

Global Investment Services

2023

End of Financial Year Report

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Entity type: Self Managed Super Fund

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Things You Should Know

This statement has been prepared and issued by Margaret Street Administration Services Pty Ltd ACN 163 681 678 on behalf of GIS Private Nominees Pty Limited ABN 93 000 626 264 (GISPN) to provide you with a summary of your Global Investment Service account income as at the date indicated (this Statement). If you have any questions in relation to this Statement, please contact your Private Banker. GISPN do not provide any representations or warranties as to the accuracy or completeness of this Statement. Except where contrary to law, we intend by this notice to exclude liability for this material. Certain information contained in this Statement may be based on indicative values (including, values being rounded to the nearest dollar), values not based on real time data or amounts which are subject to change (such as amounts subject to market movements). This Statement includes information provided by third parties and is given in good faith and has been derived from sources believed to be accurate at the date of issue of this Statement. No company in the Westpac Group (including GISPN) nor any of their related entities, employees or directors gives any warranties of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. This Statement has been prepared without taking account of your objectives, financial situation or needs. The information provided is factual only and does not constitute financial product advice. Because of this you should, before acting on this information, consider its appropriateness, having regard to your objectives, financial situation and needs and seek independent financial and taxation advice. This Statement has been provided specifically to you and should not be made available to any other persons other than your Professional Advisors and only for the purposes of their providing you with professional advice. In relation to any performance data included in this Statement, you should note that past performance is not a reliable indicator of future performance. This statement is designed to assist you in your preparation of your 2023 Australian tax return. It is provided for use of investors in the Global Investment Service and is based on current taxation laws and their interpretation. The application of tax laws depends upon an investor's specific circumstances and you should therefore seek professional advice on the taxation implications of your investments and should not rely on the information contained in this statement which should be used as a guide only.

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1. Portfolio Valuation By Asset Class

As at 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Cash	Market Value (Inv Currency)	Market Value (AUD)
AUD GIS Integrated Cash Investment Account	468	468
		468
Total Market Value		468

2. Income Summary

Statement for Period 1 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

	TARP	NTARP	Income Received	Imputation Credit	Tax Paid/Offsets	Taxable Income
Domestic Income						
Cash & Fixed Interest Income						
Interest			1,710.48			1,710.48
Foreign Income			0.00			0.00
Equity Income						
Dividend - Franked			0.00	0.00		0.00
Dividend - Unfranked			0.00			0.00
Conduit Foreign Income			0.00			0.00
Return of Capital			0.00			
Foreign Income			0.00		0.00	0.00
Trust Distributions						
Dividend - Franked			0.00	0.00		0.00
Dividend - Unfranked			0.00			0.00
Conduit Foreign Income			0.00			0.00
Interest			0.00			0.00
Other Income			0.00			0.00
Non Assessable Non Exempt			0.00			
Tax Deferred			0.00			
Tax Free			0.00			
Return of Capital			0.00			
Foreign Income			0.00		0.00	0.00
Foreign Income						
Gross Foreign Income (excluding capital gains and FX movements)			0.00		0.00	0.00
FX Movements			0.00			0.00
Capital Gains (Distributed, Domestic & Foreign)*			Distributed		Non Distributed	Total Trust CGT**
Discount Gains (after discount)	0.00	0.00	0.00			0.00
Other Capital Gains Distribution			0.00			
Concession	0.00	0.00	0.00			
Tax Exempt			0.00			
Other Gain	0.00	0.00	0.00			0.00
Other Gain not distributed					0.00	0.00
* CGT on asset disposals is shown in sections 8 and 9						
** Calculated on the basis of a Super Fund						
Rebates						
Rebates			0.00			0.00
Traditional Income Securities						0.00
Assessable Gains / (Losses)						
Amounts Withheld						
Foreign Resident Withholding Tax			0.00			
TFN Amounts Deducted			0.00			
Total Cash Distributions			12,810.48			
Informational Items						
AMIT CGT Gross Up			0.00			
AMIT CB Reduction			11,100.00			
Listed Investment Companies (LIC)						
LIC Capital Gains			0.00			0.00
LIC Dividends			0.00			0.00

Your tax statement forms a payment summary for the purpose of the Taxation Administration Act 1953. Please retain your tax statement for income tax purposes.

3. Investment Income (Domestic)

Statement for Period 01 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Tax Date	Income Distributed	Interest	Other Income	Net Franked Dvd.	Imp. Credit	Unfnkd. Dvd.	Conduit Foreign Income	CGT Conc./AMIT CGT Gross Up	Disc. Capital Gain	Other Gain	Non-Distrib. Capital Gain	Tax Exempt/Free/NANE	AMIT CB Adj./ROC /Tax Deferred	TFN Amnts. Deduct.	Non-Resident w/holding Tax	Foreign Income	Foreign Tax Credit
Cash & Fixed Interest																	
[CASHAUD] - Cash AUD																	
31/08/2022	0.15	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31/10/2022	383.23	383.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30/11/2022	818.49	818.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30/12/2022	253.18	253.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31/01/2023	4.30	4.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28/02/2023	247.02	247.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31/03/2023	0.98	0.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28/04/2023	1.12	1.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31/05/2023	1.11	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30/06/2023	0.90	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1,710.48	1,710.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total:	1,710.48	1,710.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trust																	
[43515BU] - CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD																	
30/09/2022	5,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,550.00	0.00	0.00	0.00	0.00
30/12/2022	5,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,550.00	0.00	0.00	0.00	0.00
	11,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,100.00	0.00	0.00	0.00	0.00
Total:	11,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,100.00	0.00	0.00	0.00	0.00
Grand Total:	12,810.48	1,710.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,100.00	0.00	0.00	0.00	0.00

* Income is taxable in the financial year but payable after the financial year

4. Investment Income (Foreign)

Statement for Period 01 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

No Data

5. Fee Rebates Received

Statement for Period 01 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

No Data

6. Quarterly Fee

Statement for Period 1 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Date	Description	Net Fee	GST	Total Fee
Administration Fees				
11/08/2022	Ongoing Fee Withdrawal	(1,131.12)	(113.11)	(1,244.23)
15/11/2022	Ongoing Fee Withdrawal	(393.25)	(39.33)	(432.58)
14/02/2023	Ongoing Fee Withdrawal	(400.97)	(40.10)	(441.07)
10/05/2023	Ongoing Fee Withdrawal	(132.29)	(13.23)	(145.52)
Total:		(2,057.63)	(205.77)	(2,263.40)
Grand Total:		(2,057.63)	(205.77)	(2,263.40)

7. Traditional Income Security Gains/Losses

Statement for Period 01 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

No Data

8. Realised Capital Gains/Losses - Domestic

Statement for Period 01 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Sale Tax Date	Purchase Tax Date	Sale Quantity	Actual Cost	Sale Proceeds	Total Gain/Loss	Reduced Cost Base	Indexed Cost Base	Concessional Gain	Discounted Gain	Indexed Gain	Other Gain	CGT Loss
43515BU - CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD												
31/01/2023	10/06/2015	240,000.00	245,401.03	398,544.00	153,142.97	109,823.21	0.00	96,240.45	192,480.33	0.00	0.00	0.00
Total for Product:		240,000.00	245,401.03	398,544.00	153,142.97	109,823.21	0.00	96,240.45	192,480.33	0.00	0.00	0.00
Grand Total:			245,401.03	398,544.00	153,142.97	109,823.21	0.00	96,240.45	192,480.33	0.00	0.00	0.00

The calculation methodology used for Capital Gains is FIFO

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9. Realised Capital Gains/Losses - Foreign

Statement for Period 01 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Sale Tax Date	Purchase Tax Date	Sale Quantity	Unit Proceeds	Native Sale Proceeds	Buy Date FX Rate	AUD Reduced Cost	AUD Actual Cost	Sale Date FX Rate	AUD Sale Proceeds	AUD Gain/ (Loss)	AUD CGT Gain (*Discounted)	AUD CGT Loss
USD												
45572EU - EGERTON LONG SHORT FUND LTD CLASS B1 USD												
01/07/2022	01/02/2016	2,138.47	230.42	492,750.79	0.6998	504,551.37	504,551.37	0.6813	723,259.61	218,708.24	145,805.35 *	0.00
Total for Product:		2,138.47		492,750.79		504,551.37	504,551.37		723,259.61	218,708.24	145,805.35	0.00
USD Total:				492,750.79		504,551.37	504,551.37		723,259.61	218,708.24	145,805.35	0.00
Grand Total:							504,551.37		723,259.61	218,708.24	145,805.35	0.00
Net Discounted Gain:											145,805.35 *	

The calculation methodology used for Capital Gains is FIFO

10. Realised Foreign Exchange Gains/Losses

Statement for Period 01 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Buy Tax Date	Buy Description	Buy FX Rate	Native Currency Value	Sale Tax Date	Sell Description	Sell FX Rate	Costbase (AUD)	Proceeds (AUD)	FX Gain (Loss)
USD - US Dollar									
31/01/2020	Interest Received CASHUSD.UNL	0.6692	216.69	11/10/2022	Buy: ICIA AUD : 0.6437	0.6437	323.79	336.63	12.84
28/02/2020	Interest Received CASHUSD.UNL	0.6583	195.72	11/10/2022	Buy: ICIA AUD : 0.6437	0.6437	297.31	304.05	6.74
31/03/2020	Interest Received CASHUSD.UNL	0.6016	21.03	11/10/2022	Buy: ICIA AUD : 0.6437	0.6437	34.96	32.67	(2.29)
01/07/2022	Buy USD Sell 45572EU.UNL	0.6813	299,566.56	11/10/2022	Buy: ICIA AUD : 0.6437	0.6437	439,703.79	465,382.25	25,678.46
01/07/2022	Buy USD Sell 45572EU.UNL	0.6813	193,184.23	10/11/2022	Buy: ICIA AUD : 0.6507	0.6507	283,555.81	296,886.78	13,330.97
Total for Currency:									39,026.73
Grand Total:									39,026.73

11. Detailed Cash Flow

Statement for Period 01 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Date	Description	Native Value		Native Value Balance	AUD FX Rate Applied	AUD	
		Withdrawal	Deposit			Withdrawal	Deposit
Australian Dollar							
CASHAUD - Cash AUD							
01/07/2022	Opening Balance	-	-	0.00		-	-
29/07/2022	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2	-	5,550.00	5,550.00	1.0000	-	5,550.00
01/08/2022	Withdrawal	-5,550.00	-	0.00	1.0000	-5,550.00	-
10/08/2022	Direct Debit Request	-	1,244.23	1,244.23	1.0000	-	1,244.23
11/08/2022	Ongoing Fee Withdrawal	-1,244.23	-	0.00	1.0000	-1,244.23	-
31/08/2022	Cash Deposit - AUD Cash Interest	-	0.15	0.15	1.0000	-	0.15
05/09/2022	Withdrawal	-0.15	-	0.00	1.0000	-0.15	-
11/10/2022	Sell ICIA USD	-	466,055.62	466,055.62	1.0000	-	466,055.62
27/10/2022	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2	-	5,550.00	471,605.62	1.0000	-	5,550.00
28/10/2022	Withdrawal	-5,550.00	-	466,055.62	1.0000	-5,550.00	-
31/10/2022	Cash Deposit - AUD Cash Interest	-	383.23	466,438.85	1.0000	-	383.23
07/11/2022	Withdrawal	-383.23	-	466,055.62	1.0000	-383.23	-
10/11/2022	Sell ICIA USD	-	296,886.78	762,942.40	1.0000	-	296,886.78
15/11/2022	Ongoing Fee Withdrawal	-432.58	-	762,509.82	1.0000	-432.58	-
30/11/2022	Cash Deposit - AUD Cash Interest	-	818.49	763,328.31	1.0000	-	818.49
06/12/2022	Withdrawal	-818.49	-	762,509.82	1.0000	-818.49	-
08/12/2022	Withdrawal	-760,000.00	-	2,509.82	1.0000	-760,000.00	-
30/12/2022	Cash Deposit - AUD Cash Interest	-	253.18	2,763.00	1.0000	-	253.18
05/01/2023	Withdrawal	-253.18	-	2,509.82	1.0000	-253.18	-
20/01/2023	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2	-	5,550.00	8,059.82	1.0000	-	5,550.00
23/01/2023	Withdrawal	-5,550.00	-	2,509.82	1.0000	-5,550.00	-
31/01/2023	Cash Deposit - AUD Cash Interest	-	4.30	2,514.12	1.0000	-	4.30
02/02/2023	Withdrawal	-4.30	-	2,509.82	1.0000	-4.30	-
08/02/2023	Cash Deposit - REDEMPTION CHARTER HALL DIRECT	-	398,544.00	401,053.82	1.0000	-	398,544.00
14/02/2023	Ongoing Fee Withdrawal	-441.07	-	400,612.75	1.0000	-441.07	-
22/02/2023	Withdrawal	-400,000.00	-	612.75	1.0000	-400,000.00	-
28/02/2023	Cash Deposit - AUD Cash Interest	-	247.02	859.77	1.0000	-	247.02

11. Detailed Cash Flow

Statement for Period 01 Jul 2022 - 30 Jun 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Date	Description	Native Value		Native Value Balance	AUD FX Rate Applied	AUD	
		Withdrawal	Deposit			Withdrawal	Deposit
03/03/2023	Withdrawal	-247.02	-	612.75	1.0000	-247.02	-
31/03/2023	Cash Deposit - AUD Cash Interest	-	0.98	613.73	1.0000	-	0.98
04/04/2023	Withdrawal	-0.98	-	612.75	1.0000	-0.98	-
28/04/2023	Cash Deposit - AUD Cash Interest	-	1.12	613.87	1.0000	-	1.12
03/05/2023	Withdrawal	-1.12	-	612.75	1.0000	-1.12	-
10/05/2023	Ongoing Fee Withdrawal	-145.52	-	467.23	1.0000	-145.52	-
31/05/2023	Cash Deposit - AUD Cash Interest	-	1.11	468.34	1.0000	-	1.11
02/06/2023	Withdrawal	-1.11	-	467.23	1.0000	-1.11	-
30/06/2023	Cash Deposit - AUD Cash Interest	-	0.90	468.13	1.0000	-	0.90
US Dollar							
CASHUSD - US Dollars							
01/07/2022	Opening Balance	-	-	433.44		-	-
14/07/2022	Cash Deposit - Sell EGERTON LONG SHORT FUND LTD CLASS B1	-	492,750.79	493,184.23	0.6813	-	723,259.61
11/10/2022	Buy: ICIA AUD : 0.6437	-300,000.00	-	193,184.23	0.6437	-466,055.62	-
10/11/2022	Buy: ICIA AUD : 0.6507	-193,184.23	-	0.00	0.6507	-296,886.78	-



Global Investment Services

Quarterly Statement

For period 1 July 2022 to 30 September 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Entity type: Self Managed Super Fund

Portfolio Valuation By Asset Class

Statement for Period 1 July 2022 to 30 September 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Cash					Value Date		Market Value	Market Value (AUD)
USD GIS Integrated Cash Investment Account					30-Sep-22		493,184	771,477
								771,477

Managed Funds	Investment Currency	Units	Unit Cost	Purchase Cost	Value Date	Unit Value	Market Value	Market Value (AUD)
CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	AUD	240,000.000	1.0225	245,401	30-Sep-22	1.6370	392,880	392,880
								392,880
Total Market Value								1,164,357

Buy & Sell Transactions by Currency

Statement for Period 1 July 2022 to 30 September 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Security	Deal Date	Confirmation Date	Description	Volume	Price	Investment Amount	Fee	GST	Accrued Interest	Total Amount
Sell Transactions										
USD										
45572EU	1-Jul-22	14-Jul-22	Sell EGERTON LONG SHORT FUND LTD CLASS B1 USD	2,138.47	230.422	492,750.79	0.00	0.00	0.00	492,750.79

Income & Expense Transactions by Currency

Statement for Period 1 July 2022 to 30 September 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Income

Effective Date	Description	Distribution Date	Payment Date	Price	Units	Return of Capital	Amount	AUD Amount
AUD								
30-Jun-22	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	30-Jun-22	29-Jul-22				5,550.00	5,550.00
31-Aug-22	AUD Cash Interest	31-Aug-22	31-Aug-22				0.15	0.15
							5,550.15	5,550.15

Expenses

Effective Date	Description	Distribution Date	Payment Date	Price	Units	Return of Capital	Amount	AUD Amount
AUD								
11-Aug-22	Ongoing Fee Withdrawal	11-Aug-22	11-Aug-22				-1,244.23	-1,244.23
								-1,244.23
Net Earnings / Loss								4,305.92

Cash Flow Transactions

Statement for Period 1 July 2022 to 30 September 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Date	Description	Credits	Debits	Balance
AUD				
1-Jul-22	Opening Balance			0.00
29-Jul-22	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	5,550.00		5,550.00
1-Aug-22	Withdrawal		5,550.00	0.00
10-Aug-22	Direct Debit Request	1,244.23		1,244.23
11-Aug-22	Ongoing Fee Withdrawal		1,244.23	0.00
31-Aug-22	Cash Deposit - AUD Cash Interest	0.15		0.15
5-Sep-22	Withdrawal		0.15	0.00
30-Sep-22	Closing Balance			0.00
USD				
1-Jul-22	Opening Balance			433.44
14-Jul-22	Cash Deposit - Sell EGERTON LONG SHORT FUND LTD CLASS B1 USD	492,750.79		493,184.23
30-Sep-22	Closing Balance			493,184.23

Disclaimer:

This statement has been prepared and issued by Margaret Street Administration Services Pty Ltd ACN 163 681 678 on behalf of GIS Private Nominees Pty Limited ABN 93 000 626 264 (GISPN). Unless otherwise indicated, all dollar amounts quoted in this statement refer to Australian dollars. This statement is issued subject to the terms and conditions set out in the Global Investment Services Information Memorandum issued by GISPN.

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Global Investment Services

Quarterly Statement

For period 1 October 2022 to 31 December 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Entity type: Self Managed Super Fund

Portfolio Valuation By Asset Class

Statement for Period 1 October 2022 to 31 December 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Cash					Value Date	Market Value	Market Value (AUD)
AUD GIS Integrated Cash Investment Account					31-Dec-22	2,763	2,763
							2,763

Managed Funds	Investment Currency	Units	Unit Cost	Purchase Cost	Value Date	Unit Value	Market Value	Market Value (AUD)
CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	AUD	240,000.000	1.0225	245,401	30-Dec-22	1.6778	402,672	402,672
								402,672
Total Market Value								405,435

Buy & Sell Transactions by Currency

Statement for Period 1 October 2022 to 31 December 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Security	Deal Date	Confirmation Date	Description	Volume	Price	Investment Amount	Fee	GST	Accrued Interest	Total Amount
Buy Transactions										
AUD										
CASHAUD	11-Oct-22	11-Oct-22	Sell ICIA USD	466,055.62	1.000	466,055.62	0.00	0.00	0.00	466,055.62
CASHAUD	10-Nov-22	10-Nov-22	Sell ICIA USD	296,886.78	1.000	296,886.78	0.00	0.00	0.00	296,886.78
Sell Transactions										
USD										
CASHUSD	11-Oct-22	11-Oct-22	Buy: ICIA AUD : 0.6437	300,000	1.000	300,000.00	0.00	0.00	0.00	300,000.00
CASHUSD	10-Nov-22	10-Nov-22	Buy: ICIA AUD : 0.6507	193,184.23	1.000	193,184.23	0.00	0.00	0.00	193,184.23

Income & Expense Transactions by Currency

Statement for Period 1 October 2022 to 31 December 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Income

Effective Date	Description	Distribution Date	Payment Date	Price	Units	Return of Capital	Amount	AUD Amount
AUD								
30-Sep-22	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	30-Sep-22	27-Oct-22				5,550.00	5,550.00
31-Oct-22	AUD Cash Interest	31-Oct-22	31-Oct-22				383.23	383.23
30-Nov-22	AUD Cash Interest	30-Nov-22	30-Nov-22				818.49	818.49
30-Dec-22	AUD Cash Interest	30-Dec-22	30-Dec-22				253.18	253.18
							7,004.90	7,004.90

Expenses

Effective Date	Description	Distribution Date	Payment Date	Price	Units	Return of Capital	Amount	AUD Amount
AUD								
15-Nov-22	Ongoing Fee Withdrawal	15-Nov-22	15-Nov-22				-432.58	-432.58
								-432.58

Net Earnings / Loss

6,572.32

Accrued Income

Effective Date	Description	Distribution Date	Payment Date	Price	Units	Return of Capital	Amount	AUD Amount
AUD								
30-Dec-22	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	30-Dec-22	20-Jan-23				5,550.00	5,550.00
							5,550.00	5,550.00

Cash Flow Transactions

Statement for Period 1 October 2022 to 31 December 2022

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Date	Description	Credits	Debits	Balance
AUD				
1-Oct-22	Opening Balance			0.00
11-Oct-22	Sell ICIA USD	466,055.62		466,055.62
27-Oct-22	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	5,550.00		471,605.62
28-Oct-22	Withdrawal		5,550.00	466,055.62
31-Oct-22	Cash Deposit - AUD Cash Interest	383.23		466,438.85
7-Nov-22	Withdrawal		383.23	466,055.62
10-Nov-22	Sell ICIA USD	296,886.78		762,942.40
15-Nov-22	Ongoing Fee Withdrawal		432.58	762,509.82
30-Nov-22	Cash Deposit - AUD Cash Interest	818.49		763,328.31
6-Dec-22	Withdrawal		818.49	762,509.82
8-Dec-22	Withdrawal		760,000.00	2,509.82
30-Dec-22	Cash Deposit - AUD Cash Interest	253.18		2,763.00
31-Dec-22	Closing Balance			2,763.00
USD				
1-Oct-22	Opening Balance			493,184.23
11-Oct-22	Buy: ICIA AUD : 0.6437		300,000.00	193,184.23
10-Nov-22	Buy: ICIA AUD : 0.6507		193,184.23	0.00
31-Dec-22	Closing Balance			0.00

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Global Investment Services

Quarterly Statement

For period 1 January 2023 to 31 March 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Entity type: Self Managed Super Fund

Portfolio Valuation By Asset Class

Statement for Period 1 January 2023 to 31 March 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Cash	Value Date	Market Value	Market Value (AUD)
AUD GIS Integrated Cash Investment Account	31-Mar-23	614	614
			614
Total Market Value			614

Buy & Sell Transactions by Currency

Statement for Period 1 January 2023 to 31 March 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Security	Deal Date	Confirmation Date	Description	Volume	Price	Investment Amount	Fee	GST	Accrued Interest	Total Amount
Sell Transactions										
AUD										
43515BU	31-Jan-23	8-Feb-23	REDEMPTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	240,000	1.661	398,544.00	0.00	0.00	0.00	398,544.00

Income & Expense Transactions by Currency

Statement for Period 1 January 2023 to 31 March 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Income

Effective Date	Description	Distribution Date	Payment Date	Price	Units	Return of Capital	Amount	AUD Amount
AUD								
30-Dec-22	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	30-Dec-22	20-Jan-23				5,550.00	5,550.00
31-Jan-23	AUD Cash Interest	31-Jan-23	31-Jan-23				4.30	4.30
28-Feb-23	AUD Cash Interest	28-Feb-23	28-Feb-23				247.02	247.02
31-Mar-23	AUD Cash Interest	31-Mar-23	31-Mar-23				0.98	0.98
							5,802.30	5,802.30

Expenses

Effective Date	Description	Distribution Date	Payment Date	Price	Units	Return of Capital	Amount	AUD Amount
AUD								
14-Feb-23	Ongoing Fee Withdrawal	14-Feb-23	14-Feb-23				-441.07	-441.07
								-441.07
Net Earnings / Loss								5,361.23

Cash Flow Transactions

Statement for Period 1 January 2023 to 31 March 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Date	Description	Credits	Debits	Balance
AUD				
1-Jan-23	Opening Balance			2,763.00
5-Jan-23	Withdrawal		253.18	2,509.82
20-Jan-23	DISTRIBUTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	5,550.00		8,059.82
23-Jan-23	Withdrawal		5,550.00	2,509.82
31-Jan-23	Cash Deposit - AUD Cash Interest	4.30		2,514.12
2-Feb-23	Withdrawal		4.30	2,509.82
8-Feb-23	Cash Deposit - REDEMPTION CHARTER HALL DIRECT INDUSTRIAL FUND NO.2 AUD	398,544.00		401,053.82
14-Feb-23	Ongoing Fee Withdrawal		441.07	400,612.75
22-Feb-23	Withdrawal		400,000.00	612.75
28-Feb-23	Cash Deposit - AUD Cash Interest	247.02		859.77
3-Mar-23	Withdrawal		247.02	612.75
31-Mar-23	Cash Deposit - AUD Cash Interest	0.98		613.73
31-Mar-23	Closing Balance			613.73
USD				
1-Jan-23	Opening Balance			0.00
31-Mar-23	Closing Balance			0.00

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Global Investment Services

Quarterly Statement

For period 1 April 2023 to 30 June 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Entity type: Self Managed Super Fund

Portfolio Valuation By Asset Class

Statement for Period 1 April 2023 to 30 June 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Cash	Value Date	Market Value	Market Value (AUD)
AUD GIS Integrated Cash Investment Account	30-Jun-23	468	468
			468
Total Market Value			468

Buy & Sell Transactions by Currency

Statement for Period 1 April 2023 to 30 June 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

No Data

Income & Expense Transactions by Currency

Statement for Period 1 April 2023 to 30 June 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Income

Effective Date	Description	Distribution Date	Payment Date	Price	Units	Return of Capital	Amount	AUD Amount
AUD								
28-Apr-23	AUD Cash Interest	28-Apr-23	28-Apr-23				1.12	1.12
31-May-23	AUD Cash Interest	31-May-23	31-May-23				1.11	1.11
30-Jun-23	AUD Cash Interest	30-Jun-23	30-Jun-23				0.90	0.90
							3.13	3.13

Expenses

Effective Date	Description	Distribution Date	Payment Date	Price	Units	Return of Capital	Amount	AUD Amount
AUD								
10-May-23	Ongoing Fee Withdrawal	10-May-23	10-May-23				-145.52	-145.52
								-145.52
Net Earnings / Loss								-142.39

Cash Flow Transactions

Statement for Period 1 April 2023 to 30 June 2023

Account: ROWMANZ PTY LTD ATF MASTERTON SUPERANNUATION FUND

Date	Description	Credits	Debits	Balance
AUD				
1-Apr-23	Opening Balance			613.73
4-Apr-23	Withdrawal		0.98	612.75
28-Apr-23	Cash Deposit - AUD Cash Interest	1.12		613.87
3-May-23	Withdrawal		1.12	612.75
10-May-23	Ongoing Fee Withdrawal		145.52	467.23
31-May-23	Cash Deposit - AUD Cash Interest	1.11		468.34
2-Jun-23	Withdrawal		1.11	467.23
30-Jun-23	Cash Deposit - AUD Cash Interest	0.90		468.13
30-Jun-23	Closing Balance			468.13
USD				
1-Apr-23	Opening Balance			0.00
30-Jun-23	Closing Balance			0.00

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Guide to your Private Wealth Global Investment Service 2023 End of Financial Year Report

About this tax guide

This guide has been prepared to assist you in completing your 2023 Australian Tax Return in relation to your investments held through the Private Wealth Global Investment Service.

This guide is general in nature and does not constitute tax or professional advice. It assumes you are an individual and an Australian resident for tax purposes. Accordingly, the tax implications for Global Investment Service (GIS) investors who are not individuals and/or are non-residents for tax purposes may differ from those covered in this guide. Please seek independent professional advice regarding your personal tax position.

Your GIS 2023 End of Financial Year Report (Tax Statement), together with this guide, forms a payment summary for the purpose of your 30 June 2023 income tax return. You will need to combine the figures from your Tax Statement with any income or deductions from your other investments when completing your 30 June 2023 income tax return.

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Guide to your Private Wealth Global Investment Service 2023 End of Financial Year Report

1. Portfolio valuation

This section of your Tax Statement shows your complete GIS investment portfolio by each asset class such as Cash, Equities, Fixed Income, Managed Funds and Structured Notes as at 30 June 2023.

- The Holding reflects the number of units you hold, as at 30 June 2023.
- The Cost Base is the aggregate purchase price of all units in the relevant investment and has been adjusted for return of capital, tax deferred distributions and cost base adjustments from Attribution Management Investment Trusts (AMITs).

For non-Australian dollar (AUD) denominated investments, the Cost Base has been calculated using the end-of-day FX rate (sourced from IRESS) as at the trade date of the investment (or each investment parcel), as sourced by the administrator of the GIS.

- The Market Value has been calculated using the end-of-day FX rate (sourced from IRESS) as at the reporting date as sourced by the administrator of the GIS.

Important note: To understand how foreign exchange gains and losses are determined throughout your Tax Statement, please refer to section 10. *Realised foreign exchange gains/losses*.

Upfront fees

The upfront fees (including GST) are treated as a cost of acquisition and are included in the cost base of the investments you purchased. These fees are not included as expenses in the Tax Statement.

For more information, please see section 8 below.

To understand the tax treatment relevant to your personal circumstances, please seek professional tax advice for clarification.

2. Income summary

This section will assist you in completing your 2023 tax return as it shows a summary of taxable income from both domestic and foreign sources from your investments held via the GIS.

Any foreign income or capital amounts are converted to AUD using the relevant end-of-day foreign exchange rate, sourced from IRESS.

Capital Gains have been further classified as Taxable Australian Real Property (TARP) capital gains and Non-Taxable Australian Real Property (NTARP) capital gains. TARP capital gains refer to capital gains made from the disposal of interests in Australian real property.

This section also includes a summary of any rebates received and taxes withheld.

Imputation credit/franking credits

Franking credits shown on your Tax Statement will reduce the tax payable on your income or may be refunded to you.

If you disposed of units within 45 days of buying the units (excluding the purchase and disposal days), you may not be able to claim all of your franking credits. However, you are exempt from this rule if the total franking credits you're claiming from all sources for the year is \$5,000 or less. Franking credits attributed to you from an AMIT are also generally exempt from this rule. We have not assessed the availability of franking credits and we recommend you consult your tax adviser to determine whether these franking credit offsets are allowable.

Capital Gains Tax (CGT) concession amount

The CGT concession amount generally relates to the non-assessable CGT discount component distributed to investors by managed funds that are not AMITs. Such amounts are made through the sale of assets held for at least 12 months.

Discounted capital gains

Discounted capital gains are available when an investor has held, or is deemed to have held, an asset for at least a period of 12 months. Investors may be able to apply a discount that reduces the taxable amount of the capital gain. For resident individuals and trusts, the discount is 50 per cent. For complying Self-Managed Superannuation Funds (SMSFs), the discount is 33 1/3 per cent. Companies and non-residents are not entitled to any discount. The amounts in this column have had the relevant discount applied.

Guide to your Private Wealth Global Investment Service 2023 End of Financial Year Report

Tax deferred / Return of capital

A Tax deferred / Return of capital distribution paid by a security is not assessable income but it reduces the cost base of the security in relation to which it was paid. These distributions have already been applied to the cost base at the accrual date of the distribution.

Please note that capital gains arise when distributions comprising of tax deferred or return of capital amounts reduce the taxable cost base (in AUD terms) of an asset below zero. The excess amount of returns of capital and tax deferred distributions (in AUD terms) below zero are taxable as a capital gain.

Income from Attribution Managed Investment Trusts (AMIT)

Income from trusts have generally been included on a present entitlement basis. Income from trusts that are AMITs has been included on an attribution basis and includes amounts not paid in cash. Accordingly, assessable income attributed by these AMITs to their investors may be in excess of the cash distributed to these investors. However, if this occurs, the cost base of units held in these AMITs is increased as a result of this and this is reflected as a negative amount in the AMIT CB reduction field. If the cash distributed by an AMIT exceeds the assessable income attributed, the cost base of units held in the AMIT is reduced and is reflected in the AMIT CB reduction field as a positive amount.

In this regard, we have included any unpaid attributions in the Taxable Income column of the Income summary section and in the Income Distributed column of the Investment Income (Domestic) section of your Tax Statement.

We have also applied any corresponding adjustments to the cost bases of your units in those AMITs as disclosed in the Reduced Cost Base columns of the Realised Capital Gains/Losses – Domestic section.

The AMIT CGT Gross Up shown in the Informational Items refers to the additional amount treated as capital gains of investors in an AMIT. This should be equal to the amount of discounted capital gains attributed by the AMIT. This item is for your information only as we have already grossed-up the amount of discount capital gains for both AMITs and non-AMITs and before applying the discount applicable to you. The result after gross-up and discounting is shown in the Discount Gains field.

For more information on the tax treatment of AMITs, please seek independent tax advice.

Tax exempt, tax free amount and non-assessable non-exempt

These components are not assessable, however, tax free amounts reduce the cost base and reduced cost base of units in the trust that distributed these amounts when calculating a capital loss.

Non-assessable non-exempt amounts reduce the cost base and reduced cost base of units in AMITs. Such amounts have been reflected in the AMIT CB reduction field and in the cost bases of AMIT units in the Reduced Cost Base column of the *Realised Capital Gains/Losses – Domestic* section.

Foreign income received

As an Australian resident taxpayer, you are liable to pay Australian income tax on income earned from foreign investments held by a managed fund or other foreign securities in which you are invested.

Non-resident withholding tax

For non-resident investors, tax may be withheld on certain income received or attributed to you from your investments. The relevant withholding tax rate depends on your country of residence for tax purposes and the type of income paid to you and ranges from 0% to 30%.

Income received or attributed from foreign sources is grossed up for any withholding tax deducted. If Australia has an income tax treaty with the relevant country, a credit for the withholding tax is generally restricted to the lower of the amount deducted or the rate specified in the treaty.

Conduit foreign income

Conduit foreign income represents an unfranked dividend received from an Australian company to the extent that the dividend is declared to be conduit foreign income (CFI). An amount that is CFI may be received either directly from an Australian company or indirectly via a trust to the extent that the dividend is declared to be CFI. Foreign income paid to a non-resident is ordinarily exempt from Australian tax.

Other income

This pertains to other income received from managed funds. This can represent taxable gains or losses on disposal of non-CGT assets and other miscellaneous income.

Guide to your Private Wealth Global Investment Service 2023 End of Financial Year Report

3. Investment income (domestic)

This section gives a breakdown of all your domestic investment income by investment and includes all amounts distributed or attributed regardless of whether they are assessable income or not.

Taxation of Financial Arrangements

GIS has not applied the Taxation of Financial Arrangements (TOFA) legislation to determine the tax treatment of gains and losses from financial arrangements in your portfolio for the current year. If you believe that these provisions apply to your investments, please consult your accountant or tax specialist to confirm the applicable tax treatment.

Accrued Income

Accrued Income that is taxable in the FY22/23 financial year it is accrued (as opposed to cash receipt) or attributed. This income will appear in the Investment Income section of the Tax Statement and be noted with an asterisk “*”.

4. Investment income (foreign)

This section gives a breakdown of all your foreign investment income.

Foreign income received

Foreign income derived from managed funds is assessable on an accruals (present entitlement) basis whereas foreign income received from equities is assessable on a receipts (cash) basis.

In your Tax Statement, any foreign income or capital amounts are converted to AUD using the end-of-day foreign exchange rate applicable based on the entitlement date of the income, sourced from IRESS. Your accountant may choose to use a different methodology.

Foreign income tax offset

You may be entitled to claim a tax offset for the foreign tax you have paid on foreign income received from your foreign investments. This may reduce the amount of tax otherwise payable on taxable income. We have reported the total amount of foreign income tax credits received in relation to your investments. We recommend you consult with your tax adviser to determine the amount of foreign income tax offsets available based on your circumstances.

5. Fee rebates received

This section includes any management fee rebates from fund managers.

If applicable, the management fee rebate shown on your Tax Statement is the total of the rebates paid to you during the year 1 July 2022 to 30 June 2023 (reported on a cash received basis).

Management fee rebates are only provided to clients invested in specific managed funds. They are treated as income based on the cash received from the fund.

6. Quarterly fee

This section shows the GIS Ongoing Service Fee (including GST) that has been charged to you for the financial year. This is reported on a cash basis. If you've claimed a Reduced Income Tax Credit (RITC) on the GST included in the quarterly fees directly in your own Business Activity Statement, you will need to reduce the expense amount by the RITC you've received.

7. Traditional income security gains/losses

This section shows gains and losses from fixed income securities in AUD terms.

For non-AUD denominated investments, the cost base has been calculated using the end-of-day foreign exchange rate (sourced from IRESS) as at the trade date of the investment (or each investment parcel), as sourced by the administrator of the GIS.

Please note if the foreign currency amount is physically converted to AUD outside the GIS and the rate differs to the end-of-day foreign exchange rate (as used in the Tax Statement), Foreign Exchange related gains or losses will be reported in section 10 Realised foreign exchange gains/losses.

Any gains or losses from asset disposals are calculated on a First In First Out (FIFO) basis, i.e. the first security purchased is deemed to be the first security disposed of.

8. Realised capital gains/losses (domestic)

This section shows all realised capital gains and losses from your Australian investments.

This only includes net capital gains where you disposed of a CGT assessable AUD investment.

In calculating capital gains (or capital losses), the following assumptions have been made:

- Investors are Australian residents for tax purposes;

Guide to your Private Wealth Global Investment Service 2023 End of Financial Year Report

- All assets in the account are held as capital assets;
- Only investments held within the account have been included in the Tax Statement.

Realised capital gains or capital losses for all asset disposals are calculated on a FIFO basis i.e. the first parcel purchased is deemed to be the first parcel disposed of. Capital losses from the current year and net capital losses from previous years can be offset against current year capital gains. Please consult a tax professional for further clarification.

Please note that capital gains that form part of a distribution or attribution from a managed fund are not included in this section, they are reported in section 2 Income summary and section 3 Investment income (domestic).

Upfront fees

The upfront fees (including GST) are treated as a cost of acquisition and are included in the cost base of the investments you purchased. These fees are not included as expenses in the annual tax report.

If you've claimed a RITC on the GST included in these upfront fees directly in your own Business Activity Statement, you will need to reduce the cost base by the RITC you have received.

9. Realised capital gains/losses (foreign)

This section shows all realised capital gains and losses from your foreign investments.

Realised capital gains or capital losses for all foreign currency investment disposals are calculated on a FIFO basis.

Assets and Liabilities are converted into AUD using the end-of-day FX rate, based on the day the trade was executed. This is further explained in the Appendix at the end of this Tax Guide.

Any Foreign Exchange related gains or losses on the physical conversion of cash to AUD will be reported in section 10 Realised foreign exchange gains/losses. Please note any Foreign Exchange related gains or losses on the physical conversion of cash to AUD will be reported in section 10 Realised foreign exchange gains/losses.

If you have any current year and prior year foreign losses, please seek independent taxation advice to determine the availability of foreign losses to be offset against any foreign sourced income.

10. Realised foreign exchange gains/losses

This section shows all realised foreign exchange gains and losses.

Cash amounts in native currency are converted into AUD using the "current rate method" of translation.

Foreign exchange gains/losses are matched out on a FIFO basis.

The foreign currency transactions are treated as a CGT asset which means all withdrawals and transactions are treated as a realisation of foreign currency. The amount of the capital gain/loss on the foreign currency is treated as assessable income.

Transactions are translated based on the spot exchange rates current as at the dates which these items were recognised in your account. This is further explained in the Appendix at the end of this Tax Guide.

Please note for Global Equities (GE) and wholesale bonds only, the 'Sale Tax Date' is the Trade Date of when the actual cash is withdrawn from the GIS account.

Important note: Any foreign exchange transactions executed outside of the GIS will not be captured in this statement. Please contact your Private Banker for the detail of such FX transactions.

Please seek independent taxation advice for further information on the tax treatment of Foreign Exchange Gains and Losses and how they may impact your overall tax position. Further information can also be found on the ATO website.

<https://www.ato.gov.au/Business/Foreign-exchange-gains-and-losses/>

12. Detailed cash flow

This section shows a list of your cash transactions for the period 1 July 2022 to 30 June 2023.

13. Additional information

This section shows information relevant to investment in Early-Stage Venture Capital Limited Partnerships.

This area of tax law can be complex, and we strongly recommend that you obtain independent tax advice tailored for your unique circumstances if this relates to you.

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14. Additional Information for NCMI

This section shows information relevant to non-resident investors. From 1 July 2019, withholding tax rules have been amended to remove concessional treatment for income that is attributable to Non-Concessional MIT Income (NCMI) and apply a 30% withholding tax rate to such income when paid to a non-resident.

A distribution payment will be NCMI if it is attributable to income that is:

- MIT cross staple arrangement income;
- MIT trading trust income;
- MIT agricultural income;
- MIT residential housing income.

Under the applicable transitional rules, income that would have been NCMI however is not only because of the application of the transitional rules is excluded from NCMI.

If you have received non-primary production income that is NCMI or excluded from NCMI, it will be included in 'Other Australian income'. If you have received capital gains attributable to NCMI and excluded from NCMI, these will be included in your capital gains from unit trust distributions.

If you are a non-resident who has received NCMI or excluded from NCMI components, withholding tax has been applied to these amounts and included in withholding tax in your 2023 tax statement.

15. Additional Information for New Zealand franking credits

This section is relevant for investors that receive Australian franking credits from a New Zealand company. The Gross Franked Dividend and Imputation Credits will include Australian franking credits from companies in New Zealand and will be treated as an associated franking dividend from the managed fund.

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Appendix – Understanding your foreign exchange gains/losses

The following examples are for illustration purposes only and designed to be a guide for understanding section 9 and 10 of your Tax Statement.

Any foreign exchange gains/losses resulting from currency transactions executed outside of your GIS account will not be reflected on your tax statement. Only currency conversions within GIS are included.

Your tax accountant may want to follow a different methodology to calculate foreign exchange gains and losses on your investments, using the information provided in the tax statement and your records of currency transactions which are executed outside of the GIS.

Scenario 1 – Client buys US dollars outside of GIS, then transfers the USD currency into GIS for the purchase of USD 150,000 worth of Managed Fund XYZ

Date	Transaction details	GIS Transaction Statement and GIS Tax Statement information					
		End of day AUD/USD exchange rate used by GIS to determine FX gains/losses <i>This rate may differ from the actual exchange rate obtained</i>	Equivalent AUD value using end-of-day FX rate	Realised foreign exchange gain/loss for reporting purposes (section 10)	Investment gain/loss for reporting purposes (section 9)	Client statement transaction example (see below)	Tax statement example (see below)
1/07/2022	Client buys USD \$150,000 outside of GIS by converting AUD at an exchange rate of 0.7410 (client sells AUD \$202,429.15)	The USD currency purchase transaction was executed outside of GIS. Accordingly, the client's Australian dollar foreign exchange gain/loss for tax reporting purposes between the date the currency was purchased (1/7/22) and the date it was transferred in to GIS (3/7) is not known to GIS					
3/07/2022	Client transfers in USD \$150,000 to GIS <i>Important: The currency gains/losses for GIS tax reporting purposes on this USD currency holding are calculated from this date</i>	Spot rate: 0.7385	AUD equivalent: \$203,114.42			1	
5/07/2022	Buy: USD \$150,000 of Managed Fund XYZ	Spot rate 0.7431 (on trade date 5/7/22)	The USD currency is now equivalent to AUD \$201,857.09	The change in AUD/USD between the date when the currency was transferred in to GIS to the date when the fund units were purchased results in a realised FX loss of AUD \$1,257.33		2	6
10/12/2022	Sell: USD \$151,522 of Managed Fund XYZ	Spot rate 0.7191 (on trade date 10/12/22)	The proceeds from selling the USD fund investment are equivalent to AUD \$210,710.61		The total investment gain/loss is AUD \$8,853.53 and is comprised of two components: 1) Increased value of the fund between purchase and sale 2) Change in AUD/USD value between fund purchase and sale	3	5
14/12/2022	Client transfers USD \$151,522 out of GIS	Spot rate 0.7076	The USD currency is now equivalent to AUD \$214,135.11	The change in AUD/USD results in a realised FX gain of AUD \$3,424.49		4	7

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GIS Tax Statement Section 11: Transactions which would appear for the above example

Example reference	Date	Description	Native Value			AUD Value		
			Withdrawal	Deposit	Native Value Balance	USD FX Rate Applied	Withdrawal	Deposit
	02/07/2022	Opening Balance	-	-	-	-	-	-
1	03/07/2022	DEPOSIT 12345	-	150,000	150,000	0.7385	-	203,114
2	09/07/2022	Cash Withdrawal – Buy XYZ	150,000	-	-	0.7431	201,857	-
3	12/12/2022	Cash Deposit – Sell XYZ		151,522	151,522	0.7191		210,711
4	14/12/2022	Cash Withdrawal	151,522		-	0.7076	214,135	

GIS Tax Statement Section 9: Capital Gains/Losses – Foreign

Example reference	Sale Tax Date	Purchase Tax Date	Sale Quantity	Unit Proceeds	Native Sale Proceeds	Buy Date FX Rate	AUD Reduced Cost	Sale Date FX Rate	AUD Sale Proceeds	AUD Gain/Loss	AUD CGT Gain (Discounted)	AUD CGT Loss
5	10/12/2022	05/07/2022	100	1,515.22	151,522	0.7431	201,857	0.7191	210,711	8,854	8,854	0

GIS Tax Statement Section 10: Realised Foreign Exchange Gains/Losses

Example reference	Buy Tax Date	Buy Description	Buy FX Rate	Native Currency Value	Sale Tax Date	Sell Description	Sell FX Rate	Cost base (AUD)	Proceeds (AUD)	FX Gain (Loss)
6	03/07/2022	Deposit	0.7385	150,000	05/07/2022	Cash Withdrawal - Buy XYZ	0.7431	203,114	201,857	(1,257)
7	10/12/2022	Buy USD Sell XYZ	0.7191	151,522	14/12/2022	OVERSEAS TRANSFER	0.7076	210,711	214,135	3,425

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Scenario 2 – Client converts Australian dollars into USD currency within GIS for the purchase of USD 150,000 worth of Stock ABC

Date	Transaction details	GIS Transaction Statement and GIS Tax Statement information					
		End of day AUD/USD exchange rate used by GIS to determine FX gains/losses <i>This rate may differ from the actual exchange rate obtained</i>	Equivalent AUD value using end-of-day FX rate	Realised foreign exchange gain/loss for reporting purposes (section 10)	Investment gain/loss for reporting purposes (section 9)	Client statement transaction example (see below)	Tax statement example (see below)
2/07/2022	Dividend received of USD \$3,000	Spot rate: 0.7315	The USD currency is equivalent to AUD \$4,101.16			1	7
3/07/2022	Convert: AUD into USD \$100,000 within GIS for planned purchase of stock. FX rate on trade: 0.7385 The currency gains/losses for GIS tax reporting purposes on this USD currency holding are calculated from this date	End of day FX rate is not applicable for FX gain/loss calculations - the actual FX rate on the USD currency buy is used as this FX trade was completed within GIS.	The USD currency is equivalent to AUD \$135,409.61			2	
5/07/2022	Buy: USD \$100,000 of Stock ABC The currency spot rate used to determine FX gains/ losses is the spot rate on the trade date.	Spot rate: 0.7431 (on trade date 5/7/22)	The USD currency is equivalent to AUD \$134,571.39	Currency gains/losses are matched out on a FIFO basis. The stock purchases utilises (1) the previous \$3,000 dividend then (2) \$97,000 of the converted currency. The change in value of AUD/USD between the date when these component amounts were received by GIS and the date when the stock purchase occurred results in a realised FX loss of AUD \$877 (\$64 + \$813)		3	8
10/12/2022	Sell: USD \$110,000 of Stock ABC	Spot rate 0.7191 (on trade date 10/12/22)	The USD currency is now equivalent to AUD \$152,968.99		The total investment gain is AUD \$18,398 and is comprised of two components: 1) Increased value of the fund between purchase and sale 2) Change in AUD/USD value between fund purchase and sale	4	6
14/12/2022	Client withdraws USD \$50,000 out of GIS	Spot rate 0.7076	The USD currency is equivalent to AUD \$69,531	Using FIFO matching, the \$50,000 is comprised of (1) the \$3,000 residual USD cash holding which remained in the ICIA from the original USD \$100,000 FX conversion on 3/7/2022, and (2) USD \$47,000 from the stock sale proceeds. The change in AUD/USD on these two USD cash parcels results in a realised FX gain of AUD \$1,240 (\$177 + \$1,062).		5	9

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GIS Tax Statement Section 11: Transactions which would appear for the above example

Example reference	Date	Description	Native Value			AUD Value		
			Withdrawal	Deposit	Native Value Balance	USD FX Rate Applied	Withdrawal	Deposit
	01/07/2022	Opening Balance	-	-	-	-	-	-
1	02/07/2022	Dividend Received DEF	-	3,000	3,000	0.7315	-	4,101
2	03/07/2022	Sell ICIA AUD:0.7385	-	100,000	100,000	0.7385	-	135,410
3	09/07/2022	Cash Withdrawal – Buy ABC	100,000	-	-	0.7431	134,571	-
4	12/12/2022	Cash Deposit – Sell ABC	-	110,000	110,000	0.7191	-	152,969
5	14/12/2022	Cash Withdrawal	50,000	-	-	0.7076	70,661	-

GIS Tax Statement Section 9: Capital Gains/Losses – Foreign

Example reference	Sale Tax Date	Purchase Tax Date	Sale Quantity	Unit Proceeds	Native Sale Proceeds	Buy Date FX Rate	AUD Reduced Cost	Sale Date FX Rate	AUD Sale Proceeds	AUD Gain/Loss	AUD CGT Gain (Discounted)	AUD CGT Loss
6	10/12/2022	05/07/2022	100	1,100	110,000	0.7431	134,571	0.7191	152,969	18,398	18,398	0

GIS Tax Statement Section 10: Realised Foreign Exchange Gains/Losses

Example reference	Buy Tax Date	Buy Description	Buy FX Rate	Native Currency Value	Sale Tax Date	Sell Description	Sell FX Rate	Cost base (AUD)	Proceeds (AUD)	FX Gain (Loss)
7	02/07/2022	Dividend Received DEF	0.7315	3,000	05/07/2022	Sell USD Buy ABC 0.7431	0.7431	4,101	4,037	(64)
8	3/07/2022	Sell ICIA AUD: 0.7385	0.7385	97,000	05/07/2022	Sell USD Buy ABC 0.7431	0.7431	131,347	130,534	(813)
9	3/07/2022	Sell ICIA AUD: 0.7385	0.7385	3,000	14/12/2022	Cash Withdrawal	0.7076	4,062	4,329	177
10	10/12/2022	Buy USD Sell ABC	0.7191	47,000	14/12/2022	Cash Withdrawal	0.7076	65,359	66,422	1,062

For more information

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Things you should know

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