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Period ending 30 Jun 2022

Annual Tax Report

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET

WEMBLEY WA 6014
AUSTRALIA

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Portfolio valuation

This report provides the value of a portfolio's holdings as at the date requested. Assets are grouped according to their asset type and sector.

Tax summary

To assist the user with completing a tax return for the Australian Financial Year. The report summarises the Realised report, Income and Expenses for the portfolio during the tax period.

Taxation income

This report provides the tax components of all income events that have a tax date within the period.

Income declared but not paid

The report contains all income with an ex-date on or prior to the reported date and with a payment date greater than the reported date.

Realised CGT

A detailed report section breaking down each CGT asset that was realised during the period into its tax parcels. Displays what CGT calculation method was applied to each tax parcel.

Unrealised

Analyses the portfolio's gains/losses from a tax perspective for all unrealised assets (CGT and non-CGT assets) if they were sold at the reported period.

Cash transactions

Provides details of the cash account transactions during the period, followed by a summary with opening and closing balances. Can be used to reconcile against a bank account statement.

Transaction history

This report details all trading activity, corporate actions and adjustments made within the reported period.

Expenses

Lists each expense entry for reconciling with the Expenses section of the Tax Summary.

Invoice

This report lists the tax invoice of portfolio fees charged each month.

Portfolio valuation

As at 30 Jun 2022

Portfolio valuation

Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit price \$	Market value \$	Portfolio weight %	Gain/loss \$	Est income ^(a) \$	Est yield ^(b) %	
ASX Listed										
TLS	TELSTRA GROUP LIMITED FPO	20,000	3.9434	78,867.50	3.85	77,000.00	85.36%	-1,867.50	3,200.00	4.16%
Totals			78,867.50	77,000.00	85.36%	-1,867.50	3,200.00	4.16%		
Cash										
+MCCMT	Macquarie Cash Account	13,205.08	1.00	13,205.08	1.00	13,205.08	14.64%	-	15.85	0.12%
Totals			13,205.08	13,205.08	14.64%	-	15.85	0.12%		
Portfolio totals			92,072.58	90,205.08	100%	-1,867.50	3,215.85	3.57%		
Net portfolio totals			92,072.58	90,205.08	100%	-1,867.50	3,215.85	3.57%		

(a) Estimated income

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

(b) Estimated yield percentage

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

Tax summary

01 Jul 2021 to 30 Jun 2022

Assessable income

Australian income		
Interest	Interest	670.08
	Interest exempt from NRWT	-
	Total interest	670.08
Dividends	Unfranked	-
	Unfranked CFI	946.00
	Total unfranked	946.00
	Franked	16,913.48
	Franking credits	7,222.15
	Total dividends	25,081.63
Trust income	Franked distributions	-
	Franking credits	-
	Gross franked distributions	-
	Other trust income ^(a)	-
	Total trust income	-
Total Australian income		25,751.71
Foreign income		
Other	Other foreign source income	-
Total foreign income		-
Net capital gain ^(b)		29,620.14
Total assessable income		55,371.85

(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

Investment expenses	Portfolio management fees	-6,678.71
		-6,678.71
Total deductions		-6,678.71

Tax offsets, credits and NCMi

Franking credits		
Dividends	Franking credits	7,510.46
	Less franking credits denied	-288.31
		7,222.15
Total franking credits		7,222.15

Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions^(a)

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Dividends																
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO																
ANZ	01/07/2021	-	-	1,400.00	600.00	-	-	-	-	1,400.00	-	-	-	1,400.00	-	-
ANZ totals		-	-	1,400.00	600.00	-	-	-	-	1,400.00	-	-	-	1,400.00	-	-
BHP GROUP LIMITED FPO																
BHP	21/09/2021	-	-	6,041.48	2,562.73 (c)	-	-	-	-	6,041.48	-	-	-	6,041.48	-	-
BHP totals		-	-	6,041.48	2,562.73 (c)	-	-	-	-	6,041.48	-	-	-	6,041.48	-	-
BLUESCOPE STEEL LIMITED FPO																
BSL	13/10/2021	-	946.00	-	-	-	-	-	-	946.00	-	-	-	946.00	-	-
BSL totals		-	946.00	-	-	-	-	-	-	946.00	-	-	-	946.00	-	-
ENDEAVOUR GROUP LIMITED FPO																
EDV	22/09/2021	-	-	87.50	37.50	-	-	-	-	87.50	-	-	-	87.50	-	-
EDV totals		-	-	87.50	37.50	-	-	-	-	87.50	-	-	-	87.50	-	-
METCASH LIMITED FPO																
MTS	11/08/2021	-	-	788.50	337.93	-	-	-	-	788.50	-	-	-	788.50	-	-
MTS totals		-	-	788.50	337.93	-	-	-	-	788.50	-	-	-	788.50	-	-
RIO TINTO LIMITED FPO																
RIO	23/09/2021	-	-	6,308.50	2,703.64	-	-	-	-	6,308.50	-	-	-	6,308.50	-	-
RIO totals		-	-	6,308.50	2,703.64	-	-	-	-	6,308.50	-	-	-	6,308.50	-	-
TELSTRA GROUP LIMITED FPO																
TLS	01/04/2022	-	-	1,600.00	685.71	-	-	-	-	1,600.00	-	-	-	1,600.00	-	-
TLS totals		-	-	1,600.00	685.71	-	-	-	-	1,600.00	-	-	-	1,600.00	-	-
WOOLWORTHS GROUP LIMITED FPO																
WOW	08/10/2021	-	-	687.50	294.64	-	-	-	-	687.50	-	-	-	687.50	-	-
WOW totals		-	-	687.50	294.64	-	-	-	-	687.50	-	-	-	687.50	-	-
Totals		-	946.00	16,913.48	7,222.15	-	-	-	-	17,859.48	-	-	-	17,859.48	-	-
Interest																
Macquarie Cash Account																
+MCCMT	30/07/2021	13.44	-	-	-	-	-	-	-	13.44	-	-	-	13.44	-	-
	31/08/2021	9.55	-	-	-	-	-	-	-	9.55	-	-	-	9.55	-	-

Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions^(a) continued

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Interest																
	30/09/2021	5.83	-	-	-	-	-	-	-	5.83	-	-	-	5.83	-	-
	29/10/2021	2.62	-	-	-	-	-	-	-	2.62	-	-	-	2.62	-	-
	30/11/2021	7.72	-	-	-	-	-	-	-	7.72	-	-	-	7.72	-	-
	31/12/2021	2.10	-	-	-	-	-	-	-	2.10	-	-	-	2.10	-	-
	31/01/2022	1.83	-	-	-	-	-	-	-	1.83	-	-	-	1.83	-	-
	28/02/2022	1.59	-	-	-	-	-	-	-	1.59	-	-	-	1.59	-	-
	31/03/2022	1.48	-	-	-	-	-	-	-	1.48	-	-	-	1.48	-	-
	29/04/2022	1.08	-	-	-	-	-	-	-	1.08	-	-	-	1.08	-	-
	31/05/2022	0.96	-	-	-	-	-	-	-	0.96	-	-	-	0.96	-	-
	30/06/2022	2.02	-	-	-	-	-	-	-	2.02	-	-	-	2.02	-	-
+MCCMT totals		50.22	-	-	-	-	-	-	-	50.22	-	-	-	50.22	-	-
MEBANK 90 days Term Deposit																
MEBTD90	02/08/2021	311.64	-	-	-	-	-	-	-	311.64	-	-	-	311.64	-	-
	01/11/2021	308.22	-	-	-	-	-	-	-	308.22	-	-	-	308.22	-	-
MEBTD90 totals		619.86	-	-	-	-	-	-	-	619.86	-	-	-	619.86	-	-
Totals		670.08	-	-	-	-	-	-	-	670.08	-	-	-	670.08	-	-
Income transaction totals		670.08	946.00	16,913.48	7,222.15	-	-	-	-	18,529.56	-	-	-	18,529.56	-	-

(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.

(c) The franking credits amount has been reduced by an amount denied according to the holding period rule for franking credits. For more information see the additional information section.

Taxation income

01 Jul 2021 to 30 Jun 2022

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											
MEBANK 90 days Term Deposit											
MEBTD90	03/05/2021	02/08/2021	-	-	250,000	250,000.00	250,000.00	-	250,311.64	250,000.00	311.64
	03/08/2021	01/11/2021	-	-	250,000	250,000.00	250,000.00	-	250,308.22	250,000.00	308.22
MEBTD90 totals			-	-	500,000	500,000.00	500,000.00	-	500,619.86	500,000.00	619.86
Australian totals			-	-		500,000.00	500,000.00	-	500,619.86	500,000.00	619.86
Foreign											
Foreign totals			-	-		-	-	-	-	-	-
Traditional securities totals			-	-		500,000.00	500,000.00	-	500,619.86	500,000.00	619.86
Total non-CGT gain/loss			-	-							

Income transactions - additional information

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
Macquarie Cash Account				
+MCCMT	30/07/2021	13.44	-	13.44
	31/08/2021	9.55	-	9.55
	30/09/2021	5.83	-	5.83
	29/10/2021	2.62	-	2.62
	30/11/2021	7.72	-	7.72
	31/12/2021	2.10	-	2.10
	31/01/2022	1.83	-	1.83
	28/02/2022	1.59	-	1.59

Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions - additional information continued

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
	31/03/2022	1.48	-	1.48
	29/04/2022	1.08	-	1.08
	31/05/2022	0.96	-	0.96
	30/06/2022	2.02	-	2.02
+MCCMT totals		50.22	-	50.22
MEBANK 90 days Term Deposit MEBTD90	02/08/2021	311.64	-	311.64
	01/11/2021	308.22	-	308.22
MEBTD90 totals		619.86	-	619.86
Totals		670.08	-	670.08

(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).

Denied franking credits

Asset	Tax date	Franking credits entitlement \$	Franking credits denied \$	Franking credits total \$
Dividends				
BHP GROUP LIMITED FPO	21/09/2021	2,562.73	288.31	2,851.04
Dividends total			288.31	
Trust income				
Trust income total			-	
Totals			288.31	

Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions - additional information continued

Unfranked amounts - Unfranked CFI income component

	Tax date	Total Unfranked \$	Unfranked Non CFI \$	Unfranked CFI \$
BSL	13/10/2021	946.00	-	946.00
BSL totals		946.00	-	946.00
Totals		946.00	-	946.00

Capital Withholding tax

Asset	Transaction Date	Capital withholding tax
Totals		-

NCMI

There were no amounts recorded in this period.

Income summary ^(a)

	Interest \$	Unfranked \$	Franked \$	Franking credits \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Income transactions															
Dividends	-	946.00	16,913.48	7,222.15	-	-	-	-	17,859.48	-	-	-	17,859.48	-	-
Interest	670.08	-	-	-	-	-	-	-	670.08	-	-	-	670.08	-	-
Totals	670.08	946.00	16,913.48	7,222.15	-	-	-	-	18,529.56	-	-	-	18,529.56	-	-
Non-CGT gains/losses															
Traditional securities									-						
Totals									-						
Totals for all income	670.08	946.00	16,913.48	7,222.15	-	-	-	-	18,529.56	-	-	-	18,529.56	-	-

(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.

Income declared but not paid

As at 30 Jun 2022

Income transactions declared but not paid

There was no income accrued but not paid as at 30 Jun 2022.

Realised CGT

01 Jul 2021 to 30 Jun 2022

Disposals of CGT assets

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost (a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain (c) \$	CGT loss \$	CGT exempt gain/loss \$
										Discounted gain (b) \$	Indexed gain \$	Other gain \$			
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO															
ANZ	19/01/2021	19/01/2021	14/09/2021	2,000	49,000.00	49,000.00	NA	55,360.00	6,360.00	NA	NA	6,360.00	NA	NA	NA
ANZ totals				2,000	49,000.00	49,000.00	NA	55,360.00	6,360.00	NA	NA	6,360.00	NA	NA	NA
BHP GROUP LIMITED FPO															
BHP	23/04/2020	23/04/2020	14/09/2021	800	23,912.00	23,912.00	NA	33,240.03	9,328.03	6,218.69	NA	6,218.69	NA	NA	NA
	24/04/2020	24/04/2020	14/09/2021	200	6,070.00	6,070.00	NA	8,310.01	2,240.01	1,493.34	NA	1,493.34	NA	NA	NA
	30/04/2021	30/04/2021	14/09/2021	1,000	47,810.00	47,810.00	NA	41,550.04	-	NA	NA	NA	-6,259.96	NA	NA
	25/08/2021	25/08/2021	14/09/2021	225	10,264.50	10,264.50	NA	9,348.76	-	NA	NA	NA	-915.74	NA	NA
BHP totals				2,225	88,056.50	88,056.50	NA	92,448.84	11,568.04	7,712.03	NA	7,712.03	-7,175.70	NA	NA
BLUESCOPE STEEL LIMITED FPO															
BSL	02/08/2021	02/08/2021	14/09/2021	1,250	30,100.00	30,100.00	NA	30,001.90	-	NA	NA	NA	-98.10	NA	NA
	04/08/2021	04/08/2021	14/09/2021	500	11,815.00	11,815.00	NA	12,000.75	185.75	NA	NA	185.75	NA	NA	NA
	25/08/2021	25/08/2021	14/09/2021	400	9,824.00	9,824.00	NA	9,600.61	-	NA	NA	NA	-223.39	NA	NA
BSL totals				2,150	51,739.00	51,739.00	NA	51,603.26	185.75	NA	NA	185.75	-321.49	NA	NA
ENDEAVOUR GROUP LIMITED FPO															
EDV	15/10/2020	24/06/2021	14/09/2021	1,250	6,970.84	6,970.84	NA	8,262.50	1,291.66	NA	NA	1,291.66	NA	NA	NA
EDV totals				1,250	6,970.84	6,970.84	NA	8,262.50	1,291.66	NA	NA	1,291.66	NA	NA	NA
INCITEC PIVOT LIMITED FPO															
IPL	17/11/2021	17/11/2021	17/11/2021	7,000	23,170.00	23,170.00	NA	23,030.00	-	NA	NA	NA	-140.00	NA	NA
IPL totals				7,000	23,170.00	23,170.00	NA	23,030.00	-	NA	NA	NA	-140.00	NA	NA
METCASH LIMITED FPO															
MTS	15/10/2020	15/10/2020	14/09/2021	8,300	24,900.00	24,900.00	NA	32,577.50	7,677.50	NA	NA	7,677.50	NA	NA	NA
MTS totals				8,300	24,900.00	24,900.00	NA	32,577.50	7,677.50	NA	NA	7,677.50	NA	NA	NA
NATIONAL AUSTRALIA BANK LIMITED FPO															
NAB	15/06/2021	15/06/2021	14/09/2021	2,000	53,040.00	53,040.00	NA	56,320.00	3,280.00	NA	NA	3,280.00	NA	NA	NA
NAB totals				2,000	53,040.00	53,040.00	NA	56,320.00	3,280.00	NA	NA	3,280.00	NA	NA	NA
RIO TINTO LIMITED FPO															
RIO	23/04/2020	23/04/2020	14/09/2021	300	26,070.00	26,070.00	NA	32,045.58	5,975.58	3,983.72	NA	3,983.72	NA	NA	NA
	24/04/2020	24/04/2020	14/09/2021	200	17,374.00	17,374.00	NA	21,363.72	3,989.72	2,659.81	NA	2,659.81	NA	NA	NA
	30/04/2021	30/04/2021	14/09/2021	330	40,025.70	40,025.70	NA	35,250.13	-	NA	NA	NA	-4,775.57	NA	NA
RIO totals				830	83,469.70	83,469.70	NA	88,659.43	9,965.30	6,643.53	NA	6,643.53	-4,775.57	NA	NA
SOUTH32 LIMITED FPO															
S32	02/11/2021	02/11/2021	17/11/2021	7,000	24,430.00	24,430.00	NA	24,220.00	-	NA	NA	NA	-210.00	NA	NA
S32 totals				7,000	24,430.00	24,430.00	NA	24,220.00	-	NA	NA	NA	-210.00	NA	NA
SANTOS LIMITED FPO															

Realised CGT

01 Jul 2021 to 30 Jun 2022

Disposals of CGT assets continued

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
										Discounted gain ^(b) \$	Indexed gain \$	Other gain \$			
STO	02/11/2021	02/11/2021	10/11/2021	3,500	24,815.00	24,815.00	NA	24,062.50	-	NA	NA	NA	NA	-752.50	NA
STO totals				3,500	24,815.00	24,815.00	NA	24,062.50	-	NA	NA	NA	NA	-752.50	NA
WESTPAC BANKING CORPORATION FPO															
WBC	25/02/2021	25/02/2021	14/09/2021	2,000	48,292.57	48,292.57	NA	51,300.00	3,007.43	NA	NA	3,007.43	3,007.43	NA	NA
WBC totals				2,000	48,292.57	48,292.57	NA	51,300.00	3,007.43	NA	NA	3,007.43	3,007.43	NA	NA
WOOLWORTHS GROUP LIMITED FPO															
WOW	15/10/2020	15/10/2020	14/09/2021	1,250	42,154.16	42,154.16	NA	48,991.66	6,837.50	NA	NA	6,837.50	6,837.50	NA	NA
WOW totals				1,250	42,154.16	42,154.16	NA	48,991.66	6,837.50	NA	NA	6,837.50	6,837.50	NA	NA
Disposals of CGT asset totals					520,037.77	520,037.77	NA	556,835.69	50,173.18	14,355.56	NA	28,639.84	42,995.40	-13,375.26	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.

Trust CGT distributions

There were no trust CGT distributions within the period.

Realised CGT

01 Jul 2021 to 30 Jun 2022

Summary of CGT gains/losses

	Total \$	Discounted \$	Indexed \$	Other \$
Losses available to offset				
Carried forward from prior years	-			
Current year losses	-13,375.26			
Total	-13,375.26			
CGT gains				
Disposals of CGT assets	50,173.18	21,533.34	-	28,639.84
Trust CGT distributions	-	-	-	-
CGT gain before losses applied	50,173.18	21,533.34	-	28,639.84
Losses applied	-13,375.26	-	-	-13,375.26
CGT gain after losses applied	36,797.92	21,533.34	-	15,264.58
Discount applied ^(a)	-7,177.78	-7,177.78	NA	NA
Net capital gain	29,620.14	14,355.56	-	15,264.58

(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.

Unrealised

As at 30 Jun 2022

Unrealised CGT gains/losses

Asset	Tax date	Purchase date	Quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Market value \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
									Discounted gain ^(b) \$	Indexed gain \$	Other gain \$			
TELSTRA GROUP LIMITED FPO														
TLS	02/11/2021	02/11/2021	10,000	39,000.00	39,000.00	NA	38,500.00	-	NA	NA	NA	NA	-500.00	NA
	17/11/2021	17/11/2021	6,000	23,910.00	23,910.00	NA	23,100.00	-	NA	NA	NA	NA	-810.00	NA
	17/11/2021	17/11/2021	4,000	15,957.50	15,957.50	NA	15,400.00	-	NA	NA	NA	NA	-557.50	NA
TLS totals			20,000	78,867.50	78,867.50	NA	77,000.00	-	NA	NA	NA	NA	-1,867.50	NA
Totals				78,867.50	78,867.50	NA	77,000.00	-	NA	NA	NA	NA	-1,867.50	NA

(a) Variances between Adjusted cost and Actual cost

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

(b) Gains calculated using discounted method

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

(c) CGT gain calculation method

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

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

NA is shown if a calculation method is not applicable.

(d) Unrealised CGT gain or CGT loss

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

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

Adjusted cost

Asset	Market value \$	Purchase date	Tax date	Quantity	Actual cost ^(b) \$	Tax deferred ^(c) \$	Tax free ^(d) \$	Adjustments		Adjusted cost ^(a)	
								AMIT cost base net amount - excess ^(e) \$	AMIT cost base net amount - shortfall ^(f) \$	Cost base ^(g) \$	Reduced cost base ^(h) \$
Totals	-				-	-	-	-	-	-	-

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

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

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

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

Unrealised

As at 30 Jun 2022

(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.

Unrealised non-CGT gains/losses

There were no unrealised non-CGT gains/losses as at 30 Jun 2022.

Cash transactions

01 Jul 2021 to 30 Jun 2022

Macquarie Cash Account

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
01/07/2021	Opening Balance				132,724.85
01/07/2021	Income	ANZ DIVIDEND A071/00584826	-	1,400.00	134,124.85
07/07/2021	Portfolio Fee	MSWM - 0621 PFW FEE	-1,120.39	-	133,004.46
23/07/2021	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	127,504.46
30/07/2021	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	13.44	127,517.90
02/08/2021	Stock Sell	MSWM - MEBTD90 BANKBILL	-	250,311.64	377,829.54
03/08/2021	Stock Purchase	MSWM - MEBTD90 BANKBILL	-250,000.00	-	127,829.54
04/08/2021	Stock Purchase	MSWM - B 1250 BSL @ 24.080000	-30,100.00	-	97,729.54
06/08/2021	Portfolio Fee	MSWM - 0721 PFW FEE	-1,133.56	-	96,595.98
06/08/2021	Stock Purchase	MSWM - B 500 BSL @ 23.630000	-11,815.00	-	84,780.98
11/08/2021	Income	METCASH LIMITED S00036246308	-	788.50	85,569.48
25/08/2021	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	80,069.48
27/08/2021	Stock Purchase	MSWM - B 400 BSL @ 24.560000	-9,824.00	-	70,245.48
27/08/2021	Stock Purchase	MSWM - B 225 BHP @ 45.620000	-10,264.50	-	59,980.98
31/08/2021	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	9.55	59,990.53
07/09/2021	Portfolio Fee	MSWM - 0821 PFW FEE	-1,183.26	-	58,807.27
16/09/2021	Stock Sell	MSWM - S 2225 BHP @ 41.550040	-	92,448.84	151,256.11
16/09/2021	Stock Sell	MSWM - S 830 RIO @ 106.818590	-	88,659.43	239,915.54
16/09/2021	Stock Sell	MSWM - S 2000 NAB @ 28.160000	-	56,320.00	296,235.54
16/09/2021	Stock Sell	MSWM - S 2000 ANZ @ 27.680000	-	55,360.00	351,595.54
16/09/2021	Stock Sell	MSWM - S 2150 BSL @ 24.001516	-	51,603.26	403,198.80
16/09/2021	Stock Sell	MSWM - S 2000 WBC @ 25.650000	-	51,300.00	454,498.80
16/09/2021	Stock Sell	MSWM - S 1250 WOW @ 39.193328	-	48,991.66	503,490.46
16/09/2021	Stock Sell	MSWM - S 8300 MTS @ 3.925000	-	32,577.50	536,067.96
16/09/2021	Stock Sell	MSWM - S 1250 EDV @ 6.610000	-	8,262.50	544,330.46
17/09/2021	Sundry Withdrawal	HOUSE	-525,000.00	-	19,330.46
21/09/2021	Income	BHP GROUP DIV AF384/01023359	-	6,041.48	25,371.94
22/09/2021	Income	EDV DIV 001266140079	-	87.50	25,459.44
23/09/2021	Income	RIO TINTO LTD INT21/00134288	-	6,308.50	31,767.94
24/09/2021	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	26,267.94
30/09/2021	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	5.83	26,273.77
07/10/2021	Portfolio Fee	MSWM - 0921 PFW FEE	-801.60	-	25,472.17
08/10/2021	Income	WOW FNL DIV 001266896299	-	687.50	26,159.67
13/10/2021	Income	BSL FNL SPC DIV 001267990752	-	946.00	27,105.67

Cash transactions

01 Jul 2021 to 30 Jun 2022

Macquarie Cash Account continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
25/10/2021	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	21,605.67
29/10/2021	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	2.62	21,608.29
01/11/2021	Stock Sell	MSWM - MEBTD90 BANKBILL	-	250,308.22	271,916.51
04/11/2021	Stock Purchase	MorganStanley B 7000 S32 @ 3.490	-24,430.00	-	247,486.51
04/11/2021	Stock Purchase	MorganStanley B 3500 STO @ 7.090	-24,815.00	-	222,671.51
04/11/2021	Stock Purchase	MorganStanley B 10000 TLS @ 3.90	-39,000.00	-	183,671.51
05/11/2021	Portfolio Fee	MSWM - 1021 PFW FEE	-509.10	-	183,162.41
08/11/2021	Sundry Withdrawal	FUNDS TFR TO RAYMOND VINCE SMITH	-135,000.00	-	48,162.41
12/11/2021	Stock Sell	MSWM - S 3500 STO @ 6.875000	-	24,062.50	72,224.91
19/11/2021	Stock Sell	MSWM - S 7000 S32 @ 3.460000	-	24,220.00	96,444.91
19/11/2021	Stock Sell	MSWM - S 7000 IPL @ 3.290000	-	23,030.00	119,474.91
19/11/2021	Stock Purchase	MSWM - B 4000 TLS @ 3.989375	-15,957.50	-	103,517.41
19/11/2021	Stock Purchase	MSWM - B 7000 IPL @ 3.310000	-23,170.00	-	80,347.41
19/11/2021	Stock Purchase	MSWM - B 6000 TLS @ 3.985000	-23,910.00	-	56,437.41
25/11/2021	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	50,937.41
30/11/2021	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	7.72	50,945.13
07/12/2021	Portfolio Fee	MSWM - 1121 PFW FEE	-275.00	-	50,670.13
24/12/2021	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	45,170.13
31/12/2021	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	2.10	45,172.23
10/01/2022	Portfolio Fee	MSWM - 1221 PFW FEE	-277.56	-	44,894.67
25/01/2022	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	39,394.67
31/01/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	1.83	39,396.50
02/02/2022	Sundry Deposit	ANDREW COLEMAN Income Tax Refund	-	3,664.69	43,061.19
04/02/2022	Withdrawal	SUPER AUDIT INV	-385.00	-	42,676.19
04/02/2022	Withdrawal	AC CHARTERED ACCOUNTANTS INC 00005893	-2,200.00	-	40,476.19
07/02/2022	Portfolio Fee	MSWM - 0122 PFW FEE	-278.17	-	40,198.02
25/02/2022	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	34,698.02
28/02/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	1.59	34,699.61
07/03/2022	Portfolio Fee	MSWM - 0222 PFW FEE	-275.00	-	34,424.61
25/03/2022	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	28,924.61
31/03/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	1.48	28,926.09
01/04/2022	Income	TLS ITM DIV 001274250562	-	1,600.00	30,526.09
07/04/2022	Portfolio Fee	MSWM - 0322 PFW FEE	-275.00	-	30,251.09
22/04/2022	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	24,751.09

Cash transactions

01 Jul 2021 to 30 Jun 2022

Macquarie Cash Account continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
29/04/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	1.08	24,752.17
06/05/2022	Portfolio Fee	MSWM - 0422 PFW FEE	-275.07	-	24,477.10
25/05/2022	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	18,977.10
31/05/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	0.96	18,978.06
07/06/2022	Portfolio Fee	MSWM - 0522 PFW FEE	-275.00	-	18,703.06
24/06/2022	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	13,203.06
30/06/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	2.02	13,205.08
		Opening balance		Deposits	Closing balance
		\$	\$	\$	\$
	Macquarie Cash Account summary	132,724.85	-1,198,549.71	1,079,029.94	13,205.08

Transaction history

01 Jul 2021 to 30 Jun 2022

Transactions

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
INCITEC PIVOT LIMITED FPO IPL	Buy	17/11/2021	19/11/2021	7,000	23,170.00	3.31		c/n C8143677	-	-	Morgan Stanley WM
INCITEC PIVOT LIMITED FPO IPL	Sell	17/11/2021	19/11/2021	-7,000	-23,030.00	3.29	Minimise	c/n C8143740	-	-	Morgan Stanley WM
SOUTH32 LIMITED FPO S32	Sell	17/11/2021	19/11/2021	-7,000	-24,220.00	3.46	Minimise	c/n C8143678	-	-	Morgan Stanley WM
TELSTRA GROUP LIMITED FPO TLS	Buy	17/11/2021	19/11/2021	4,000	15,957.50	3.9894		c/n C8143679	-	-	Morgan Stanley WM
TELSTRA GROUP LIMITED FPO TLS	Buy	17/11/2021	19/11/2021	6,000	23,910.00	3.985		c/n C8143739	-	-	Morgan Stanley WM
SANTOS LIMITED FPO STO	Sell	10/11/2021	12/11/2021	-3,500	-24,062.50	6.875	Minimise	c/n C8141485	-	-	Morgan Stanley WM
SOUTH32 LIMITED FPO S32	Buy	2/11/2021	4/11/2021	7,000	24,430.00	3.49		c/n C8138758	-	-	Morgan Stanley WM
SANTOS LIMITED FPO STO	Buy	2/11/2021	4/11/2021	3,500	24,815.00	7.09		c/n C8138759	-	-	Morgan Stanley WM
TELSTRA GROUP LIMITED FPO TLS	Buy	2/11/2021	4/11/2021	10,000	39,000.00	3.90		c/n C8138760	-	-	Morgan Stanley WM
MEBANK 90 days Term Deposit MEBTD90	Sell	1/11/2021	1/11/2021	-250,000	-250,308.22	1.0012	Manual	Maturity of term deposit 75890	-	-	Morgan Stanley WM
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO											

Transaction history

01 Jul 2021 to 30 Jun 2022

Transactions continued

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
ANZ	Sell	14/09/2021	16/09/2021	-2,000	-55,360.00	27.68	Minimise	c/n C8120724	-	-	Morgan Stanley WM
BHP GROUP LIMITED FPO BHP	Sell	14/09/2021	16/09/2021	-2,225	-92,448.84	41.55	Minimise	c/n C8120730	-	-	Morgan Stanley WM
BLUESCOPE STEEL LIMITED FPO BSL	Sell	14/09/2021	16/09/2021	-2,150	-51,603.26	24.0015	Minimise	c/n C8120734	-	-	Morgan Stanley WM
ENDEAVOUR GROUP LIMITED FPO EDV	Sell	14/09/2021	16/09/2021	-1,250	-8,262.50	6.61	Minimise	c/n C8120725	-	-	Morgan Stanley WM
METCASH LIMITED FPO MTS	Sell	14/09/2021	16/09/2021	-8,300	-32,577.50	3.925	Minimise	c/n C8120723	-	-	Morgan Stanley WM
NATIONAL AUSTRALIA BANK LIMITED FPO NAB	Sell	14/09/2021	16/09/2021	-2,000	-56,320.00	28.16	Minimise	c/n C8120726	-	-	Morgan Stanley WM
RIO TINTO LIMITED FPO RIO	Sell	14/09/2021	16/09/2021	-830	-88,659.43	106.8186	Minimise	c/n C8120728	-	-	Morgan Stanley WM
WESTPAC BANKING CORPORATION FPO WBC	Sell	14/09/2021	16/09/2021	-2,000	-51,300.00	25.65	Minimise	c/n C8120727	-	-	Morgan Stanley WM
WOOLWORTHS GROUP LIMITED FPO WOW	Sell	14/09/2021	16/09/2021	-1,250	-48,991.66	39.1933	Minimise	c/n C8120729	-	-	Morgan Stanley WM
BHP GROUP LIMITED FPO BHP	Buy	25/08/2021	27/08/2021	225	10,264.50	45.62		c/n C8113019	-	-	Morgan Stanley WM
BLUESCOPE STEEL LIMITED FPO BSL	Buy	25/08/2021	27/08/2021	400	9,824.00	24.56		c/n C8113021	-	-	Morgan Stanley WM

Transaction history

01 Jul 2021 to 30 Jun 2022

Transactions continued

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
BLUESCOPE STEEL LIMITED FPO BSL	Buy	4/08/2021	6/08/2021	500	11,815.00	23.63		c/n C8104458	-	-	Morgan Stanley WM
MEBANK 90 days Term Deposit MEBTD90	Buy	3/08/2021	3/08/2021	250,000	250,000.00	1.00		Purchase Ref = 75890	-	-	Morgan Stanley WM
BLUESCOPE STEEL LIMITED FPO BSL	Buy	2/08/2021	4/08/2021	1,250	30,100.00	24.08		c/n C8103659	-	-	Morgan Stanley WM
MEBANK 90 days Term Deposit MEBTD90	Sell	2/08/2021	2/08/2021	-250,000	-250,311.64	1.0012	Manual	Maturity of term deposit 75650	-	-	Morgan Stanley WM

Summary of transactions

	Net amount \$	Brokerage \$	GST \$	GST claimable \$	Unsettled as at 30 Jun 2022 \$
Acquisitions	463,286.00	-	-	-	-
Disposals	-1,057,455.55	-	-	-	-
Turnover	463,286.00				
Average portfolio value from 01/07/21 to 30/06/22	291,582.84				
% Turnover	158.89%				

Turnover: The lesser of Acquisitions or Disposals

% Turnover: Turnover divided by the Average portfolio value

Expenses

01 Jul 2021 to 30 Jun 2022

Expenses

Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
7/07/2021	1,120.39 (a)	101.85	100%	1,120.39	-	MSWM - 0621 PFW FEE
6/08/2021	1,133.56 (a)	103.05	100%	1,133.56	-	MSWM - 0721 PFW FEE
7/09/2021	1,183.26 (a)	107.57	100%	1,183.26	-	MSWM - 0821 PFW FEE
7/10/2021	801.60 (a)	72.87	100%	801.60	-	MSWM - 0921 PFW FEE
5/11/2021	509.10 (a)	46.28	100%	509.10	-	MSWM - 1021 PFW FEE
7/12/2021	275.00 (a)	25.00	100%	275.00	-	MSWM - 1121 PFW FEE
10/01/2022	277.56 (a)	25.23	100%	277.56	-	MSWM - 1221 PFW FEE
7/02/2022	278.17 (a)	25.29	100%	278.17	-	MSWM - 0122 PFW FEE
7/03/2022	275.00 (a)	25.00	100%	275.00	-	MSWM - 0222 PFW FEE
7/04/2022	275.00 (a)	25.00	100%	275.00	-	MSWM - 0322 PFW FEE
6/05/2022	275.07 (a)	25.01	100%	275.07	-	MSWM - 0422 PFW FEE
7/06/2022	275.00 (a)	25.00	100%	275.00	-	MSWM - 0522 PFW FEE
Total expenses	6,678.71	607.15		6,678.71	-	

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

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

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

31-Jul-21

Portfolio ID

1377616

Invoice number

8231171

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	880.51
Total fees	1,030.51
GST on total fees	103.05
Total amount	1,133.56

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

31-Aug-21

Portfolio ID

1377616

Invoice number

8295778

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	925.69
Total fees	1,075.69
GST on total fees	107.57
Total amount	1,183.26

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

30-Sep-21

Portfolio ID

1377616

Invoice number

8363330

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	578.73
Total fees	728.73
GST on total fees	72.87
Total amount	801.60

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

31-Oct-21

Portfolio ID

1377616

Invoice number

8412949

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	312.82
Total fees	462.82
GST on total fees	46.28
Total amount	509.10

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

30-Nov-21

Portfolio ID

1377616

Invoice number

8503346

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	100.00
Total fees	250.00
GST on total fees	25.00
Total amount	275.00

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

31-Dec-21

Portfolio ID

1377616

Invoice number

8547738

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	102.33
Total fees	252.33
GST on total fees	25.23
Total amount	277.56

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

31-Jan-22

Portfolio ID

1377616

Invoice number

8645753

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	102.88
Total fees	252.88
GST on total fees	25.29
Total amount	278.17

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

28-Feb-22

Portfolio ID

1377616

Invoice number

8713185

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	100.00
Total fees	250.00
GST on total fees	25.00
Total amount	275.00

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

31-Mar-22

Portfolio ID

1377616

Invoice number

8830566

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	100.00
Total fees	250.00
GST on total fees	25.00
Total amount	275.00

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

30-Apr-22

Portfolio ID

1377616

Invoice number

8901003

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	100.06
Total fees	250.06
GST on total fees	25.01
Total amount	275.07

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

31-May-22

Portfolio ID

1377616

Invoice number

8941786

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	100.00
Total fees	250.00
GST on total fees	25.00
Total amount	275.00

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Tax invoice for

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET
WEMBLEY WA 6014

Invoice date

30-Jun-22

Portfolio ID

1377616

Invoice number

9038739

Fees	\$
Administration Fee	150.00
Financial Consultant Fee	100.00
Total fees	250.00
GST on total fees	25.00
Total amount	275.00

Issued by Morgan Stanley Wealth Management Australia Pty Ltd
ABN 19009145555

Important notices

Complaint Handling

Morgan Stanley Wealth Management Australia Pty Ltd is committed to a high level of client service and responding to any concerns or complaints promptly, fairly, consistently and in a professional manner. As such we have a dedicated Wealth Management Complaints policy that can be accessed from our public website at: <https://www.morganstanley.com.au/resources>.

If you have any concerns about a Morgan Stanley Wealth Management Australia Pty Ltd product or service, we would encourage you in the first instance to speak to your financial adviser or the relevant State Manager. If you are not satisfied with their response for any reason, you can contact the Compliance Department directly via the following: Telephone: 1800 008 161, Email: confidential_feedback@morganstanley.com or Post: Level 26, Chifley Tower 2 Chifley Square Sydney NSW 2000.

If you have made a complaint and have not received a response within the designated period as documented in our Wealth Management Complaints policy; or if you are unhappy with the outcome; you may have the right to take your complaint to the Australian Financial Complaint Authority ("AFCA"). For more information relating to AFCA's role, please refer to our Wealth Management Complaints policy, or contact AFCA directly via the following: Telephone: 1800 931 678, Email: info@afca.org.au Website: www.afca.org.au or Post: GPO Box 3 Melbourne VIC 3001.

General notices

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

This report is NOT intended to be advice

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Taxation

CGT for Exchange Traded Options (ETO's)

When the writer grants an option, the premium received represents a capital gain pursuant to CGT event D2 (except if the writer is the company granting the options over its own shares or debentures or by the trustee of a unit trust over its own units or debentures). Also, there is no discount on capital gain pursuant to CGT event D2 (applicable to any entity).

Should the option subsequently be exercised, the capital gain that the grantor would otherwise have made from writing the option under CGT Event D2 mentioned above is disregarded. The premium however, will be recognised when calculating the subsequent disposal of the underlying shares CGT Event A1 either:

- As a reduction in the cost base of the underlying asset in the case of a put option or
- As 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 its exercise price 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.

Important notices continued

Taxation

Foreign Income Tax Offsets on Foreign Listed Securities

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

Section 115-45. CGT Discounting

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

Superannuation Funds - Assets held at 30/06/1988

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