

# 159058: Michael Cecil Superannuation Fund

## Portfolio valuation

As at 30 Jun 2019

### Net portfolio value \$438,067.94

Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit price \$	Market value \$	Portfolio weight %	Gain/loss \$	Gain/loss %	Est income (a) \$	Est yield (b) %	
<b>ASX Listed</b>											
AMP	AMP LIMITED FPO	7,000	4.2481	29,736.85	2.12	14,840.00	3.39%	-14,896.85	-50.1%	980.00	6.6%
ANZ	AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO	875	32.2114	28,185.00	28.21	24,683.75	5.63%	-3,501.25	-12.42%	1,400.00	5.67%
AOG	AVEO GROUP FULLY PAID ORDINARY/UNITS STAPLED SECURITIES	8,700	2.7019	23,506.52	1.88	16,356.00	3.73%	-7,150.52	-30.42%	783.00	4.79%
BHP	BHP GROUP LIMITED FPO	491	23.6315	11,603.06	41.16	20,209.56	4.61%	8,606.50	74.17%	1,511.79	7.48%
CBA	COMMONWEALTH BANK OF AUSTRALIA. FPO	446	86.8447	38,732.72	82.78	36,919.88	8.43%	-1,812.84	-4.68%	1,922.26	5.21%
CTX	CALTEX AUSTRALIA LIMITED FPO	670	30.1751	20,217.34	24.75	16,582.50	3.79%	-3,634.84	-17.98%	790.60	4.77%
IAG	INSURANCE AUSTRALIA GROUP LIMITED FPO	2,831	6.0532	17,136.50	8.26	23,384.06	5.34%	6,247.56	36.46%	1,061.63	4.54%
MMS	MCMILLAN SHAKESPEARE LIMITED FPO	1,350	13.2556	17,895.00	12.21	16,483.50	3.76%	-1,411.50	-7.89%	999.00	6.06%
MYR	MYER HOLDINGS LIMITED FPO	18,000	1.1335	20,403.76	0.545	9,810.00	2.24%	-10,593.76	-51.92%	-	-
NAB	NATIONAL AUSTRALIA BANK LIMITED FPO	885	33.3456	29,510.85	26.72	23,647.20	5.4%	-5,863.65	-19.87%	1,752.30	7.41%
NFNG	NUFARM FINANCE (NZ) LIMITED CONVERT BOND 6-BBSW+1.90% PERP SUB NON-CUM EXH STP	90	86.50	7,785.00	79.60	7,164.00	1.64%	-621.00	-7.98%	543.66	7.59%
NSR	NATIONAL STORAGE REIT FULLY PAID ORDINARY/UNITS STAPLED SECURITIES	8,987	1.5938	14,323.34	1.75	15,727.25	3.59%	1,403.91	9.8%	844.78	5.37%
ORE	OROCOBRE LIMITED FPO	2,000	5.2985	10,597.06	2.82	5,640.00	1.29%	-4,957.06	-46.78%	-	-
PDL	PENDAL GROUP LIMITED FPO	2,300	11.1811	25,716.57	7.15	16,445.00	3.75%	-9,271.57	-36.05%	1,656.00	10.07%
RDV	RUSSELL INVESTMENTS HIGH DIVIDEND AUSTRALIAN SHARES ETF ETF UNITS FULLY PAID	540	27.6006	14,904.32	30.15	16,281.00	3.72%	1,376.68	9.24%	1,173.42	7.21%
RHC	RAMSAY HEALTH CARE LIMITED FPO	290	54.2654	15,736.98	72.24	20,949.60	4.78%	5,212.62	33.12%	424.85	2.03%
RIO	RIO TINTO LIMITED FPO	230	61.89	14,234.70	103.76	23,864.80	5.45%	9,630.10	67.65%	1,748.99	7.33%
SUN	SUNCORP GROUP LIMITED FPO	1,350	13.4963	18,220.00	13.47	18,184.50	4.15%	-35.50	-0.19%	1,107.00	6.09%
TLS	TELSTRA CORPORATION LIMITED. FPO	6,860	4.2079	28,866.00	3.85	26,411.00	6.03%	-2,455.00	-8.5%	1,303.40	4.94%
WBC	WESTPAC BANKING CORPORATION FPO	1,312	34.8799	45,762.48	28.36	37,208.32	8.49%	-8,554.16	-18.69%	3,699.84	9.94%

# 159058: Michael Cecil Superannuation Fund

## Portfolio valuation

As at 30 Jun 2019

### Net portfolio value \$438,067.94 continued

Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit price \$	Market value \$	Portfolio weight %	Gain/loss \$	Gain/loss %	Est income (a) \$	Est yield (b) %	
<b>ASX Listed</b>											
WES	WESFARMERS LIMITED FPO	560	31.2628	17,507.14	36.16	20,249.60	4.62%	2,742.46	15.66%	1,792.00	8.85%
WPL	WOODSIDE PETROLEUM LTD FPO	445	33.1573	14,755.00	36.36	16,180.20	3.69%	1,425.20	9.66%	889.38	5.5%
<b>Totals</b>			<b>465,336.19</b>		<b>427,221.72</b>	<b>97.52%</b>	<b>-38,114.47</b>	<b>-8.19%</b>	<b>26,383.90</b>	<b>6.18%</b>	
<b>Cash</b>											
+DDH	DDH GRAHAM BANK OF QLD CMA	8,278.36	1.00	8,278.36	1.00	8,278.36	1.89%	-	-	103.48	1.25%
<b>Totals</b>			<b>8,278.36</b>		<b>8,278.36</b>	<b>1.89%</b>	<b>-</b>	<b>-</b>	<b>103.48</b>	<b>1.25%</b>	
<b>Portfolio totals</b>			<b>473,614.55</b>		<b>435,500.08</b>	<b>99.41%</b>	<b>-38,114.47</b>	<b>-8.05%</b>	<b>26,487.38</b>	<b>6.08%</b>	
Income declared but not paid					2,567.86	0.59%					
<b>Net portfolio totals</b>			<b>473,614.55</b>		<b>438,067.94</b>	<b>100%</b>	<b>-38,114.47</b>	<b>-8.05%</b>	<b>26,487.38</b>	<b>6.05%</b>	

**(a) Estimated income**

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

**(b) Estimated yield percentage**

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

# 159058: Michael Cecil Superannuation Fund

## Tax summary

01 Jul 2018 to 30 Jun 2019

### Assessable income

<b>Australian income</b>		
<b>Interest</b>	Interest	751.01
	Interest exempt from NRWT	-
	<b>Total interest</b>	<b>751.01</b>
<b>Dividends</b>	Unfranked	-
	Unfranked CFI	1,673.60
	<b>Total unfranked</b>	<b>1,673.60</b>
	Franked	40,628.79
	Franking credits	17,412.35
	<b>Total dividends</b>	<b>59,714.74</b>
<b>Trust income</b>	Franked distributions	491.99
	Franking credits	221.32
	<b>Gross franked distributions</b>	<b>713.31</b>
	Other trust income (a)	687.24
	<b>Total trust income</b>	<b>1,400.55</b>
<b>Total Australian income</b>		<b>61,866.30</b>
<b>Foreign income</b>		
<b>Other</b>	Other foreign source income	28.33
	<b>Total other</b>	<b>28.33</b>
<b>Total foreign income</b>		<b>28.33</b>
<b>Net capital gain (b)</b>		-
<b>Total assessable income</b>		<b>61,894.63</b>

(a) Share of net income from trusts (excluding gross franked distributions, foreign income, capital gains, and non-assessable amounts). For more details, refer to the 'Trust income' section of the **Income transactions** report.

(b) For more details, refer to the 'Summary of CGT gains/losses' section of the **Realised CGT** report.

### Deductions

<b>Administration expenses</b>	General expenses	-5,678.45
		<b>-5,678.45</b>
<b>Investment expenses</b>	Advice fees	-2,036.64
	Portfolio management fees	-1,810.39
		<b>-3,847.03</b>
<b>Total deductions</b>		<b>-9,525.48</b>

### Tax offsets and credits

<b>Franking credits</b>		
<b>Dividends</b>	Franking credits	17,412.35
	Less franking credits denied	-
		<b>17,412.35</b>
<b>Trust income</b>	Franking credits	221.32
	Less franking credits denied	-
		<b>221.32</b>
<b>Total franking credits</b>		<b>17,633.67</b>
<b>Foreign tax (a)</b>		
<b>Trust income</b>	Other	0.87
		<b>0.87</b>
<b>Total foreign tax</b>		<b>0.87</b>

(a) Foreign tax withheld from or paid in respect of foreign-source income that was derived during the income year. While foreign tax withheld or paid may be taken into account when calculating any entitlement to a foreign income tax offset (FITO), it does not necessarily equate to the FITO entitlement.

# 159058: Michael Cecil Superannuation Fund

## Income

01 Jul 2018 to 30 Jun 2019

### Income transactions <sup>(a)</sup>

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
<b>Dividends</b>																
<b>AMP LIMITED FPO</b>																
AMP	28/09/2018	-	225.00	225.00	96.43	-	-	-	-	450.00	-	-	-	450.00	-	-
	28/03/2019	-	18.00	162.00	69.43	-	-	-	-	180.00	-	-	-	180.00	-	-
<b>AMP totals</b>		-	243.00	387.00	165.86	-	-	-	-	630.00	-	-	-	630.00	-	-
<b>AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO</b>																
ANZ	02/07/2018	-	-	700.00	300.00	-	-	-	-	700.00	-	-	-	700.00	-	-
	18/12/2018	-	-	700.00	300.00	-	-	-	-	700.00	-	-	-	700.00	-	-
<b>ANZ totals</b>		-	-	1,400.00	600.00	-	-	-	-	1,400.00	-	-	-	1,400.00	-	-
<b>BHP GROUP LIMITED FPO</b>																
BHP	25/09/2018	-	-	885.45	379.48	-	-	-	-	885.45	-	-	-	885.45	-	-
	17/12/2018	-	-	13,875.34	5,946.57	-	-	-	-	13,875.34	-	-	-	13,875.34	-	-
	30/01/2019	-	-	693.66	297.28	-	-	-	-	693.66	-	-	-	693.66	-	-
	26/03/2019	-	-	383.38	164.31	-	-	-	-	383.38	-	-	-	383.38	-	-
<b>BHP totals</b>		-	-	15,837.83	6,787.64	-	-	-	-	15,837.83	-	-	-	15,837.83	-	-
<b>COMMONWEALTH BANK OF AUSTRALIA. FPO</b>																
CBA	28/09/2018	-	-	1,030.26	441.54	-	-	-	-	1,030.26	-	-	-	1,030.26	-	-
	28/03/2019	-	-	892.00	382.29	-	-	-	-	892.00	-	-	-	892.00	-	-
<b>CBA totals</b>		-	-	1,922.26	823.83	-	-	-	-	1,922.26	-	-	-	1,922.26	-	-
<b>CALTEX AUSTRALIA LIMITED FPO</b>																
CTX	05/10/2018	-	-	370.50	158.79	-	-	-	-	370.50	-	-	-	370.50	-	-
	05/04/2019	-	-	396.50	169.93	-	-	-	-	396.50	-	-	-	396.50	-	-
	15/04/2019	-	-	5,269.32	2,258.28	-	-	-	-	5,269.32	-	-	-	5,269.32	-	-
<b>CTX totals</b>		-	-	6,036.32	2,587.00	-	-	-	-	6,036.32	-	-	-	6,036.32	-	-
<b>INSURANCE AUSTRALIA GROUP LIMITED FPO</b>																
IAG	27/09/2018	-	-	580.00	248.57	-	-	-	-	580.00	-	-	-	580.00	-	-
	26/11/2018	-	-	159.50	68.36	-	-	-	-	159.50	-	-	-	159.50	-	-
	20/03/2019	-	-	339.72	145.59	-	-	-	-	339.72	-	-	-	339.72	-	-
<b>IAG totals</b>		-	-	1,079.22	462.52	-	-	-	-	1,079.22	-	-	-	1,079.22	-	-

# 159058: Michael Cecil Superannuation Fund

## Income

01 Jul 2018 to 30 Jun 2019

### Income transactions <sup>(a)</sup>continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
<b>Dividends</b>																
MCMILLAN SHAKESPEARE LIMITED FPO																
MMS	28/09/2018	-	-	540.00	231.43	-	-	-	-	540.00	-	-	-	540.00	-	-
	22/03/2019	-	-	459.00	196.71	-	-	-	-	459.00	-	-	-	459.00	-	-
<b>MMS totals</b>		-	-	999.00	428.14	-	-	-	-	999.00	-	-	-	999.00	-	-
NATIONAL AUSTRALIA BANK LIMITED FPO																
NAB	05/07/2018	-	-	876.15	375.49	-	-	-	-	876.15	-	-	-	876.15	-	-
	14/12/2018	-	-	876.15	375.49	-	-	-	-	876.15	-	-	-	876.15	-	-
<b>NAB totals</b>		-	-	1,752.30	750.98	-	-	-	-	1,752.30	-	-	-	1,752.30	-	-
PENDAL GROUP LIMITED FPO																
PDL	02/07/2018	-	430.10	75.90	32.53	-	-	-	-	506.00	-	-	-	506.00	-	-
	20/12/2018	-	586.50	103.50	44.36	-	-	-	-	690.00	-	-	-	690.00	-	-
	26/06/2019	-	414.00	46.00	19.71	-	-	-	-	460.00	-	-	-	460.00	-	-
<b>PDL totals</b>		-	1,430.60	225.40	96.60	-	-	-	-	1,656.00	-	-	-	1,656.00	-	-
RAMSAY HEALTH CARE LIMITED FPO																
RHC	28/09/2018	-	-	250.85	107.51	-	-	-	-	250.85	-	-	-	250.85	-	-
	29/03/2019	-	-	174.00	74.57	-	-	-	-	174.00	-	-	-	174.00	-	-
<b>RHC totals</b>		-	-	424.85	182.08	-	-	-	-	424.85	-	-	-	424.85	-	-
RIO TINTO LIMITED FPO																
RIO	20/09/2018	-	-	392.93	168.40	-	-	-	-	392.93	-	-	-	392.93	-	-
	18/04/2019	-	-	1,356.06	581.17	-	-	-	-	1,356.06	-	-	-	1,356.06	-	-
<b>RIO totals</b>		-	-	1,748.99	749.57	-	-	-	-	1,748.99	-	-	-	1,748.99	-	-
SUNCORP GROUP LIMITED FPO																
SUN	19/09/2018	-	-	864.00	370.29	-	-	-	-	864.00	-	-	-	864.00	-	-
	02/04/2019	-	-	351.00	150.43	-	-	-	-	351.00	-	-	-	351.00	-	-
	03/05/2019	-	-	108.00	46.29	-	-	-	-	108.00	-	-	-	108.00	-	-
<b>SUN totals</b>		-	-	1,323.00	567.01	-	-	-	-	1,323.00	-	-	-	1,323.00	-	-
TELSTRA CORPORATION LIMITED. FPO																
TLS	27/09/2018	-	-	754.60	323.40	-	-	-	-	754.60	-	-	-	754.60	-	-

# 159058: Michael Cecil Superannuation Fund

## Income

01 Jul 2018 to 30 Jun 2019

### Income transactions <sup>(a)</sup>continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
<b>Dividends</b>																
	29/03/2019	-	-	548.80	235.20	-	-	-	-	548.80	-	-	-	548.80	-	-
<b>TLS totals</b>		-	-	1,303.40	558.60	-	-	-	-	1,303.40	-	-	-	1,303.40	-	-
WESTPAC BANKING CORPORATION FPO																
WBC	04/07/2018	-	-	1,233.28	528.55	-	-	-	-	1,233.28	-	-	-	1,233.28	-	-
	20/12/2018	-	-	1,233.28	528.55	-	-	-	-	1,233.28	-	-	-	1,233.28	-	-
	24/06/2019	-	-	1,233.28	528.55	-	-	-	-	1,233.28	-	-	-	1,233.28	-	-
<b>WBC totals</b>		-	-	3,699.84	1,585.65	-	-	-	-	3,699.84	-	-	-	3,699.84	-	-
WESFARMERS LIMITED FPO																
WES	27/09/2018	-	-	480.00	205.71	-	-	-	-	480.00	-	-	-	480.00	-	-
	10/04/2019	-	-	1,120.00	480.00	-	-	-	-	1,120.00	-	-	-	1,120.00	-	-
<b>WES totals</b>		-	-	1,600.00	685.71	-	-	-	-	1,600.00	-	-	-	1,600.00	-	-
WOODSIDE PETROLEUM LTD FPO																
WPL	20/09/2018	-	-	323.97	138.84	-	-	-	-	323.97	-	-	-	323.97	-	-
	20/03/2019	-	-	565.41	242.32	-	-	-	-	565.41	-	-	-	565.41	-	-
<b>WPL totals</b>		-	-	889.38	381.16	-	-	-	-	889.38	-	-	-	889.38	-	-
<b>Totals</b>		-	<b>1,673.60</b>	<b>40,628.79</b>	<b>17,412.35</b>	-	-	-	-	<b>42,302.39</b>	-	-	-	<b>42,302.39</b>	-	-
<b>Trust income</b>																
AVEO GROUP STAPLED - TRUST																
AOGNY	27/06/2019	24.31	-	-	-	269.99	-	-	97.20	391.50	-	-	-	-	-	391.50
<b>AOGNY totals</b>		24.31	-	-	-	269.99	-	-	97.20	391.50	-	-	-	-	-	391.50
NATIONAL STORAGE REIT STAPLED SECURITY- NSPT																
NSR_NSPT	28/12/2018	-	-	-	-	184.31	15.21	16.05	346.83	562.40	-	0.48	-	561.92	-	-
	27/06/2019	-	-	-	-	150.34	12.40	13.09	282.90	458.73	-	0.39	-	-	-	458.34
<b>NSR_NSPT totals</b>		-	-	-	-	334.65	27.61	29.14	629.73	1,021.13	-	0.87	-	561.92	-	458.34
RUSSELL INVESTMENTS HIGH DIVIDEND AUSTRALIAN SHARES ETF ETF UNITS FULLY PAID																
RDV	29/03/2019	5.22	15.38	268.98	121.00	11.28	0.39	33.62	7.05	341.92	-	-	-	341.92	-	-

# 159058: Michael Cecil Superannuation Fund

## Income

01 Jul 2018 to 30 Jun 2019

### Income transactions <sup>(a)</sup> continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
<b>Trust income</b>																
	28/06/2019	4.32	12.74	223.01	100.32	9.35	0.33	27.88	5.84	283.47	-	-	-	-	-	283.47
<b>RDV totals</b>		9.54	28.12	491.99	221.32	20.63	0.72	61.50	12.89	625.39	-	-	-	341.92	-	283.47
<b>Totals</b>		<b>33.85</b>	<b>28.12</b>	<b>491.99</b>	<b>221.32</b>	<b>625.27</b>	<b>28.33</b>	<b>90.64</b>	<b>739.82</b>	<b>2,038.02</b>	-	<b>0.87</b>	-	<b>903.84</b>	-	<b>1,133.31</b>
<b>Interest</b>																
DDH GRAHAM BANK OF QLD CMA																
+DDH	31/07/2018	9.78	-	-	-	-	-	-	-	9.78	-	-	-	9.78	-	-
	31/08/2018	6.87	-	-	-	-	-	-	-	6.87	-	-	-	6.87	-	-
	30/09/2018	8.29	-	-	-	-	-	-	-	8.29	-	-	-	8.29	-	-
	31/10/2018	18.00	-	-	-	-	-	-	-	18.00	-	-	-	18.00	-	-
	30/11/2018	14.42	-	-	-	-	-	-	-	14.42	-	-	-	14.42	-	-
	31/12/2018	19.64	-	-	-	-	-	-	-	19.64	-	-	-	19.64	-	-
	31/01/2019	33.02	-	-	-	-	-	-	-	33.02	-	-	-	33.02	-	-
	28/02/2019	5.08	-	-	-	-	-	-	-	5.08	-	-	-	5.08	-	-
	31/03/2019	22.10	-	-	-	-	-	-	-	22.10	-	-	-	22.10	-	-
	30/04/2019	28.19	-	-	-	-	-	-	-	28.19	-	-	-	28.19	-	-
	31/05/2019	31.70	-	-	-	-	-	-	-	31.70	-	-	-	31.70	-	-
	30/06/2019	10.26	-	-	-	-	-	-	-	10.26	-	-	-	10.26	-	-
<b>+DDH totals</b>		207.35	-	-	-	-	-	-	-	207.35	-	-	-	207.35	-	-
NUFARM FINANCE (NZ) LIMITED CONVERT BOND 6-BBSW+1.90% PERP SUB NON-CUM EXH STP																
NFNG	15/10/2018	274.35	-	-	-	-	-	-	-	274.35	-	-	-	274.35	-	-
	15/04/2019	269.31	-	-	-	-	-	-	-	269.31	-	-	-	269.31	-	-
<b>NFNG totals</b>		543.66	-	-	-	-	-	-	-	543.66	-	-	-	543.66	-	-
<b>Totals</b>		<b>751.01</b>	-	-	-	-	-	-	-	<b>751.01</b>	-	-	-	<b>751.01</b>	-	-
<b>Income transaction totals</b>		<b>784.86</b>	<b>1,701.72</b>	<b>41,120.78</b>	<b>17,633.67</b>	<b>625.27</b>	<b>28.33</b>	<b>90.64</b>	<b>739.82</b>	<b>45,091.42</b>	-	<b>0.87</b>	-	<b>43,957.24</b>	-	<b>1,133.31</b>

(a) The income transactions disclosed in this report are recognised on a tax-derivation basis. For more details about each column, refer to the corresponding sub-section under the Income - additional information section.

# 159058: Michael Cecil Superannuation Fund

## Income

01 Jul 2018 to 30 Jun 2019

## Non-CGT gains/losses

There were no non-CGT gains/losses within the period.

## Income transactions - additional information

### Interest

Asset	Tax date	Interest(a) \$	Interest exempt from NRWT(b) \$	Interest total \$
DDH GRAHAM BANK OF QLD CMA				
<b>+DDH</b>	31/07/2018	9.78	-	9.78
	31/08/2018	6.87	-	6.87
	30/09/2018	8.29	-	8.29
	31/10/2018	18.00	-	18.00
	30/11/2018	14.42	-	14.42
	31/12/2018	19.64	-	19.64
	31/01/2019	33.02	-	33.02
	28/02/2019	5.08	-	5.08
	31/03/2019	22.10	-	22.10
	30/04/2019	28.19	-	28.19
	31/05/2019	31.70	-	31.70
	30/06/2019	10.26	-	10.26
<b>+DDH totals</b>		207.35	-	207.35
AVEO GROUP STAPLED - TRUST				
<b>AOGNY</b>	27/06/2019	24.31	-	24.31
<b>AOGNY totals</b>		24.31	-	24.31
NUFARM FINANCE (NZ) LIMITED CONVERT BOND 6-BBSW+1.90% PERP SUB NON-CUM EXH STP				
<b>NFNG</b>	15/10/2018	274.35	-	274.35
	15/04/2019	269.31	-	269.31
<b>NFNG totals</b>		543.66	-	543.66
RUSSELL INVESTMENTS HIGH DIVIDEND AUSTRALIAN SHARES ETF ETF UNITS FULLY PAID				
<b>RDV</b>	29/03/2019	5.22	-	5.22
	28/06/2019	4.32	-	4.32



# 159058: Michael Cecil Superannuation Fund

## Income

01 Jul 2018 to 30 Jun 2019

### Income transactions - additional information continued

#### Interest

Asset	Tax date	Interest(a) \$	Interest exempt from NRWT(b) \$	Interest total \$
<b>RDV totals</b>		<b>9.54</b>	<b>-</b>	<b>9.54</b>
<b>Totals</b>		<b>784.86</b>	<b>-</b>	<b>784.86</b>

(a) The amount of interest that is subject to non-resident withholding tax (NRWT).

(b) The amount of interest that is not subject to non-resident withholding tax (NRWT).

#### Unfranked amounts - Unfranked CFI income component

	Tax date	Total Unfranked \$	Unfranked Non CFI \$	Unfranked CFI \$
<b>AMP</b>	28/09/2018	225.00	-	225.00
	28/03/2019	18.00	-	18.00
<b>AMP totals</b>		<b>243.00</b>	<b>-</b>	<b>243.00</b>
<b>PDL</b>	02/07/2018	430.10	-	430.10
	20/12/2018	586.50	-	586.50
	26/06/2019	414.00	-	414.00
<b>PDL totals</b>		<b>1,430.60</b>	<b>-</b>	<b>1,430.60</b>
<b>RDV</b>	29/03/2019	15.38	6.94	8.44
	28/06/2019	12.74	5.75	6.99
<b>RDV totals</b>		<b>28.12</b>	<b>12.69</b>	<b>15.43</b>
<b>Totals</b>		<b>1,701.72</b>	<b>12.69</b>	<b>1,689.03</b>

#### Trust capital gains (a)

Asset	Tax date	Discount method (b)			Indexation method (c)			Other method (d)			Trust capital gains total \$	Taxable foreign capital gains(i) \$
		Non-assessable gains(e) \$	TAP(f) \$	NTAP net of foreign tax (g) \$	NTAP foreign tax (h) \$	TAP(f) \$	NTAP net of foreign tax (g) \$	NTAP foreign tax (h) \$	TAP(f) \$	NTAP net of foreign tax (g) \$		
<b>NSR_NSPT</b>	28/12/2018	5.14	-	5.14	-	-	-	5.77	-	-	<b>16.05</b>	<b>-</b>

# 159058: Michael Cecil Superannuation Fund

## Income

01 Jul 2018 to 30 Jun 2019

### Income transactions - additional information continued

Trust capital gains (a)		Discount method (b)				Indexation method (c)				Other method (d)				Trust capital gains total	Taxable foreign capital gains(i)
Asset	Tax date	Non-assessable gains(e)	TAP(f)	NTAP net of foreign tax (g)	NTAP foreign tax (h)	TAP(f)	NTAP net of foreign tax (g)	NTAP foreign tax (h)	TAP(f)	NTAP net of foreign tax (g)	NTAP foreign tax (h)	Trust capital gains total	Taxable foreign capital gains(i)		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	27/06/2019	4.19	-	4.19	-	-	-	-	4.71	-	-	13.09	-		
NSR_NSPT totals		9.33	-	9.33	-	-	-	-	10.48	-	-	29.14	-		
RDV	29/03/2019	16.81	0.82	15.99	-	-	-	-	-	-	-	33.62	-		
	28/06/2019	13.94	0.68	13.26	-	-	-	-	-	-	-	27.88	-		
RDV totals		30.75	1.50	29.25	-	-	-	-	-	-	-	61.50	-		
<b>Totals</b>		<b>40.08</b>	<b>1.50</b>	<b>38.58</b>	-	-	-	-	<b>10.48</b>	-	-	<b>90.64</b>	-		

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

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

(c) Indexation method: Capital gains made by the trust in respect of CGT assets that were acquired prior to 11:45 a.m. (by legal time in the Australian Capital Territory) on 21 September 1999 (and that had been held for at least twelve months at the time of the CGT event that gave rise to the capital gain), and in respect of which the trust has chosen to use the indexation method to calculate the capital gain.

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

(e) Non-assessable gains: For attribution managed investment trusts (AMITs), members are to be treated as having included (in their attributed amount) a capital gain of double the trust discount capital gain; thus, the non-assessable amount for AMITs is the additional member amount required to double the trust discount capital gain (referred to as the 'AMIT CGT gross up amount', this amount is equal to the sum of the discount method components). For non-AMITs, the non-assessable amount is the CGT concession amount (as calculated under sub-section 104-71(4) ITAA 1997).

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

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

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

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

### Non-assessable amounts (a)

Non-assessable amounts (a)		Attribution managed investment trusts (AMIT)			Non-AMIT			Non-assessable total
Asset	Tax date	Exempt income	Non-assessable non-exempt	Other non-assessable (b)	Tax deferred	Tax exempt	Tax free	
		\$	\$	\$	\$	\$	\$	
AOGNY	27/06/2019	-	-	-	97.20	-	-	97.20

# 159058: Michael Cecil Superannuation Fund

## Income

01 Jul 2018 to 30 Jun 2019

### Income transactions - additional information continued

#### Non-assessable amounts (a)

Asset	Tax date	Attribution managed investment trusts (AMIT)			Non-AMIT			Non-assessable total
		Exempt income	Non-assessable non-exempt	Other non-assessable (b)	Tax deferred	Tax exempt	Tax free	
		\$	\$	\$	\$	\$	\$	\$
<b>AOGNY totals</b>		-	-	-	97.20	-	-	97.20
<b>NSR_NSPT</b>	28/12/2018	-	-	346.83	-	-	-	346.83
	27/06/2019	-	-	282.90	-	-	-	282.90
<b>NSR_NSPT totals</b>		-	-	629.73	-	-	-	629.73
<b>RDV</b>	29/03/2019	-	-	7.05	-	-	-	7.05
	28/06/2019	-	-	5.84	-	-	-	5.84
<b>RDV totals</b>		-	-	12.89	-	-	-	12.89
<b>Totals</b>		-	-	642.62	97.20	-	-	739.82

(a) Non-assessable amounts do not include non-assessable amounts in respect of trust capital gains (i.e. the AMIT CGT gross-up amount or the CGT concession amount). The non-assessable amounts relating to AMIT CGT gross-up amounts and CGT concession amounts are disclosed in the 'Trust capital gains' sub-section under the Income - additional information section.

(b) For attribution managed investment trusts (AMITs), 'Other non-assessable' amounts are the reconciliation adjustments required to account for the amount by which the present entitlements to the net accounting income of the trust for the income year exceed the trust income attributed to the member under section 276-80 ITAA 1997 for the income year.

#### Capital Withholding tax

Asset	Transaction Date	Capital withholding tax
<b>Totals</b>		-

#### Foreign investment taxes(a)

Asset	Tax date	NTAP foreign tax(b)				Foreign taxes total
		Foreign tax (c)	Discount method	Indexation method	Other method	
		\$	\$	\$	\$	\$
<b>NATIONAL STORAGE REIT STAPLED SECURITY- NSPT</b>						
<b>NSR_NSPT</b>	28/12/2018	0.48	-	-	-	0.48
	27/06/2019	0.39	-	-	-	0.39
<b>NSR_NSPT totals</b>		0.87	-	-	-	0.87
<b>Totals</b>		0.87	-	-	-	0.87

### Income transactions - additional information continued

(a) Foreign taxes withheld from or paid in respect of foreign investment income are recognised at the tax-derivation date of the foreign investment income from which they are withheld or in respect of which they are paid, regardless of whether or not the withholding event or payment occurs after the tax-derivation date.

(b) The amount of foreign tax paid in respect of capital gains made in respect of foreign CGT assets. For more details, refer to the 'Distributed capital gains' section of the Income - additional information schedule.

(c) The amount of foreign tax paid in respect of foreign investment income, other than foreign capital gains.

#### Gross foreign income

	Tax date	Attributed CFC income(a) \$	Foreign income net of tax(b) \$	Foreign tax \$	Aust franking credits from NZ co	Gross foreign income total \$	Asset currency (if not AUD)	Asset currency amount	NZ franking credits from NZ co
<b>NSR_NSPT</b>	28/12/2018	-	14.73	0.48	-	15.21		-	-
	27/06/2019	-	12.01	0.39	-	12.40		-	-
<b>NSR_NSPT totals</b>		-	26.74	0.87	-	27.61		-	-
<b>RDV</b>	29/03/2019	-	0.39	-	-	0.39		-	-
	28/06/2019	-	0.33	-	-	0.33		-	-
<b>RDV totals</b>		-	0.72	-	-	0.72		-	-
<b>Totals</b>		-	27.46	0.87	-	28.33		-	-

(a) The attributable income of a controlled foreign company (CFC).

(b) Foreign-source assessable income (other than attributed CFC income and distributed capital gains in respect of foreign CGT assets), less foreign tax.

#### Income accrued in previous period

Asset	Tax date	Payment date	Total income \$	Cash \$	DRP \$	Tax withheld \$	Franking credits \$	Foreign income tax offsets \$
AOGNY	28/06/2018	28/09/2018	783.00	783.00	-	-	-	-
NSR_NSPT	28/06/2018	29/08/2018	539.00	539.00	-	-	-	-
<b>Totals</b>			<b>1,322.00</b>	<b>1,322.00</b>	-	-	-	-

# 159058: Michael Cecil Superannuation Fund

## Income

01 Jul 2018 to 30 Jun 2019

### Income summary <sup>(a)</sup>

	Interest \$	Unfranked \$	Franked \$	Franking credits \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
<b>Income transactions</b>															
Dividends	-	1,673.60	40,628.79	17,412.35	-	-	-	-	42,302.39	-	-	-	42,302.39	-	-
Trust income	33.85	28.12	491.99	221.32	625.27	28.33	90.64	739.82	2,038.02	-	<b>0.87</b>	-	903.84	-	1,133.31
Interest	751.01	-	-	-	-	-	-	-	751.01	-	-	-	751.01	-	-
<b>Totals</b>	<b>784.86</b>	<b>1,701.72</b>	<b>41,120.78</b>	<b>17,633.67</b>	<b>625.27</b>	<b>28.33</b>	<b>90.64</b>	<b>739.82</b>	<b>45,091.42</b>	-	<b>0.87</b>	-	<b>43,957.24</b>	-	<b>1,133.31</b>
<b>Totals for all income</b>	<b>784.86</b>	<b>1,701.72</b>	<b>41,120.78</b>	<b>17,633.67</b>	<b>625.27</b>	<b>28.33</b>	<b>90.64</b>	<b>739.82</b>	<b>45,091.42</b>	-	<b>0.87</b>	-	<b>43,957.24</b>	-	<b>1,133.31</b>

(a) The income disclosed in this report is recognised on a tax-derivation basis. For more details, refer to the corresponding section of the Income transactions report.

# 159058: Michael Cecil Superannuation Fund

## Realised CGT

01 Jul 2018 to 30 Jun 2019

### Disposals of CGT assets

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost (a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain (c) \$	CGT loss \$	CGT exempt gain/loss \$
										Discounted gain (b) \$	Indexed gain \$	Other gain \$			
<b>BHP GROUP LIMITED FPO</b>															
<b>BHP</b>	13/04/2017	13/04/2017	17/12/2018	400	10,128.00	10,128.00	NA	1,968.00	-	NA	NA	NA	NA	-8,160.00	NA
	27/04/2017	27/04/2017	17/12/2018	109	2,600.74	2,600.74	NA	536.28	-	NA	NA	NA	NA	-2,064.46	NA
<b>BHP totals</b>				509	12,728.74	12,728.74	NA	2,504.28	-	NA	NA	NA	NA	-10,224.46	NA
<b>COLES GROUP LIMITED. FPO</b>															
<b>COL</b>	13/04/2017	21/11/2018	11/12/2018	150	1,950.56	1,950.56	NA	1,791.00	-	NA	NA	NA	NA	-159.56	NA
	27/04/2017	21/11/2018	11/12/2018	250	3,116.50	3,116.50	NA	2,985.00	-	NA	NA	NA	NA	-131.50	NA
<b>COL totals</b>				400	5,067.06	5,067.06	NA	4,776.00	-	NA	NA	NA	NA	-291.06	NA
<b>CALTEX AUSTRALIA LIMITED FPO</b>															
<b>CTX</b>	18/04/2018	18/04/2018	15/04/2019	246	7,949.31	7,949.31	NA	1,377.60	-	NA	NA	NA	NA	-6,571.71	NA
<b>CTX totals</b>				246	7,949.31	7,949.31	NA	1,377.60	-	NA	NA	NA	NA	-6,571.71	NA
<b>ILUKA RESOURCES LIMITED FPO</b>															
<b>ILU</b>	13/04/2017	13/04/2017	04/07/2018	1,350	10,408.50	10,408.50	NA	14,771.46	4,362.96	2,908.64	NA	NA	2,908.64	NA	NA
<b>ILU totals</b>				1,350	10,408.50	10,408.50	NA	14,771.46	4,362.96	2,908.64	NA	NA	2,908.64	NA	NA
<b>NATIONAL STORAGE REIT STAPLED SECURITY - NSH</b>															
<b>NSR_NSH</b>	22/12/2017	22/12/2017	27/02/2019	3,500	243.85	243.85	NA	257.22	13.37	8.91	NA	NA	8.91	NA	NA
<b>NSR_NSH totals</b>				3,500	243.85	243.85	NA	257.22	13.37	8.91	NA	NA	8.91	NA	NA
<b>NATIONAL STORAGE REIT STAPLED SECURITY- NSPT</b>															
<b>NSR_NSPT</b>	22/12/2017	22/12/2017	27/02/2019	2,013	3,069.13	2,897.03	NA	3,550.52	653.49	435.66	NA	NA	435.66	NA	NA
	05/09/2018	17/09/2018	27/02/2019	1,487	2,369.68	2,328.38	NA	2,622.76	294.38	NA	NA	294.38	294.38	NA	NA
<b>NSR_NSPT totals</b>				3,500	5,438.81	5,225.41	NA	6,173.28	947.87	435.66	NA	294.38	730.04	NA	NA
<b>SUNCORP GROUP LIMITED FPO</b>															
<b>SUN</b>	27/04/2017	27/04/2017	11/09/2018	450	6,165.00	6,165.00	NA	6,514.50	349.50	233.00	NA	NA	233.00	NA	NA
<b>SUN totals</b>				450	6,165.00	6,165.00	NA	6,514.50	349.50	233.00	NA	NA	233.00	NA	NA
<b>WESFARMERS LIMITED FPO</b>															
<b>WES</b>	13/04/2017	13/04/2017	04/07/2018	240	10,795.20	10,795.20	NA	11,734.44	939.24	626.16	NA	NA	626.16	NA	NA
<b>WES totals</b>				240	10,795.20	10,795.20	NA	11,734.44	939.24	626.16	NA	NA	626.16	NA	NA
<b>Disposals of CGT asset totals</b>					<b>58,796.47</b>	<b>58,583.07</b>	<b>NA</b>	<b>48,108.78</b>	<b>6,612.94</b>	<b>4,212.37</b>	<b>NA</b>	<b>294.38</b>	<b>4,506.75</b>	<b>-17,087.23</b>	<b>NA</b>

# 159058: Michael Cecil Superannuation Fund

## Realised CGT

01 Jul 2018 to 30 Jun 2019

### (a) Variances between Adjusted cost and Actual cost

Where the 'Sale proceeds' in respect of the CGT parcel are equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost; otherwise, its cost base is disclosed as the adjusted cost. For more details, refer to the 'Adjusted cost' subsection in this report.

### (b) Gains calculated using discounted method

The capital gain calculated using the discount method, after having applied the 33.33% CGT discount rate appropriate to the tax entity type of this portfolio.

### (c) CGT gain calculation method

The CGT gain is calculated based on what is optimal for the disposal method selected. In some cases the indexed gain is used to optimise the use of losses.

The CGT gain calculated from a less than optimal method is shown in italics for information purposes only and is excluded from the totals for the portfolio.

NA is shown if a calculation method is not applicable.

## Adjusted cost

Asset	Sale date	Sale quantity	Sale proceeds \$	Purchase date	Tax date	Adjustments					Adjusted cost (a)	
						Actual cost (b) \$	Tax deferred (c) \$	Tax free (d) \$	AMIT cost base net amount - excess (e) \$	AMIT cost base net amount - shortfall (f) \$	Cost base (g) \$	Reduced cost base (h) \$
<b>NATIONAL STORAGE REIT STAPLED SECURITY- NSPT</b>												
NSR_NSPT	27/02/2019	2,013	3,550.52	22/12/2017	22/12/2017	3,069.13	-	-	172.10	-	2,897.03	2,897.03
	27/02/2019	1,487	2,622.76	17/09/2018	05/09/2018	2,369.68	-	-	41.30	-	2,328.38	2,328.38
NSR_NSPT totals		3,500	6,173.28			5,438.81	-	-	213.40	-	5,225.41	5,225.41
<b>Totals</b>			<b>6,173.28</b>			<b>5,438.81</b>	<b>-</b>	<b>-</b>	<b>213.40</b>	<b>-</b>	<b>5,225.41</b>	<b>5,225.41</b>

(a) Where the sale proceeds in respect of the CGT parcel are equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost in the 'Disposal of CGT assets' section of the **Realised CGT** report; otherwise, its cost base is disclosed as the adjusted cost in the 'Disposal of CGT assets' section of the **Realised CGT** report.

(b) The actual cost of the CGT parcel is its purchase cost, adjusted for all CGT events (other than CGT events E4 and E10) that have happened to it. For more details, refer to the **Transaction history** report. For details specific to CGT event E4, refer to footnotes (c) and (d). For details specific to CGT event E10, refer to footnotes (e) and (f).

(c) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-deferred amount is the cumulative value of tax-deferred amounts (being the non-assessable part of the income entitlements, excluding all amounts calculated under section 104-71 ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E4 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.

(d) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-free amount is the cumulative value of tax-free amounts (being the non-assessable part of the income entitlements as calculated under subsection 104-71(3) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's reduced cost base. CGT event E4 requires that the reduced cost base of the CGT parcel be reduced by this amount.

(e) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - excess amount is the cumulative value of excess amounts (as calculated under paragraph 104-107C(a) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.

(f) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - shortfall amount is the cumulative value of shortfall amounts (as calculated under paragraph 104-107C(b) ITAA 1997) in respect of the CGT parcel. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be increased by this amount.

(g) The cost base equals the actual cost, adjusted for amounts relating to: tax deferred; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

(h) The reduced cost base equals the actual cost, adjusted for amounts relating to: tax deferred; tax free; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

# 159058: Michael Cecil Superannuation Fund

## Realised CGT

01 Jul 2018 to 30 Jun 2019

### Trust CGT distributions

Asset	Tax date	Gross gain (a) \$	Discounted gain (a)(b) \$	Indexed gain (a) \$	Other gain (a) \$	CGT gain/loss \$	Pre-CGT gain/loss \$
NATIONAL STORAGE REIT STAPLED SECURITY- NSPT							
<b>NSR_NSPT</b>	28/12/2018	10.28	6.85	-	-	6.85	-
	28/12/2018	5.77	-	-	5.77	5.77	-
	27/06/2019	8.38	5.59	-	-	5.59	-
	27/06/2019	4.71	-	-	4.71	4.71	-
<b>NSR_NSPT totals</b>		<b>29.14</b>	<b>12.44</b>	-	<b>10.48</b>	<b>22.92</b>	-
RUSSELL INVESTMENTS HIGH DIVIDEND AUSTRALIAN SHARES ETF ETF UNITS FULLY PAID							
<b>RDV</b>	29/03/2019	33.62	22.41	-	-	22.41	-
	28/06/2019	27.88	18.59	-	-	18.59	-
<b>RDV totals</b>		<b>61.50</b>	<b>41.00</b>	-	-	<b>41.00</b>	-
<b>Trust CGT distribution totals</b>		<b>90.64</b>	<b>53.44</b>	-	<b>10.48</b>	<b>63.92</b>	-

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

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

### Summary of CGT gains/losses

		Total \$	Discounted \$	Indexed \$	Other \$
<b>Losses available to offset</b>	Carried forward from prior years	-			
	Current year losses	-17,087.23			
	<b>Total</b>	<b>-17,087.23</b>			
<b>CGT gains</b>	Disposals of CGT assets	6,612.94	6,318.56	-	294.38
	Trust CGT distributions	90.64	80.16	-	10.48
	<b>CGT gain before losses applied</b>	<b>6,703.58</b>	<b>6,398.72</b>	-	<b>304.86</b>
	Losses applied	-6,703.58	-6,398.72	-	-304.86
	<b>CGT gain after losses applied</b>	-	-	-	-
	Discount applied (a)	-	-	NA	NA
<b>Net capital loss</b>		<b>-10,383.65</b>	-	-	-

(a) The 'CGT gain after losses applied' amount multiplied by a 33.33% CGT discount rate appropriate to the tax entity type of the portfolio.



# 159058: Michael Cecil Superannuation Fund

## Unrealised

As at 30 Jun 2019

### Unrealised CGT gains/losses

Asset	Tax date	Purchase date	Quantity	Actual cost \$	Adjusted cost (a) \$	Indexed cost \$	Market value \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain (c) \$	CGT loss \$	CGT exempt gain/loss \$
									Discounted gain (b) \$	Indexed gain \$	Other gain \$			
<b>AMP LIMITED FPO</b>														
<b>AMP</b>	21/07/2017	21/07/2017	4,500	24,179.85	24,179.85	NA	9,540.00	-	NA	NA	NA	NA	-14,639.85	NA
	24/05/2019	24/05/2019	2,500	5,557.00	5,557.00	NA	5,300.00	-	NA	NA	NA	NA	-257.00	NA
<b>AMP totals</b>			7,000	29,736.85	29,736.85	NA	14,840.00	-	NA	NA	NA	NA	-14,896.85	NA
<b>AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO</b>														
<b>ANZ</b>	13/04/2017	13/04/2017	500	16,065.00	16,065.00	NA	14,105.00	-	NA	NA	NA	NA	-1,960.00	NA
	27/04/2017	27/04/2017	375	12,120.00	12,120.00	NA	10,578.75	-	NA	NA	NA	NA	-1,541.25	NA
<b>ANZ totals</b>			875	28,185.00	28,185.00	NA	24,683.75	-	NA	NA	NA	NA	-3,501.25	NA
<b>AVEO GROUP STAPLED - SHARE</b>														
<b>AOGNX</b>	16/03/2018	16/03/2018	8,700	16,856.53	16,856.53	NA	12,635.01	-	NA	NA	NA	NA	-4,221.52	NA
<b>AOGNX totals</b>			8,700	16,856.53	16,856.53	NA	12,635.01	-	NA	NA	NA	NA	-4,221.52	NA
<b>AVEO GROUP STAPLED - TRUST</b>														
<b>AOGNY</b>	16/03/2018	16/03/2018	8,700	6,649.99	5,858.87	NA	3,720.99	-	NA	NA	NA	NA	-2,137.88	NA
<b>AOGNY totals</b>			8,700	6,649.99	5,858.87	NA	3,720.99	-	NA	NA	NA	NA	-2,137.88	NA
<b>BHP GROUP LIMITED FPO</b>														
<b>BHP</b>	27/04/2017	27/04/2017	271	6,466.06	6,466.06	NA	11,154.36	4,688.30	3,125.53	NA	NA	3,125.53	NA	NA
	05/05/2017	05/05/2017	220	5,137.00	5,137.00	NA	9,055.20	3,918.20	2,612.13	NA	NA	2,612.13	NA	NA
<b>BHP totals</b>			491	11,603.06	11,603.06	NA	20,209.56	8,606.50	5,737.66	NA	NA	5,737.66	NA	NA
<b>COMMONWEALTH BANK OF AUSTRALIA. FPO</b>														
<b>CBA</b>	13/04/2017	13/04/2017	230	19,936.40	19,936.40	NA	19,039.40	-	NA	NA	NA	NA	-897.00	NA
	27/04/2017	27/04/2017	216	18,796.32	18,796.32	NA	17,880.48	-	NA	NA	NA	NA	-915.84	NA
<b>CBA totals</b>			446	38,732.72	38,732.72	NA	36,919.88	-	NA	NA	NA	NA	-1,812.84	NA
<b>CALTEX AUSTRALIA LIMITED FPO</b>														
<b>CTX</b>	18/04/2018	18/04/2018	404	13,054.96	13,054.96	NA	9,999.00	-	NA	NA	NA	NA	-3,055.96	NA
	24/05/2019	24/05/2019	266	7,162.38	7,162.38	NA	6,583.50	-	NA	NA	NA	NA	-578.88	NA
<b>CTX totals</b>			670	20,217.34	20,217.34	NA	16,582.50	-	NA	NA	NA	NA	-3,634.84	NA
<b>INSURANCE AUSTRALIA GROUP LIMITED FPO</b>														
<b>IAG</b>	13/04/2017	08/11/2018	2,440	14,762.50	14,762.50	NA	20,154.40	5,391.90	3,594.60	NA	NA	3,594.60	NA	NA
	27/04/2017	08/11/2018	391	2,374.00	2,374.00	NA	3,229.66	855.66	570.44	NA	NA	570.44	NA	NA
<b>IAG totals</b>			2,831	17,136.50	17,136.50	NA	23,384.06	6,247.56	4,165.04	NA	NA	4,165.04	NA	NA
<b>MCMILLAN SHAKESPEARE LIMITED FPO</b>														

# 159058: Michael Cecil Superannuation Fund

## Unrealised

As at 30 Jun 2019

### Unrealised CGT gains/losses continued

											Capital gain using the different calculation methods			
Asset	Tax date	Purchase date	Quantity	Actual cost \$	Adjusted cost (a) \$	Indexed cost \$	Market value \$	Gross gain \$	Discounted gain (b) \$	Indexed gain \$	Other gain \$	CGT gain (c) \$	CGT loss \$	CGT exempt gain/loss \$
<b>MMS</b>	13/04/2017	13/04/2017	650	8,515.00	8,515.00	NA	7,936.50	-	NA	NA	NA	NA	-578.50	NA
	27/04/2017	27/04/2017	700	9,380.00	9,380.00	NA	8,547.00	-	NA	NA	NA	NA	-833.00	NA
MMS totals			1,350	17,895.00	17,895.00	NA	16,483.50	-	NA	NA	NA	NA	-1,411.50	NA
MYER HOLDINGS LIMITED FPO														
<b>MYR</b>	01/05/2017	01/05/2017	18,000	20,403.76	20,403.76	NA	9,810.00	-	NA	NA	NA	NA	-10,593.76	NA
MYR totals			18,000	20,403.76	20,403.76	NA	9,810.00	-	NA	NA	NA	NA	-10,593.76	NA
NATIONAL AUSTRALIA BANK LIMITED FPO														
<b>NAB</b>	13/04/2017	13/04/2017	600	19,932.00	19,932.00	NA	16,032.00	-	NA	NA	NA	NA	-3,900.00	NA
	27/04/2017	27/04/2017	285	9,578.85	9,578.85	NA	7,615.20	-	NA	NA	NA	NA	-1,963.65	NA
NAB totals			885	29,510.85	29,510.85	NA	23,647.20	-	NA	NA	NA	NA	-5,863.65	NA
NATIONAL STORAGE REIT STAPLED SECURITY - NSH														
<b>NSR_NSH</b>	22/12/2017	22/12/2017	7,500	522.54	522.54	NA	525.00	2.46	1.64	NA	NA	1.64	NA	NA
	05/09/2018	17/09/2018	1,487	98.74	98.74	NA	104.09	5.35	NA	NA	5.35	5.35	NA	NA
NSR_NSH totals			8,987	621.28	621.28	NA	629.09	7.81	1.64	NA	5.35	6.99	NA	NA
NATIONAL STORAGE REIT STAPLED SECURITY- NSPT														
<b>NSR_NSPT</b>	22/12/2017	22/12/2017	8,987	13,702.06	12,650.81	NA	15,098.16	2,447.35	1,631.57	NA	NA	1,631.57	NA	NA
NSR_NSPT totals			8,987	13,702.06	12,650.81	NA	15,098.16	2,447.35	1,631.57	NA	NA	1,631.57	NA	NA
OROCOBRE LIMITED FPO														
<b>ORE</b>	04/07/2018	04/07/2018	2,000	10,597.06	10,597.06	NA	5,640.00	-	NA	NA	NA	NA	-4,957.06	NA
ORE totals			2,000	10,597.06	10,597.06	NA	5,640.00	-	NA	NA	NA	NA	-4,957.06	NA
PENDAL GROUP LIMITED FPO														
<b>PDL</b>	19/09/2017	04/05/2018	2,300	25,716.57	25,716.57	NA	16,445.00	-	NA	NA	NA	NA	-9,271.57	NA
PDL totals			2,300	25,716.57	25,716.57	NA	16,445.00	-	NA	NA	NA	NA	-9,271.57	NA
RUSSELL INVESTMENTS HIGH DIVIDEND AUSTRALIAN SHARES ETF ETF UNITS FULLY PAID														
<b>RDV</b>	25/01/2019	25/01/2019	540	14,904.32	14,891.43	NA	16,281.00	1,389.57	NA	NA	1,389.57	1,389.57	NA	NA
RDV totals			540	14,904.32	14,891.43	NA	16,281.00	1,389.57	NA	NA	1,389.57	1,389.57	NA	NA
RAMSAY HEALTH CARE LIMITED FPO														
<b>RHC</b>	04/07/2018	04/07/2018	290	15,736.98	15,736.98	NA	20,949.60	5,212.62	NA	NA	5,212.62	5,212.62	NA	NA
RHC totals			290	15,736.98	15,736.98	NA	20,949.60	5,212.62	NA	NA	5,212.62	5,212.62	NA	NA
RIO TINTO LIMITED FPO														
<b>RIO</b>	13/04/2017	13/04/2017	230	14,234.70	14,234.70	NA	23,864.80	9,630.10	6,420.07	NA	NA	6,420.07	NA	NA

# 159058: Michael Cecil Superannuation Fund

## Unrealised

As at 30 Jun 2019

### Unrealised CGT gains/losses continued

Asset	Tax date	Purchase date	Quantity	Actual cost \$	Adjusted cost (a) \$	Indexed cost \$	Market value \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain (c) \$	CGT loss \$	CGT exempt gain/loss \$
									Discounted gain (b) \$	Indexed gain \$	Other gain \$			
<b>RIO totals</b>			230	14,234.70	14,234.70	NA	23,864.80	9,630.10	6,420.07	NA	NA	6,420.07	NA	NA
<b>SUNCORP GROUP LIMITED FPO</b>														
<b>SUN</b>	13/04/2017	13/04/2017	1,100	14,795.00	14,795.00	NA	14,817.00	22.00	14.67	NA	NA	14.67	NA	NA
	27/04/2017	27/04/2017	250	3,425.00	3,425.00	NA	3,367.50	-	NA	NA	NA	NA	-57.50	NA
<b>SUN totals</b>			1,350	18,220.00	18,220.00	NA	18,184.50	22.00	14.67	NA	NA	14.67	-57.50	NA
<b>TELSTRA CORPORATION LIMITED. FPO</b>														
<b>TLS</b>	13/04/2017	13/04/2017	2,700	11,394.00	11,394.00	NA	10,395.00	-	NA	NA	NA	NA	-999.00	NA
	27/04/2017	27/04/2017	4,160	17,472.00	17,472.00	NA	16,016.00	-	NA	NA	NA	NA	-1,456.00	NA
<b>TLS totals</b>			6,860	28,866.00	28,866.00	NA	26,411.00	-	NA	NA	NA	NA	-2,455.00	NA
<b>WESTPAC BANKING CORPORATION FPO</b>														
<b>WBC</b>	13/04/2017	13/04/2017	491	17,150.63	17,150.63	NA	13,924.76	-	NA	NA	NA	NA	-3,225.87	NA
	27/04/2017	27/04/2017	821	28,611.85	28,611.85	NA	23,283.56	-	NA	NA	NA	NA	-5,328.29	NA
<b>WBC totals</b>			1,312	45,762.48	45,762.48	NA	37,208.32	-	NA	NA	NA	NA	-8,554.16	NA
<b>WESFARMERS LIMITED FPO</b>														
<b>WES</b>	13/04/2017	13/04/2017	150	4,796.44	4,796.44	NA	5,424.00	627.56	418.37	NA	NA	418.37	NA	NA
	27/04/2017	27/04/2017	250	7,663.50	7,663.50	NA	9,040.00	1,376.50	917.67	NA	NA	917.67	NA	NA
	11/12/2018	11/12/2018	160	5,047.20	5,047.20	NA	5,785.60	738.40	NA	NA	738.40	738.40	NA	NA
<b>WES totals</b>			560	17,507.14	17,507.14	NA	20,249.60	2,742.46	1,336.04	NA	738.40	2,074.44	NA	NA
<b>WOODSIDE PETROLEUM LTD FPO</b>														
<b>WPL</b>	13/04/2017	13/04/2017	400	13,540.00	13,540.00	NA	14,544.00	1,004.00	669.33	NA	NA	669.33	NA	NA
	07/03/2018	19/03/2018	45	1,215.00	1,215.00	NA	1,636.20	421.20	280.80	NA	NA	280.80	NA	NA
<b>WPL totals</b>			445	14,755.00	14,755.00	NA	16,180.20	1,425.20	950.13	NA	NA	950.13	NA	NA
<b>Totals</b>				<b>457,551.19</b>	<b>455,695.93</b>	NA	<b>420,057.72</b>	<b>37,731.17</b>	<b>20,256.82</b>	NA	<b>7,345.94</b>	<b>27,602.76</b>	<b>-73,369.38</b>	NA

#### (a) Variances between Adjusted cost and Actual cost

Where the 'Market value' in respect of the CGT parcel is equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost; otherwise, its cost base is disclosed as the adjusted cost. For more details, refer to the 'Adjusted cost' section of the **Unrealised** report.

#### (b) Gains calculated using discounted method

The unrealised 'CGT gain' calculated using the discount method, after having applied the 33.33% CGT discount rate appropriate to the tax entity type of this portfolio.

# 159058: Michael Cecil Superannuation Fund

## Unrealised

As at 30 Jun 2019

### (c) CGT gain calculation method

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

The CGT gain calculated from a less than optimal method is shown in italics for information purposes only and is excluded from the totals for the portfolio.

NA is shown if a calculation method is not applicable.

### (d) Unrealised CGT gain or CGT loss

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

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

### Adjusted cost

Asset	Market value		Purchase date	Tax date	Quantity	Actual cost (b) \$	Tax deferred (c) \$	Tax free (d) \$	Adjustments		Adjusted cost (a)	
	\$								AMIT cost base net amount - excess (e) \$	AMIT cost base net amount - shortfall (f) \$	Cost base (g) \$	Reduced cost base (h) \$
<b>AVEO GROUP STAPLED - TRUST</b>												
AOGNY	3,720.99		16/03/2018	16/03/2018	8,700	6,649.99	791.12	-	-	-	5,858.87	5,858.87
<b>AOGNY totals</b>	<b>3,720.99</b>				<b>8,700</b>	<b>6,649.99</b>	<b>791.12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,858.87</b>	<b>5,858.87</b>
<b>NATIONAL STORAGE REIT STAPLED SECURITY- NSPT</b>												
NSR_NSPT	15,098.16		22/12/2017	22/12/2017	8,987	13,702.06	-	-	1,051.25	-	12,650.81	12,650.81
<b>NSR_NSPT totals</b>	<b>15,098.16</b>				<b>8,987</b>	<b>13,702.06</b>	<b>-</b>	<b>-</b>	<b>1,051.25</b>	<b>-</b>	<b>12,650.81</b>	<b>12,650.81</b>
<b>RUSSELL INVESTMENTS HIGH DIVIDEND AUSTRALIAN SHARES ETF ETF UNITS FULLY PAID</b>												
RDV	16,281.00		25/01/2019	25/01/2019	540	14,904.32	-	-	12.89	-	14,891.43	14,891.43
<b>RDV totals</b>	<b>16,281.00</b>				<b>540</b>	<b>14,904.32</b>	<b>-</b>	<b>-</b>	<b>12.89</b>	<b>-</b>	<b>14,891.43</b>	<b>14,891.43</b>
<b>Totals</b>	<b>35,100.15</b>					<b>35,256.37</b>	<b>791.12</b>	<b>-</b>	<b>1,064.14</b>	<b>-</b>	<b>33,401.11</b>	<b>33,401.11</b>

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

(b) The actual cost of the CGT parcel is its purchase cost, adjusted for all CGT events (other than CGT events E4 and E10) that have happened to it. For more details, refer to the **Transaction history** report. For details specific to CGT event E4, refer to footnotes (c) and (d). For details specific to CGT event E10, refer to footnotes (e) and (f).

(c) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-deferred amount is the cumulative value of tax-deferred amounts (being the non-assessable part of the income entitlements, excluding all amounts calculated under section 104-71 ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E4 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.

(d) In respect of the income entitlements of a fixed trust that was not an attribution managed investment trust (a non-AMIT) at the time of the entitlement, the tax-free amount is the cumulative value of tax-free amounts (being the non-assessable part of the income entitlements as calculated under subsection 104-71(3) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's reduced cost base. CGT event E4 requires that the reduced cost base of the CGT parcel be reduced by this amount.

(e) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - excess amount is the cumulative value of excess amounts (as calculated under paragraph 104-107C(a) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.

(f) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - shortfall amount is the cumulative value of shortfall amounts (as calculated under paragraph 104-107C(b) ITAA 1997) in respect of the CGT parcel. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be increased by this amount.

(g) The cost base equals the actual cost, adjusted for amounts relating to: tax deferred; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

(h) The reduced cost base equals the actual cost, adjusted for amounts relating to: tax deferred; tax free; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

# 159058: Michael Cecil Superannuation Fund

## Unrealised

As at 30 Jun 2019

### Unrealised non-CGT gains/losses

Traditional securities				Purchase			Market		
Asset	Purchase date	Gain/loss \$	Face value or quantity	Consideration \$	Principal \$	Accrued interest \$	Value \$	Principal \$	Accrued interest \$
NUFARM FINANCE (NZ) LIMITED CONVERT BOND 6-BBSW+1.90% PERP SUB NON-CUM EXH STP									
<b>NFNG</b>	13/04/2017	-621.00	90	7,785.00	7,785.00	-	7,164.00	7,164.00	-
<b>NFNG totals</b>		-621.00	90	7,785.00	7,785.00	-	7,164.00	7,164.00	-
<b>Unrealised gain/loss</b>		<b>-621.00</b>		<b>7,785.00</b>	<b>7,785.00</b>	-	<b>7,164.00</b>	<b>7,164.00</b>	-
<b>Totals</b>		<b>-621.00</b>							

# 159058: Michael Cecil Superannuation Fund

## Expenses

01 Jul 2018 to 30 Jun 2019

### Expenses

Expense type	Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
<b>Administration expenses</b>							
<b>General expenses</b>	2/07/2018	110.00 (a)	10.00	100%	110.00	-	Adept Super inv1552
	7/02/2019	3,590.45 (a)	326.40	100%	3,590.45	-	Inv paid by MC
	21/02/2019	143.00 (a)	13.00	100%	143.00	-	Presidential Accounting
	27/02/2019	53.00 (a)	4.82	100%	53.00	-	BPay ASIC
	8/03/2019	1,320.00 (a)	120.00	100%	1,320.00	-	Acc Fees Presidential Accounti
	11/03/2019	462.00 (a)	42.00	100%	462.00	-	WYL Accounting Pty Ltd
<b>Totals</b>		<b>5,678.45</b>	<b>516.22</b>		<b>5,678.45</b>		
<b>Administration expenses totals</b>		<b>5,678.45</b>	<b>516.22</b>		<b>5,678.45</b>		
<b>Investment expenses</b>							
<b>Advice fees</b>	1/08/2018	181.57 (a)	16.51	100%	181.57	-	JNL95900 ADVISOR SERVICE FEES
	3/09/2018	181.01 (a)	16.46	100%	181.01	-	JNL96155 ADVISOR SERVICE FEES
	1/10/2018	176.30 (a)	16.03	100%	176.30	-	JNL96406 ADVISOR SERVICE FEES
	1/11/2018	169.16 (a)	15.38	100%	169.16	-	JNL96661 ADVISOR SERVICE FEES
	5/12/2018	164.16 (a)	14.92	100%	164.16	-	JNL96910 ADVISOR SERVICE FEES
	2/01/2019	158.51 (a)	14.41	100%	158.51	-	JNL97144 ADVISOR SERVICE FEES
	1/02/2019	155.50 (a)	14.14	100%	155.50	-	JNL97644 ADVISOR SERVICE FEES
	1/03/2019	167.45 (a)	15.22	100%	167.45	-	JNL97845 ADVISOR SERVICE FEES
	1/04/2019	167.85 (a)	15.26	100%	167.85	-	JNL98094 ADVISOR SERVICE FEES
	2/05/2019	168.41 (a)	15.31	100%	168.41	-	JNL98329 ADVISOR SERVICE FEES
	3/06/2019	170.32 (a)	15.48	100%	170.32	-	JNL98620 ADVISOR SERVICE FEES
	28/06/2019	176.40 (a)	16.04	100%	176.40	-	JNL98993 ADVISOR SERVICE FEES
<b>Totals</b>		<b>2,036.64</b>	<b>185.16</b>		<b>2,036.64</b>		
<b>Portfolio management fees</b>	1/08/2018	161.39 (a)	14.67	100%	161.39	-	JNL95900 PREMIUM PORTFOLIO FEE
	3/09/2018	160.90 (a)	14.63	100%	160.90	-	JNL96155 PREMIUM PORTFOLIO FEE
	1/10/2018	156.71 (a)	14.25	100%	156.71	-	JNL96406 PREMIUM PORTFOLIO FEE
	1/11/2018	150.37 (a)	13.67	100%	150.37	-	JNL96661 PREMIUM PORTFOLIO FEE
	5/12/2018	145.93 (a)	13.27	100%	145.93	-	JNL96910 PREMIUM PORTFOLIO FEE
	2/01/2019	140.90 (a)	12.81	100%	140.90	-	JNL97144 PREMIUM PORTFOLIO FEE
	1/02/2019	138.23 (a)	12.57	100%	138.23	-	JNL97644 PREMIUM PORTFOLIO FEE
	1/03/2019	148.85 (a)	13.53	100%	148.85	-	JNL97845 PREMIUM PORTFOLIO FEE
	1/04/2019	149.20 (a)	13.56	100%	149.20	-	JNL98094 PREMIUM PORTFOLIO FEE
	2/05/2019	149.70 (a)	13.61	100%	149.70	-	JNL98329 PREMIUM PORTFOLIO FEE

# 159058: Michael Cecil Superannuation Fund

## Expenses

01 Jul 2018 to 30 Jun 2019

### Expenses continued

Expense type	Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
<b>Investment expenses</b>							
	3/06/2019	151.40 (a)	13.76	100%	151.40	-	JNL98620 PREMIUM PORTFOLIO FEE
	28/06/2019	156.81 (a)	14.26	100%	156.81	-	JNL98993 PREMIUM PORTFOLIO FEE
<b>Totals</b>		<b>1,810.39</b>	<b>164.59</b>		<b>1,810.39</b>	-	
<b>Investment expenses totals</b>		<b>3,847.03</b>	<b>349.75</b>		<b>3,847.03</b>	-	
<b>Total expenses</b>		<b>9,525.48</b>	<b>865.97</b>		<b>9,525.48</b>	-	

(a) These expenses were paid from a cash book within the portfolio. All other expenses were paid from an external bank account.

The total expenses amount for taxation purposes may be different from the total expenses amount displayed in performance reports. Performance is reported on an accrual basis and therefore includes expenses with an effective date within the specified period.

# 159058: Michael Cecil Superannuation Fund

## Transaction history

01 Jul 2018 to 30 Jun 2019

### Transactions

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
<b>AMP LIMITED FPO</b>											
AMP	Buy	24/05/2019	28/05/2019	2,500	5,557.00	2.2228		c/n 787190	120.00	12.00	Burrell
<b>BHP GROUP LIMITED FPO</b>											
BHP	Sell (buy back)	17/12/2018	24/12/2018	-509	-193.42	0.38	Minimise	Deemed value \$2504.28	-	-	
	Corp. Action	18/12/2018	18/12/2018	-	-	-		NAME CHANGE FROM BHP BILLITON LIMITED FPO TO BHP GROUP LIMITED FPO	-	-	
<b>COLES GROUP LIMITED. FPO</b>											
COL	Corp. Action	21/11/2018	21/11/2018	400	5,067.06	12.6677		Demerger: 1 COL for each WES share held	-	-	
	Sell	11/12/2018	13/12/2018	-400	-4,776.00	11.94	Minimise	c/n 779255	120.00	12.00	Burrell
<b>CALTEX AUSTRALIA LIMITED FPO</b>											
CTX	Sell (buy back)	15/04/2019	23/04/2019	-246	-494.46	2.01	Minimise	Deemed value \$1377.60	-	-	
	Buy	24/05/2019	28/05/2019	266	7,162.38	26.9262		c/n 787188	120.00	12.00	Burrell
<b>INSURANCE AUSTRALIA GROUP LIMITED FPO</b>											
IAG	Corp. Action	31/10/2018	31/10/2018	-2,900	-17,136.50	5.9091		Reorganization of capital via share consolidation on the basis of 0.976 IAGDA for every 1 IAG.	-	-	
	Return of Capital	31/10/2018	26/11/2018	-	-565.50	-0.195		Return of Capital A\$0.195 (2,900 shares)	-	-	
	Corp. Action	8/11/2018	8/11/2018	2,831	17,136.50	6.0532		End of deferred settlement trading. Code change from (IAGDA to IAG).	-	-	
<b>INSURANCE AUSTRALIA GROUP LIMITED FPO DEFERRED SETTLEMENT</b>											



# 159058: Michael Cecil Superannuation Fund

## Transaction history

01 Jul 2018 to 30 Jun 2019

### Transactions continued

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
IAGDA	Corp. Action	31/10/2018	31/10/2018	2,831	17,136.50	6.0532		Reorganization of capital via share consolidation on the basis of 0.976 IAGDA for every 1 IAG.	-	-	
	Corp. Action	8/11/2018	8/11/2018	-2,831	-17,136.50	6.0532		End of deferred settlement trading. Code change from (IAGDA to IAG).	-	-	
ILUKA RESOURCES LIMITED FPO											
ILU	Sell	4/07/2018	6/07/2018	-1,350	-14,771.46	10.9418	Minimise	c/n 771441	169.58	16.96	Burrell
NATIONAL STORAGE REIT FULLY PAID ORDINARY/UNITS STAPLED SECURITIES											
NSR	Corp. Action	17/09/2018	17/09/2018	1,487	2,468.42	1.66		ANREO (JUMBO): Allotment of new shares from NSRAK to NSR	-	-	
	Sell	27/02/2019	1/03/2019	-3,500	-6,430.50	1.8373	Minimise	c/n 782789	120.00	12.00	Burrell
NATIONAL STORAGE REIT STAPLED SECURITY NON REN RIGHTS											
NSR_R	Corp. Action	24/08/2018	24/08/2018	1,487	-	-		ANREO (JUMBO): 5 NSR_R for 37 NSR held. NSR_R can be exercised to receive NSR at A\$1.66 per new stapled security	-	-	
	Entitlement	5/09/2018	5/09/2018	-1,487	-	-		Take Up Rights	-	-	
NATIONAL STORAGE REIT STAPLED SECURITIES FULLY PAID DEFERRED											
NSRAK	Entitlement	5/09/2018	5/09/2018	1,487	2,468.42	1.66		Take Up Rights	-	-	
	Corp. Action	17/09/2018	17/09/2018	-1,487	-2,468.42	1.66		ANREO (JUMBO): Allotment of new shares from NSRAK to NSR	-	-	
OROCOBRE LIMITED FPO											
ORE	Buy	4/07/2018	6/07/2018	2,000	10,597.06	5.2985		c/n 771447	124.60	12.46	Burrell
RUSSELL INVESTMENTS HIGH DIVIDEND AUSTRALIAN SHARES ETF ETF UNITS FULLY PAID											
RDV	Buy	25/01/2019	30/01/2019	540	14,904.32	27.6006		c/n 781321	167.20	16.72	Burrell

# 159058: Michael Cecil Superannuation Fund

## Transaction history

01 Jul 2018 to 30 Jun 2019

### Transactions continued

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
RAMSAY HEALTH CARE LIMITED FPO											
RHC	Buy	4/07/2018	6/07/2018	290	15,736.98	54.2654		c/n 771445	175.44	17.54	Burrell
SUNCORP GROUP LIMITED FPO											
SUN	Sell	11/09/2018	13/09/2018	-450	-6,514.50	14.4767	Minimise	c/n 774646	120.00	12.00	Burrell
WESFARMERS LIMITED FPO											
WES	Sell	4/07/2018	6/07/2018	-240	-11,734.44	48.8935	Minimise	c/n 771449	138.87	13.89	Burrell
	Corp. Action	21/11/2018	21/11/2018	-	-5,067.06	-		Demerger: 1 COL for each WES share held	-	-	
	Buy	11/12/2018	13/12/2018	160	5,047.20	31.545		c/n 779258	120.00	12.00	Burrell

### Summary of transactions

	Net amount \$	Brokerage \$	GST \$	GST claimable \$	Unsettled as at 30 Jun 2019 \$
Acquisitions	61,473.36	827.24	82.72	-	-
Disposals	-44,914.78	668.45	66.85	-	-
Corporate actions	-				-
Return of capital	-565.50				-
		<b>1,495.69</b>	<b>149.57</b>	-	-
Turnover	44,914.78				
Average portfolio value from 01/07/18 to 30/06/19	425,341.24				
% Turnover	10.56%				

# 159058: Michael Cecil Superannuation Fund

## Transaction history

01 Jul 2018 to 30 Jun 2019

Turnover: The lesser of Acquisitions or Disposals

% Turnover: Turnover divided by the Average portfolio value

# 159058: Michael Cecil Superannuation Fund

## Income declared but not paid

As at 30 Jun 2019

### Income transactions declared but not paid

Asset	Ex-date	Tax date	Payment date	Income to be paid \$	Tax withheld \$	Franking credits \$	Foreign tax \$
<b>Dividends</b>							
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO							
ANZ	13/05/2019	1/07/2019	1/07/2019	700.00	-	300.00	-
ANZ totals				700.00	-	<b>300.00</b>	-
NATIONAL AUSTRALIA BANK LIMITED FPO							
NAB	14/05/2019	3/07/2019	3/07/2019	734.55	-	314.81	-
NAB totals				734.55	-	<b>314.81</b>	-
<b>Totals</b>				<b>1,434.55</b>	-	<b>614.81</b>	-
<b>Trust income</b>							
AVEO GROUP STAPLED - TRUST							
AOGNY	27/06/2019	27/06/2019	30/09/2019	391.50	-	-	-
AOGNY totals				391.50	-	-	-
NATIONAL STORAGE REIT STAPLED SECURITY- NSPT							
NSR_NSPT	27/06/2019	27/06/2019	5/09/2019	458.34	-	-	0.39
NSR_NSPT totals				458.34	-	-	<b>0.39</b>
RUSSELL INVESTMENTS HIGH DIVIDEND AUSTRALIAN SHARES ETF ETF UNITS FULLY PAID							
RDV	28/06/2019	28/06/2019	15/07/2019	283.47	-	100.32	-
RDV totals				283.47	-	<b>100.32</b>	-
<b>Totals</b>				<b>1,133.31</b>	-	<b>100.32</b>	<b>0.39</b>
<b>Total declared but not paid</b>				<b>2,567.86</b>	-	<b>715.13</b>	<b>0.39</b>

# 159058: Michael Cecil Superannuation Fund

## Cash transactions

01 Jul 2018 to 30 Jun 2019

### DDH GRAHAM BANK OF QLD CMA

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
01/07/2018	Opening Balance				4,780.50
02/07/2018	Expense	Adept Super inv1552	-110.00	-	4,670.50
02/07/2018	Income	ANZ DIVIDEND A065/0041 MICHAEL CECIL SUPERANNUATIO	-	700.00	5,370.50
02/07/2018	Income	PDL ITM DIV 001216662 MICHAEL CECIL SUPERANNUATION	-	506.00	5,876.50
04/07/2018	Income	WBC DIVIDEND 001216483 MICHAEL CECIL SUPERANNUATIO	-	1,233.28	7,109.78
05/07/2018	Income	NAB INTERIM DIV DV191/007 MICHAEL CECIL SUPERANNUA	-	876.15	7,985.93
06/07/2018	Stock Sell	CONTRA SETTLEMENT * Net settlement ILU - Sell, WES - Sell, RHC - Buy, ORE - Buy	-	171.86	8,157.79
13/07/2018	Pension Payment	Pension Payment	-2,100.00	-	6,057.79
31/07/2018	Interest Receipt	Interest 01/07/18 to 31/07/18	-	9.78	6,067.57
01/08/2018	Portfolio Fee	JNL95900 PREMIUM PORTFOLIO FEE	-161.39	-	5,906.18
01/08/2018	Advice Fee	JNL95900 ADVISOR SERVICE FEES	-181.57	-	5,724.61
15/08/2018	Pension Payment	Pension Payment	-2,100.00	-	3,624.61
29/08/2018	Income	NATIONAL STORAGE AUG18/008 MICHAEL CECIL SUPERANNU	-	539.00	4,163.61
31/08/2018	Interest Receipt	Interest 01/08/18 to 31/08/18	-	6.87	4,170.48
03/09/2018	Portfolio Fee	JNL96155 PREMIUM PORTFOLIO FEE	-160.90	-	4,009.58
03/09/2018	Advice Fee	JNL96155 ADVISOR SERVICE FEES	-181.01	-	3,828.57
05/09/2018	Stock Purchase	BPay NSR Rights	-2,468.42	-	1,360.15
13/09/2018	Stock Sell	774646 SOLD 450 SUN @ 14.7700	-	6,514.50	7,874.65
14/09/2018	Pension Payment	Pension Payment	-2,100.00	-	5,774.65
19/09/2018	Income	SUN FNL&SPC DIV 001218759 MICHAEL CECIL SUPERANNUA	-	864.00	6,638.65
20/09/2018	Income	WOODSIDE INT18/006 MICHAEL CECIL SUPERANNUATION FU	-	323.97	6,962.62
20/09/2018	Income	RIO TINTO LTD AUI18/009 MICHAEL CECIL SUPERANNUATI	-	392.93	7,355.55

# 159058: Michael Cecil Superannuation Fund

## Cash transactions

01 Jul 2018 to 30 Jun 2019

### DDH GRAHAM BANK OF QLD CMA continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
25/09/2018	Income	BHP LTD DIVIDEND AF377/012 MICHAEL CECIL SUPERANNU	-	885.45	8,241.00
27/09/2018	Income	IAG DIVIDEND PYT SEP18/012 MICHAEL CECIL SUPERANNU	-	580.00	8,821.00
27/09/2018	Income	WESFARMERS LTD FIN18/011 MICHAEL CECIL SUPERANNUAT	-	480.00	9,301.00
27/09/2018	Income	TLS FNL DIV 001220283 MICHAEL CECIL SUPERANNUATION	-	754.60	10,055.60
28/09/2018	Income	CBA FNL DIV 001218525 MICHAEL CECIL SUPERANNUATION	-	1,030.26	11,085.86
28/09/2018	Income	MMS DIVIDEND SEP18/008 MICHAEL CECIL SUPERANNUATIO	-	540.00	11,625.86
28/09/2018	Income	RHCL Dividend S00101510 MICHAEL CECIL SUPERANNUATI	-	250.85	11,876.71
28/09/2018	Income	AMP LIMITED 18INT/012 MICHAEL CECIL SUPERANNUATION	-	450.00	12,326.71
28/09/2018	Income	AOG DISTRIBUTION DIS18/008 MICHAEL CECIL SUPERANNU	-	783.00	13,109.71
30/09/2018	Interest Receipt	Interest 01/09/18 to 30/09/18	-	8.29	13,118.00
01/10/2018	Portfolio Fee	JNL96406 PREMIUM PORTFOLIO FEE	-156.71	-	12,961.29
01/10/2018	Advice Fee	JNL96406 ADVISOR SERVICE FEES	-176.30	-	12,784.99
05/10/2018	Income	CALTEX AUSTRALIA OCT18/008 MICHAEL CECIL SUPERANNU	-	370.50	13,155.49
15/10/2018	Pension Payment	Pension Payment	-2,100.00	-	11,055.49
15/10/2018	Income	NUFARM FINANCE 13579/104 MICHAEL CECIL SUPERANNUAT	-	274.35	11,329.84
31/10/2018	Interest Receipt	Interest 01/10/18 to 31/10/18	-	18.00	11,347.84
01/11/2018	Portfolio Fee	JNL96661 PREMIUM PORTFOLIO FEE	-150.37	-	11,197.47
01/11/2018	Advice Fee	JNL96661 ADVISOR SERVICE FEES	-169.16	-	11,028.31
15/11/2018	Pension Payment	Pension Payment	-2,100.00	-	8,928.31
26/11/2018	Capital Return	IAG CAP RETURN CAP18/014 MICHAEL CECIL SUPERANNUAT	-	565.50	9,493.81

# 159058: Michael Cecil Superannuation Fund

## Cash transactions

01 Jul 2018 to 30 Jun 2019

### DDH GRAHAM BANK OF QLD CMA continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
26/11/2018	Income	IAG DIVIDEND NOV18/012 MICHAEL CECIL SUPERANNUATIO	-	159.50	9,653.31
30/11/2018	Interest Receipt	Interest 01/11/18 to 30/11/18	-	14.42	9,667.73
05/12/2018	Portfolio Fee	JNL96910 PREMIUM PORTFOLIO FEE	-145.93	-	9,521.80
05/12/2018	Advice Fee	JNL96910 ADVISOR SERVICE FEES	-164.16	-	9,357.64
13/12/2018	Stock Purchase	779258 BGHT 160 WES @ 30.7200	-5,047.20	-	4,310.44
13/12/2018	Stock Sell	779255 SOLD 400 COL @ 12.2700	-	4,776.00	9,086.44
14/12/2018	Pension Payment	Pension Payment	-2,100.00	-	6,986.44
14/12/2018	Income	NAB FINAL DIV DV192/006 MICHAEL CECIL SUPERANNUATI	-	876.15	7,862.59
18/12/2018	Income	ANZ DIVIDEND A066/0076 MICHAEL CECIL SUPERANNUATIO	-	700.00	8,562.59
20/12/2018	Income	PDL FNL DIV 001223758 MICHAEL CECIL SUPERANNUATION	-	690.00	9,252.59
20/12/2018	Income	WBC DIVIDEND 001223336 MICHAEL CECIL SUPERANNUATIO	-	1,233.28	10,485.87
24/12/2018	Stock Sell	BHP GROUP BUYBCK RECAU/008 MICHAEL CECIL SUPERANNU	-	14,068.76	24,554.63
31/12/2018	Interest Receipt	Interest 01/12/18 to 31/12/18	-	19.64	24,574.27
02/01/2019	Portfolio Fee	JNL97144 PREMIUM PORTFOLIO FEE	-140.90	-	24,433.37
02/01/2019	Advice Fee	JNL97144 ADVISOR SERVICE FEES	-158.51	-	24,274.86
15/01/2019	Pension Payment	Pension Payment	-2,100.00	-	22,174.86
30/01/2019	Stock Purchase	781321 BGHT 540 RDV @ 27.2600	-14,904.32	-	7,270.54
30/01/2019	Income	BHP GROUP DIV AS378/012 MICHAEL CECIL SUPERANNUATI	-	693.66	7,964.20
31/01/2019	Interest Receipt	Interest 01/01/19 to 31/01/19	-	33.02	7,997.22
01/02/2019	Portfolio Fee	JNL97644 PREMIUM PORTFOLIO FEE	-138.23	-	7,858.99
01/02/2019	Advice Fee	JNL97644 ADVISOR SERVICE FEES	-155.50	-	7,703.49
07/02/2019	Expense	Inv paid by MC	-3,590.45	-	4,113.04
15/02/2019	Pension Payment	Pension Payment	-2,100.00	-	2,013.04
21/02/2019	Expense	Presidential Accounting	-143.00	-	1,870.04

# 159058: Michael Cecil Superannuation Fund

## Cash transactions

01 Jul 2018 to 30 Jun 2019

### DDH GRAHAM BANK OF QLD CMA continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
27/02/2019	Expense	BPay ASIC	-53.00	-	1,817.04
28/02/2019	Interest Receipt	Interest 01/02/19 to 28/02/19	-	5.08	1,822.12
01/03/2019	Portfolio Fee	JNL97845 PREMIUM PORTFOLIO FEE	-148.85	-	1,673.27
01/03/2019	Advice Fee	JNL97845 ADVISOR SERVICE FEES	-167.45	-	1,505.82
01/03/2019	Stock Sell	782789 SOLD 3500 NSR @ 1.8750	-	6,430.50	7,936.32
01/03/2019	Income	NATIONAL STORAGE MAR19/008 MICHAEL CECIL SUPERANNU	-	561.92	8,498.24
04/03/2019	Tax Refund	ATO ATO006000 MICHAEL CECIL SUPERANNUATION FUN	-	8,937.18	17,435.42
08/03/2019	Expense	Acc Fees Presidential Accounti	-1,320.00	-	16,115.42
11/03/2019	Expense	WYL Accounting Pty Ltd	-462.00	-	15,653.42
15/03/2019	Pension Payment	Pension Payment	-2,100.00	-	13,553.42
20/03/2019	Income	IAG DIVIDEND PYT MAR19/012 MICHAEL CECIL SUPERANNU	-	339.72	13,893.14
20/03/2019	Income	WOODSIDE FIN18/006 MICHAEL CECIL SUPERANNUATION FU	-	565.41	14,458.55
22/03/2019	Income	MMS DIVIDEND MAR19/008 MICHAEL CECIL SUPERANNUATIO	-	459.00	14,917.55
26/03/2019	Income	BHP GROUP DIV AI379/012 MICHAEL CECIL SUPERANNUATI	-	383.38	15,300.93
28/03/2019	Income	CBA ITM DIV 001224861 MICHAEL CECIL SUPERANNUATION	-	892.00	16,192.93
28/03/2019	Income	AMP LIMITED 18FIN/012 MICHAEL CECIL SUPERANNUATION	-	180.00	16,372.93
29/03/2019	Income	TLS INT DIV 001226784 MICHAEL CECIL SUPERANNUATION	-	548.80	16,921.73
29/03/2019	Income	RHCL Dividend S00101510 MICHAEL CECIL SUPERANNUATI	-	174.00	17,095.73
31/03/2019	Interest Receipt	Interest 01/03/19 to 31/03/19	-	22.10	17,117.83
01/04/2019	Portfolio Fee	JNL98094 PREMIUM PORTFOLIO FEE	-149.20	-	16,968.63
01/04/2019	Advice Fee	JNL98094 ADVISOR SERVICE FEES	-167.85	-	16,800.78



# 159058: Michael Cecil Superannuation Fund

## Cash transactions

01 Jul 2018 to 30 Jun 2019

### DDH GRAHAM BANK OF QLD CMA continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
02/04/2019	Income	SUN INTERIM DIV 001225420 MICHAEL CECIL SUPERANNUA	-	351.00	17,151.78
05/04/2019	Income	CALTEX AUSTRALIA APR19/008 MICHAEL CECIL SUPERANNU	-	396.50	17,548.28
10/04/2019	Income	WESFARMERS LTD INT19/011 MICHAEL CECIL SUPERANNUAT	-	1,120.00	18,668.28
15/04/2019	Pension Payment	Pension Payment	-2,100.00	-	16,568.28
15/04/2019	Income	NUFARM FINANCE 22603/109 MICHAEL CECIL SUPERANNUAT	-	269.31	16,837.59
15/04/2019	Income	RDV PAYMENT APR19/008 MICHAEL CECIL SUPERANNUATION	-	341.92	17,179.51
18/04/2019	Income	RIO TINTO LTD FIN18/001 MICHAEL CECIL SUPERANNUATI	-	1,356.06	18,535.57
23/04/2019	Stock Sell	CALTEX AUSTRALIA BBK19/008 MICHAEL CECIL SUPERANNU	-	5,763.78	24,299.35
30/04/2019	Interest Receipt	Interest 01/04/19 to 30/04/19	-	28.19	24,327.54
02/05/2019	Portfolio Fee	JNL98329 PREMIUM PORTFOLIO FEE	-149.70	-	24,177.84
02/05/2019	Advice Fee	JNL98329 ADVISOR SERVICE FEES	-168.41	-	24,009.43
03/05/2019	Income	SUN SPECIAL DIV 001228856 MICHAEL CECIL SUPERANNUA	-	108.00	24,117.43
15/05/2019	Pension Payment	Pension Payment	-2,100.00	-	22,017.43
28/05/2019	Stock Purchase	787190 BGHT 2500 AMP @ 2.1700	-5,557.00	-	16,460.43
28/05/2019	Stock Purchase	787188 BGHT 266 CTX @ 26.4300	-7,162.38	-	9,298.05
31/05/2019	Interest Receipt	Interest 01/05/19 to 31/05/19	-	31.70	9,329.75
03/06/2019	Advice Fee	JNL98620 ADVISOR SERVICE FEES	-170.32	-	9,159.43
03/06/2019	Portfolio Fee	JNL98620 PREMIUM PORTFOLIO FEE	-151.40	-	9,008.03
14/06/2019	Pension Payment	Pension Payment	-2,100.00	-	6,908.03
24/06/2019	Income	WBC DIVIDEND 001229658 MICHAEL CECIL SUPERANNUATIO	-	1,233.28	8,141.31
26/06/2019	Income	PDL ITM DIV 001229858 MICHAEL CECIL SUPERANNUATION	-	460.00	8,601.31
28/06/2019	Portfolio Fee	JNL98993 PREMIUM PORTFOLIO FEE	-156.81	-	8,444.50

# 159058: Michael Cecil Superannuation Fund

## Cash transactions

01 Jul 2018 to 30 Jun 2019

### DDH GRAHAM BANK OF QLD CMA continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
28/06/2019	Advice Fee	JNL98993 ADVISOR SERVICE FEES	-176.40	-	8,268.10
30/06/2019	Interest Receipt	Interest 01/06/19 to 30/06/19	-	10.26	8,278.36
		Opening balance	Withdrawals	Deposits	Closing balance
		\$	\$	\$	\$
	DDH GRAHAM BANK OF QLD CMA summary	4,780.50	-69,864.80	73,362.66	<b>8,278.36</b>

# Important notices

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## General notices

### General Notice

To the extent that any advice in this report can be taken to relate to the acquisition, or possible acquisition, of a particular financial product, you should obtain a Product Disclosure Statement relating to the product and consider the Statement before making any decision about whether to acquire the product. Disclaimer & Disclosure: Burrell Stockbroking Pty Ltd and its associates state that they and/or their families or companies or trusts may have an interest in the securities mentioned in this document and do receive commissions or fees from the sale or purchase of securities mentioned therein. Burrell Stockbroking and its associates also state that any comments are intended to provide information to our clients exclusively and reflects our view on the securities concerned and does not take account of the appropriateness of the recommendation for any particular client who should obtain specific professional advice from his or her Burrell Stockbroking Pty Ltd advisor on the suitability of the recommendation. Whilst we believe that the statements herein are based on accurate and reliable information, no warranty is given to its accuracy and completeness and Burrell Stockbroking Pty Ltd, its Directors and employees do not accept any liability for any loss arising as a result of a person acting thereon. Burrell Stockbroking Pty Ltd (ABN 82 088 958 481), a Participant of the ASX Group and the NSX.

### Performance

Past performance is not a reliable indicator of future performance.

### This report is NOT intended to be advice

The information provided on this report is not intended to influence any person in making a decision in relation to a particular financial product, class of financial products, or any interest in either. Taxation is only one of the matters that must be considered when making a decision in relation to a financial product. However, to the extent that advice is provided on this report, it does not take into account any person's particular objectives, financial situation or needs. These should be considered to determine the appropriateness of the advice, before acting on it.

## Taxation

### CGT for Exchange Traded Options (ETO's)

When the writer grants an option, the premium received represents a capital gain pursuant to CGT event D2 (except if the writer is the company granting the options over its own shares or debentures or by the trustee of a unit trust over its own units or debentures). Also, there is no discount on capital gain pursuant to CGT event D2 (applicable to any entity). Should the option subsequently be exercised, the capital gain that the grantor would otherwise have made from writing the option under CGT Event D2 mentioned above is disregarded. The premium however, will be recognised when calculating the subsequent disposal of the underlying shares CGT Event A1 either as: • A reduction in the cost base of the underlying asset in the case of a put option or • Part of the capital proceeds in the case of a call option upon disposal of the shares by the grantor. Accordingly, an amended assessment from the Australian Taxation Office may need to be requested for the prior year to reduce the CGT event D2 capital gain that arose in the prior year. In relation to the options, the unrealised CGT report covers possible CGT consequences that may eventuate if the options are traded on an active market or the options are closed out.

### Company Options and Rights on Pre CGT Assets

Holders of rights or options issued in respect of pre-CGT securities, who take up their entitlement to purchase the underlying security, should ensure that in addition to the consideration paid for this security, the cost base of the underlying security also includes the market value of the right or option at the exercise date. The automated system for rights and options will only include the consideration paid to acquire the security in its cost base.

### Corporate Shareholders and Share Buybacks

Corporate shareholders i.e. companies who make a CGT loss as a result of a share buyback may have that loss denied or reduced as a result of section 159GZZZQ of the Income Tax Assessment Act 1936. The automated system for input of share buybacks does not take into account this provision. Shareholders to whom this provision applies should obtain their own taxation advice.

### Foreign Income Tax Offsets on Foreign Listed Securities

For dividends paid to Australian residents on foreign listed securities, foreign income tax offsets will be calculated based on the tax treaty between Australia and the security's country of domicile. For countries that do not have a current tax treaty with Australia, the default rate will be applied. A foreign income tax offset is only calculated and reported on dividends where the gross dividend rate has been received from the data provider. If the dividend rate is received net or free of tax rate, no foreign income tax offset will be applied. Clients should also seek their own taxation advice where required.

### Section 115-45. CGT Discounting

Users should be aware of the existence of section 115-45 which potentially denies the CGT discount concession upon the sale of shares in a company or interest in a trust where the taxpayer would not have been allowed CGT discounting on the majority of the CGT assets by cost and value in the company or trust had a CGT event happened to those assets. Clients to whom this situation applies should also seek their own taxation advice.

### Superannuation Funds - Assets held at 30/06/1988

Assets held by superannuation funds at 30 June 1988 including those acquired before 19 September 1985 are subject to special transitional measures that mean the assets are deemed to have been acquired on 30 June 1988. For these assets, the capital gain or loss that is realised upon disposal may be impacted by the market value of the asset at 30 June 1988. The automated system for calculating capital gains tax will only take into account the cost of the asset, not the market value as at 30 June 1988. To override the cost base with the market value, the cost base for the parcels can be edited in the Transaction screen. Holders to whom these transitional measures apply should obtain their own taxation advice.