74 CR
30 Jun	Chq Dep Branch RESERVOIR		761.45	\$38,566.19 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2021 is \$23.28			
01 Jul	Credit Interest		1.53	\$38,567.72 CR
07 Jul	Transfer to xx5858 NetBank TO NETBANK SAVER	38,000.00		\$567.72 CR



\*# 3510.9909.1.2 ZZ256R3 0303 SL R3.5951.D210.O V06.00.33

Account Number

06 3385 10589060



Date	Transaction	Debit	Credit	Balance
19 Jul	Transfer from NetBank JULY RENTAL 2021		1,750.00	\$2,317.72 CR
29 Jul 2021	CLOSING BALANCE			\$2,317.72 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$33,176.86 CR		\$40,200.00		\$9,340.86		\$2,317.72 CR

**Your Credit Interest Rate Summary**

Date	Balance	Standard Credit Interest Rate (p.a.)
29 Jul	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

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



Account Number 06 3385 10589060

Statement Period 30 Jul 2021 - 29 Oct 2021

Closing Balance \$4,346.78 CR

Enquiries 13 2221



025

THE TRUSTEE  
 PO BOX 346  
 RESERVOIR VIC 3073



## 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.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. Enjoy the convenience of managing your investments through NetBank and the CommBank app.

Name: COSTANZO SF PTY LTD ITF COSTANZO SUPER F  
 UND

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
30 Jul	2021 OPENING BALANCE			\$2,317.72 CR
31 Jul	TAX OFFICE PAYMENTS NetBank BPAY 75556 201278754196260 ATO BAS SUPERFUND	437.00		\$1,880.72 CR
01 Aug	Credit Interest		0.32	\$1,881.04 CR
03 Aug	Transfer from NetBank AUG RENTAL 2021		1,750.00	\$3,631.04 CR
01 Sep	Transfer from NetBank SEPT RENTAL 2021		1,750.00	\$5,381.04 CR
14 Oct	ASIC NetBank BPAY 17301 2291603911770 ASIC FEE	56.00		\$5,325.04 CR
18 Oct	Paper Statement Fee Refund		18.74	\$5,343.78 CR
20 Oct	TAX OFFICE PAYMENTS NetBank BPAY 75556 201278754196260 ATO BAS SUPERFUND	997.00		\$4,346.78 CR
29 Oct	2021 CLOSING BALANCE			\$4,346.78 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$2,317.72 CR		\$1,490.00		\$3,519.06		\$4,346.78 CR

\*# 4549.12452.1.1 ZZ258R3 0303SL.R3.S951.D302.O V06.00.34





025

THE TRUSTEE  
 PO BOX 346  
 RESERVOIR VIC 3073

Account Number 06 3385 10589060

Statement Period 30 Oct 2021 - 29 Jan 2022

Closing Balance \$11,346.94 CR

Enquiries 13 2221

## 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.

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Name: COSTANZO SF PTY LTD ITF COSTANZO SUPER F  
 UND

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
30 Oct 2021	OPENING BALANCE			\$4,346.78 CR
10 Nov	Transfer from NetBank NOV RENTAL 2021		1,750.00	\$6,096.78 CR
26 Nov	Transfer from NetBank OCT RENTAL 2021		1,750.00	\$7,846.78 CR
08 Dec	Transfer from NetBank DEC RENTAL 2021		1,750.00	\$9,596.78 CR
22 Dec	Transfer from NetBank JAN RENTAL 2022		1,750.00	\$11,346.78 CR
01 Jan	Credit Interest		0.16	\$11,346.94 CR
29 Jan 2022	CLOSING BALANCE			\$11,346.94 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$4,346.78 CR		Nil		\$7,000.16		\$11,346.94 CR

\*# 19049.40932.1.1 ZZ258R3 0303 SL.R3.S953.D031.O.V06.00.35

Account Number 06 3385 10589060

Statement Period 30 Jan 2022 - 29 Apr 2022

Closing Balance \$12,264.71 CR

Enquiries 13 2221



030

THE TRUSTEE  
 PO BOX 346  
 RESERVOIR VIC 3073

## 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.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. Enjoy the convenience of managing your investments through NetBank and the CommBank app.

Name: COSTANZO SF PTY LTD ITF COSTANZO SUPER F  
 UND

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.

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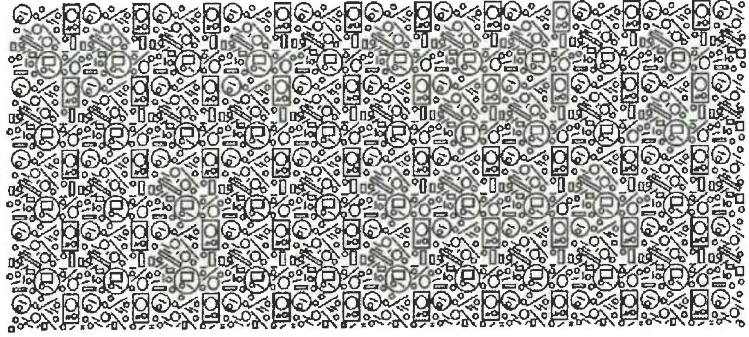
Date	Transaction	Debit	Credit	Balance
30 Jan	2022 OPENING BALANCE			\$11,346.94 CR
01 Feb	Credit Interest		0.48	\$11,347.42 CR
04 Feb	Transfer from NetBank TO CDIA SUPERFUND		375.76	\$11,723.18 CR
08 Feb	Direct Credit 012721 ATO ATO20127875419I001		160.00	\$11,883.18 CR
18 Feb	TAX OFFICE PAYMENTS NetBank BPAY 75556 201278754196260 BAS OCT TO DEC 21	1,156.00		\$10,727.18 CR
01 Mar	Credit Interest		0.44	\$10,727.62 CR
18 Mar	Transfer from NetBank FEB RENTAL 2022		1,750.00	\$12,477.62 CR
01 Apr	Credit Interest		0.49	\$12,478.11 CR
04 Apr	Transfer from NetBank MARCH RENTAL 2022		1,750.00	\$14,228.11 CR
20 Apr	Transfer from NetBank APRIL RENTAL 2022		1,750.00	\$15,978.11 CR
20 Apr	Transfer To haddington account NetBank HADDINGTON ACCOUNTANTS SUPERF...	1,100.00		\$14,878.11 CR
20 Apr	Transfer To TREE OF LIFE ACCOUNT NetBank TREE OF LIFE ACCOUNTS SUPERFU...	1,100.00		\$13,778.11 CR
20 Apr	TAX OFFICE PAYMENTS NetBank BPAY 75556 940728616000171277 ATO TAX SUPERFUND	834.40		\$12,943.71 CR



\*# 8644.23906.1.1 ZZ258R3 0303 SL R3.S951.D119.O V06.00.35

Account Number

06 3385 10589060



Date	Transaction	Debit	Credit	Balance			
28 Apr	TAX OFFICE PAYMENTS NetBank BPAY 75556 201278754196260 ATO BAS PAYMENT	679.00		\$12,264.71 CR			
29 Apr	2022 CLOSING BALANCE			\$12,264.71 CR			
<b>Opening balance</b>		<b>-</b>	<b>Total debits</b>	<b>+</b>	<b>Total credits</b>	<b>=</b>	<b>Closing balance</b>
\$11,346.94 CR			\$4,869.40		\$5,787.17		\$12,264.71 CR

### Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
29 Apr	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

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

### Important Information:

We try to get things right the first time – but if we don't, we'll do what we can to fix it.  
 You can fix most problems simply by contacting us.  
 Write to: CBA Group Customer Relations, Reply Paid 41, Sydney NSW 2001  
 Tell us online: [commbank.com.au/support/compliments-and-complaints.html](http://commbank.com.au/support/compliments-and-complaints.html)  
 Call: 1800 805 605 (free call)

You can also contact the Australian Financial Complaints Authority, AFCA, an independent external dispute resolution body approved by ASIC - time limits may apply, visit AFCA, [afca.org.au](http://afca.org.au), website for more information.  
 Write to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001  
 Email: [info@afca.org.au](mailto:info@afca.org.au)  
 Call: 1800 931 678, free call Monday to Friday 9am– 5pm, AEST

Account Number 06 3385 10589060

Statement Period 30 Apr 2022 - 29 Jul 2022

Closing Balance \$2,539.63 CR

Enquiries 13 2221



030

THE TRUSTEE  
 PO BOX 346  
 RESERVOIR VIC 3073



## 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.

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Name: COSTANZO SF PTY LTD ITF COSTANZO SUPER F  
 UND

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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
30 Apr	2022 OPENING BALANCE			\$12,264.71 CR
01 May	Credit Interest		0.56	\$12,265.27 CR
01 Jun	Credit Interest		0.92	\$12,266.19 CR
22 Jun	Transfer from NetBank MAY RENTAL 2022		1,750.00	\$14,016.19 CR
25 Jun	Transfer from NetBank JUNE RENTAL 2022		1,750.00	\$15,766.19 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2022 is \$4.90			
01 Jul	Credit Interest		2.07	\$15,768.26 CR
20 Jul	Transfer to CBA A/c NetBank CDIA9060 CDIA5701	13,313.63		\$2,454.63 CR
26 Jul	TAX OFFICE PAYMENTS NetBank BPAY 75556 201278754196260 ATO BAS PAID JUNE	1,665.00		\$789.63 CR
26 Jul	Transfer from NetBank JULY RENTAL 2022		1,750.00	\$2,539.63 CR
29 Jul	2022 CLOSING BALANCE			\$2,539.63 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$12,264.71 CR		\$14,978.63		\$5,253.55		\$2,539.63 CR

\*# 9558.23939.1.2 ZZ256R3 0303 SL.R3.S951.D210.O V06.00.35

Account Number 06 7167 30135701

Statement Period 16 Jul 2021 - 16 Jul 2021

Closing Balance Nil

Enquiries 13 2221



025

MR GIUSEPPE COSTANZO  
 PO BOX 346  
 RESERVOIR VIC 3073

## 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.

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Name: COSTANZO SF PTY LTD ITF COSTANZO SUPER F  
 UND

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Date	Transaction	Debit	Credit	Balance
16 Jul 2021	OPENING BALANCE			Nil
16 Jul 2021	CLOSING BALANCE			Nil

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
Nil		Nil		Nil		Nil

### Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
16 Jul	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

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



\*# 10809.26485.1.1 ZZ256R3 0303 SL R3.S951.D197.OV06.00.33



025

MR GIUSEPPE COSTANZO  
 PO BOX 346  
 RESERVOIR VIC 3073

**Account Number** 06 7167 30135701

**Statement Period** 16 Jul 2021 - 16 Jan 2022

**Closing Balance** \$3,280.48 CR

**Enquiries** 13 2221

## 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.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. You will receive discounted brokerage when you link your CDIA to a CommSec Trading Account, and enjoy the convenience of managing your investments through NetBank and the CommBank app.

Name: COSTANZO SF PTY LTD ITF COSTANZO SUPER F  
 UND

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
16 Jul	2021 OPENING BALANCE			Nil
30 Aug	Transfer from NetBank FROM SMART ACCESS		50,500.00	\$50,500.00 CR
31 Aug	Transfer from NetBank FROM SMART ACCESS		300.00	\$50,800.00 CR
01 Sep	Credit Interest		0.14	\$50,800.14 CR
02 Sep	Direct Debit 062934 COMMSEC SECURITI COMMSEC	50,506.53		\$293.61 CR
21 Sep	Direct Credit 458106 BHP GROUP DIV AF384/01271110		2,986.80	\$3,280.41 CR
01 Oct	Credit Interest		0.07	\$3,280.48 CR
16 Jan	2022 CLOSING BALANCE			\$3,280.48 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
Nil		\$50,506.53		\$53,787.01		\$3,280.48 CR



\*# 13101.31769.1.1 ZZ258R3.0303 SLR3.S951.D017.OV06.00.35

030  
 MR GIUSEPPE COSTANZO  
 PO BOX 346  
 RESERVOIR VIC 3073

**Account Number** 06 7167 30135701  
**Statement Period** 17 Jan 2022 - 16 Jul 2022  
**Closing Balance** \$22,206.85 CR  
**Enquiries** 13 2221



## 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.

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Name: COSTANZO SF PTY LTD ITF COSTANZO SUPER F  
 UND

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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
17 Jan 2022	OPENING BALANCE			\$3,280.48 CR
28 Feb	Direct Debit 062934 COMMSEC SECURITI COMMSEC	2,727.81		\$552.67 CR
28 Mar	Direct Credit 458106 BHP GROUP DIV AI385/00579724		2,288.62	\$2,841.29 CR
31 May	Direct Debit 062934 COMMSEC SECURITI COMMSEC	2,635.35		\$205.94 CR
26 Jun	Transfer from NetBank MORETON TO SUPER F		22,000.00	\$22,205.94 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2022 is \$0.21			
01 Jul	Credit Interest		0.91	\$22,206.85 CR
16 Jul 2022	CLOSING BALANCE			\$22,206.85 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$3,280.48 CR		\$5,363.16		\$24,289.53		\$22,206.85 CR

#\* 8009.19983.1.1 ZZ256R3 0303.SL.R3.S952.D199.O.V06.00.35

## Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
7/07/2021	290 0001	C	2	trfr	-	38,000.00
30/08/2021	290 0002	C	21	trfr	50,500.00	-
31/08/2021	290 0002	C	20	trfr	300.00	-
2/09/2021	290 0002	C	18	comsec	-	50,506.53
2/09/2021	205 0380	C	25	comsec	50,506.53	-
21/09/2021	290 0002	C	17	div bhp af384/01271110	2,986.80	-
21/09/2021	605 0380	C	28	div bhp af384/01271110	-	2,986.80
1/10/2021	290 0002	C	16	int	0.07	-
1/10/2021	690 0001	C	32	int	-	0.07
28/02/2022	290 0002	C	15	comsec	-	2,727.81
28/02/2022	205 0380	C	27	comsec	2,727.81	-
28/03/2022	290 0002	C	14	div bhp ai385/00579724	2,288.62	-
28/03/2022	605 0380	C	29	div bhp ai385/00579724	-	2,288.62
31/05/2022	290 0002	C	13	comsec	-	2,635.35
31/05/2022	205 0380	C	26	comsec	2,635.35	-
26/06/2022	290 0002	C	12	sf cont	22,000.00	-
26/06/2022	702 00001	C	76	Contribution Employer Concessional Contribu	-	22,000.00
30/06/2022	290 0001	C	3	bas	-	3,269.00
30/06/2022	290 0001	C	4	accountant	-	2,200.00
30/06/2022	290 0001	C	5	tax pay	-	834.40
30/06/2022	290 0001	C	6	asic	-	56.00
30/06/2022	290 0001	C	7	rent	21,000.00	-
30/06/2022	290 0001	C	8	netbank transfer	375.76	-
30/06/2022	290 0001	C	9	bas	160.00	-
30/06/2022	290 0001	C	10	bank fee refund	18.74	-
30/06/2022	290 0001	C	11	int	4.90	-
30/06/2022	290 0002	C	19	int	0.14	-
30/06/2022	690 0001	C	30	int	-	0.14
30/06/2022	690 0001	C	31	int	-	4.90
30/06/2022	690 0003	C	33	bank fee refund	-	18.74
30/06/2022	610 0001	C	39	rent	-	19,090.91
30/06/2022	450 0008	C	39	rent	-	1,909.09
30/06/2022	290 0001	C	42	gst	-	437.00
30/06/2022	290 0001	C	43	gst	-	477.00
30/06/2022	290 0001	C	44	payg inst	-	520.00
30/06/2022	290 0001	C	45	gst	-	636.00
30/06/2022	290 0001	C	46	payg inst	-	520.00
30/06/2022	290 0001	C	47	gst	-	159.00
30/06/2022	290 0001	C	48	payg inst	-	520.00
30/06/2022	290 0001	C	49	bank	3,269.00	-
30/06/2022	450 0009	C	50	payg inst	520.00	-
30/06/2022	450 0008	C	51	gst	159.00	-
30/06/2022	450 0009	C	52	payg inst	520.00	-
30/06/2022	450 0008	C	53	gst	636.00	-



# Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
30/06/2022	450 0009	C	54	payg inst	520.00	-
30/06/2022	450 0008	C	55	gst	477.00	-
30/06/2022	450 0008	C	56	gst	437.00	-
30/06/2022	450 0008	C	57	bas	-	160.00
30/06/2022	290 0006	C	58	trfr	-	50,500.00
30/06/2022	290 0006	C	59	sd	13,175.76	-
30/06/2022	290 0006	C	60	trfr	37,324.24	-
30/06/2022	300 0001	C	61	sd	-	13,175.76
30/06/2022	801 0011	C	64	accountant	2,000.00	-
30/06/2022	450 0008	C	64	accountant	200.00	-
30/06/2022	801 0019	C	65	asic	56.00	-
30/06/2022	801 0019	C	66	ato levy	259.00	-
30/06/2022	450 0009	C	67	income tax 21	575.40	-
30/06/2022	290 0003	C	68	bhp div	6,219.84	-
30/06/2022	290 0003	C	69	b wds 209	-	6,219.84
30/06/2022	605 0380	C	70	bhp div	-	6,219.84
30/06/2022	205 2583	C	71	b wds 209	6,219.84	-
30/06/2022	290 0003	C	72	ato levy	-	259.00
30/06/2022	290 0003	C	73	provision for tax	259.00	-
30/06/2022	801 0019	C	74	ato levy	259.00	-
30/06/2022	450 0009	C	75	provision for tax	-	259.00
30/06/2022	860 0004	J	1	Current year tax expense	3,317.45	-
30/06/2022	450 0009	J	1	Current year tax expense	-	3,317.45
30/06/2022	860 0008	J	1	Deferred tax expense	37,869.09	-
30/06/2022	450 0006	J	1	Provision for deferred tax	-	37,869.09
30/06/2022	205 0380	J	1	Unrealised market movement	-	5,544.69
30/06/2022	205 2583	J	1	Unrealised market movement	434.72	-
30/06/2022	780 0015	J	1	Unrealised market movement - Domestic Shar	5,109.97	-
30/06/2022	210 0001	J	1	Unrealised market movement	140,000.00	-
30/06/2022	780 0013	J	1	Unrealised market movement - Property	-	140,000.00

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.

**Costanzo Super Fund**  
**Capital Gains Analysis (2017)**

For the year ended 30 June 2017

Account Number	Account Description	Investment Code	Date Acquired	Units	Highest Price	Highest Market Value	Highest Price Date	Purchase/Sale	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>										
210 0001	Property - 26 Prime Street, Thomastown, VIC 3074		15/03/2013	0.0000	0.00	690,000.00	30/06/2022	Discount	306,199.17	383,800.83
						690,000.00			306,199.17	383,800.83
	<b>TOTALS</b>					<u>690,000.00</u>			<u>306,199.17</u>	<u>383,800.83</u>
	<b>GRAND TOTAL</b>									<u>383,800.83</u>

The Capital Gains Tax Relief measures allow an unsegregated super fund with members affected by the transfer balance cap or TRIS pension integrity measures, to apply CGT relief to all eligible assets as at 30 June 2017.

This fund does not contain any active pensioners as at 30 June 2017.