
Financial statements and reports for the year ended
30 June 2022

Kingrae Superannuation Fund

Kingrae Superannuation Fund

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Kingrae Superannuation Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	11	19,973.15	8,948.58
Dividends Received	10	162,540.27	50,468.68
Interest Received		16,383.43	8,221.56
Contribution Income			
Employer Contributions		0.00	213.75
Total Income		<u>198,896.85</u>	<u>67,852.57</u>
Expenses			
Accountancy Fees		4,422.00	4,356.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
ASIC Fees		56.00	55.00
Insurance		320.00	0.00
		<u>5,387.00</u>	<u>5,000.00</u>
Member Payments			
Pensions Paid		55,290.00	46,100.00
Investment Losses			
Changes in Market Values	12	336,208.86	(394,490.97)
Total Expenses		<u>396,885.86</u>	<u>(343,390.97)</u>
Benefits accrued as a result of operations before income tax		<u>(197,989.01)</u>	<u>411,243.54</u>
Income Tax Expense	13	(58,775.93)	(16,898.65)
Benefits accrued as a result of operations		<u>(139,213.08)</u>	<u>428,142.19</u>

Kingrae Superannuation Fund

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Derivatives (Options, Hybrids, Future Contracts)	2	55.13	0.00
Fixed Interest Securities (Australian) - Unitised	3	30,309.95	82,921.80
Shares in Listed Companies (Australian)	4	1,860,745.38	1,926,683.91
Units in Listed Unit Trusts (Australian)	5	390,245.47	472,966.34
Total Investments		<u>2,281,355.93</u>	<u>2,482,572.05</u>
Other Assets			
Distributions Receivable		14,065.08	4,288.42
Westpac DIY Super Working Account #2479		15,774.79	4,926.10
Westpac DIY Super Savings Account #2487		1,521.19	2,020.91
Reinvestment Residual Account		0.66	0.26
Income Tax Refundable		58,775.93	16,898.92
Total Other Assets		<u>90,137.65</u>	<u>28,134.61</u>
Total Assets		<u>2,371,493.58</u>	<u>2,510,706.66</u>
Net assets available to pay benefits		<u>2,371,493.58</u>	<u>2,510,706.66</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Griffiths, Charles King - Accumulation		641,062.94	671,145.82
Griffiths, Charles King - Pension (ABP 01/07/2007)		1,730,430.64	1,839,560.84
Total Liability for accrued benefits allocated to members' accounts		<u>2,371,493.58</u>	<u>2,510,706.66</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2022

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Derivatives (Options, Hybrids, Future Contracts)

	2022 \$	2021 \$
Magellan Financial Group Limited	55.13	0.00
	<hr/> 55.13	<hr/> 0.00

Note 3: Fixed Interest Securities (Australian) - Unitised

	2022 \$	2021 \$
Jones Loan	30,309.95	82,921.80

Notes to the Financial Statements

For the year ended 30 June 2022

	30,309.95	82,921.80
Note 4: Shares in Listed Companies (Australian)		
	2022 \$	2021 \$
The A2 Milk Company Limited	15,365.00	21,000.00
Ardent Leisure Group Limited	15,400.00	16,660.00
Aristocrat Leisure Limited	37,818.00	0.00
Australia And New Zealand Banking Group Limited	86,115.27	110,038.35
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	41,352.00	42,780.00
Appen Limited	11,220.00	0.00
Aurizon Holdings Limited	81,700.00	61,380.00
BHP Billiton Limited	69,960.00	82,374.72
BKI Investment Company Limited	103,545.82	101,050.74
Blackmores Limited	28,160.00	29,388.00
Boss Energy Ltd	3,540.00	0.00
Bluescope Steel Limited	31,800.00	21,960.00
Bubs Australia Limited	9,075.00	0.00
BWX Limited	0.00	8,279.68
Commonwealth Bank Of Australia.	90,199.24	135,523.59
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+3.40% Perp Non-Cum Red T-04-25	30,510.00	31,200.00
Commonwealth Bank Of Australia.	69,916.00	92,088.00
Costa Group Holdings Limited	89,006.06	88,956.25
Corporate Travel Management Limited	22,186.96	25,745.02
Elmo Software Limited	11,475.00	21,726.00
G8 Education Limited	25,847.50	24,622.50
Hansen Technologies Limited	31,200.00	37,260.00
Insurance Australia Group Limited - Cap Note 3- Bbsw+4.70% Perp Non-Cum Red T-06-	51,000.00	52,285.00
loof Holdings Limited	53,800.00	36,295.00
Japara Healthcare Limited	0.00	25,600.00
Magellan Financial Group Limited	7,752.00	0.00
Megaport Limited	10,900.00	0.00
Mesoblast Limited	4,880.00	15,840.00

Notes to the Financial Statements

For the year ended 30 June 2022

Micro-x Limited	13,779.64	31,496.32
National Australia Bank Limited	78,171.06	74,831.88
National Australia Bank Limited	55,456.50	56,925.00
Newcrest Mining Limited	41,780.00	0.00
Nearmap Ltd	17,688.19	31,941.78
Nuix Limited	3,800.00	0.00
Orica Limited	47,956.57	40,384.48
Piedmont Lithium Inc.	7,085.00	0.00
Ramsay Health Care Limited	48,338.40	41,547.00
Telstra Corporation Limited.	104,146.35	101,711.76
Treasury Wine Estates Limited	22,700.00	23,360.00
Tyro Payments Limited	5,340.00	25,760.00
WAM Capital Limited	25,959.96	22,103.67
Wam Strategic Value Limited	47,413.60	17,697.00
Westpac Banking Corporation	86,775.00	133,540.94
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	0.00	49,776.00
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	50,075.00	52,250.00
Woodside Energy Group Ltd	66,354.56	0.00
Wesfarmers Limited	41,910.00	59,100.00
Whitehaven Coal Limited	43,560.00	17,460.00
Woodside Petroleum Ltd	0.00	39,489.38
Wcm Global Growth Limited	18,731.70	25,255.85
	1,860,745.38	1,926,683.91

Note 5: Units in Listed Unit Trusts (Australian)

	2022 \$	2021 \$
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	36,432.00	49,040.00
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	66,018.00	71,766.00
Ishares Global 100 Etf	56,532.00	57,180.00
Spdr S&p/asx 200 Fund	51,254.52	58,434.98

Notes to the Financial Statements

For the year ended 30 June 2022

Sydney Airport - Fully Paid Stapled Securities Us Prohibited	0.00	41,491.14
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	85,187.12	75,860.13
360 Capital Reit	29,281.83	37,594.09
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	65,540.00	81,600.00
	<hr/>	<hr/>
	390,245.47	472,966.34
	<hr/>	<hr/>

Note 6: Banks and Term Deposits

	2022 \$	2021 \$
Banks		
Westpac DIY Super Savings Account #2487	1,521.19	2,020.91
Westpac DIY Super Working Account #2479	15,774.79	4,926.10
	<hr/>	<hr/>
	17,295.98	6,947.01
	<hr/>	<hr/>

Note 7: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	2,510,706.66	2,082,564.47
Benefits accrued as a result of operations	(139,213.08)	428,142.46
Current year member movements	0.00	(0.27)
	<hr/>	<hr/>
Liability for accrued benefits at end of year	2,371,493.58	2,510,706.66
	<hr/>	<hr/>

Note 8: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2022 \$	2021 \$
Vested Benefits	<hr/>	<hr/>
	2,371,493.58	2,510,706.66
	<hr/>	<hr/>

Note 9: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 10: Dividends

2022

2021

Notes to the Financial Statements

For the year ended 30 June 2022

	\$	\$
Aurizon Holdings Limited	5,353.50	2,992.50
Australia And New Zealand Banking Group Limited	5,550.78	2,345.40
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	1,332.40	1,329.12
BHP Billiton Limited	17,240.29	3,503.79
BKI Investment Company Limited	4,366.40	3,318.46
BWX Limited	0.00	54.79
Blackmores Limited	420.00	116.00
Bluescope Steel Limited	940.00	140.00
Commonwealth Bank Of Australia.	30,000.08	5,294.51
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+3.40% Perp Non-Cum Red T-04-25	727.29	727.05
Costa Group Holdings Limited	2,800.89	2,418.75
Freedom Insurance Group Ltd	0.00	100.00
G8 Education Limited	735.00	750.00
Hansen Technologies Limited	720.00	720.00
Insurance Australia Group Limited - Cap Note 3- Bbsw+4.70% Perp Non-Cum Red T-06- loof Holdings Limited	2,381.60	2,381.15
Magellan Financial Group Limited	2,629.50	977.50
Mineral Resources Limited	660.60	0.00
National Australia Bank Limited	0.00	1,540.00
Newcrest Mining Limited	5,545.46	3,473.00
Orica Limited	208.86	0.00
Ramsay Health Care Limited	729.85	871.54
Senex Energy Limited	999.90	320.10
Telstra Corporation Limited.	0.00	300.00
Treasury Wine Estates Limited	4,328.16	4,328.16
WAM Capital Limited	560.00	300.00
Wam Strategic Value Limited	2,339.42	782.21
Wcm Global Growth Limited	488.80	0.00
Wcm Global Growth Limited	817.74	604.88
Wesfarmers Limited	1,700.00	1,830.00
Westpac Banking Corporation	62,902.34	4,604.86
Westpac Banking Corporation - Cap Note 3- Bbsw+3.40% Perp Non-Cum Red T-03-27	1,216.15	659.75
Westpac Banking Corporation - Cap Note 3- Bbsw+4.90% Perp Non-Cum Red T-12-21	796.98	1,694.23
Westpac Banking Corporation Cap Note 3 BBSW+4.00% Perp Npn- Cum T-03-21	0.00	1,074.49
Whitehaven Coal Limited	720.00	0.00
Woodside Petroleum Ltd	3,328.28	916.44

Notes to the Financial Statements

For the year ended 30 June 2022

	162,540.27	50,468.68
Note 11: Trust Distributions		
	2022	2021
	\$	\$
Ishares Global 100 Etf	1,160.95	814.63
Spdr S&p/asx 200 Fund	3,604.56	1,613.78
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	629.95	554.47
360 Capital Reit	2,267.00	2,267.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	2,363.67	1,892.51
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	832.43	638.88
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	9,114.59	1,167.31
	19,973.15	8,948.58
Note 12: Changes in Market Values		
Unrealised Movements in Market Value		
	2022	2021
	\$	\$
Derivatives (Options, Hybrids, Future Contracts)		
Magellan Financial Group Limited	55.13	0.00
	55.13	0.00
Fixed Interest Securities (Australian) - Unitised		
Jones Loan	749.60	310.44
	749.60	310.44
Shares in Listed Companies (Australian)		
Amaysim Australia Limited	0.00	4,080.95
Appen Limited	(1,404.95)	0.00
Ardent Leisure Group Limited	4,245.00	10,030.00
Aristocrat Leisure Limited	(1,238.63)	0.00
Aurizon Holdings Limited	795.05	(6,594.85)
Australia And New Zealand Banking Group Limited	(23,923.08)	37,174.59
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	(1,428.00)	1,280.00
BHP Billiton Limited	(12,414.72)	21,624.00
BKI Investment Company Limited	2,495.08	14,658.59

Notes to the Financial Statements

For the year ended 30 June 2022

BWX Limited	520.07	2,994.88
Blackmores Limited	(1,228.00)	(702.00)
Bluescope Steel Limited	(10,984.95)	10,270.00
Boss Energy Ltd	(1,484.95)	0.00
Bubs Australia Limited	2,300.05	0.00
Commonwealth Bank Of Australia.	(2,172.00)	3,981.12
Commonwealth Bank Of Australia.	(18,046.28)	41,320.65
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+3.40% Perp Non-Cum Red T-04-25	(690.00)	1,344.00
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+5.20% Perp Non-Cum Red T-10-21	0.00	18.53
Corporate Travel Management Limited	(3,558.06)	12,480.72
Costa Group Holdings Limited	(12,688.19)	11,018.75
Crown Resorts Limited	0.00	(2,436.02)
Elmo Software Limited	(10,251.00)	(8,917.35)
Freedom Insurance Group Ltd	0.00	9,524.95
G8 Education Limited	1,225.00	2,940.00
Hansen Technologies Limited	(6,060.00)	19,800.00
Insurance Australia Group Limited - Cap Note 3- Bbsw+4.70% Perp Non-Cum Red T-06-	(1,285.00)	515.00
loof Holdings Limited	(25,119.85)	8,575.10
Japara Healthcare Limited	(5,575.05)	15,800.00
Lake Resources N.I.	0.00	324.95
Livetiles Limited	0.00	5,749.90
Magellan Financial Group Limited	(11,802.95)	0.00
Megaport Limited	(3,124.95)	0.00
Mesoblast Limited	(10,960.00)	(10,184.95)
Micro-x Limited	(17,716.68)	(4,593.37)
Mineral Resources Limited	0.00	(8,880.10)
National Australia Bank Limited	(1,468.50)	170.50
National Australia Bank Limited	3,339.18	22,832.00
Nearmap Ltd	(14,253.59)	(7,033.17)
Newcrest Mining Limited	(6,072.59)	0.00
Nuix Limited	(9,724.95)	0.00

Notes to the Financial Statements

For the year ended 30 June 2022

Orica Limited	7,572.09	(10,370.71)
Piedmont Lithium Inc.	(2,689.95)	0.00
Ramsay Health Care Limited	6,791.40	(2,356.20)
Senex Energy Limited	0.00	(5,321.88)
Speedcast International Limited	0.00	11,429.20
Syrah Resources Limited	0.00	3,949.95
Telstra Corporation Limited.	2,434.59	17,042.13
The A2 Milk Company Limited	(5,635.00)	(6,874.90)
Treasury Wine Estates Limited	(660.00)	5,130.10
Tyro Payments Limited	(19,848.95)	7,115.05
WAM Capital Limited	(7,218.66)	4,958.72
Wam Strategic Value Limited	(12,058.27)	347.00
Wcm Global Growth Limited	(7,341.49)	5,976.23
Wesfarmers Limited	(15,190.00)	14,270.00
Westpac Banking Corporation	(50,295.77)	40,667.64
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	(2,175.00)	1,725.14
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	(976.00)	(146.40)
Whitehaven Coal Limited	26,100.00	13,471.58
Woodside Energy Group Ltd	(9,125.53)	0.00
Woodside Petroleum Ltd	26,884.15	995.68
	(263,189.88)	311,175.70
Shares in Listed Companies (Overseas)		
Sundance Energy Inc.	0.00	(1,258.92)
	0.00	(1,258.92)
Units in Listed Unit Trusts (Australian)		
360 Capital Reit	(8,312.26)	(6,145.51)
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	(12,608.00)	10,800.00
Ishares Global 100 Etf	(648.00)	11,190.00
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	(5,748.00)	20,484.00
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	(16,060.00)	17,200.00
Spdr S&p/asx 200 Fund	(7,180.46)	11,300.82

Notes to the Financial Statements

For the year ended 30 June 2022

Sydney Airport - Fully Paid Stapled Securities Us Prohibited	(1,114.28)	2,154.18
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	1,617.99	533.10
	(50,053.01)	67,516.59
Total Unrealised Movement	(312,438.16)	377,743.81
Realised Movements in Market Value		
	2022	2021
	\$	\$
Derivatives (Options, Hybrids, Future Contracts)		
Wcm Global Growth Limited	0.00	695.91
	0.00	695.91
Fixed Interest Securities (Australian) - Unitised		
Jones Loan	(749.61)	(310.44)
	(749.61)	(310.44)
Shares in Listed Companies (Australian)		
Amaysim Australia Limited	0.00	(7,384.95)
Ardent Leisure Group Limited	5,815.00	0.00
BWX Limited	(1,169.04)	0.00
Commonwealth Bank Of Australia.	(19,502.13)	0.00
Commonwealth Bank Of Australia.	539.05	0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	0.00	(146.04)
Crown Resorts Limited	0.00	3,672.06
Freedom Insurance Group Ltd	0.00	(9,908.35)
Japara Healthcare Limited	7,744.47	0.00
Lake Resources N.I.	0.00	8,900.10
Livetiles Limited	0.00	(8,174.85)
Mineral Resources Limited	0.00	44,314.46
Senex Energy Limited	0.00	10,396.93
Speedcast International Limited	0.00	(19,329.20)
Syrah Resources Limited	0.00	200.10
Tyro Payments Limited	9,673.86	0.00
Webcentral Group Limited.	0.00	835.10

Notes to the Financial Statements

For the year ended 30 June 2022

Westpac Banking Corporation	(48,447.95)	0.00
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	0.00	(7.14)
Whitehaven Coal Limited	0.00	(7,006.53)
	(45,346.74)	16,361.69
Units in Listed Unit Trusts (Australian)		
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	22,325.64	0.00
	22,325.64	0.00
Total Realised Movement	(23,770.71)	16,747.16
Changes in Market Values	(336,208.87)	394,490.97

Note 13: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(58,775.93)	(16,898.92)
Prior Year Over/Under Provision for Income Tax	0.00	0.27
Income Tax Expense	(58,775.93)	(16,898.65)

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(29,698.35)	61,686.53
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	56,661.57
Exempt Pension Income	28,260.75	9,362.85
Realised Accounting Capital Gains	(3,565.61)	2,512.07
Accounting Trust Distributions	2,995.97	1,342.29
Add:		
Tax effect of:		
Decrease in MV of Investments	46,865.72	0.00
SMSF Non-Deductible Expenses	560.70	523.20
Pension Payments	8,293.50	6,915.00

Kingrae Superannuation Fund**Notes to the Financial Statements**

For the year ended 30 June 2022

Franking Credits	10,328.14	2,989.24
Foreign Credits	97.51	76.22
Taxable Trust Distributions	948.69	391.83
Distributed Foreign Income	549.80	460.46
Rounding	(0.15)	(0.20)
Income Tax on Taxable Income or Loss	10,254.45	3,163.50
Less credits:		
Franking Credits	68,854.27	19,928.29
Foreign Credits	176.11	134.13
Current Tax or Refund	(58,775.93)	(16,898.92)

Kingrae Superannuation Fund

Trustees Declaration

Port Phillip Sea Pilots Superannuation Pty Ltd ACN: 065650982

The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Charles King Griffiths
Port Phillip Sea Pilots Superannuation Pty Ltd
Director

12 September 2022

Kingrae Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Kingrae Superannuation Fund which comprise the statement of financial position as at 30/06/2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of Kingrae Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Clear Accounting Solutions

of

Suite 7/153 Cotlew Street, Ashmore, Queensland 4214

Signed:

Dated: 12/09/2022

Kingrae Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(197,989.01)
Less	
Exempt current pension income	188,405.00
Realised Accounting Capital Gains	(23,770.70)
Accounting Trust Distributions	19,973.15
	<u>184,607.45</u>
Add	
Decrease in MV of investments	312,438.16
SMSF non deductible expenses	3,738.00
Pension Payments	55,290.00
Franking Credits	68,854.27
Foreign Credits	650.06
Taxable Trust Distributions	6,324.62
Distributed Foreign income	3,665.30
	<u>450,960.41</u>
SMSF Annual Return Rounding	(0.95)
Taxable Income or Loss	<u>68,363.00</u>
Income Tax on Taxable Income or Loss	10,254.45
Less	
Franking Credits	68,854.27
Foreign Credits	176.11
CURRENT TAX OR REFUND	<u>(58,775.93)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(58,516.93)</u>

Minutes of a meeting of the Director(s)

held on 12 September 2022 at 9132 Peter Senior Drive, Hope Island, Queensland 4212

PRESENT:	Charles King Griffiths
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<p>It was resolved that</p> <p>Anthony William Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Clear Accounting Solutions</p>

Minutes of a meeting of the Director(s)

held on 12 September 2022 at 9132 Peter Senior Drive, Hope Island, Queensland 4212

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....
Charles King Griffiths

Chairperson

Kingrae Superannuation Fund

Members Summary

As at 30 June 2022

Opening Balances	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Charles King Griffiths (Age: 78)											
GRICHA00001A - Accumulation											
671,145.82			(19,828.43)				10,254.45				641,062.94
GRICHA00002P - ABP 01/07/2007 - Tax Free: 86.30%											
1,839,560.84			(53,840.20)		55,290.00						1,730,430.64
2,510,706.66			(73,668.63)		55,290.00		10,254.45				2,371,493.58
2,510,706.66			(73,668.63)		55,290.00		10,254.45				2,371,493.58

Kingrae Superannuation Fund

Members Statement

Charles King Griffiths
9132 Peter Senior Drive
Hope Island, Queensland, 4212, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	78	Vested Benefits:	641,062.94
Tax File Number:	Not Provided	Total Death Benefit:	641,062.94
Date Joined Fund:	01/07/2007	Current Salary:	0.00
Service Period Start Date:	01/07/2007	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	GRICHA00001A		
Account Start Date:	01/07/2007		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits 641,062.94

Preservation Components

Preserved

Unrestricted Non Preserved 641,062.94

Restricted Non Preserved

Tax Components

Tax Free 133.00

Taxable 640,929.94

Your Detailed Account Summary

		This Year	Last Year
Opening balance at	01/07/2021	671,145.82	548,018.38
<u>Increases to Member account during the period</u>			
Employer Contributions			213.75
Personal Contributions (Concessional)			
Personal Contributions (Non Concessional)			
Government Co-Contributions			
Other Contributions			
Proceeds of Insurance Policies			
Transfers In			
Net Earnings		(19,828.43)	126,077.46
Internal Transfer In			
<u>Decreases to Member account during the period</u>			
Pensions Paid			
Contributions Tax			32.06
Income Tax		10,254.45	3,131.71
No TFN Excess Contributions Tax			
Excess Contributions Tax			
Refund Excess Contributions			
Division 293 Tax			
Insurance Policy Premiums Paid			
Management Fees			
Member Expenses			
Benefits Paid/Transfers Out			
Superannuation Surcharge Tax			
Internal Transfer Out			
Closing balance at	30/06/2022	641,062.94	671,145.82

Kingrae Superannuation Fund

Members Statement

Charles King Griffiths
9132 Peter Senior Drive
Hope Island, Queensland, 4212, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	78	Vested Benefits:	1,730,430.64
Tax File Number:	Not Provided	Total Death Benefit:	1,730,430.64
Date Joined Fund:	01/07/2007	Current Salary:	0.00
Service Period Start Date:	01/07/2007	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	GRICHA00002P		
Account Start Date:	01/07/2007		
Account Phase:	Retirement Phase		
Account Description:	ABP 01/07/2007		

Your Balance

Total Benefits 1,730,430.64

Preservation Components

Preserved
Unrestricted Non Preserved 1,730,430.64
Restricted Non Preserved

Tax Components

Tax Free (86.30%) 1,493,410.71
Taxable 237,019.93

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	1,839,560.84	1,534,546.09
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(53,840.20)	351,114.75
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	55,290.00	46,100.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	1,730,430.64	1,839,560.84

As at 30 June 2022

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts									
	Westpac DIY Super Savings Account #2487		1,521.190000	1,521.19	1,521.19	1,521.19			0.07 %
	Westpac DIY Super Working Account #2479		15,774.790000	15,774.79	15,774.79	15,774.79			0.69 %
			17,295.98			17,295.98			0.75 %
Derivatives (Options, Hybrids, Future Contracts)									
MFGO.AX	Magellan Financial Group Limited	75.00	0.735000	55.12	0.00	0.00	55.12	0.00 %	0.00 %
			55.12			0.00	55.12		0.00 %
Fixed Interest Securities (Australian) - Unitised									
810278_JON ESLOAN	Jones Loan	30,309.95	1.000000	30,309.95	1.01	30,741.82	(431.87)	(1.40) %	1.32 %
			30,309.95			30,741.82	(431.87)	(1.40) %	1.32 %
Shares in Listed Companies (Australian)									
APX.AX	Appen Limited	2,000.00	5.610000	11,220.00	6.31	12,624.95	(1,404.95)	(11.13) %	0.49 %
ALG.AX	Ardent Leisure Group Limited	11,000.00	1.400000	15,400.00	1.30	14,324.95	1,075.05	7.50 %	0.67 %
ALL.AX	Aristocrat Leisure Limited	1,100.00	34.380000	37,818.00	35.51	39,056.63	(1,238.63)	(3.17) %	1.65 %
AZJ.AX	Aurizon Holdings Limited	21,500.00	3.800000	81,700.00	4.04	86,849.75	(5,149.75)	(5.93) %	3.55 %
ANZ.AX	Australia And New Zealand Banking Group Limited	3,909.00	22.030000	86,115.27	22.95	89,718.14	(3,602.87)	(4.02) %	3.75 %
ANZPG.AX	Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	400.00	103.380000	41,352.00	100.00	40,000.00	1,352.00	3.38 %	1.80 %
BHP.AX	BHP Billiton Limited	1,696.00	41.250000	69,960.00	34.53	58,559.52	11,400.48	19.47 %	3.04 %
BKI.AX	BKI Investment Company Limited	62,377.00	1.660000	103,545.82	1.24	77,446.00	26,099.82	33.70 %	4.50 %
BKL.AX	Blackmores Limited	400.00	70.400000	28,160.00	73.56	29,424.95	(1,264.95)	(4.30) %	1.23 %
BSL.AX	Bluescope Steel Limited	2,000.00	15.900000	31,800.00	16.25	32,499.90	(699.90)	(2.15) %	1.38 %
BOE.AX	Boss Energy Ltd	2,000.00	1.770000	3,540.00	2.51	5,024.95	(1,484.95)	(29.55) %	0.15 %
BUB.AX	Bubs Australia Limited	15,000.00	0.605000	9,075.00	0.45	6,774.95	2,300.05	33.95 %	0.39 %
CBA.AX	Commonwealth Bank Of Australia.	998.00	90.380000	90,199.24	74.95	74,795.87	15,403.37	20.59 %	3.92 %
12:09:59	12/09/2022								

Kingrae Superannuation Fund

Investment Summary Report

As at 30 June 2022

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
CBAPI.AX	Commonwealth Bank Of Australia.	700.00	99.880000	69,916.00	99.90	69,931.88	(15.88)	(0.02) %	3.04 %
CBAPG.AX	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	300.00	101.700000	30,510.00	100.00	30,000.00	510.00	1.70 %	1.33 %
CTD.AX	Corporate Travel Management Limited	1,198.00	18.520000	22,186.96	19.91	23,857.25	(1,670.29)	(7.00) %	0.97 %
CGC.AX	Costa Group Holdings Limited	31,121.00	2.860000	89,006.06	3.55	110,352.75	(21,346.69)	(19.34) %	3.87 %
ELO.AX	Elmo Software Limited	5,100.00	2.250000	11,475.00	6.01	30,643.35	(19,168.35)	(62.55) %	0.50 %
GEM.AX	G8 Education Limited	24,500.00	1.055000	25,847.50	1.23	30,029.90	(4,182.40)	(13.93) %	1.12 %
HSN.AX	Hansen Technologies Limited	6,000.00	5.200000	31,200.00	3.34	20,059.90	11,140.10	55.53 %	1.36 %
IAGPD.AX	Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	500.00	102.000000	51,000.00	100.00	50,000.00	1,000.00	2.00 %	2.22 %
IFL.AX	loof Holdings Limited	20,000.00	2.690000	53,800.00	3.52	70,344.75	(16,544.75)	(23.52) %	2.34 %
MFG.AX	Magellan Financial Group Limited	600.00	12.920000	7,752.00	32.59	19,554.95	(11,802.95)	(60.36) %	0.34 %
MP1.AX	Megaport Limited	2,000.00	5.450000	10,900.00	7.01	14,024.95	(3,124.95)	(22.28) %	0.47 %
MSB.AX	Mesoblast Limited	8,000.00	0.610000	4,880.00	2.25	18,024.90	(13,144.90)	(72.93) %	0.21 %
MX1.AX	Micro-x Limited	98,426.00	0.140000	13,779.64	0.37	36,089.69	(22,310.05)	(61.82) %	0.60 %
NAB.AX	National Australia Bank Limited	2,854.00	27.390000	78,171.06	23.62	67,423.42	10,747.64	15.94 %	3.40 %
NABPD.AX	National Australia Bank Limited	550.00	100.830000	55,456.50	100.80	55,441.45	15.05	0.03 %	2.41 %
NEA.AX	Nearmap Ltd	17,173.00	1.030000	17,688.19	2.46	42,203.22	(24,515.03)	(58.09) %	0.77 %
NCM.AX	Newcrest Mining Limited	2,000.00	20.890000	41,780.00	23.93	47,852.59	(6,072.59)	(12.69) %	1.82 %
NXL.AX	Nuix Limited	5,000.00	0.760000	3,800.00	2.70	13,524.95	(9,724.95)	(71.90) %	0.17 %
ORI.AX	Orica Limited	3,041.00	15.770000	47,956.57	16.87	51,316.00	(3,359.43)	(6.55) %	2.09 %
PLL.AX	Piedmont Lithium Inc.	13,000.00	0.545000	7,085.00	0.75	9,774.95	(2,689.95)	(27.52) %	0.31 %
RHC.AX	Ramsay Health Care Limited	660.00	73.240000	48,338.40	55.58	36,684.90	11,653.50	31.77 %	2.10 %
TLS.AX	Telstra Corporation Limited.	27,051.00	3.850000	104,146.35	4.46	120,649.16	(16,502.81)	(13.68) %	4.53 %
A2M.AX	The A2 Milk Company	3,500.00	4.390000	15,365.00	7.96	27,874.90	(12,509.90)	(44.88) %	0.67 %

Kingrae Superannuation Fund

Investment Summary Report

As at 30 June 2022

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/ (Loss)%	Portfolio Weight%
	Limited								
TWE.AX	Treasury Wine Estates Limited	2,000.00	11.350000	22,700.00	9.11	18,229.90	4,470.10	24.52 %	0.99 %
TYR.AX	Tyro Payments Limited	8,900.00	0.600000	5,340.00	2.03	18,073.90	(12,733.90)	(70.45) %	0.23 %
WAM.AX	WAM Capital Limited	15,093.00	1.720000	25,959.96	1.87	28,219.90	(2,259.94)	(8.01) %	1.13 %
WAR.AX	Wam Strategic Value Limited	48,880.00	0.970000	47,413.60	1.21	59,124.87	(11,711.27)	(19.81) %	2.06 %
WQG.AX	Wcm Global Growth Limited	16,010.00	1.170000	18,731.70	1.09	17,446.91	1,284.79	7.36 %	0.81 %
WES.AX	Wesfarmers Limited	1,000.00	41.910000	41,910.00	29.57	29,574.15	12,335.85	41.71 %	1.82 %
WBC.AX	Westpac Banking Corporation	4,450.00	19.500000	86,775.00	22.70	101,010.99	(14,235.99)	(14.09) %	3.78 %
WBCPF.AX	Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	500.00	100.150000	50,075.00	100.04	50,017.86	57.14	0.11 %	2.18 %
WHC.AX	Whitehaven Coal Limited	9,000.00	4.840000	43,560.00	2.66	23,913.27	19,646.73	82.16 %	1.90 %
WDS.AX	Woodside Energy Group Ltd	2,084.00	31.840000	66,354.56	36.22	75,480.09	(9,125.53)	(12.09) %	2.89 %
				1,860,745.38		1,983,852.21	(123,106.83)	(6.21) %	80.95 %
Units in Listed Unit Trusts (Australian)									
TOT.AX	360 Capital Reit	37,783.00	0.775000	29,281.82	0.66	24,749.90	4,531.92	18.31 %	1.27 %
IAA.AX	Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	400.00	91.080000	36,432.00	86.96	34,782.21	1,649.79	4.74 %	1.58 %
IOO.AX	Ishares Global 100 Etf	600.00	94.220000	56,532.00	42.61	25,567.09	30,964.91	121.11 %	2.46 %
IJH.AX	Ishares S&P Mid-Cap ETF - Chess Depository Interests 1:1 Ishs&P400	200.00	330.090000	66,018.00	151.17	30,233.22	35,784.78	118.36 %	2.87 %
WZOZ.AX	SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	2,000.00	32.770000	65,540.00	20.38	40,764.79	24,775.21	60.78 %	2.85 %
STW.AX	Spdr S&p/asx 200 Fund	862.00	59.460000	51,254.52	44.08	38,000.00	13,254.52	34.88 %	2.23 %
TCL	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	5,924.00	14.380000	85,187.12	11.75	69,626.50	15,560.62	22.35 %	3.71 %
				390,245.46		263,723.71	126,521.75	47.98 %	16.98 %

Kingrae Superannuation Fund

Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/ (Loss)%	Portfolio Weight%
			2,298,651.89		2,295,613.72	3,038.17	0.13 %	100.00 %

Kingrae Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Westpac DIY Super Savings Account #2487		2,020.91		0.28		(500.00)			1,521.19	1,521.19
Westpac DIY Super Working Account #2479		4,926.10		466,892.05		(456,043.36)			15,774.79	15,774.79
		6,947.01		466,892.33		(456,543.36)			17,295.98	17,295.98
Derivatives (Options, Hybrids, Future Contracts)										
MFGO.AX - Magellan Financial Group Limited			75.00	0.00				75.00	0.00	55.13
				0.00					0.00	55.13
Fixed Interest Securities (Australian) - Unitised										
810278_JONESLOAN - Jones Loan	82,921.80	84,103.27			(52,611.85)	(53,361.45)	(749.61)	30,309.95	30,741.82	30,309.95
		84,103.27				(53,361.45)	(749.61)		30,741.82	30,309.95
Shares in Listed Companies (Australian)										
APX.AX - Appen Limited			2,000.00	12,624.95				2,000.00	12,624.95	11,220.00
ALG.AX - Ardent Leisure Group Limited	17,000.00	19,829.95	11,000.00	14,324.95	(17,000.00)	(19,829.95)	5,815.00	11,000.00	14,324.95	15,400.00
ALL.AX - Aristocrat Leisure Limited			1,100.00	39,056.63				1,100.00	39,056.63	37,818.00
AZJ.AX - Aurizon Holdings Limited	16,500.00	67,324.80	5,000.00	19,524.95				21,500.00	86,849.75	81,700.00

Kingrae Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
ANZ.AX - Australia And New Zealand Banking Group Limited	3,909.00	89,718.14						3,909.00	89,718.14	86,115.27
ANZPG.AX - Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	400.00	40,000.00						400.00	40,000.00	41,352.00
BHP.AX - BHP Billiton Limited	1,696.00	58,559.52						1,696.00	58,559.52	69,960.00
BKI.AX - BKI Investment Company Limited	62,377.00	77,446.00						62,377.00	77,446.00	103,545.82
BKL.AX - Blackmores Limited	400.00	29,424.95						400.00	29,424.95	28,160.00
BSL.AX - Bluescope Steel Limited	1,000.00	11,674.95	1,000.00	20,824.95				2,000.00	32,499.90	31,800.00
BOE.AX - Boss Energy Ltd			2,000.00	5,024.95				2,000.00	5,024.95	3,540.00
BUB.AX - Bubs Australia Limited			15,000.00	6,774.95				15,000.00	6,774.95	9,075.00
BWX.AX - BWX Limited	1,522.00	8,799.75			(1,522.00)	(8,799.75)	(1,169.04)		0.00	
CBA.AX - Commonwealth Bank Of Australia.	1,357.00	102,073.94			(359.00)	(27,278.07)	(19,502.13)	998.00	74,795.87	90,199.24
CBAPI.AX - Commonwealth Bank Of Australia.	900.00	89,931.88			(200.00)	(20,000.00)	539.05	700.00	69,931.88	69,916.00
CBAPG.AX - Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	300.00	30,000.00						300.00	30,000.00	30,510.00

Kingrae Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
CTD.AX - Corporate Travel Management Limited	1,198.00	23,857.25						1,198.00	23,857.25	22,186.96
CGC.AX - Costa Group Holdings Limited	26,875.00	97,614.75	4,246.00	12,738.00				31,121.00	110,352.75	89,006.06
ELO.AX - Elmo Software Limited	5,100.00	30,643.35						5,100.00	30,643.35	11,475.00
GEM.AX - G8 Education Limited	24,500.00	30,029.90						24,500.00	30,029.90	25,847.50
HSN.AX - Hansen Technologies Limited	6,000.00	20,059.90						6,000.00	20,059.90	31,200.00
IAGPD.AX - Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	500.00	50,000.00						500.00	50,000.00	51,000.00
IFL.AX - loof Holdings Limited	8,500.00	27,719.90	11,500.00	42,624.85				20,000.00	70,344.75	53,800.00
JHC.AX - Japara Healthcare Limited	20,000.00	20,024.95			(20,000.00)	(20,024.95)	7,744.47		0.00	
MFG.AX - Magellan Financial Group Limited			600.00	19,554.95				600.00	19,554.95	7,752.00
MP1.AX - Megaport Limited			2,000.00	14,024.95				2,000.00	14,024.95	10,900.00
MSB.AX - Mesoblast Limited	8,000.00	18,024.90						8,000.00	18,024.90	4,880.00
MX1.AX - Micro-x Limited	98,426.00	36,089.69						98,426.00	36,089.69	13,779.64

Kingrae Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
NAB.AX - National Australia Bank Limited	2,854.00	67,423.42						2,854.00	67,423.42	78,171.06
NABPD.AX - National Australia Bank Limited	550.00	55,441.45						550.00	55,441.45	55,456.50
NEA.AX - Nearmap Ltd	17,173.00	42,203.22						17,173.00	42,203.22	17,688.19
NCM.AX - Newcrest Mining Limited			2,000.00	47,852.59				2,000.00	47,852.59	41,780.00
NXL.AX1 - Nuix Limited			5,000.00	13,524.95				5,000.00	13,524.95	3,800.00
ORI.AX - Orica Limited	3,041.00	51,316.00						3,041.00	51,316.00	47,956.57
PLL.AX - Piedmont Lithium Inc.			13,000.00	9,774.95				13,000.00	9,774.95	7,085.00
RHC.AX - Ramsay Health Care Limited	660.00	36,684.90						660.00	36,684.90	48,338.40
TLS.AX - Telstra Corporation Limited.	27,051.00	120,649.16						27,051.00	120,649.16	104,146.35
A2M.AX - The A2 Milk Company Limited	3,500.00	27,874.90						3,500.00	27,874.90	15,365.00
TWE.AX - Treasury Wine Estates Limited	2,000.00	18,229.90						2,000.00	18,229.90	22,700.00
TYR.AX - Tyro Payments Limited	7,000.00	18,644.95	8,900.00	18,073.90	(7,000.00)	(18,644.95)	9,673.86	8,900.00	18,073.90	5,340.00

Kingrae Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
WAM.AX - WAM Capital Limited	10,093.00	17,144.95	5,000.00	11,074.95				15,093.00	28,219.90	25,959.96
WAR.AX - Wam Strategic Value Limited	13,880.00	17,350.00	35,000.00	41,774.87				48,880.00	59,124.87	47,413.60
WQG.AX - Wcm Global Growth Limited	15,447.00	16,629.57	563.00	817.34				16,010.00	17,446.91	18,731.70
WES.AX - Wesfarmers Limited	1,000.00	31,574.15				(2,000.00)	0.00	1,000.00	29,574.15	41,910.00
WBC.AX - Westpac Banking Corporation	5,174.00	97,481.16	5,200.00	119,155.94	(5,924.00)	(115,626.11)	(48,447.95)	4,450.00	101,010.99	86,775.00
WBCPJ.AX - Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	500.00	50,017.86						500.00	50,017.86	50,075.00
WBCPG.AX - Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	488.00	48,800.00			(488.00)	(48,800.00)	0.00		0.00	
WHC.AX - Whitehaven Coal Limited	9,000.00	23,913.27						9,000.00	23,913.27	43,560.00
WDS.AX - Woodside Energy Group Ltd			2,084.00	75,480.09				2,084.00	75,480.09	66,354.56
WPL.AX - Woodside Petroleum Ltd	1,778.00	66,373.53			(1,778.00)	(66,373.53)			0.00	
		1,786,600.86		544,628.66		(347,377.31)	(45,346.74)		1,983,852.21	1,860,745.38
Units in Listed Unit Trusts (Australian)										
TOT.AX1 - 360 Capital Reit	37,783.00	24,749.90						37,783.00	24,749.90	29,281.83

Kingrae Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
IAA.AX - Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	400.00	34,782.21						400.00	34,782.21	36,432.00
IOO.AX - Ishares Global 100 Etf	600.00	25,567.09						600.00	25,567.09	56,532.00
IJH.AX - Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	200.00	30,233.22						200.00	30,233.22	66,018.00
WZOZ.AX - SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	2,000.00	40,764.79						2,000.00	40,764.79	65,540.00
STW.AX1 - Spdr S&p/asx 200 Fund	862.00	38,000.00						862.00	38,000.00	51,254.52
SYD - Sydney Airport - Fully Paid Stapled Securities Us Prohibited	7,166.00	40,376.86			(7,166.00)	(40,376.86)	22,325.64		0.00	
TCL - Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	5,331.00	61,917.50	593.00	7,709.00				5,924.00	69,626.50	85,187.12
	296,391.57	7,709.00			(40,376.86)		22,325.64	263,723.71		390,245.47
	2,174,042.71	1,019,229.99			(897,658.98)		(23,770.71)	2,295,613.72		2,298,651.91

Kingrae Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts													
	Westpac DIY Super Savings Account #2487	0.28			0.28	0.00	0.00	0.00	0.28			0.00	0.00
	Westpac DIY Super Working Account #2479	2.59			2.59	0.00	0.00	0.00	2.59			0.00	0.00
		2.87			2.87	0.00	0.00	0.00	2.87			0.00	0.00
Fixed Interest Securities (Australian)													
	JBWERE	8,992.41			8,992.41	0.00	0.00	0.00	8,992.41			0.00	0.00
		8,992.41			8,992.41	0.00	0.00	0.00	8,992.41			0.00	0.00
Fixed Interest Securities (Australian) - Unitised													
	810278_JON Jones Loan ESLOAN	7,388.15			7,388.15	0.00	0.00	0.00	7,388.15			0.00	0.00
		7,388.15			7,388.15	0.00	0.00	0.00	7,388.15			0.00	0.00
Shares in Listed Companies (Australian)													
AZJ.AX	Aurizon Holdings Limited	5,353.50	4,311.82	1,041.68		1,847.92			7,201.42		0.00		
ANZ.AX	Australia And New Zealand Banking Group Limited	5,550.78	5,550.78	0.00		2,378.91			7,929.69		0.00		
ANZPG.AX	Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	1,332.40	1,332.40	0.00		571.03			1,903.43		0.00		
BHP.AX	BHP Billiton Limited	17,240.29	17,240.29	0.00		7,388.69			24,628.98		0.00		
BKI.AX	BKI Investment Company Limited	4,366.40	4,366.40	0.00		1,871.31			6,237.71		0.00		
BKL.AX	Blackmores Limited	420.00	420.00	0.00		180.00			600.00		0.00		
BSL.AX	Bluescope Steel Limited	940.00	0.00	940.00		0.00			940.00		0.00		
CBAPL.AX	Commonwealth Bank Of Australia.	1,500.94	1,500.94	0.00		643.26			2,144.20		0.00		
CBA.AX	Commonwealth Bank Of Australia.	28,499.14	28,499.14	0.00		12,213.91			40,713.05		0.00		
CBAPG.AX	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	727.29	727.29	0.00		311.69			1,038.98		0.00		
CGC.AX	Costa Group Holdings Limited	2,800.89	2,800.89	0.00		1,200.38			4,001.27		0.00		
GEM.AX	G8 Education Limited	735.00	735.00	0.00		315.00			1,050.00		0.00		

Kingrae Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
HSN.AX	Hansen Technologies Limited	720.00	372.00	348.00		159.43			879.43		0.00		
IAGPD.AX	Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	2,381.60	0.00	2,381.60		0.00			2,381.60		0.00		
IFL.AX	loof Holdings Limited	2,629.50	2,629.50	0.00		1,126.93			3,756.43		0.00		
MFG.AX	Magellan Financial Group Limited	660.60	495.45	165.15		212.34			872.94		0.00		
NABPD.AX	National Australia Bank Limited	1,920.88	1,920.88	0.00		823.24			2,744.12		0.00		
NAB.AX	National Australia Bank Limited	3,624.58	3,624.58	0.00		1,553.40			5,177.98		0.00		
NCM.AX	Newcrest Mining Limited	208.86	208.86	0.00		89.51			298.37		0.00		
ORI.AX	Orica Limited	729.85	0.00	729.85		0.00			729.85		0.00		
RHC.AX	Ramsay Health Care Limited	999.90	999.90	0.00		428.53			1,428.43		0.00		
TLS.AX	Telstra Corporation Limited.	4,328.16	4,328.16	0.00		1,854.92			6,183.08		0.00		
TWE.AX	Treasury Wine Estates Limited	560.00	560.00	0.00		240.00			800.00		0.00		
WAM.AX	WAM Capital Limited	2,339.42	2,339.42	0.00		1,002.60			3,342.02		0.00		
WAR.AX	Wam Strategic Value Limited	488.80	488.80	0.00		209.49			698.29		0.00		
WQG.AX	Wcm Global Growth Limited	817.74	817.74	0.00		350.46			1,168.20		0.00		
WES.AX	Wesfarmers Limited	1,700.00	1,700.00	0.00		728.57			2,428.57		0.00		
WBC.AX	Westpac Banking Corporation	62,902.34	62,902.34	0.00		26,958.14			89,860.48		0.00		
WBCPF.AX	Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	1,216.15	1,216.15	0.00		521.21			1,737.36		0.00		
WBCPG.AX	Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	796.98	796.98	0.00		341.56			1,138.54		0.00		
WHC.AX	Whitehaven Coal Limited	720.00	0.00	720.00		0.00			720.00		0.00		
WPL.AX	Woodside Petroleum Ltd	3,328.28	3,328.28	0.00		1,426.40			4,754.68		0.00		
		162,540.27	156,213.99	6,326.28		66,948.83			229,489.10		0.00		
Units in Listed Unit Trusts (Australian)													
TOT.AX	360 Capital Reit	2,267.00	2,266.98	0.00	0.00	755.66	0.00	0.00	3,022.64	0.00	0.00	0.00	0.00
IAA.AX	Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	629.95	0.00	0.00	0.50	0.00	600.95	105.86	707.31	0.00	0.00	28.50	0.00

Kingrae Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
IOO.AX	Ishares Global 100 Etf	1,160.95	0.00	0.00	0.00	0.00	978.27	172.27	1,150.54	0.00	0.00	182.68	0.00
IJH.AX	Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	832.43	0.00	0.00	0.00	0.00	832.43	149.21	981.64	0.00	0.00	0.00	0.00
WZOZ.AX	SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	9,114.59	0.00	0.00	0.15	0.00	1,193.70	221.25	1,415.10	0.00	0.00	7,920.74	0.00
STW.AX	Spdr S&p/asx 200 Fund	3,604.56	2,554.53	203.80	73.11	1,122.61	59.95	1.47	4,015.47	0.00	0.00	642.09	71.08
TCL	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	2,363.67	63.39		1,162.16	27.17	0.00	0.00	1,252.72		0.00	0.00	1,138.12
		19,973.15	4,884.90	203.80	1,235.92	1,905.44	3,665.30	650.06	12,545.42	0.00	0.00	8,774.01	1,209.20
		198,896.85	161,098.89	6,530.08	17,619.35	68,854.27	3,665.30	650.06	258,417.95	0.00	0.00	8,774.01	1,209.20

Assessable Income (Excl. Capital Gains) **258,417.95**

Net Capital Gain **5,849.34**

Total Assessable Income 264,267.29

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Kingrae Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Fixed Interest Securities (Australian) - Unitised												
810278_JONESLOAN - Jones Loan												
30/06/2017	14/07/2021	2,926.95	2,968.65	2,926.95	(41.70)	2,968.65	2,968.65	0.00	0.00	0.00	0.00	(41.70)
30/06/2017	02/08/2021	4,333.38	4,395.12	4,333.38	(61.74)	4,395.12	4,395.12	0.00	0.00	0.00	0.00	(61.74)
30/06/2017	11/10/2021	3,738.98	3,792.25	3,738.98	(53.27)	3,792.25	3,792.25	0.00	0.00	0.00	0.00	(53.27)
30/06/2017	12/10/2021	5,000.00	5,071.24	5,000.00	(71.24)	5,071.24	5,071.24	0.00	0.00	0.00	0.00	(71.24)
30/06/2017	17/11/2021	5,000.00	5,071.24	5,000.00	(71.24)	5,071.24	5,071.24	0.00	0.00	0.00	0.00	(71.24)
30/06/2017	17/11/2021	4,442.31	4,505.60	4,442.31	(63.29)	4,505.60	4,505.60	0.00	0.00	0.00	0.00	(63.29)
30/06/2017	17/01/2022	4,042.00	4,099.59	4,042.00	(57.59)	4,099.59	4,099.59	0.00	0.00	0.00	0.00	(57.59)
30/06/2017	18/01/2022	5,000.00	5,071.24	5,000.00	(71.24)	5,071.24	5,071.24	0.00	0.00	0.00	0.00	(71.24)
30/06/2017	11/03/2022	3,789.05	3,843.04	3,789.05	(53.99)	3,843.04	3,843.04	0.00	0.00	0.00	0.00	(53.99)
30/06/2017	12/03/2022	5,000.00	5,071.24	5,000.00	(71.24)	5,071.24	5,071.24	0.00	0.00	0.00	0.00	(71.24)
30/06/2017	11/05/2022	4,339.18	4,401.00	4,339.18	(61.82)	4,401.00	4,401.00	0.00	0.00	0.00	0.00	(61.82)
30/06/2017	12/05/2022	5,000.00	5,071.24	5,000.00	(71.24)	5,071.24	5,071.24	0.00	0.00	0.00	0.00	(71.24)
		52,611.85	53,361.45	52,611.85	(749.60)	53,361.45	53,361.45	0.00	0.00	0.00	0.00	(749.60)
		52,611.85	53,361.45	52,611.85	(749.60)	53,361.45	53,361.45	0.00	0.00	0.00	0.00	(749.60)
Shares in Listed Companies (Australian)												
ALG.AX - Ardent Leisure Group Limited												
05/08/2019	29/11/2021	7,558.00	8,805.07	11,401.44	2,596.37	8,805.07	8,805.07	0.00	0.00	2,596.37	0.00	0.00
02/08/2019	29/11/2021	808.00	941.32	1,218.89	277.57	941.32	941.32	0.00	0.00	277.57	0.00	0.00
01/08/2019	29/11/2021	8,634.00	10,083.56	13,024.62	2,941.06	10,083.56	10,083.56	0.00	0.00	2,941.06	0.00	0.00
		17,000.00	19,829.95	25,644.95	5,815.00	19,829.95	19,829.95	0.00	0.00	5,815.00	0.00	0.00
BWV.AX - BWV Limited												

Kingrae Superannuation Fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
17/08/2020	11/08/2021	522.00	1,774.80	2,617.10	842.30	1,774.80	1,774.80	0.00	0.00	0.00	842.30	0.00
01/11/2017	11/08/2021	1,000.00	7,024.95	5,013.61	(2,011.34)	7,024.95	7,024.95	0.00	0.00	0.00	0.00	(2,011.34)
		1,522.00	8,799.75	7,630.71	(1,169.04)	8,799.75	8,799.75	0.00	0.00	0.00	842.30	(2,011.34)
CBA.AX - Commonwealth Bank Of Australia.												
04/12/2013	08/10/2021	359.00	27,278.07	7,775.94	(19,502.13)	27,278.07	27,278.07	0.00	0.00	0.00	0.00	(19,502.13)
		359.00	27,278.07	7,775.94	(19,502.13)	27,278.07	27,278.07	0.00	0.00	0.00	0.00	(19,502.13)
CBAPI.AX - Commonwealth Bank Of Australia.												
07/11/2019	09/08/2021	200.00	20,000.00	20,539.05	539.05	20,000.00	20,000.00	0.00	0.00	539.05	0.00	0.00
		200.00	20,000.00	20,539.05	539.05	20,000.00	20,000.00	0.00	0.00	539.05	0.00	0.00
JHC.AX - Japara Healthcare Limited												
07/01/2020	02/08/2021	20,000.00	20,024.95	27,769.42	7,744.47	20,024.95	20,024.95	0.00	0.00	7,744.47	0.00	0.00
		20,000.00	20,024.95	27,769.42	7,744.47	20,024.95	20,024.95	0.00	0.00	7,744.47	0.00	0.00
TYR.AX - Tyro Payments Limited												
21/01/2021	03/11/2021	7,000.00	18,644.95	28,318.81	9,673.86	18,644.95	18,644.95	0.00	0.00	0.00	9,673.86	0.00
		7,000.00	18,644.95	28,318.81	9,673.86	18,644.95	18,644.95	0.00	0.00	0.00	9,673.86	0.00
WBC.AX - Westpac Banking Corporation												
03/11/2021	18/02/2022	750.00	18,144.95	8,505.00	(9,639.95)	18,144.95	18,144.95	0.00	0.00	0.00	0.00	(9,639.95)
11/12/2019	18/02/2022	1,240.00	30,000.00	14,061.60	(15,938.40)	30,000.00	30,000.00	0.00	0.00	0.00	0.00	(15,938.40)
11/11/2015	18/02/2022	164.00	4,182.00	1,859.76	(2,322.24)	4,182.00	4,182.00	0.00	0.00	0.00	0.00	(2,322.24)
20/12/2012	18/02/2022	123.00	3,063.48	1,394.82	(1,668.66)	3,063.48	3,063.48	0.00	0.00	0.00	0.00	(1,668.66)
02/07/2012	18/02/2022	141.00	2,874.92	1,598.94	(1,275.98)	2,874.92	2,874.92	0.00	0.00	0.00	0.00	(1,275.98)

Kingrae Superannuation Fund

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Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
11/11/2011	18/02/2022	133.00	2,698.40	1,508.22	(1,190.18)	2,698.40	2,698.40	0.00	0.00	0.00	0.00	(1,190.18)
04/07/2011	18/02/2022	113.00	2,477.60	1,281.42	(1,196.18)	2,477.60	2,477.60	0.00	0.00	0.00	0.00	(1,196.18)
12/11/2010	18/02/2022	108.00	2,332.48	1,224.72	(1,107.76)	2,332.48	2,332.48	0.00	0.00	0.00	0.00	(1,107.76)
02/07/2010	18/02/2022	88.00	1,991.60	997.92	(993.68)	1,991.60	1,991.60	0.00	0.00	0.00	0.00	(993.68)
13/11/2009	18/02/2022	76.00	1,792.80	861.84	(930.96)	1,792.80	1,792.80	0.00	0.00	0.00	0.00	(930.96)
02/07/2009	18/02/2022	88.00	1,624.00	997.92	(626.08)	1,624.00	1,624.00	0.00	0.00	0.00	0.00	(626.08)
11/02/2009	18/02/2022	656.00	10,000.00	7,439.04	(2,560.96)	10,000.00	10,000.00	0.00	0.00	0.00	0.00	(2,560.96)
11/11/2008	18/02/2022	96.00	1,546.56	1,088.64	(457.92)	1,546.56	1,546.56	0.00	0.00	0.00	0.00	(457.92)
02/07/2008	18/02/2022	65.00	1,458.10	737.10	(721.00)	1,458.10	1,458.10	0.00	0.00	0.00	0.00	(721.00)
13/11/2007	18/02/2022	50.00	1,382.44	567.00	(815.44)	1,382.44	1,382.44	0.00	0.00	0.00	0.00	(815.44)
02/07/2007	18/02/2022	48.00	1,250.55	544.32	(706.23)	1,250.55	1,250.55	0.00	0.00	0.00	0.00	(706.23)
22/11/2006	18/02/2022	49.00	1,161.60	555.66	(605.94)	1,161.60	1,161.60	0.00	0.00	0.00	0.00	(605.94)
04/07/2006	18/02/2022	38.00	621.68	430.92	(190.76)	621.68	621.68	0.00	0.00	0.00	0.00	(190.76)
07/06/2006	18/02/2022	47.00	1,057.84	532.98	(524.86)	1,057.84	1,057.84	0.00	0.00	0.00	0.00	(524.86)
23/11/2005	18/02/2022	42.00	941.97	476.28	(465.69)	941.97	941.97	0.00	0.00	0.00	0.00	(465.69)
01/07/2005	18/02/2022	46.00	882.49	521.64	(360.85)	882.49	882.49	0.00	0.00	0.00	0.00	(360.85)
15/12/2004	18/02/2022	42.00	773.96	476.28	(297.68)	773.96	773.96	0.00	0.00	0.00	0.00	(297.68)
02/07/2004	18/02/2022	42.00	721.14	476.28	(244.86)	721.14	721.14	0.00	0.00	0.00	0.00	(244.86)
19/12/2003	18/02/2022	43.00	669.60	487.62	(181.98)	669.60	669.60	0.00	0.00	0.00	0.00	(181.98)
20/12/2002	18/02/2022	41.00	574.20	464.94	(109.26)	574.20	574.20	0.00	0.00	0.00	0.00	(109.26)
03/12/2002	18/02/2022	532.00	7,539.60	6,032.88	(1,506.72)	7,539.60	7,539.60	0.00	0.00	0.00	0.00	(1,506.72)
21/09/2001	18/02/2022	1,000.00	13,040.00	11,340.00	(1,700.00)	13,040.00	13,040.00	0.00	0.00	0.00	0.00	(1,700.00)
17/05/2001	18/02/2022	63.00	822.15	714.42	(107.73)	822.15	822.15	0.00	0.00	0.00	0.00	(107.73)

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Shares in Listed Companies (Australian)												
		5,924.00	115,626.11	67,178.16	(48,447.95)	115,626.11	115,626.11	0.00	0.00	0.00	0.00	(48,447.95)
WBCPG.AX - Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21												
30/06/2016	20/12/2021	338.00	33,800.00	33,800.00	0.00	33,800.00	33,800.00	0.00	0.00	0.00	0.00	0.00
30/06/2016	20/12/2021	150.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00
		488.00	48,800.00	48,800.00	0.00	48,800.00	48,800.00	0.00	0.00	0.00	0.00	0.00
		52,493.00	279,003.78	233,657.04	(45,346.74)	279,003.78	279,003.78	0.00	0.00	14,098.52	10,516.16	(69,961.42)
Units in Listed Unit Trusts (Australian)												
IAA.AX - Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.50	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.50	0.00	0.00
IOO.AX - Ishares Global 100 Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182.68	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182.68	0.00	0.00
STW.AX1 - Spdr S&p/asx 200 Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	642.09	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	642.09	0.00	0.00
SYD - Sydney Airport - Fully Paid Stapled Securities Us Prohibited												
01/09/2020	09/03/2022	1,166.00	5,316.96	10,202.50	4,885.54	5,316.96	5,316.96	0.00	0.00	4,885.54	0.00	0.00
16/10/2018	09/03/2022	3,000.00	19,344.95	26,250.00	6,905.05	19,343.79	19,343.79	0.00	0.00	6,906.22	0.00	0.00
12/03/2015	09/03/2022	3,000.00	15,714.95	26,250.00	10,535.05	15,712.52	15,712.52	0.00	0.00	10,537.49	0.00	0.00

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Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Listed Unit Trusts (Australian)												
		7,166.00	40,376.86	62,702.50	22,325.64	40,373.27	40,373.27	0.00	0.00	22,329.25	0.00	0.00
WZOZ.AX - SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,920.74	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,920.74	0.00	0.00
		7,166.00	40,376.86	62,702.50	22,325.64	40,373.27	40,373.27	0.00	0.00	31,103.26	0.00	0.00
		112,270.85	372,742.09	348,971.39	(23,770.70)	372,738.50	372,738.50	0.00	0.00	45,201.78	10,516.16	(70,711.02)