



MR AARON JOHN MICHELON + MRS TINA TINWELL <MICHELON TINWELL S/F A/C>  
65 SIXTH AVENUE  
ST PETERS SA 5069  
AUSTRALIA

## Portfolio Report

At close of business: 01/07/2022

Trading Account Number: 3175576

### Summary

Description	Market Value (AUD)	Income Yield (%)
Australian Shares	399,485.94	6.47
International Shares	0.00	N/A
Options	0.00	N/A
Total Market Value of Shares/Options	399,485.94	N/A
Bank Balance	163,675.67	N/A
<b>Total</b>	<b>563,161.61</b>	<b>N/A</b>

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AUSTRALIA

## Portfolio Report

At close of business: 01/07/2022

Trading Account Number: 3175576

### Domestic Equities Report

Security code	Sector	Company name	Quantity	Last Price	Average Cost AUD	Cost Value AUD	Market Value AUD	Gain/loss AUD	Gain/loss (%)	(%) of Holdings	Price to earnings*	Earnings per share*	Current dividends (c)*	Franking (%)*	Dividend yield (%)*	FX Rate
ANZ	Financial	AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED	5,299	22.030	8.10	42,932.25	116,736.970	73,804.72	171.91%	29.22%	9.213	2.391	144.00	100.00%		6.54
BHP	Materials	BHP GROUP LIMITED	650	41.250	30.68	19,939.45	26,812.500	6,873.05	34.47%	6.71%	10.182	4.051	427.02	100.00%		10.35
CBA	Financial	COMMONWEALTH BANK OF AUSTRALIA	190	90.380	78.21	14,859.75	17,172.200	2,312.45	15.56%	4.30%	18.105	4.992	375.00	100.00%		4.15
EDV	Consumer Staple	ENDEAVOUR GROUP LIMITED	1,000	7.570	0.00	0.00	7,570.000	7,570.00		1.89%	43.506	0.174	0.00	100.00%		0.00
FMG	Materials	FORTESCUE METALS GROUP LTD	1,445	17.530	18.89	27,298.95	25,330.850	-1,968.10	-7.21%	6.34%	4.413	3.972	297.00	100.00%		16.94
HMV	Consumer Discretionary	HARVEY NORMAN HOLDINGS LIMITED	2,000	3.710	4.60	9,204.95	7,420.000	-1,784.95	-19.39%	1.86%	5.705	0.850	35.00	100.00%		9.43
JBH	Consumer Discretionary	JB HI-FI LIMITED	1,000	38.460	48.14	48,138.78	38,460.000	-9,678.78	-20.11%	9.63%	9.271	4.149	270.00	100.00%		7.02
RIO	Materials	RIO TINTO LIMITED	113	102.700	87.96	9,939.09	11,605.100	1,666.01	16.76%	2.91%	5.717	17.963	1,422.90	100.00%		13.85
SCG	Real Estate	SCENTRE GROUP	4,856	2.590	2.54	12,334.24	12,577.040	242.80	1.97%	3.15%	15.120	0.171	14.25	40.96%		5.50
TLS	Communication Services	TELSTRA CORPORATION LIMITED	22,050	3.850	2.97	65,409.50	84,892.500	19,483.00	29.79%	21.25%	31.301	0.123	16.00	100.00%		4.16
URW	Real Estate	UNIBAIL-RODAMCO-WESTFIELD	740	3.760	0.00	0.00	2,782.400	2,782.40		0.70%		-10.944	0.00	0.00%		0.00
WDS	Energy	WOODSIDE ENERGY GROUP LTD	117	31.840	0.00	0.00	3,725.280	3,725.28		0.93%	11.215	2.839	187.19	100.00%		5.88
WES	Consumer	WESFARMERS LIMITED	210	41.910	51.14	10,739.95	8,801.100	-1,938.85	-18.05%	2.20%	21.514	1.948	170.00	100.00%		4.06

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 AUSTRALIA

## Portfolio Report

At close of business: 01/07/2022

Trading Account Number: 3175576

Security code	Sector	Company name	Quantity	Last Price	Average Cost AUD	Cost Value AUD	Market Value AUD	Gain/loss AUD	Gain/loss (%)	(%) of Holdings	Price to earnings*	Earnings per share*	Current dividends (c)*	Franking (%)	Dividend yield (%)	FX Rate
Discretionary																
WOW	Consumer Staple	WOOLWORTHS GROUP LIMITED	1,000	35.600	24.81	24,805.00	35,600.000	10,795.00	43.52%	8.91%	5.330	6.679	94.00	100.00%	2.64	
Total							399,485.94								6.47	

\* Fundamental data is current data as at 01/07/2022

## International Equities Report

Security code	Sector	Company name	Quantity	Last Price	Average Cost AUD	Cost Value AUD	Market Value AUD	Gain/loss AUD	Gain/loss (%)	Holdings (%)	Price to earnings*	Earnings per share*	Current dividends (c)*	Franking (%)*	Dividend yield (%)*	FX Rate
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No International Equities

\* Fundamental data is current data as at 01/07/2022

## Options Report

Option Code	Underlying Product	Company name/index	Contract size	Expiry date	Month	Strike \$	Right	Buy	Sell	Trade price	Trade date	Traded value	Market price	Market value	Unrealised P&L
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No Options



## SHARE INVESTING

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65 SIXTH AVENUE  
ST PETERS SA 5069

### Trading Account Statement

Period: 01/07/2021 - 30/06/2022

#### AUSTRALIA

Trading Account Number: 3175576

Date	Reference	Description	Debit	Credit	Balance
01/07/2021		Open Balance			0.00
22/10/2021	15623881	Wdl ANZCIA 012-012 484481831 TRANSFER TO NOM AC		600.00	600.00Cr
22/10/2021	11752559	DE: 015-310 456195512	600.00		0.00
17/02/2022	18083890	Bght 210 WES @ 51.0000	10,739.95		10,739.95
17/02/2022	1335659	JNL1335659 SMS Confirmation C/N Fee A/c:3175576	0.33		10,740.28
17/02/2022	16739543	Wdl ANZCIA 012-012 484481831		0.33	10,739.95
21/02/2022	16755702	Wdl ANZCIA 012-012 484481831 18083890		10,739.95	0.00
10/05/2022	19062874	Bght 1000 JBH @ 48.0859	48,138.78		48,138.78
10/05/2022	1435629	JNL1435629 SMS Confirmation C/N Fee A/c:3175576	0.33		48,139.11
10/05/2022	19062941	Bght 2000 HVN @ 4.5900	9,204.95		57,344.06
10/05/2022	1435639	JNL1435639 SMS Confirmation C/N Fee A/c:3175576	0.33		57,344.39
11/05/2022	17521777	Wdl ANZCIA 012-012 484481831		0.66	57,343.73
12/05/2022	17540733	Wdl ANZCIA 012-012 484481831 19062941		9,204.95	48,138.78
12/05/2022	17540734	Wdl ANZCIA 012-012 484481831 19062874		48,138.78	0.00
16/06/2022	19463093	Bght 500 ANZ @ 21.4500	10,754.95		10,754.95
16/06/2022	1476573	JNL1476573 SMS Confirmation C/N Fee A/c:3175576	0.33		10,755.28
16/06/2022	19463163	Bght 50 CBA @ 90.0300	4,521.45		15,276.73
16/06/2022	1476576	JNL1476576 SMS Confirmation C/N Fee A/c:3175576	0.33		15,277.06
17/06/2022	17852111	Wdl ANZCIA 012-012 484481831		0.66	15,276.40
20/06/2022	17866843	Wdl ANZCIA 012-012 484481831 19463163		4,521.45	10,754.95
20/06/2022	17866844	Wdl ANZCIA 012-012 484481831 19463093		10,754.95	0.00
<b>Total</b>			<b>83,961.730</b>	<b>83,961.730</b>	

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### Confirmations

Period: 01/07/2021 - 30/06/2022

#### AUSTRALIA

Trading Account Number: 3125576

Code	Confirmation No.	Type	Trade Date	Settlement Date	Price	Quantity	Brokerage	GST	Other fees	Consideration
WES	18083890	Buy	17/02/2022	21/02/2022	51.000	210	27.23	2.72	0.00	10,739.95
JBH	19062874	Buy	10/05/2022	12/05/2022	48.086	1000	48.09	4.81	0.00	48,138.78
HVN	19062941	Buy	10/05/2022	12/05/2022	4.590	2000	22.68	2.27	0.00	9,204.95
ANZ	19463093	Buy	16/06/2022	20/06/2022	21.450	500	27.23	2.72	0.00	10,754.95
CBA	19463163	Buy	16/06/2022	20/06/2022	90.030	50	18.14	1.81	0.00	4,521.45

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### Holdings

At close of business: 30/06/2022

#### AUSTRALIA

Trading Account Number: 3175576

Code	Company Name	Closing Price	FX Rate	Quantity	Value
ANZ	AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED	22.030		5,168	113,851.040
BHP	BHP GROUP LIMITED	41.250		650	26,812.500
CBA	COMMONWEALTH BANK OF AUSTRALIA.	90.380		190	17,172.200
EDV	ENDEAVOUR GROUP LIMITED	7.570		1,000	7,570.000
FMG	FORTESCUE METALS GROUP LTD	17.530		1,445	25,330.850
HVN	HARVEY NORMAN HOLDINGS LIMITED	3.710		2,000	7,420.000
JBH	JB HI-FI LIMITED	38.460		1,000	38,460.000
RIO	RIO TINTO LIMITED	102.700		113	11,605.100
SCG	SCENTRE GROUP	2.590		4,856	12,577.040
TLS	TELSTRA CORPORATION LIMITED.	3.850		22,050	84,892.500
URW	UNIBAIL-RODAMCO-WESTFIELD	3.760		740	2,782.400
WDS	WOODSIDE ENERGY GROUP LTD	31.840		117	3,725.280
WES	WESFARMERS LIMITED	41.910		210	8,801.100
WOW	WOOLWORTHS GROUP LIMITED	35.600		1,000	35,600.000
<b>Total</b>					<b>396,600.010</b>

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### International Dividends

Period: 01/07/2021 - 30/06/2022

AUSTRALIA

Trading Account Number: 3125526

Code	Pay Date	Ex Date	Holdings at Ex Date	Gross Amount Per Share	Gross Amount	Fees	Tax Withheld	Net Amount	FX Rate	Net Amount (AUD)
Total										0.00

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AUSTRALIA

Options Confirmations

Period: 01/07/2021 - 30/06/2022

Options Account Number: 3175576

Code	Strike	Expiry	Right	Buy	Sell	Activity	Trade Price	Trade Date	Fee Value	Fee GST	Commission Value	Commission GST	Trade Value	Trade Value Posted	Total Value
Total:															
									0.00	0.00	0.00	0.00	0.00	0.00	0.00

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AUSTRALIA											
Options Account Number: 31755276	Code	Strike	Expiry	Right	Bought	Sold	Trade Price	Trade Price	Trade Date	Traded Value	Market Value
At close of business: 30/06/2022	ST PETERS SA 5069									0.00	0.00
Unrealised P & L										0.00	0.00
Total:										0.00	0.00

## Options Positions



## Statement Glossary

### Trading Account Statement

The Trading Account Statement displays all transactions processed through the trading account during the reporting period. This may include trade transactions (buying and selling shares) as well as cash movements for settling trades. All prices and values are denominated in AUD unless otherwise indicated.

<b>Date</b>	The date the transaction was processed
<b>Reference</b>	A unique reference number for the transaction
<b>Description</b>	A brief description of the transaction
<b>Debit</b>	Amount debited from the trading account
<b>Credit</b>	Amount credited to the trading account
<b>Balance</b>	A running balance of the trading account

### Confirmations

The Confirmations statement lists all equity trade confirmations recorded on the trading account during the reporting period. This is a summary of the information provided to you through email or printed trade confirmations issued on the day of the trade. All prices and values are denominated in AUD unless otherwise indicated.

<b>Code</b>	The instrument code traded
<b>Confirmation No</b>	The unique confirmation reference number
<b>Type</b>	Indicates if the transaction was a Buy or Sell
<b>Trade Date</b>	The date the trade was recorded
<b>Settlement Date</b>	The date the transaction was due to settle. This will usually, but not always, be 2 business day after the trade date
<b>Price</b>	The average price at which the shares were bought or sold
<b>Quantity</b>	The number of shares bought or sold
<b>Brokerage</b>	The brokerage charged for the transaction (excluding GST)
<b>GST</b>	The GST charged for the transaction for brokerage and any other fees
<b>Other Fees</b>	Any other fees related to the transaction (excluding GST). This may include stamp duty, postage fees, or exchange fees. Please refer to your original confirmation for full details
<b>Consideration</b>	The consideration paid (for buys) or received (for sells) net of brokerage, fees, and GST
<b>Foreign Exchange</b>	For confirmations related to International shares, the foreign exchange rate and price in local currency is displayed

### Holdings

The Holdings statement displays all equity positions held at the end of the reporting period.

<b>Code</b>	The instrument code
<b>Company Name</b>	The name of the company or instrument
<b>Closing Price</b>	The price as at market close on the last trading day of the reporting period
<b>FX Rate</b>	The foreign exchange rate applied to international holdings
<b>Quantity</b>	The notional number of shares held. This will include any pending buy transactions, and exclude any pending sell transactions
<b>Value</b>	The value, in AUD, of the holding at the end of the reporting period. So Closing Price x Quantity (x FX rate for international holdings)



## Statement Glossary

### International Dividends

The International Dividends Statement lists all dividends paid from international shares during the reporting period. All prices and values are denominated in AUD unless otherwise indicated.

<b>Code</b>	The instrument code
<b>Pay Date</b>	The date the dividend was paid to you
<b>Ex Date</b>	The date after which a security will trade without the dividend. You must hold the security on this date to be entitled to the dividend
<b>Holdings at Ex Date</b>	The number of shares you held on the ex date
<b>Gross Amount Per Share</b>	The amount paid by the company per share held
<b>Gross Amount</b>	The gross amount paid, being Amount per Share x Holdings at ex date
<b>Fees</b>	Custodial Fees charged by our custodian
<b>Tax Withheld</b>	The amount of tax withheld from the dividend. In some cases for US Shares you may be eligible for a reduced rate of withholding tax. See the trading platform under Support   US Tax Form for more details
<b>Net Amount</b>	The net amount paid after tax has been withheld in the local currency of the instrument
<b>FX Rate</b>	The foreign exchange rate applied to the dividend payment
<b>Net Amount (AUD)</b>	The net amount in AUD paid into your account

### Options Confirmations

The Options Confirmations statement lists all Exchange Traded Options confirmations recorded on the trading account during the reporting period. This is a summary of the information provided to you through email or printed trade confirmations issued on the day of the trade.

<b>Code</b>	The instrument code traded
<b>Strike</b>	The fixed price which the underlying security can be bought or sold
<b>Expiry</b>	The date the option expires
<b>Right</b>	Indicates if the transaction was a Put or a Call
<b>Buy</b>	The number of contracts bought
<b>Sell</b>	The number of contracts sold
<b>Activity</b>	Indicates if the position expired, was exercised or assigned
<b>Trade Price</b>	The traded price for the transaction
<b>Trade Date</b>	The date the trade was recorded
<b>Fee Value</b>	The Clearing House fee charged for the transaction
<b>Fee GST</b>	The GST on the Clearing House fee charged for the transaction
<b>Commission Value</b>	The commission charged for the transaction (ex.GST)
<b>Commission GST</b>	The GST on the commission charged for the transaction
<b>Trade Value Posted</b>	The value of the trade (Trade Price x Number of Contracts)
<b>Total Value</b>	The value of the trade plus commission and fees



## Statement Glossary

### Options Positions

The Options Positions statement displays all Exchange Traded Options positions open at the end of the reporting period.

<b>Code</b>	The instrument code traded
<b>Strike</b>	The fixed price which the underlying security can be bought or sold
<b>Expiry</b>	The date the option expires
<b>Right</b>	Indicates if the transaction was a Put or a Call
<b>Bought</b>	The number of contracts bought
<b>Sold</b>	The number of contracts sold
<b>Trade Price</b>	The traded price for the transaction
<b>Trade Date</b>	The date the trade was recorded
<b>Traded Value</b>	The value of the trade (Trade Price x Number of Contracts)
<b>Market Price</b>	The market price of the underlying security
<b>Market Value</b>	The current value of the trade (Market Price x Number of Contracts)
<b>Unrealised P &amp; L</b>	The current Profit or Loss of the open position

# Profit & Loss

(as at 2022-07-01 06:51:50 AM GMT+10:00)

Account Number: 3175576

Account Name: MR AARON JOHN MICHELON + MRS TINA TINWELL <MICHELON TINWELL S/F A/C>

CHESS HIN: 0049339542

Code	Last Price	FX Rate	Units Held	Net Avg Price (AUD)	Cost (AUD)	Market Value (AUD)	P&L Value (AUD)	P&L %
ANZ	22.030 AUD		5,299	8.102	42,932.23	116,736.97	73,804.74	171.91
BHP	41.250 AUD		650	30.676	19,939.45	26,812.50	6,873.05	34.47
CBA	90.380 AUD		190	78.209	14,859.75	17,172.20	2,312.45	15.56
EDV	7.570 AUD		1,000	6.300	6,300.00	7,570.00	1,270.00	20.16
FMG	17.530 AUD		1,445	18.892	27,298.95	25,330.85	-1,968.10	-7.21
HVN	3.710 AUD		2,000	4.602	9,204.96	7,420.00	-1,784.96	-19.39
JBH	38.460 AUD		1,000	48.139	48,138.78	38,460.00	-9,678.78	-20.11
RIO	102.700 AUD		113	87.957	9,939.09	11,605.10	1,666.01	16.76
SCG	2.590 AUD		4,856	2.540	12,334.24	12,577.04	242.80	1.97
TLS	3.850 AUD		22,050	2.966	65,409.56	84,892.50	19,482.94	29.79
URW	3.760 AUD		740	15.000	11,100.00	2,782.40	-8,317.60	-74.93
WDS	31.840 AUD		117	30.000	3,510.00	3,725.28	215.28	6.13
WES	41.910 AUD		210	51.143	10,739.95	8,801.10	-1,938.85	-18.05
WOW	35.600 AUD		1,000	24.805	24,805.00	35,600.00	10,795.00	43.52
<b>Totals:</b>					<b>306,511.97</b>	<b>399,485.94</b>	<b>92,973.97</b>	<b>30.33</b>

# Stock Holdings

(as at 2022-07-01 06:51:03 AM GMT+10:00)

Account	Code	Last Price	Currency	FX Rate	CHES Holdings	Recent Buys	Recent Sells	Open Sells	Conditional Sells	Available to Sell	Value
3175576	ANZ	22.030	AUD		5,299	0	0	0	0	5,299	116,736.970
3175576	BHP	41.250	AUD		650	0	0	0	0	650	26,812.500
3175576	CBA	90.380	AUD		190	0	0	0	0	190	17,172.200
3175576	EDV	7.570	AUD		1,000	0	0	0	0	1,000	7,570.000
3175576	FMG	17.530	AUD		1,445	0	0	0	0	1,445	25,330.850
3175576	HVN	3.710	AUD		2,000	0	0	0	0	2,000	7,420.000
3175576	JBH	38.460	AUD		1,000	0	0	0	0	1,000	38,460.000
3175576	RIO	102.700	AUD		113	0	0	0	0	113	11,605.100
3175576	SCG	2.590	AUD		4,856	0	0	0	0	4,856	12,577.040
3175576	TLS	3.850	AUD		22,050	0	0	0	0	22,050	84,892.500
3175576	URW	3.760	AUD		740	0	0	0	0	740	2,782.400
3175576	WDS	31.840	AUD		117	0	0	0	0	117	3,725.280
3175576	WES	41.910	AUD		210	0	0	0	0	210	8,801.100
3175576	WOW	35.600	AUD		1,000	0	0	0	0	1,000	35,600.000



Portfolio ID: 3175576

## Tax summary

01 Jul 2021 to 30 Jun 2022



### Assessable income

Australian income		
Interest	Interest	611.29
	Interest exempt from NRWT	-
	<b>Total interest</b>	<b>611.29</b>
Dividends	Unfranked	-
	Unfranked CFI	-
	<b>Total unfranked</b>	<b>-</b>
	Franked	17,854.74
	Franking credits	7,652.02
	<b>Total dividends</b>	<b>25,506.76</b>
Trust income	Franked distributions	2,533.92
	Franking credits	1,169.59
	<b>Gross franked distributions</b>	<b>3,703.51</b>
	Other trust income <sup>(a)</sup>	-
	<b>Total trust income</b>	<b>3,703.51</b>
Other income	Gains on disposal of traditional securities	243.37
	<b>Total other income</b>	<b>243.37</b>
<b>Total Australian income</b>		<b>30,064.93</b>
Foreign income		
Other	Other foreign source income	-
<b>Total foreign income</b>		<b>-</b>
<b>Net capital gain <sup>(b)</sup></b>		<b>24,463.92</b>
<b>Total assessable income</b>		<b>54,528.85</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

There were no deductions recorded in this period.

### Tax offsets, credits and NCMI

Franking credits		
Dividends	Franking credits	7,652.02
	Less franking credits denied	-
		<b>7,652.02</b>
Trust income	Franking credits	1,169.59
	Less franking credits denied	-
		<b>1,169.59</b>
<b>Total franking credits</b>		<b>8,821.61</b>



Portfolio ID: 3175576

## Realised CGT

01 Jul 2021 to 30 Jun 2022



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### Disposals of CGT assets

Capital gain using the different calculation methods

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost	Adjusted cost (a)	Indexed cost	Sale proceeds	Gross gain	Discounted gain (b)	Indexed gain	Other gain	CGT gain (c)	CGT loss	CGT exempt gain/loss
SPARK INFRASTRUCTURE GROUP STAPLED - TRUST UNITS															
SKIT	23/02/2011	23/02/2011	07/07/2021	-	-	-	NA	20.78	20.78	13.85	NA	NA	13.85	NA	NA
	23/02/2011	23/02/2011	22/12/2021	17,320	9,011.97	-	NA	36,675.10	36,675.10	24,450.07	NA	NA	24,450.07	NA	NA
SKIT totals				17,320	9,011.97	-	NA	36,695.88	36,695.88	24,463.92	NA	NA	24,463.92	NA	NA
Disposals of CGT asset totals					9,011.97	-	NA	36,695.88	36,695.88	24,463.92	NA	NA	24,463.92	NA	NA

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

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

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

The capital gain calculated using the discount method, after having applied the 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

Adjusted cost										Adjusted cost (e)	
Asset	Sale date	Sale quantity	Sale proceeds	Purchase date	Tax date	Adjustments				Reduced cost base (h)	
						Actual cost (b)	Tax deferred (c)	Tax free (d)	AMIT cost base net amount - excess (e)		net amount - shortfall (f)
SPARK INFRASTRUCTURE GROUP STAPLED - TRUST UNITS						\$	\$	\$	\$	\$	\$
SKIT	09/12/2021	17,320	36,675.10	23/02/2011	23/02/2011	9,011.97	9,011.97	-	-	-	-
SKIT totals		17,320	36,675.10			9,011.97	9,011.97	-	-	-	-
Totals			36,675.10			9,011.97	9,011.97	-	-	-	-

(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.





Portfolio ID: 3175576

Realised CGT

01 Jul 2021 to 30 Jun 2022



- (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.

## Trust CGT distributions

There were no trust CGT distributions within the period.

## Summary of CGT gains/losses

		Total	Discounted	Indexed	Other
Losses available to offset	Carried forward from prior years	\$ -	\$ -	\$ -	\$ -
	Current year losses	-	-	-	-
	Total	-	-	-	-
CGT gains	Disposals of CGT assets	36,695.88	36,695.88	-	-
	Trust CGT distributions	-	-	-	-
	CGT gain before losses applied	36,695.88	36,695.88	-	-
	Losses applied	-	-	-	-
	CGT gain after losses applied	36,695.88	36,695.88	-	-
	Discount applied <sup>(a)</sup>	-12,231.96	-12,231.96	N/A	N/A
Net capital gain		24,463.92	24,463.92	-	-

(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.



Portfolio ID: 3175576

## Taxation income

01 Jul 2021 to 30 Jun 2022



### 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 Foreign taxes	Foreign taxes withheld	Cash	DRP	To be received
<b>Dividends</b>															
BHP GROUP LIMITED FPO															
BHP	21/09/2021	-	-	1,764.93	756.40	-	-	-	-	1,764.93 <sup>(b)</sup>	-	-	1,764.93	-	-
	28/03/2022	-	-	1,352.36	579.58	-	-	-	-	1,352.36 <sup>(b)</sup>	-	-	1,352.36	-	-
	01/06/2022	-	-	3,481.92	1,492.25	-	-	-	-	3,481.92	-	-	-	3,481.92	-
<b>BHP totals</b>		-	-	6,599.21	2,828.23	-	-	-	-	6,599.21	-	-	3,117.29	3,481.92	-
COMMONWEALTH BANK OF AUSTRALIA FPO															
CBA	29/09/2021	-	-	280.00	120.00	-	-	-	-	280.00 <sup>(b)</sup>	-	-	280.00	-	-
	30/03/2022	-	-	245.00	105.00	-	-	-	-	245.00 <sup>(b)</sup>	-	-	245.00	-	-
<b>CBA totals</b>		-	-	525.00	225.00	-	-	-	-	525.00	-	-	525.00	-	-
ENDEAVOUR GROUP LIMITED FPO															
EDV	22/09/2021	-	-	70.00	30.00	-	-	-	-	70.00 <sup>(b)</sup>	-	-	70.00	-	-
	28/03/2022	-	-	125.00	53.57	-	-	-	-	125.00 <sup>(b)</sup>	-	-	125.00	-	-
<b>EDV totals</b>		-	-	195.00	83.57	-	-	-	-	195.00	-	-	195.00	-	-
FORTESCUE METALS GROUP LTD FPO															
FMG	30/09/2021	-	-	3,048.95	1,306.69	-	-	-	-	3,048.95 <sup>(b)</sup>	-	-	3,048.95	-	-
	30/03/2022	-	-	1,242.70	532.59	-	-	-	-	1,242.70 <sup>(b)</sup>	-	-	1,242.70	-	-
<b>FMG totals</b>		-	-	4,291.65	1,839.28	-	-	-	-	4,291.65	-	-	4,291.65	-	-
RIO TINTO LIMITED FPO															
RIO	23/09/2021	-	-	858.87	368.09	-	-	-	-	858.87 <sup>(b)</sup>	-	-	858.87	-	-
	21/04/2022	-	-	749.01	321.00	-	-	-	-	749.01 <sup>(b)</sup>	-	-	749.01	-	-
<b>RIO totals</b>		-	-	1,607.88	689.09	-	-	-	-	1,607.88	-	-	1,607.88	-	-
TELSTRA CORPORATION LIMITED FPO															
TLS	23/09/2021	-	-	1,764.00	756.00	-	-	-	-	1,764.00 <sup>(b)</sup>	-	-	1,764.00	-	-
	01/04/2022	-	-	1,764.00	756.00	-	-	-	-	1,764.00 <sup>(b)</sup>	-	-	1,764.00	-	-
<b>TLS totals</b>		-	-	3,528.00	1,512.00	-	-	-	-	3,528.00	-	-	3,528.00	-	-
WESFARMERS LIMITED FPO															
WES	30/03/2022	-	-	168.00	72.00	-	-	-	-	168.00 <sup>(b)</sup>	-	-	168.00	-	-
<b>WES totals</b>		-	-	168.00	72.00	-	-	-	-	168.00	-	-	168.00	-	-
WOOLWORTHS GROUP LIMITED FPO															
WOW	08/10/2021	-	-	550.00	235.71	-	-	-	-	550.00 <sup>(b)</sup>	-	-	550.00	-	-
	13/04/2022	-	-	390.00	167.14	-	-	-	-	390.00 <sup>(b)</sup>	-	-	390.00	-	-



Portfolio ID: 3175576

## Taxation income

01 Jul 2021 to 30 Jun 2022



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### 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 franking credits excl	Aust Foreign taxes	Foreign taxes withheld	Cash	DRP	To be received
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Dividends</b>															
WOW totals		-	-	940.00	402.85	-	-	-	-	940.00	-	-	940.00	-	-
Totals		-	-	17,854.74	7,652.02	-	-	-	-	17,854.74	-	-	14,372.82	3,481.92	-
<b>Trust income</b>															
SPARK INFRASTRUCTURE GROUP STAPLED - TRUST UNITS															
SKIT	07/07/2021	-	-	455.52	278.85	-	-	-	20.78	476.30 <sup>(b)</sup>	-	-	476.30	-	-
	30/11/2021	-	-	2,078.40	890.74	-	-	-	-	2,078.40 <sup>(b)</sup>	-	-	2,078.40	-	-
SKIT totals		-	-	2,533.92	1,169.59	-	-	-	20.78	2,554.70	-	-	2,554.70	-	-
Totals		-	-	2,533.92	1,169.59	-	-	-	20.78	2,554.70	-	-	2,554.70	-	-
<b>Interest</b>															
ANZ Cash Investment Account															
+ANZCMT	30/07/2021	1.52	-	-	-	-	-	-	-	1.52	-	-	1.52	-	-
	31/08/2021	1.62	-	-	-	-	-	-	-	1.62	-	-	1.62	-	-
	30/09/2021	1.53	-	-	-	-	-	-	-	1.53	-	-	1.53	-	-
	29/10/2021	0.42	-	-	-	-	-	-	-	0.42	-	-	0.42	-	-
+ANZCMT totals		5.09	-	-	-	-	-	-	-	5.09	-	-	5.09	-	-
SPARK INFRASTRUCTURE GROUP STAPLED - LOAN NOTES															
SKIL	07/07/2021	606.20	-	-	-	-	-	-	-	606.20 <sup>(b)</sup>	-	-	606.20	-	-
SKIL totals		606.20	-	-	-	-	-	-	-	606.20	-	-	606.20	-	-
Totals		611.29	-	-	-	-	-	-	-	611.29	-	-	611.29	-	-
Income transaction totals		611.29	-	20,388.66	8,821.61	-	-	-	20.78	21,020.73	-	-	17,538.81	3,481.92	-

(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.  
(b) These income amounts are yet to be confirmed.



Portfolio ID: 3175576

## Taxation income

01 Jul 2021 to 30 Jun 2022



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### Non-CGT gains/losses

Traditional securities				Purchase		Sale/On maturity					
Asset	Purchase date	Sale date	Gain \$	Loss \$	Face value or units	Consideration \$	Principal \$	Accrued interest \$	Amount \$	Principal \$	Accrued interest \$
Australian											
SPARK INFRASTRUCTURE GROUP STAPLED - LOAN NOTES											
SKIL	23/02/2011	09/12/2021	243.37	-	17,320	11,014.63	11,014.63	-	11,258.00	11,258.00	-
SKIL totals			243.37	-	17,320	11,014.63	11,014.63	-	11,258.00	11,258.00	-
Australian totals			243.37	-	-	11,014.63	11,014.63	-	11,258.00	11,258.00	-
Foreign											
Foreign totals											
Traditional securities totals											
Total non-CGT gain/loss											
			243.37	-	-	11,014.63	11,014.63	-	11,258.00	11,258.00	-

### Income transactions - additional information

Interest		Interest exempt from NRWT <sup>(b)</sup>		Interest total	
Asset	Tax date	Interest <sup>(a)</sup>	Interest exempt from NRWT <sup>(b)</sup>	Interest total	
ANZ Cash Investment Account					
+ANZCMT	30/07/2021	1.52	-	1.52	
	31/08/2021	1.62	-	1.62	
	30/09/2021	1.53	-	1.53	
	29/10/2021	0.42	-	0.42	
+ANZCMT totals		5.09	-	5.09	
SPARK INFRASTRUCTURE GROUP STAPLED - LOAN NOTES					
SKIL	07/07/2021	606.20	-	606.20	
SKIL totals		606.20	-	606.20	



Portfolio ID: 3175576

## Taxation income

01 Jul 2021 to 30 Jun 2022



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### Income transactions - additional information continued

#### Interest

Asset	Tax date	Interest <sup>(a)</sup>	Interest exempt from NRWT <sup>(b)</sup>	Interest total
<b>Totals</b>		\$ <b>611.29</b>	\$ -	\$ <b>611.29</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).

#### Non-assessable amounts<sup>(a)</sup>

##### Attribution managed investment trusts (AMIT)

Asset	Tax date	Attribution managed investment trusts (AMIT)				Non-AMIT		
		Exempt income	Non-assessable non-exempt	Other non-assessable <sup>(b)</sup>	Tax deferred	Tax exempt	Tax free	Non-assessable total
SKIT	07/07/2021	\$ -	\$ -	\$ -	\$ 20.78	\$ -	\$ -	\$ 20.78
SKIT totals		\$ -	\$ -	\$ -	\$ 20.78	\$ -	\$ -	\$ 20.78
<b>Totals</b>		\$ -	\$ -	\$ -	\$ <b>20.78</b>	\$ -	\$ -	\$ <b>20.78</b>

(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

##### Capital withholding tax

Asset	Transaction Date
<b>Totals</b>	\$ -

#### NCMI

There were no amounts recorded in this period.



Portfolio ID: 3175576

## Taxation income

01 Jul 2021 to 30 Jun 2022



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

	Interest	Unfranked	Franked	Franking credits	Other Aust	Gross foreign	Trust cap gains	Non-assess	Gross franking credits	Aust Foreign taxes	Expenses taxes withheld	Cash	DRP	To be received
<b>Income transactions</b>														
Dividends	-	-	17,854.74	7,652.02	-	-	-	-	17,854.74	-	-	14,372.82	3,481.92	-
Trust income	-	-	2,533.92	1,169.59	-	-	-	20.78	2,554.70	-	-	2,554.70	-	-
Interest	611.29	-	-	-	-	-	-	-	611.29	-	-	611.29	-	-
<b>Totals</b>	<b>611.29</b>	<b>-</b>	<b>20,388.66</b>	<b>8,821.61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20.78</b>	<b>21,020.73</b>	<b>-</b>	<b>-</b>	<b>17,538.81</b>	<b>3,481.92</b>	<b>-</b>
<b>Non-CGT gains/losses</b>														
Traditional securities														
<b>Totals</b>									<b>243.37</b>					
									<b>243.37</b>					
<b>Totals for all income</b>	<b>611.29</b>	<b>-</b>	<b>20,388.66</b>	<b>8,821.61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20.78</b>	<b>21,264.10</b>	<b>-</b>	<b>-</b>	<b>17,538.81</b>	<b>3,481.92</b>	<b>-</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.

# Important notices

## General notices

### General Notice in regard to ANZ Share Investing Tax Tools (Standard)

ANZ Share Investing is a service provided by CMC Markets Stockbroking Limited ABN 69 081 002 851 AFSL 246381 ("CMC Markets"), a Participant of the Australian Securities Exchange and Chi-X Australia, at the request of Australia and New Zealand Banking Group Limited ABN 11 005 357 222 (ANZ). CMC Markets uses a third party service provider, Praemium ("Service Provider") in providing Tax Tools to you. In order to obtain Tax Tools (Standard) Reports, you have agreed to be bound by the Tax Tools Terms and Conditions. These General Notices and Taxation Notices should be read in conjunction with the ANZ Share Investing Trading Terms and Conditions. If your account settles through an ANZ Share Investment Loan you should read the applicable Terms and Conditions.

The reports generated by Tax Tools (Standard) contain the results of specific financial calculations relating to your portfolio of shares held by either CMC Markets as the sponsoring broker, or ANZ Margin Services as the sponsoring broker. If you are using an ANZ Share Investment Loan ("ASIL"), as the case may be ("Portfolio"), they may be used by you and/or your professional tax adviser, together with your own training, expertise, experience and judgment (and that of your professional tax adviser), and other information you consider relevant in the course of you forming opinions or making decisions; and in the course of your professional tax adviser making recommendations in relation to taxation, Financial Products and/or related matters.

The reports generated by Tax Tools (Standard) and have been prepared by Praemium. The reports are not advice, professional or otherwise, in relation to taxation, Financial Products or any other matter. They do not take into account your particular objectives, financial situation or needs. It is up to you to determine whether or not Tax Tools (Standard) is appropriate for your use. It is not to be used as a substitution for obtaining professional tax advice - we recommend you obtain professional tax advice before you use Tax Tools (Standard) to complete your tax return.

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"Financial Products" means those products as described in Chapter 7 of the Corporations Act 2001 which are traded on the Australian Stock Exchange and includes securities, options, warrants and exchange traded funds. It does not include contracts for difference or managed funds.

## Taxation

### Actual Cost Details Not Supplied

Please note that where the Actual Cost details for a capital gains tax asset have not been supplied, the report may not correctly reflect the portfolio's financial position. Reports such as the Realised Report, the Unrealised Report and the Portfolio Valuation will need to be reassessed taking into account the missing cost information.

### CGT for Exchange Traded Options (ETOs)

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). Where there is a capital gain on the granting of an option pursuant to CGT Event D2, the premium received is displayed as a negative value under the actual cost and adjusted cost columns in the Realised Report. 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.

### Income Declared but not Paid Report

An Income Declared but not Paid Report is available to show income that has been declared but not yet paid, as at a given date. For ASX-listed Financial Products, this is the distribution date. The ex-dividend amount is reflected in the Portfolio Valuation Report but not in the Income Details. Ex-dividend entitlement aspects will be reported in your portfolio. Only actual dividends received are in the Income Details Screen.

## Important notices continued

### Taxation

#### Indexed cost base with tax deferred distributions

When calculating the indexed cost base of units, the cost base needs to be indexed up until the date that a tax deferred distribution is received. The indexed cost base then needs to be reduced by the tax deferred distribution received and the adjusted indexed cost base is taken to be the 'new' cost base. Currently, upon disposal, the report applies indexation to the full acquisition cost and then adjusts the cost base for any tax deferred distributions. Please refer to the Tax Free and Tax Deferred Summary page for details of tax deferred distributions. Please note that only assets purchased at least 12 months prior to 21 September 1999 with tax deferred distributions will be affected.

#### Instalment Warrants and Instalment Receipts

With regard to instalment warrants and instalment receipts, the tax reports display the dividend and/or trust distribution of the underlying security only. The reports do not disclose any attaching options details or expenses and/or interest payments made by you in respect of these instruments.

As not all instalment instruments have the same structure or features, you should refer to the product disclosure statement, tax statements and documents directly received from the issuer of such instruments to assist in you calculating any other tax consequences or talk to your tax adviser.

#### 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.

#### Stapled Securities

Where the stapled security is made up of a CGT asset and a traditional income security, the report may not allocate the cost base and capital proceeds to each security of the stapled arrangement. In such cases, full allocation of the cost base and the capital proceeds is made to the traditional income security. Generally, each security of the stapled arrangement is treated separately for tax purposes and holders of these securities will need to 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.

#### Tax Free and Deferred Adjustments to Cost Base

When calculating capital losses, tax free and tax deferred amounts will always be treated as a reduction in the reduced cost base. As not all tax free amounts should be treated as a reduction in the reduced cost base, holders should consult with their professional tax advisers to ensure the correct amounts are included in the reduced cost base.

When calculating capital gains, the system correctly does not reduce the cost base by the tax free amounts pursuant to section 104-70, despite showing both the tax deferred and tax free adjustments to the cost base in the summary which forms part of the Realised report.

#### Taxation of Financial Arrangements (TOFA)

The system does not currently take the TOFA rules (including the new TOFA 3&4 regime) into consideration in the preparation of the report. Users need to ascertain the taxation implications on their investments where the TOFA rules mandatorily apply or where a voluntary election has been made to apply the TOFA rules. Users need to seek independent taxation advice in relation to the application of the TOFA rules.

Click this link <https://trading.anzshareinvesting.com.au/Manage/TaxTools#/FAQ> for more help