

**PENNEFATHER FAMILY SUPERANNUATION FUND**  
**Capital Gains Reconciliation Report**



For The Period 01 July 2019 - 30 June 2020

|  | Total        | Discounted   | Indexed  | Other    | Notional |
|--|--------------|--------------|----------|----------|----------|
| <b>Losses available to offset</b>                    |              |              |          |          |          |
| Carried forward from prior losses                    | 0            |              |          |          |          |
| Carried forward from prior losses - Collectables     | 0            |              |          |          |          |
| Current year capital losses                          | 564          |              |          |          |          |
| Current year capital losses - Collectables           | 0            |              |          |          |          |
| <b>Total Losses Available</b>                        | <b>564</b>   |              |          |          |          |
| <b>Total Losses Available - Collectables</b>         | <b>0</b>     |              |          |          |          |
| <b>Capital Gains</b>                                 |              |              |          |          |          |
| Capital gains from disposal of assets                | 0            | 0            | 0        | 0        | 0        |
| Capital gains from disposal of assets - Collectables | 0            | 0            | 0        | 0        | 0        |
| Capital gains from trust distributions               | 4,433        | 4,424        | 0        | 9        | 0        |
| <b>Capital Gains Before Losses applied</b>           | <b>4,433</b> | <b>4,424</b> | <b>0</b> | <b>9</b> | <b>0</b> |
| <b>Losses and discount applied</b>                   |              |              |          |          |          |
| Losses applied                                       | 564          | 554          | 0        | 9        | 0        |
| Losses applied - Collectables                        | 0            | 0            | 0        | 0        | 0        |
| Capital gains after losses applied                   | 3,869        | 3,869        | 0        | 0        | 0        |
| Capital gains after losses applied - Collectables    | 0            | 0            | 0        | 0        | 0        |
| CGT Discount applied                                 | 1,290        |              |          |          |          |
| CGT Discount applied - Collectables                  | 0            |              |          |          |          |

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**Capital Gains Reconciliation Report**



For The Period 01 July 2019 - 30 June 2020

|   | Total        | Discounted | Indexed | Other | Notional |
|---|--------------|------------|---------|-------|----------|
| <b>Net Capital Gain</b>   |              |            |         |       |          |
| Net capital gain  | 2,580        |            |         |       |          |
| Net capital gain - Collectables   | 0            |            |         |       |          |
| <b>Total Net Capital Gain (11A)</b>   | <b>2,580</b> |            |         |       |          |
| <b>Net Capital Losses Carried Forward to later income</b>                   |              |            |         |       |          |
| Net Capital Losses Carried Forward to later income years                    | 0            |            |         |       |          |
| Net Capital Losses Carried Forward to later income years - Collectables     | 0            |            |         |       |          |
| <b>Total Net Capital Losses Carried Forward to later income years (14V)</b> | <b>0</b>     |            |         |       |          |

Note

Refer to Realised Gains Report for details of Disposals at a Security level

Refer to Distribution Reconciliation Report for Trust Distribution details at a Security level

## 06 Gain/Loss Schedule

### Realised Capital Gains/Losses Summary

|                                       | Trust Distributions<br>(Note 2) | Realised Assets | Total Capital<br>Gains (gross) (Note 3) | Losses Applied | Discount<br>(Note 4) | Net Capital<br>Gains (Note 5) |
|---------------------------------------|---------------------------------|-----------------|---|----------------|----------------------|-------------------------------|
| Capital Gains - Other (Note 1)        | 0.00                            | 0.00            | 0.00                                    | 0.00           |                      | 0.00                          |
| Capital Gains - Index                 | 0.00                            | 0.00            | 0.00                                    | 0.00           |                      | 0.00                          |
| Capital Gains - eligible for Discount | 4,433.23                        | 0.00            | 4,433.23                                | 563.74         | 1,289.83             | 2,579.66                      |
| <b>Total</b>                          | <b>4,433.23</b>                 | <b>0.00</b>     | <b>4,433.23</b>                         | <b>563.74</b>  | <b>1,289.83</b>      | <b>2,579.66</b>               |

|  |        |
|--|--------|
| Total capital losses during the period | 563.74 |
|--|--------|

|                                 |      |
|---------------------------------|------|
| Capital losses to carry forward | 0.00 |
|---------------------------------|------|

### Realised Profits/Losses - Income Securities Summary

|                               | Total       |
|-------------------------------|-------------|
| Profit on Disposal            | 0.00        |
| Losses on Disposal            | 0.00        |
| <b>Net Profits / (Losses)</b> | <b>0.00</b> |

### Realised Gains/Losses - Foreign Exchange Summary

|                             | Total       |
|-----------------------------|-------------|
| Foreign Exchange Gains      | 0.00        |
| Foreign Exchange Losses     | 0.00        |
| <b>Net Gains / (Losses)</b> | <b>0.00</b> |

Note 1: These are capital gains not eligible for the Capital Gains Tax (CGT) Discount due to the asset being held less than 12 months.

Note 2: Details of capital gains arising from Trust Distributions are found in 04 Distributions Schedule. The total sum of "Capital Gains Other (TARP)" and "Capital Gains Other (NTARP)" is the amount shown under the "Capital Gains - Other" row. The total sum of "Capital Gains Index (TARP)" and "Capital Gains Index (NTARP)" is the amount shown under the "Capital Gains - Index" row. The "Capital gains - eligible for discount" row shows the sum of "Capital Gains Discount (TARP)" and "Capital Gains Discount (NTARP)" grossed up by the discount (as advised by the trust manager in the case of AMIT funds). Any Foreign Tax Offset (capital gains) are also included.

Note 3: The "Total capital gains (gross)" is the total assessable (grossed up) Capital Gain being the undiscounted gain to which the Capital Gains Tax (CGT) discount appropriate for each entity type should be applied.

Note 4: The CGT Discount is 50% for individuals and trusts, 0% for companies and 33 1/3% for Self Managed Super Funds (SMSF's), and is applied to the "Total Capital Gains (gross)" net of any "Losses applied".

Note 5: Net Capital Gains are the Total Capital Gains (gross) net of any "Losses applied" and the CGT "Discount", and form part of assessable income.

## 06 Gain/Loss Schedule

### Realised Capital Gains/Losses

| Security   | Sale Date  | Tax Date<br>(Note 2) | Units               | Net Proceeds<br>(\$) | Cost Base<br>(Note 1)<br>(\$) | Indexed Cost<br>Base<br>(Note 1)<br>(\$) | Reduced Cost<br>Base<br>(Note 1)<br>(\$) | Gross Gain -<br>Discounted<br>(Note 3)<br>(\$) | Gross Gain -<br>Other<br>(Note 4)<br>(\$) | Total Gain<br>(Note 5)<br>(\$) | Losses<br>(\$)  |
|--|------------|----------------------|---------------------|----------------------|-------------------------------|--|--|--|---|--------------------------------|-----------------|
| <b>Managed Fund (Long)</b>   |            |                      |                     |                      |                               |  |  |  |   |                                |                 |
| CSA0046AU  | 10/03/2020 | 23/12/2019           | 748.055100          | 708.26               | 742.45                        | 0.00                                     | 742.45                                   | 0.00   | 0.00                                      | 0.00                           | (34.19)         |
| CSA0046AU  | 10/03/2020 | 08/08/2019           | 8,021.658500        | 7,594.90             | 7,806.96                      | 0.00                                     | 7,806.96                                 | 0.00   | 0.00                                      | 0.00                           | (212.06)        |
| <b>Subtotal for CSA0046AU - Bentham Syndicated<br/>Loan Fund</b>               |            |                      | <b>8,769.713600</b> | <b>8,303.16</b>      | <b>8,549.41</b>               | <b>0.00</b>                              | <b>8,549.41</b>                          | <b>0.00</b>                                    | <b>0.00</b>                               | <b>0.00</b>                    | <b>(246.25)</b> |
| ETL0431AU  | 13/03/2020 | 23/12/2019           | 869.380000          | 1,193.40             | 1,250.00                      | 0.00                                     | 1,250.00                                 | 0.00   | 0.00                                      | 0.00                           | (56.60)         |
| <b>Subtotal for ETL0431AU - Partners Group Global<br/>Multi Asset Fund</b>     |            |                      | <b>869.380000</b>   | <b>1,193.40</b>      | <b>1,250.00</b>               | <b>0.00</b>                              | <b>1,250.00</b>                          | <b>0.00</b>                                    | <b>0.00</b>                               | <b>0.00</b>                    | <b>(56.60)</b>  |
| VAN0005AU  | 13/03/2020 | 23/12/2019           | 347.460000          | 713.93               | 800.69                        | 0.00                                     | 800.69                                   | 0.00   | 0.00                                      | 0.00                           | (86.76)         |
| VAN0005AU  | 13/03/2020 | 08/08/2019           | 3,817.160000        | 7,843.11             | 8,017.24                      | 0.00                                     | 8,017.24                                 | 0.00   | 0.00                                      | 0.00                           | (174.13)        |
| <b>Subtotal for VAN0005AU - Vanguard Emerging<br/>Markets Share Index Fund</b> |            |                      | <b>4,164.620000</b> | <b>8,557.04</b>      | <b>8,817.93</b>               | <b>0.00</b>                              | <b>8,817.93</b>                          | <b>0.00</b>                                    | <b>0.00</b>                               | <b>0.00</b>                    | <b>(260.89)</b> |
| <b>Total</b>   |            |                      |                     | <b>18,053.60</b>     | <b>18,617.34</b>              | <b>0.00</b>                              | <b>18,617.34</b>                         | <b>0.00</b>                                    | <b>0.00</b>                               | <b>0.00</b>                    | <b>(563.74)</b> |

Note 1: The calculation of the Cost Base, Reduced Cost Base and Indexed Cost Base for parcels belonging in holdings outside the Service/Fund, and for parcels that were held prior to the introduction of the Service/Fund, have been based on data records supplied by investors or their advisers. Cost base is the cost base for tax purposes.

Note 2: Tax Date represents the effective date for the purpose of calculating the cost base for the parcel and any subsequent determination of capital gains for tax purposes. Generally, this is also the parcel's acquisition date.

Note 3: The Capital Gains under the discount method have been calculated prior to the application of the discount.

Note 4: Indexation of cost bases applies to assets acquired prior to 21 September 1999 and was 'frozen' on 30 September 1999 (i.e. no further indexation of the asset's cost base applies after that date). When a particular parcel of a security is eligible for indexation gains, it is shown in this column and is determined using the security's indexed cost base. Also shown in this column are capital gains that are not eligible for the CGT Discount due to the asset being held less than 12 months.

Note 5: The Total Gain for any parcel has been determined using the method that results in the optimal result (according to the criteria specified by the investor or his/her adviser) for that parcel considered in isolation. The Total Gain is the sum of Gross Gain - Discount and Gross Gain - Other, with Gross Gain - Other being used when the parcel has been held for less than a year or when frozen indexation applies.

Note 6: Some tax deferred, return of capital and AMIT cost base decrease components of distributions shown as non-assessable income may have been reclassified as realised capital gains for tax purposes, if they have given rise to a capital gains event. Where this has occurred, no units have been sold, so the quantity shown under the Units column will be 0 and the Security Sale Date represents the CGT Event date of the relevant distribution.

Note 7: In addition to the classifications of capital gains based on the method of calculation, new classifications have been introduced that are relevant for non-resident investors only, including "NCMI capital gains" and "Excluded from NCMI capital gains". These amounts are included in those shown in this schedule, but the new classifications are not shown. Please refer to the Tax Guide for additional information.