

Capital Gains – Realised

01 July 2020 — 30 June 2021



Asset	Units	Acquisition date	Disposal date	Cost base \$	Additional costs \$	Cost base reduction \$	AMIT cost base decrease / (increase) \$	Adjusted cost \$	Indexed cost base \$	Proceeds \$	Gross capital gain/(loss) \$	Income / (deduction) \$	Method
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Section 1 – Income/(deductions) on non-CGT assets

No transactions were recorded during this financial year period.

Section 2 – Realised capital gains/losses

Investors Mutual Australian Share Fund

IML0002AU	178.34	26/10/2015	21/08/2020	512.32	0.00	1.33	2.71	508.28	0.00	465.60	(42.68)	0.00	Loss
IML0002AU	34.71	20/11/2015	21/08/2020	100.00	0.00	0.25	0.52	99.23	0.00	90.62	(8.61)	0.00	Loss
IML0002AU	35.17	23/12/2015	21/08/2020	100.00	0.00	0.27	0.53	99.20	0.00	91.82	(7.38)	0.00	Loss
IML0002AU	36.46	23/02/2016	21/08/2020	100.00	0.00	0.27	0.55	99.18	0.00	95.19	(3.99)	0.00	Loss
IML0002AU	34.49	26/04/2016	21/08/2020	100.00	0.00	0.25	0.52	99.23	0.00	90.04	(9.19)	0.00	Loss
IML0002AU	33.24	20/05/2016	21/08/2020	100.00	0.00	0.25	0.51	99.24	0.00	86.79	(12.45)	0.00	Loss
IML0002AU	33.55	22/06/2016	21/08/2020	100.00	0.00	0.26	0.51	99.23	0.00	87.59	(11.64)	0.00	Loss
IML0002AU	32.49	27/07/2016	21/08/2020	100.00	0.00	0.11	0.49	99.40	0.00	84.83	(14.57)	0.00	Loss
IML0002AU	32.34	23/08/2016	21/08/2020	100.00	0.00	0.11	0.49	99.40	0.00	84.43	(14.97)	0.00	Loss
IML0002AU	33.22	22/09/2016	21/08/2020	100.00	0.00	0.11	0.51	99.38	0.00	86.73	(12.65)	0.00	Loss
IML0002AU	79.27	20/03/2017	21/08/2020	250.00	0.00	0.25	1.21	248.54	0.00	206.95	(41.59)	0.00	Loss
IML0002AU	21.47	12/07/2017	21/08/2020	65.81	0.00	0.00	0.32	65.49	0.00	56.06	(9.43)	0.00	Loss
IML0002AU	10.99	08/01/2018	21/08/2020	35.08	0.00	0.00	0.17	34.91	0.00	28.70	(6.21)	0.00	Loss
IML0002AU	18.61	11/07/2018	21/08/2020	58.25	0.00	0.00	0.19	58.06	0.00	48.60	(9.46)	0.00	Loss
IML0002AU	12.49	09/01/2019	21/08/2020	36.86	0.00	0.00	0.13	36.73	0.00	32.62	(4.11)	0.00	Loss
IML0002AU	36.87	12/07/2019	21/08/2020	117.16	0.00	0.00	0.11	117.05	0.00	96.26	(20.79)	0.00	Loss
IML0002AU	12.30	09/01/2020	21/08/2020	39.82	0.00	0.00	0.04	39.78	0.00	32.11	(7.67)	0.00	Loss
IML0002AU	188.16	17/04/2020	21/08/2020	500.00	0.00	0.00	0.56	499.44	0.00	491.25	(8.19)	0.00	Loss

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							base decrease / (increase) \$	Adjusted cost \$					
IML0002AU	175.74	09/06/2020	21/08/2020	500.00	0.00	0.00	0.52	499.48	0.00	458.83	(40.65)	0.00	Loss
IML0002AU	50.89	23/07/2020	21/08/2020	133.36	0.00	0.00	0.00	133.36	0.00	132.86	(0.50)	0.00	Loss
	1,090.81			3,148.66	0.00	3.46	10.59	3,134.61	0.00	2,847.88	(286.73)	0.00	
Janus Henderson Global Natural Resources Fund													
ETL0331AU	333.60	16/02/2018	21/08/2020	500.00	0.00	0.00	0.00	500.00	0.00	416.50	(83.50)	0.00	Loss
ETL0331AU	419.57	17/04/2020	21/08/2020	500.00	0.00	0.00	0.00	500.00	0.00	523.83	23.83	0.00	Non-Discout
ETL0331AU	13.54	20/07/2020	21/08/2020	16.91	0.00	0.00	0.00	16.91	0.00	16.91	0.00	0.00	Non-Discout
	766.71			1,016.91	0.00	0.00	0.00	1,016.91	0.00	957.24	(59.67)	0.00	
Macquarie Asia New Stars No.1 Fund													
MAQ0640AU	296.47	21/02/2018	24/08/2020	500.00	0.00	0.00	0.00	500.00	0.00	399.56	(100.44)	0.00	Loss
MAQ0640AU	703.43	24/06/2019	24/08/2020	1,000.00	0.00	0.00	0.00	1,000.00	0.00	948.01	(51.99)	0.00	Loss
MAQ0640AU	411.08	20/04/2020	24/08/2020	500.00	0.00	0.00	0.00	500.00	0.00	554.02	54.02	0.00	Non-Discout
MAQ0640AU	11.07	15/07/2020	24/08/2020	14.92	0.00	0.00	0.00	14.92	0.00	14.91	(0.01)	0.00	Loss
	1,422.05			2,014.92	0.00	0.00	0.00	2,014.92	0.00	1,916.50	(98.42)	0.00	
OC Premium Small Companies Fund													
OPS0002AU	217.66	08/02/2016	21/08/2020	545.19	0.00	0.46	0.69	544.04	0.00	720.37	176.33	0.00	Discount
OPS0002AU	59.12	23/02/2016	21/08/2020	150.00	0.00	0.13	0.18	149.69	0.00	195.65	45.96	0.00	Discount
OPS0002AU	56.74	26/04/2016	21/08/2020	150.00	0.00	0.12	0.18	149.70	0.00	187.78	38.08	0.00	Discount
OPS0002AU	54.95	20/05/2016	21/08/2020	150.00	0.00	0.11	0.18	149.71	0.00	181.86	32.15	0.00	Discount
OPS0002AU	53.35	22/06/2016	21/08/2020	150.00	0.00	0.11	0.17	149.72	0.00	176.56	26.84	0.00	Discount
OPS0002AU	51.76	27/07/2016	21/08/2020	150.00	0.00	0.03	0.17	149.80	0.00	171.32	21.52	0.00	Discount

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							base decrease / (increase) \$	Adjusted cost \$					
OPS0002AU	50.53	23/08/2016	21/08/2020	150.00	0.00	0.03	0.16	149.81	0.00	167.24	17.43	0.00	Discount
OPS0002AU	50.88	22/09/2016	21/08/2020	150.00	0.00	0.03	0.16	149.81	0.00	168.39	18.58	0.00	Discount
OPS0002AU	91.75	20/03/2017	21/08/2020	250.00	0.00	0.06	0.29	249.65	0.00	303.66	54.01	0.00	Discount
OPS0002AU	2.98	27/07/2017	21/08/2020	8.78	0.00	0.00	0.00	8.78	0.00	9.86	1.08	0.00	Discount
OPS0002AU	2.61	17/01/2018	21/08/2020	8.62	0.00	0.00	0.01	8.61	0.00	8.63	0.02	0.00	Discount
OPS0002AU	17.35	24/07/2018	21/08/2020	60.73	0.00	0.00	0.03	60.70	0.00	57.41	(3.29)	0.00	Loss
OPS0002AU	2.77	16/01/2019	21/08/2020	8.87	0.00	0.00	(0.01)	8.88	0.00	9.16	0.28	0.00	Discount
OPS0002AU	56.05	23/07/2019	21/08/2020	185.95	0.00	0.00	0.07	185.88	0.00	185.49	(0.39)	0.00	Loss
OPS0002AU	2.15	17/01/2020	21/08/2020	7.68	0.00	0.00	0.00	7.68	0.00	7.11	(0.57)	0.00	Loss
OPS0002AU	192.76	17/04/2020	21/08/2020	500.00	0.00	0.00	0.24	499.76	0.00	637.96	138.20	0.00	Non-Discount
OPS0002AU	158.88	09/06/2020	21/08/2020	500.00	0.00	0.00	0.22	499.78	0.00	525.84	26.06	0.00	Non-Discount
OPS0002AU	6.42	20/07/2020	21/08/2020	19.56	0.00	0.00	0.00	19.56	0.00	21.26	1.70	0.00	Non-Discount
	1,128.70			3,145.38	0.00	1.08	2.74	3,141.56	0.00	3,735.55	593.99	0.00	

Perpetual W/S Ethical SRI Fund

PER0116AU	16.38	20/05/2016	21/08/2020	33.89	0.00	0.00	0.00	33.89	0.00	28.22	(5.67)	0.00	Loss
PER0116AU	73.75	23/06/2016	21/08/2020	150.00	0.00	0.00	0.00	150.00	0.00	127.08	(22.92)	0.00	Loss
PER0116AU	75.15	27/07/2016	21/08/2020	150.00	0.00	0.00	0.00	150.00	0.00	129.50	(20.50)	0.00	Loss
PER0116AU	72.85	23/08/2016	21/08/2020	150.00	0.00	0.00	0.00	150.00	0.00	125.54	(24.46)	0.00	Loss
PER0116AU	74.26	22/09/2016	21/08/2020	150.00	0.00	0.00	0.00	150.00	0.00	127.97	(22.03)	0.00	Loss
PER0116AU	120.55	20/03/2017	21/08/2020	250.00	0.00	0.00	0.00	250.00	0.00	207.73	(42.27)	0.00	Loss
PER0116AU	66.27	14/07/2017	21/08/2020	129.51	0.00	0.00	0.00	129.51	0.00	112.47	(17.04)	0.00	Loss
PER0116AU	7.06	11/01/2018	21/08/2020	14.52	0.00	0.00	0.00	14.52	0.00	12.17	(2.35)	0.00	Loss
PER0116AU	19.89	12/07/2018	21/08/2020	39.81	0.00	0.00	0.00	39.81	0.00	34.27	(5.54)	0.00	Loss

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							base decrease / (increase) \$	base \$						
PER0116AU	13.09	11/01/2019	21/08/2020	22.45	0.00	0.00	0.00	0.00	22.45	0.00	22.56	0.11	0.00	Discount
PER0116AU	9.26	11/07/2019	21/08/2020	17.63	0.00	0.00	0.00	0.00	17.63	0.00	15.95	(1.68)	0.00	Loss
PER0116AU	8.38	20/01/2020	21/08/2020	16.36	0.00	0.00	0.00	0.00	16.36	0.00	14.44	(1.92)	0.00	Loss
PER0116AU	317.25	17/04/2020	21/08/2020	500.00	0.00	0.00	0.00	0.00	500.00	0.00	546.69	46.69	0.00	Non-Discount
PER0116AU	16.73	10/07/2020	21/08/2020	27.76	0.00	0.00	0.00	0.00	27.76	0.00	28.83	1.07	0.00	Non-Discount
	889.86			1,651.93	0.00	0.00	0.00	1,651.93	0.00	1,533.42	(118.51)	0.00	0.00	

The Montgomery Fund

FHT0030AU	635.64	08/02/2016	21/08/2020	900.64	0.00	0.13	0.23	900.28	0.00	0.00	841.59	(58.69)	0.00	Loss
FHT0030AU	214.05	23/02/2016	21/08/2020	300.00	0.00	0.04	0.07	299.89	0.00	0.00	283.41	(16.48)	0.00	Loss
FHT0030AU	206.19	26/04/2016	21/08/2020	300.00	0.00	0.04	0.07	299.89	0.00	0.00	272.99	(26.90)	0.00	Loss
FHT0030AU	199.10	20/05/2016	21/08/2020	300.00	0.00	0.04	0.07	299.89	0.00	0.00	263.60	(36.29)	0.00	Loss
FHT0030AU	198.65	22/06/2016	21/08/2020	300.00	0.00	0.03	0.07	299.90	0.00	0.00	263.02	(36.88)	0.00	Loss
FHT0030AU	205.59	27/07/2016	21/08/2020	300.00	0.00	0.00	0.07	299.93	0.00	0.00	272.20	(27.73)	0.00	Loss
FHT0030AU	204.75	23/08/2016	21/08/2020	300.00	0.00	0.00	0.07	299.93	0.00	0.00	271.09	(28.84)	0.00	Loss
FHT0030AU	207.77	22/09/2016	21/08/2020	300.00	0.00	0.00	0.07	299.93	0.00	0.00	275.09	(24.84)	0.00	Loss
FHT0030AU	343.05	03/10/2016	21/08/2020	500.00	0.00	0.00	0.13	499.87	0.00	0.00	454.20	(45.67)	0.00	Loss
FHT0030AU	723.64	20/03/2017	21/08/2020	1,000.00	0.00	0.02	0.26	999.72	0.00	0.00	958.10	(41.62)	0.00	Loss
FHT0030AU	26.18	11/07/2017	21/08/2020	36.76	0.00	0.00	0.01	36.75	0.00	0.00	34.66	(2.09)	0.00	Loss
FHT0030AU	34.22	05/01/2018	21/08/2020	50.65	0.00	0.02	0.03	50.60	0.00	0.00	45.31	(5.29)	0.00	Loss
FHT0030AU	255.37	11/07/2018	21/08/2020	360.04	0.00	0.00	0.09	359.95	0.00	0.00	338.10	(21.85)	0.00	Loss
FHT0030AU	60.46	09/01/2019	21/08/2020	79.98	0.00	0.00	0.02	79.96	0.00	0.00	80.06	0.10	0.00	Discount
FHT0030AU	160.43	18/07/2019	21/08/2020	219.63	0.00	0.00	0.06	219.57	0.00	0.00	212.41	(7.16)	0.00	Loss
FHT0030AU	39.57	09/01/2020	21/08/2020	58.71	0.00	0.00	0.01	58.70	0.00	0.00	52.39	(6.31)	0.00	Loss

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FHT0030AU	398.66	17/04/2020	21/08/2020	500.00	0.00	0.00	0.14	499.86	0.00	527.82	27.96	0.00	Non-Discout
FHT0030AU	369.88	09/06/2020	21/08/2020	500.00	0.00	0.00	0.13	499.87	0.00	489.72	(10.15)	0.00	Loss
	4,483.20			6,306.41	0.00	0.32	1.60	6,304.49	0.00	5,935.76	(368.73)	0.00	
UBS Yairra Microcap Fund													
UBS0057AU	419.29	08/02/2016	21/08/2020	530.40	0.00	0.11	0.36	529.93	0.00	675.52	145.59	0.00	Discount
UBS0057AU	120.25	23/02/2016	21/08/2020	150.00	0.00	0.04	0.10	149.86	0.00	193.73	43.87	0.00	Discount
UBS0057AU	113.11	26/04/2016	21/08/2020	150.00	0.00	0.03	0.10	149.87	0.00	182.24	32.37	0.00	Discount
UBS0057AU	111.58	20/05/2016	21/08/2020	150.00	0.00	0.03	0.09	149.88	0.00	179.77	29.89	0.00	Discount
UBS0057AU	109.11	22/06/2016	21/08/2020	150.00	0.00	0.04	0.09	149.87	0.00	175.80	25.93	0.00	Discount
UBS0057AU	105.48	27/07/2016	21/08/2020	150.00	0.00	0.01	0.09	149.90	0.00	169.93	20.03	0.00	Discount
UBS0057AU	98.65	23/08/2016	21/08/2020	150.00	0.00	0.01	0.08	149.91	0.00	158.94	9.03	0.00	Discount
UBS0057AU	98.73	22/09/2016	21/08/2020	150.00	0.00	0.01	0.08	149.91	0.00	159.06	9.15	0.00	Discount
UBS0057AU	319.82	04/10/2016	21/08/2020	500.00	0.00	0.02	0.27	499.71	0.00	515.26	15.55	0.00	Discount
UBS0057AU	171.56	20/03/2017	21/08/2020	250.00	0.00	-0.02	0.15	249.87	0.00	276.40	26.53	0.00	Discount
UBS0057AU	10.59	18/07/2017	21/08/2020	15.66	0.00	0.00	0.01	15.65	0.00	17.06	1.41	0.00	Discount
UBS0057AU	9.16	09/01/2018	21/08/2020	15.78	0.00	0.00	0.01	15.77	0.00	14.76	(1.01)	0.00	Loss
UBS0057AU	53.74	17/07/2018	21/08/2020	90.07	0.00	0.00	0.00	90.07	0.00	86.58	(3.49)	0.00	Loss
UBS0057AU	11.62	08/01/2019	21/08/2020	17.41	0.00	0.00	0.00	17.41	0.00	18.73	1.32	0.00	Discount
UBS0057AU	270.05	16/07/2019	21/08/2020	401.10	0.00	0.00	0.00	401.10	0.00	435.07	33.97	0.00	Discount
UBS0057AU	11.31	08/01/2020	21/08/2020	20.22	0.00	0.00	0.00	20.22	0.00	18.23	(1.99)	0.00	Loss
UBS0057AU	373.94	17/04/2020	21/08/2020	500.00	0.00	0.00	0.00	500.00	0.00	602.46	102.46	0.00	Non-Discout
UBS0057AU	156.84	17/07/2020	21/08/2020	226.10	0.00	0.00	0.00	226.10	0.00	252.68	26.58	0.00	Non-Discout
	2,564.85			3,616.74	0.00	0.28	1.43	3,615.03	0.00	4,132.22	517.19	0.00	

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							base decrease / (increase) \$	Adjusted cost \$					
Yarra Global Small Companies Fund													
JBW0103AU	33.11	20/11/2015	21/08/2020	60.78	0.00	0.00	0.00	0.00	60.78	0.00	21.10	0.00	Discount
JBW0103AU	539.32	31/05/2016	21/08/2020	1,000.00	0.00	0.08	0.00	0.00	999.92	1,333.62	333.70	0.00	Discount
JBW0103AU	123.19	20/03/2017	21/08/2020	250.00	0.00	0.02	0.00	0.00	249.98	304.62	54.64	0.00	Discount
JBW0103AU	443.38	22/12/2017	21/08/2020	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,096.39	96.39	0.00	Discount
JBW0103AU	5.57	18/07/2018	21/08/2020	14.02	0.00	0.00	0.00	0.00	14.02	13.76	(0.26)	0.00	Loss
JBW0103AU	2.26	11/07/2019	21/08/2020	5.86	0.00	0.00	0.00	0.00	5.86	5.58	(0.28)	0.00	Loss
JBW0103AU	225.89	17/04/2020	21/08/2020	500.00	0.00	0.00	0.00	0.00	500.00	558.57	58.57	0.00	Non-Discount
JBW0103AU	11.14	22/07/2020	21/08/2020	26.81	0.00	0.00	0.00	0.00	26.81	27.56	0.75	0.00	Non-Discount
	1,383.85			2,857.47	0.00	0.10	0.00	0.00	2,857.37	3,421.98	564.61	0.00	

Total realised capital gains/losses

743.73 0.00

Section 3 – Non-assessable gains/losses

No transactions were recorded during this financial year period.

Section 4 – Capital events without a sale

No transactions were recorded during this financial year period.

Summary of capital gains/losses

	Non-discounted gains \$	Discounted gains \$	Losses \$
Capital gains/(losses) on sales	507.89	1,332.96	(1,097.12)

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	Non-discounted gains \$	Discounted gains \$	Losses \$
Capital gains without a sale	0.00	0.00	0.00
Total capital gains/(losses)	507.89	1,332.96	(1,097.12)
Capital losses applied	(507.89)	(589.23)	1,097.12
Remaining capital gains	0.00	743.73	
Discount applied		(247.91)	
Net capital losses carried forward			0.00
Total income/(deductions) on non-CGT assets	0.00		

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i Important information

This report has been prepared based on the most recent information available to Netwealth and reflects actual capital gains and losses for assets sold during the reporting period.

'Section 1 – Income/(deductions) on non-CGT assets' provides information on assets such as traditional securities and foreign currencies that were sold during the reporting period. These asset types do not attract capital gains tax. Where the sale proceeds of a non-CGT asset exceeds the cost base, the difference must be declared as assessable income. Where the cost base of a non-CGT asset exceeds the sale proceeds, the difference may, depending on the specific circumstances of the disposal/redemption, be claimable as a deductible loss.

'Section 2 – Realised capital gains/losses' provides information on assets sold throughout the reporting period that resulted in a capital gain or a capital loss.

'Section 3 – Non-assessable gains/losses' provides information on assets sold through the reporting period that are considered non-assessable for tax purposes. Examples of this would be assets purchased prior to the introduction of capital gains tax (20/09/1985).

'Section 4 – Capital event without a sale' provides information on capital gain events that occurred during the reporting period where there was no sale of units or shares. Examples of these events includes corporate actions, returns of capital (greater than original cost), foreign exchange rate adjustments (forex gains/losses) and crystallisation of assets.

'Summary of realised capital gains/losses' summarises all gains and losses calculated above. Where applicable: capital gains for SMSF accounts have been discounted by 33% (to reflect the capital gains discount available to Self-Managed Super Funds); capital gains for individual or trust accounts have been discounted by 50% (to reflect the capital gains discount available to individuals that are Australian residents for tax purposes); capital gains for Companies are not eligible to be discounted.

Any capital losses have been applied to offset non-discounted gains and discounted gains (where applicable) respectively. Where losses are greater than gains the unused portion of losses is displayed. This amount may be used to offset other gains such as capital gains income, or capital gains on other assets held outside your account. The summary is indicative only and the calculations may not include all tax components such as tax deferred income until this information is received and processed by Netwealth.

'Units' are the number of units of the asset that are held at the selected report date.

'Acquisition date' is the deemed acquisition date. This will usually be the date of purchase or acquisition of units but may be adjusted for corporate actions and CGT relief.

'Disposal date' is the deemed disposal date. This will usually be the date of sale but may be adjusted for corporate actions.

'Cost base' is the original cost of the units before any adjustments have been applied. This may vary where the asset has been subject to corporate actions, call payments and return of capital transactions.

'Additional costs' will include costs incurred in the purchase and sale of the asset. Brokerage, transaction fees and negative foreign exchange rate adjustments will be included here.

'Cost base reduction' will include income that is not subject to income tax but is deferred and applied to the cost base of units and will impact the capital gains calculation when you sell the units. Examples of this are Tax Deferred, Tax Free (affects the 'reduced cost base' only) and Return of Capital.

'AMT cost base decrease/increase' are non-cash cost base adjustments to units held in Attributed Managed Investment Trusts AMITs. The adjustment can be an increase or decrease to the cost base of units and will impact the capital gains calculation when you sell the units.

'Adjusted cost' is the cost base adjusted by additional costs, cost base reductions and AMIT cost base adjustments.

'Indexed cost base' is the cost base of units purchased between 20/09/1985 and 20/09/1999 adjusted by an applicable indexation factor. You have the option to choose the indexation method or the discount method when applying capital gains to these units. We have chosen the discount method which in most cases will produce the lesser gain.

'Proceeds' is the case received or deemed value on disposal of units.

'Capital gain/loss' is calculated by subtracting the adjusted cost from the proceeds. This will only apply to those units that qualify for capital gains tax.

'Income/deduction' is calculated by subtracting the adjusted cost from the proceeds for non-CGT assets such as traditional securities and foreign currencies.

'Method' is the taxation method used or the result in calculating the gain or loss.

Disclaimers

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Capital Gains – Realised

01 July 2020 — 30 June 2021



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