

Tax summary

01 Jul 2022 to 30 Jun 2023

Assessable income

Australian income		
Interest	Interest	1,777.67
	Interest exempt from NRWT	-
	Total interest	1,777.67
Dividends	Unfranked	-
	Unfranked CFI	-
	Total unfranked	-
	Franked	4,247.69
	Franking credits	1,820.43
	Total dividends	6,068.12
Trust income	Franked distributions	-
	Franking credits	-
	Gross franked distributions	-
	Other trust income ^(a)	0.09
	Total trust income	0.09
Total Australian income		7,845.88
Foreign income		
Other	Other foreign source income	343.67
	Total other	343.67
Total foreign income		343.67
Net capital gain ^(b)		-
Total assessable income		8,189.55

(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	-2,475.27
		-2,475.27
Other deductions	LIC capital gain deductible amount ^(c)	-173.76
		-173.76
Total deductions		-2,649.03

(c) Refer to the 'Additional information' section of the **Income** report for more detail.

Tax offsets, credits and NCMi

Franking credits		
Dividends	Franking credits	1,820.43
	Less franking credits denied	-
		1,820.43
Total franking credits		1,820.43
Foreign tax ^(a)		
Total foreign tax		-

(a) Foreign tax withheld from or paid in respect of foreign-source income that was derived during the income year. While foreign tax withheld or paid may be taken into account when calculating any entitlement to a foreign income tax offset (FITO), it does not necessarily equate to the FITO entitlement.

Realised CGT

01 Jul 2022 to 30 Jun 2023

Disposals of CGT assets

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Capital gain using the different calculation methods				CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
									Gross gain \$	Discounted gain ^(b) \$	Indexed gain \$	Other gain \$			
AUSTRALIAN FOUNDATION INVESTMENT COMPANY LIMITED FPO															
AFI	22/02/2022	22/02/2022	31/10/2022	901	7,405.71	7,405.71	NA	6,395.22	-	NA	NA	NA	NA	-1,010.49	NA
	22/02/2022	22/02/2022	27/06/2023	2,748	22,586.99	22,586.99	NA	19,024.40	-	NA	NA	NA	NA	-3,562.59	NA
AFI totals				3,649	29,992.70	29,992.70	NA	25,419.62	-	NA	NA	NA	NA	-4,573.08	NA
AUSTRALIAN UNITY LIMITED MCI CAP NOTE 5.00% PERP SEMI NON-CUM															
AYUPA	28/10/2021	03/11/2021	27/06/2023	250	25,750.00	25,750.00	NA	20,276.97	-	NA	NA	NA	NA	-5,473.03	NA
AYUPA totals				250	25,750.00	25,750.00	NA	20,276.97	-	NA	NA	NA	NA	-5,473.03	NA
BANK OF QUEENSLAND LIMITED. CAP NOTE 3-BBSW+3.40% PERP NON-CUM RED T-12-28															
BOQPG	08/11/2022	14/11/2022	27/06/2023	250	25,000.00	25,000.00	NA	24,739.83	-	NA	NA	NA	NA	-260.17	NA
BOQPG totals				250	25,000.00	25,000.00	NA	24,739.83	-	NA	NA	NA	NA	-260.17	NA
CENTURIA FUNDS MANAGEMENT LIMITED BOND 3-BBSW+4.25% 20-04-26 QLY SEC RED															
C2FHA	14/04/2021	21/04/2021	27/06/2023	250	25,000.00	25,000.00	NA	24,687.91	-	NA	NA	NA	NA	-312.09	NA
C2FHA totals				250	25,000.00	25,000.00	NA	24,687.91	-	NA	NA	NA	NA	-312.09	NA
KKR CREDIT INCOME FUND ORDINARY UNITS FULLY PAID															
KKC	15/11/2019	21/11/2019	31/10/2022	2,943	7,357.50	7,075.11	NA	5,128.54	-	NA	NA	NA	NA	-1,946.57	NA
	15/11/2019	21/11/2019	27/06/2023	11,057	27,642.50	25,934.38	NA	20,394.48	-	NA	NA	NA	NA	-5,539.90	NA
KKC totals				14,000	35,000.00	33,009.49	NA	25,523.02	-	NA	NA	NA	NA	-7,486.47	NA
NB GLOBAL CORPORATE INCOME TRUST ORDINARY UNITS FULLY PAID															
NBI	11/07/2019	11/07/2019	31/10/2022	11,250	22,500.00	22,260.09	NA	15,020.43	-	NA	NA	NA	NA	-7,239.66	NA
NBI totals				11,250	22,500.00	22,260.09	NA	15,020.43	-	NA	NA	NA	NA	-7,239.66	NA
PLATO INCOME MAXIMISER LIMITED. FPO															
PL8	12/09/2019	12/09/2019	27/06/2023	22,727	24,999.70	24,999.70	NA	27,871.49	2,871.79	1,914.53	NA	NA	1,914.53	NA	NA
PL8 totals				22,727	24,999.70	24,999.70	NA	27,871.49	2,871.79	1,914.53	NA	NA	1,914.53	NA	NA
Disposals of CGT asset totals					188,242.40	186,011.98	NA	163,539.27	2,871.79	1,914.53	NA	NA	1,914.53	-25,344.50	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.

Realised CGT

01 Jul 2022 to 30 Jun 2023

(c) CGT gain calculation method

The CGT gain is calculated based on what is optimal for the disposal method selected. In some cases the indexed gain is used to optimise the use of losses. The CGT gain calculated from a less than optimal method is shown in italics for information purposes only and is excluded from the totals for the portfolio. NA is shown if a calculation method is not applicable.

Adjusted cost

Asset	Sale date	Sale quantity	Sale proceeds			Actual cost ^(b)	Adjustments				Adjusted cost ^(a)	
			\$	Purchase date	Tax date		Tax deferred ^(c)	Tax free ^(d)	AMIT cost base net amount - excess ^(e)	AMIT cost base net amount - shortfall ^(f)	Cost base ^(g)	Reduced cost base ^(h)
KKR CREDIT INCOME FUND ORDINARY UNITS FULLY PAID												
KKC	31/10/2022	2,943	5,128.54	21/11/2019	15/11/2019	7,357.50	-	-	282.39	-	7,075.11	7,075.11
	27/06/2023	11,057	20,394.48	21/11/2019	15/11/2019	27,642.50	-	-	1,708.12	-	25,934.38	25,934.38
KKC totals		14,000	25,523.02			35,000.00	-	-	1,990.51	-	33,009.49	33,009.49
NB GLOBAL CORPORATE INCOME TRUST ORDINARY UNITS FULLY PAID												
NBI	31/10/2022	11,250	15,020.43	11/07/2019	11/07/2019	22,500.00	-	-	239.91	-	22,260.09	22,260.09
NBI totals		11,250	15,020.43			22,500.00	-	-	239.91	-	22,260.09	22,260.09
Totals			40,543.45			57,500.00	-	-	2,230.42	-	55,269.58	55,269.58

(a) Where the sale proceeds in respect of the CGT parcel are equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost in the 'Disposal of CGT assets' section of the **Realised CGT** report; otherwise, its cost base is disclosed as the adjusted cost in the 'Disposal of CGT assets' section of the **Realised CGT** report.

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

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

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

(e) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - excess amount is the cumulative value of excess amounts (as calculated under paragraph 104-107C(a) ITAA 1997) in respect of the CGT parcel that, at the time of the income entitlement, did not exceed the CGT parcel's cost base. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be reduced by this amount.

(f) In respect of the income entitlements of an attribution managed investment trust (AMIT), the AMIT cost base net amount - shortfall amount is the cumulative value of shortfall amounts (as calculated under paragraph 104-107C(b) ITAA 1997) in respect of the CGT parcel. CGT event E10 requires that both the cost base and reduced cost base of the CGT parcel be increased by this amount.

(g) The cost base equals the actual cost, adjusted for amounts relating to: tax deferred; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

(h) The reduced cost base equals the actual cost, adjusted for amounts relating to: tax deferred; tax free; AMIT cost base net amount - excess; and AMIT cost base net amount - shortfall.

Trust CGT distributions

There were no trust CGT distributions within the period.

Realised CGT

01 Jul 2022 to 30 Jun 2023

Summary of CGT gains/losses

		Total \$	Discounted \$	Indexed \$	Other \$
Losses available to offset	Carried forward from prior years	-			
	Current year losses	-25,344.50			
	Total	-25,344.50			
CGT gains	Disposals of CGT assets	2,871.79	2,871.79	-	-
	Trust CGT distributions	-	-	-	-
	CGT gain before losses applied	2,871.79	2,871.79	-	-
	Losses applied	-2,871.79	-2,871.79	-	-
	CGT gain after losses applied	-	-	-	-
	Discount applied ^(a)	-	-	NA	NA
Net capital loss		-22,472.71	-	-	-

(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.

648863: Jan Cooper Superannuation Fund

Unrealised

As at 30 Jun 2023



Unrealised CGT gains/losses

There were no unrealised CGT gains/losses as at 30 Jun 2023.

Unrealised non-CGT gains/losses

There were no unrealised non-CGT gains/losses as at 30 Jun 2023.

Taxation income

01 Jul 2022 to 30 Jun 2023

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																
AUSTRALIAN FOUNDATION INVESTMENT COMPANY LIMITED FPO																
AFI	30/08/2022	-	-	510.86	218.94	-	-	-	-	510.86	-	-	-	510.86	-	-
	24/02/2023	-	-	302.28	129.55	-	-	-	-	302.28	-	-	-	302.28	-	-
AFI totals		-	-	813.14	348.49	-	-	-	-	813.14	-	-	-	813.14	-	-
AUSTRALIAN UNITY LIMITED MCI CAP NOTE 5.00% PERP SEMI NON-CUM																
AYUPA	17/10/2022	-	-	626.70	268.59	-	-	-	-	626.70	-	-	-	626.70	-	-
	17/04/2023	-	-	623.30	267.13	-	-	-	-	623.30	-	-	-	623.30	-	-
AYUPA totals		-	-	1,250.00	535.72	-	-	-	-	1,250.00	-	-	-	1,250.00	-	-
BANK OF QUEENSLAND LIMITED. CAP NOTE 3-BBSW+3.40% PERP NON-CUM RED T-12-28																
BOQPG	15/03/2023	-	-	373.20	159.94	-	-	-	-	373.20	-	-	-	373.20	-	-
	15/06/2023	-	-	311.35	133.44	-	-	-	-	311.35	-	-	-	311.35	-	-
BOQPG totals		-	-	684.55	293.38	-	-	-	-	684.55	-	-	-	684.55	-	-
CENTURIA FUNDS MANAGEMENT LIMITED BOND 3-BBSW+4.25% 20-04-26 QLY SEC RED																
C2FHA	20/07/2022	289.26	-	-	-	-	-	-	-	289.26	-	-	-	289.26	-	-
	20/10/2022	407.48	-	-	-	-	-	-	-	407.48	-	-	-	407.48	-	-
	20/01/2023	456.83	-	-	-	-	-	-	-	456.83	-	-	-	456.83	-	-
	20/04/2023	463.58	-	-	-	-	-	-	-	463.58	-	-	-	463.58	-	-
C2FHA totals		1,617.15	-	-	-	-	-	-	-	1,617.15	-	-	-	1,617.15	-	-
PLATO INCOME MAXIMISER LIMITED. FPO																
PL8	29/07/2022	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	31/08/2022	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	30/09/2022	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	31/10/2022	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	30/11/2022	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	30/12/2022	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	31/01/2023	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	28/02/2023	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	31/03/2023	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	28/04/2023	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-

648863: Jan Cooper Superannuation Fund



Taxation income

01 Jul 2022 to 30 Jun 2023

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 \$
Dividends																
	31/05/2023	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
	30/06/2023	-	-	125.00	53.57	-	-	-	-	125.00	-	-	-	125.00	-	-
PL8 totals		-	-	1,500.00	642.84	-	-	-	-	1,500.00	-	-	-	1,500.00	-	-
Totals		1,617.15	-	4,247.69	1,820.43	-	-	-	-	5,864.84	-	-	-	5,864.84	-	-
Trust income																
KKR CREDIT INCOME FUND ORDINARY UNITS FULLY PAID																
KKC	28/07/2022	-	-	-	-	-	36.07	-	117.05	153.12	-	-	-	153.12	-	-
	30/08/2022	-	-	-	-	-	36.07	-	117.05	153.12	-	-	-	153.12	-	-
	29/09/2022	-	-	-	-	-	36.07	-	117.05	153.12	-	-	-	153.12	-	-
	28/10/2022	-	-	-	-	-	36.07	-	117.05	153.12	-	-	-	153.12	-	-
	29/11/2022	-	-	-	-	-	28.48	-	92.45	120.93	-	-	-	120.93	-	-
	29/12/2022	-	-	-	-	-	28.48	-	92.45	120.93	-	-	-	120.93	-	-
	31/01/2023	-	-	-	-	-	28.48	-	92.45	120.93	-	-	-	120.93	-	-
	27/02/2023	-	-	-	-	-	28.48	-	92.45	120.93	-	-	-	120.93	-	-
	30/03/2023	-	-	-	-	-	28.49	-	92.45	120.94	-	-	-	120.94	-	-
	28/04/2023	-	-	-	-	-	28.49	-	92.45	120.94	-	-	-	120.94	-	-
	30/05/2023	-	-	-	-	-	28.49	-	92.45	120.94	-	-	-	120.94	-	-
KKC totals		-	-	-	-	-	343.67	-	1,115.35	1,459.02	-	-	-	1,459.02	-	-
NB GLOBAL CORPORATE INCOME TRUST ORDINARY UNITS FULLY PAID																
NBI	01/08/2022	-	-	-	-	0.03	-	-	79.97	80.00	-	-	-	80.00	-	-
	01/09/2022	-	-	-	-	0.03	-	-	79.97	80.00	-	-	-	80.00	-	-
	04/10/2022	-	-	-	-	0.03	-	-	79.97	80.00	-	-	-	80.00	-	-
NBI totals		-	-	-	-	0.09	-	-	239.91	240.00	-	-	-	240.00	-	-
Totals		-	-	-	-	0.09	343.67	-	1,355.26	1,699.02	-	-	-	1,699.02	-	-
Interest																
MACQUARIE CASH MANAGEMENT ACCOUNT																
+MAQCMA	29/07/2022	2.24	-	-	-	-	-	-	-	2.24	-	-	-	2.24	-	-

Taxation income

01 Jul 2022 to 30 Jun 2023

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																
	31/08/2022	4.86	-	-	-	-	-	-	-	4.86	-	-	-	4.86	-	-
	30/09/2022	6.93	-	-	-	-	-	-	-	6.93	-	-	-	6.93	-	-
	31/10/2022	9.98	-	-	-	-	-	-	-	9.98	-	-	-	9.98	-	-
	30/11/2022	23.61	-	-	-	-	-	-	-	23.61	-	-	-	23.61	-	-
	30/12/2022	15.99	-	-	-	-	-	-	-	15.99	-	-	-	15.99	-	-
	31/01/2023	18.55	-	-	-	-	-	-	-	18.55	-	-	-	18.55	-	-
	28/02/2023	6.62	-	-	-	-	-	-	-	6.62	-	-	-	6.62	-	-
	31/03/2023	10.57	-	-	-	-	-	-	-	10.57	-	-	-	10.57	-	-
	28/04/2023	11.17	-	-	-	-	-	-	-	11.17	-	-	-	11.17	-	-
	31/05/2023	15.18	-	-	-	-	-	-	-	15.18	-	-	-	15.18	-	-
	30/06/2023	34.82	-	-	-	-	-	-	-	34.82	-	-	-	34.82	-	-
+MAQCMA totals		160.52	-	-	-	-	-	-	-	160.52	-	-	-	160.52	-	-
Totals		160.52	-	-	-	-	-	-	-	160.52	-	-	-	160.52	-	-
Income transaction totals		1,777.67	-	4,247.69	1,820.43	0.09	343.67	-	1,355.26	7,724.38	-	-	-	7,724.38	-	-

(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.

Non-CGT gains/losses

There were no non-CGT gains/losses within the period.

Taxation income

01 Jul 2022 to 30 Jun 2023

Income transactions - additional information

Interest

Asset	Tax date	Interest ^(a) \$	Interest exempt from NRWT ^(b) \$	Interest total \$
MACQUARIE CASH MANAGEMENT ACCOUNT				
+MAQCMA	29/07/2022	2.24	-	2.24
	31/08/2022	4.86	-	4.86
	30/09/2022	6.93	-	6.93
	31/10/2022	9.98	-	9.98
	30/11/2022	23.61	-	23.61
	30/12/2022	15.99	-	15.99
	31/01/2023	18.55	-	18.55
	28/02/2023	6.62	-	6.62
	31/03/2023	10.57	-	10.57
	28/04/2023	11.17	-	11.17
	31/05/2023	15.18	-	15.18
	30/06/2023	34.82	-	34.82
+MAQCMA totals		160.52	-	160.52
CENTURIA FUNDS MANAGEMENT LIMITED BOND 3-BBSW+4.25% 20-04-26 QLY SEC RED				
C2FHA	20/07/2022	289.26	-	289.26
	20/10/2022	407.48	-	407.48
	20/01/2023	456.83	-	456.83
	20/04/2023	463.58	-	463.58
C2FHA totals		1,617.15	-	1,617.15
Totals		1,777.67	-	1,777.67

(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).

Listed Investment Companies (LIC) deductions

	Tax date	Total income \$	LIC attributable amount \$	LIC deduction \$
AFI	30/08/2022	510.86	521.29	173.76

Taxation income

01 Jul 2022 to 30 Jun 2023

Income transactions - additional information continued

Listed Investment Companies (LIC) deductions

Asset	Tax date	Total income \$	LIC attributable amount \$	LIC deduction \$
AFI totals		510.86	521.29	173.76
Totals		510.86	521.29	173.76

Non-assessable amounts^(a)

Asset	Tax date	Attribution managed investment trusts (AMIT)			Non-AMIT			Non-assessable total \$
		Exempt income \$	Non-assessable non-exempt \$	Other non-assessable ^(b) \$	Tax deferred \$	Tax exempt \$	Tax free \$	
KKC	28/07/2022	-	-	117.05	-	-	-	117.05
	30/08/2022	-	-	117.05	-	-	-	117.05
	29/09/2022	-	-	117.05	-	-	-	117.05
	28/10/2022	-	-	117.05	-	-	-	117.05
	29/11/2022	-	-	92.45	-	-	-	92.45
	29/12/2022	-	-	92.45	-	-	-	92.45
	31/01/2023	-	-	92.45	-	-	-	92.45
	27/02/2023	-	-	92.45	-	-	-	92.45
	30/03/2023	-	-	92.45	-	-	-	92.45
	28/04/2023	-	-	92.45	-	-	-	92.45
	30/05/2023	-	-	92.45	-	-	-	92.45
KKC totals		-	-	1,115.35	-	-	-	1,115.35
NBI	01/08/2022	-	-	79.97	-	-	-	79.97
	01/09/2022	-	-	79.97	-	-	-	79.97
	04/10/2022	-	-	79.97	-	-	-	79.97
NBI totals		-	-	239.91	-	-	-	239.91
Totals		-	-	1,355.26	-	-	-	1,355.26

(a) Non-assessable amounts do not include non-assessable amounts in respect of trust capital gains (i.e. the AMIT CGT gross-up amount or the CGT concession amount). The non-assessable amounts relating to AMIT CGT gross-up amounts and CGT concession amounts are disclosed in the 'Trust capital gains' sub-section under the Income - additional information section.

(b) For attribution managed investment trusts (AMITs), 'Other non-assessable' amounts are the reconciliation adjustments required to account for the amount by which the present entitlements to the net accounting income of the trust for the income year exceed the trust income attributed to the member under section 276-80 ITAA 1997 for the income year.

Taxation income

01 Jul 2022 to 30 Jun 2023

Income transactions - additional information continued

Capital Withholding tax

Asset	Transaction Date	Capital withholding tax
Totals		-

Gross foreign income

	Tax date	Attributed CFC income ^(a) \$	Foreign income net of tax ^(b) \$	Foreign tax \$	Aust franking credits from NZ co	Gross foreign income total \$	Asset currency (if not AUD)	Asset currency amount	NZ franking credits from NZ co
KKC	28/07/2022	-	36.07	-	-	36.07		-	-
	30/08/2022	-	36.07	-	-	36.07		-	-
	29/09/2022	-	36.07	-	-	36.07		-	-
	28/10/2022	-	36.07	-	-	36.07		-	-
	29/11/2022	-	28.48	-	-	28.48		-	-
	29/12/2022	-	28.48	-	-	28.48		-	-
	31/01/2023	-	28.48	-	-	28.48		-	-
	27/02/2023	-	28.48	-	-	28.48		-	-
	30/03/2023	-	28.49	-	-	28.49		-	-
	28/04/2023	-	28.49	-	-	28.49		-	-
	30/05/2023	-	28.49	-	-	28.49		-	-
KKC totals		-	343.67	-	-	343.67		-	-
Totals		-	343.67	-	-	343.67		-	-

(a) The attributable income of a controlled foreign company (CFC).

(b) Foreign-source assessable income (other than attributed CFC income and distributed capital gains in respect of foreign CGT assets), less foreign tax.

Income accrued in previous period

Asset	Tax date	Payment date	Total income \$	Cash \$	DRP \$	Tax withheld \$	Franking credits \$	Foreign income tax offsets \$
KKC	29/06/2022	15/07/2022	213.15	213.15	-	-	-	-
NBI	30/06/2022	14/07/2022	113.93	113.90	-	-	-	0.03

Taxation income

01 Jul 2022 to 30 Jun 2023

Income transactions - additional information continued

Income accrued in previous period

Asset	Tax date	Payment date	Total income	Cash	DRP	Tax withheld	Franking credits	Foreign income tax offsets
			\$	\$	\$	\$	\$	\$
Totals			327.08	327.05	-	-	-	0.03

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	1,617.15	-	4,247.69	1,820.43	-	-	-	-	5,864.84	-	-	-	5,864.84	-	-
Trust income	-	-	-	-	0.09	343.67	-	1,355.26	1,699.02	-	-	-	1,699.02	-	-
Interest	160.52	-	-	-	-	-	-	-	160.52	-	-	-	160.52	-	-
Totals	1,777.67	-	4,247.69	1,820.43	0.09	343.67	-	1,355.26	7,724.38	-	-	-	7,724.38	-	-
Totals for all income	1,777.67	-	4,247.69	1,820.43	0.09	343.67	-	1,355.26	7,724.38	-	-	-	7,724.38	-	-

(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.

648863: Jan Cooper Superannuation Fund

Income declared but not paid

As at 30 Jun 2023



Income transactions declared but not paid

There was no income accrued but not paid as at 30 Jun 2023.

648863: Jan Cooper Superannuation Fund



Portfolio valuation

As at 30 Jun 2023

Net portfolio value \$138,810.66

Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit price \$	Market value \$	Portfolio weight %	Gain/loss \$	Gain/loss %	Est income ^(a) \$	Est yield ^(b) %	
Cash											
+MAQCMA	MACQUARIE CASH MANAGEMENT ACCOUNT	138,810.66	1.00	138,810.66	1.00	138,810.66	100%	-	-	160.52	0.12%
Totals			138,810.66		138,810.66	100%	-	-	160.52	0.12%	
Portfolio totals			138,810.66		138,810.66	100%	-	-	160.52	0.12%	
Net portfolio totals			138,810.66		138,810.66	100%	-	-	160.52	0.12%	

(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.

Transaction history

01 Jul 2022 to 30 Jun 2023

Transactions

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
AUSTRALIAN FOUNDATION INVESTMENT COMPANY LIMITED FPO											
AFI	Sell	31/10/2022	2/11/2022	-901	-6,395.22	7.0979	FIFO	c/n 14844910	100.00	10.00	Morgans
	Sell	27/06/2023	29/06/2023	-2,748	-19,024.40	6.923	FIFO	c/n 15219271	192.36	19.24	Morgans
AUSTRALIAN UNITY LIMITED MCI CAP NOTE 5.00% PERP SEMI NON-CUM											
AYUPA	Sell	27/06/2023	29/06/2023	-250	-20,276.97	81.1079	FIFO	c/n 15219293	205.03	20.50	Morgans
BANK OF QUEENSLAND LIMITED. CAP NOTE 3-BBSW+3.40% PERP NON-CUM RED T-12-28											
BOQPG	Corp. Action	14/11/2022	14/11/2022	250	25,000.00	100.00		Placement Code Change from BOQZZ to BOQPG.	-	-	
	Sell	27/06/2023	29/06/2023	-250	-24,739.83	98.9593	FIFO	c/n 15219292	250.15	25.02	Morgans
BANK OF QUEENSLAND LIMITED. BROKER FIRM OFFER											
BOQZZ	Buy	8/11/2022	11/11/2022	250	25,000.00	100.00		c/n 14858882	-	-	Morgans
	Corp. Action	14/11/2022	14/11/2022	-250	-25,000.00	100.00		Placement Code Change from BOQZZ to BOQPG.	-	-	
CENTURIA FUNDS MANAGEMENT LIMITED BOND 3-BBSW+4.25% 20-04-26 QLY SEC RED											
C2FHA	Sell	27/06/2023	29/06/2023	-250	-24,687.91	98.7516	FIFO	c/n 15219290	249.63	24.96	Morgans
KKR CREDIT INCOME FUND ORDINARY UNITS FULLY PAID											
KKC	Sell	31/10/2022	2/11/2022	-2,943	-5,128.54	1.7426	FIFO	c/n 14844907	100.00	10.00	Morgans
	Sell	27/06/2023	29/06/2023	-11,057	-20,394.48	1.8445	FIFO	c/n 15219280	206.21	20.62	Morgans
NB GLOBAL CORPORATE INCOME TRUST ORDINARY UNITS FULLY PAID											
NBI	Sell	31/10/2022	2/11/2022	-11,250	-15,020.43	1.3351	FIFO	c/n 14844909	151.88	15.19	Morgans
PLATO INCOME MAXIMISER LIMITED. FPO											
PL8	Sell	27/06/2023	29/06/2023	-22,727	-27,871.49	1.2264	FIFO	c/n 15219278	281.81	28.18	Morgans

Transaction history

01 Jul 2022 to 30 Jun 2023

Transactions continued

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
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Summary of transactions

	Net amount \$	Brokerage \$	GST \$	GST claimable \$	Unsettled as at 30 Jun 2023 \$
Acquisitions	25,000.00	-	-	-	-
Disposals	-163,539.27	1,737.07	173.71	-	-
Corporate actions	-	-	-	-	-
		1,737.07	173.71	-	-
Turnover	25,000.00				
Average portfolio value from 01/07/22 to 30/06/23	149,734.80				
% Turnover	16.7%				

Turnover: The lesser of Acquisitions or Disposals

% Turnover: Turnover divided by the Average portfolio value

648863: Jan Cooper Superannuation Fund



Cash transactions

01 Jul 2022 to 30 Jun 2023

MACQUARIE CASH MANAGEMENT ACCOUNT

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
01/07/2022	Opening Balance				5,662.39
14/07/2022	Income	NB GLOBAL CORP S00098251928	-	113.90	5,776.29
15/07/2022	Income	KKR Credit Incom S00098251928	-	213.15	5,989.44
20/07/2022	Income	C2FHA S00098251928	-	289.26	6,278.70
26/07/2022	Portfolio Fee	MORGANS ADVISOR MGNT F	-206.50	-	6,072.20
29/07/2022	Income	PLATO INCOME MAX Ref: 2657684	-	125.00	6,197.20
29/07/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	2.24	6,199.44
11/08/2022	Income	KKR Credit Incom S00098251928	-	153.12	6,352.56
16/08/2022	Income	NB GLOBAL CORP S00098251928	-	80.00	6,432.56
29/08/2022	Portfolio Fee	MORGANS ADVISOR MGNT F	-211.61	-	6,220.95
30/08/2022	Income	AFI DIV PAYMENT AUG22/00546177	-	510.86	6,731.81
31/08/2022	Income	PLATO INCOME MAX Ref: 2735414	-	125.00	6,856.81
31/08/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	4.86	6,861.67
14/09/2022	Income	KKR Credit Incom S00098251928	-	153.12	7,014.79
14/09/2022	Income	NB GLOBAL CORP S00098251928	-	80.00	7,094.79
23/09/2022	Portfolio Fee	MORGANS ADVISOR MGNT F	-212.73	-	6,882.06
29/09/2022	Tax Refund	ATO ATO008000017230746	-	3,383.64	10,265.70
30/09/2022	Income	PLATO INCOME MAX Ref: 2837898	-	125.00	10,390.70
30/09/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	6.93	10,397.63
04/10/2022	Sundry Withdrawal	CORRECTION OF DEPOSIT	-3,383.64	-	7,013.99
13/10/2022	Income	KKR Credit Incom S00098251928	-	153.12	7,167.11
17/10/2022	Income	AYUPA DIV 001285256041	-	626.70	7,793.81
17/10/2022	Income	NB GLOBAL CORP S00098251928	-	80.00	7,873.81
20/10/2022	Income	C2FHA S00098251928	-	407.48	8,281.29
24/10/2022	Portfolio Fee	MORGANS ADVISOR MGNT F	-206.50	-	8,074.79
31/10/2022	Income	PLATO INCOME MAX cm-64688	-	125.00	8,199.79
31/10/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	9.98	8,209.77
02/11/2022	Stock Sell	14844909 SOLD 11250 NBI @ 1.3500	-	15,020.43	23,230.20
02/11/2022	Stock Sell	14844910 SOLD 901 AFI @ 7.2200	-	6,395.22	29,625.42
02/11/2022	Stock Sell	14844907 SOLD 2943 KKC @ 1.7800	-	5,128.54	34,753.96

648863: Jan Cooper Superannuation Fund



Cash transactions

01 Jul 2022 to 30 Jun 2023

MACQUARIE CASH MANAGEMENT ACCOUNT continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
11/11/2022	Income	KKR Credit Incom S00098251928	-	153.12	34,907.08
11/11/2022	Stock Purchase	14858882 BGHT 250 BOQZZ @ 100.0000	-25,000.00	-	9,907.08
22/11/2022	Portfolio Fee	MORGANS ADVISOR MGNT F	-204.89	-	9,702.19
30/11/2022	Income	PLATO INCOME MAX cm-136055	-	125.00	9,827.19
30/11/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	23.61	9,850.80
13/12/2022	Income	KKR Credit Incom S00098251928	-	120.93	9,971.73
21/12/2022	Portfolio Fee	MORGANS ADVISOR MGNT F	-206.48	-	9,765.25
30/12/2022	Income	PLATO INCOME MAX cm-228730	-	125.00	9,890.25
30/12/2022	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	15.99	9,906.24
10/01/2023	Sundry Withdrawal	BPAY TO ASIC	-59.00	-	9,847.24
16/01/2023	Income	KKR Credit Incom S00098251928	-	120.93	9,968.17
20/01/2023	Income	C2FHA S00098251928	-	456.83	10,425.00
27/01/2023	Portfolio Fee	MORGANS ADVISOR MGNT F	-208.99	-	10,216.01
31/01/2023	Income	PLATO INCOME MAX cm-310885	-	125.00	10,341.01
31/01/2023	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	18.55	10,359.56
02/02/2023	Sundry Withdrawal	TRIDENT INV	-7,436.00	-	2,923.56
14/02/2023	Income	KKR Credit Incom S00098251928	-	120.93	3,044.49
17/02/2023	Tax Refund	ATO ATO001000018063570	-	1,047.46	4,091.95
22/02/2023	Tax Refund	ATO ATO004000017424249	-	1,010.96	5,102.91
24/02/2023	Income	AFI DIV PAYMENT FEB23/00845588	-	302.28	5,405.19
27/02/2023	Portfolio Fee	MORGANS ADVISOR MGNT F	-205.96	-	5,199.23
28/02/2023	Income	PLATO INCOME MAX cm-390218	-	125.00	5,324.23
28/02/2023	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	6.62	5,330.85
14/03/2023	Income	KKR Credit Incom S00098251928	-	120.93	5,451.78
15/03/2023	Income	BOQPG QRT DST 001291778752	-	373.20	5,824.98
23/03/2023	Portfolio Fee	MORGANS ADVISOR MGNT F	-204.74	-	5,620.24
31/03/2023	Income	PLATO INCOME MAX cm-489021	-	125.00	5,745.24
31/03/2023	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	10.57	5,755.81
17/04/2023	Income	AYUPA DIV 001295434510	-	623.30	6,379.11
18/04/2023	Income	KKR Credit Incom S00098251928	-	120.94	6,500.05

648863: Jan Cooper Superannuation Fund



Cash transactions

01 Jul 2022 to 30 Jun 2023

MACQUARIE CASH MANAGEMENT ACCOUNT continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
20/04/2023	Income	C2FHA S00098251928	-	463.58	6,963.63
24/04/2023	Portfolio Fee	MORGANS ADVISOR MGNT F	-202.60	-	6,761.03
28/04/2023	Income	PLATO INCOME MAX cm-592497	-	125.00	6,886.03
28/04/2023	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	11.17	6,897.20
12/05/2023	Income	KKR Credit Incom S00098251928	-	120.94	7,018.14
24/05/2023	Portfolio Fee	MORGANS ADVISOR MGNT F	-204.20	-	6,813.94
29/05/2023	Sundry Withdrawal	VISA CARD PAYMENT	-530.58	-	6,283.36
31/05/2023	Income	PLATO INCOME MAX cm-702806	-	125.00	6,408.36
31/05/2023	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	15.18	6,423.54
15/06/2023	Income	BOQPG QRT DST 001297433515	-	311.35	6,734.89
15/06/2023	Income	KKR Credit Incom S00098251928	-	120.94	6,855.83
26/06/2023	Portfolio Fee	MORGANS ADVISOR MGNT F	-200.07	-	6,655.76
28/06/2023	Pension Payment	PENSION PAYMENT	-5,000.00	-	1,655.76
29/06/2023	Stock Sell	15219278 SOLD 22727 PL8 @ 1.2400	-	27,871.49	29,527.25
29/06/2023	Stock Sell	15219292 SOLD 250 BOQPG @ 100.0600	-	24,739.83	54,267.08
29/06/2023	Stock Sell	15219290 SOLD 250 C2FHA @ 99.8500	-	24,687.91	78,954.99
29/06/2023	Stock Sell	15219280 SOLD 11057 KKC @ 1.8650	-	20,394.48	99,349.47
29/06/2023	Stock Sell	15219293 SOLD 250 AYUPA @ 82.0100	-	20,276.97	119,626.44
29/06/2023	Stock Sell	15219271 SOLD 2748 AFI @ 7.0000	-	19,024.40	138,650.84
30/06/2023	Income	PLATO INCOME MAX cm-798292	-	125.00	138,775.84
30/06/2023	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	34.82	138,810.66
			Opening balance	Withdrawals	Closing balance
			\$	\$	\$
MACQUARIE CASH MANAGEMENT ACCOUNT summary			5,662.39	-43,884.49	177,032.76
					138,810.66

648863: Jan Cooper Superannuation Fund



Expenses

01 Jul 2022 to 30 Jun 2023

Expenses

Expense type	Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
Investment expenses							
Portfolio management fees	26/07/2022	206.50 (a)	18.77	100%	206.50	-	MORGANS ADVISOR MGNT F
	29/08/2022	211.61 (a)	19.24	100%	211.61	-	MORGANS ADVISOR MGNT F
	23/09/2022	212.73 (a)	19.34	100%	212.73	-	MORGANS ADVISOR MGNT F
	24/10/2022	206.50 (a)	18.77	100%	206.50	-	MORGANS ADVISOR MGNT F
	22/11/2022	204.89 (a)	18.63	100%	204.89	-	MORGANS ADVISOR MGNT F
	21/12/2022	206.48 (a)	18.77	100%	206.48	-	MORGANS ADVISOR MGNT F
	27/01/2023	208.99 (a)	19.00	100%	208.99	-	MORGANS ADVISOR MGNT F
	27/02/2023	205.96 (a)	18.72	100%	205.96	-	MORGANS ADVISOR MGNT F
	23/03/2023	204.74 (a)	18.61	100%	204.74	-	MORGANS ADVISOR MGNT F
	24/04/2023	202.60 (a)	18.42	100%	202.60	-	MORGANS ADVISOR MGNT F
	24/05/2023	204.20 (a)	18.56	100%	204.20	-	MORGANS ADVISOR MGNT F
	26/06/2023	200.07 (a)	18.19	100%	200.07	-	MORGANS ADVISOR MGNT F
Totals		2,475.27	225.02		2,475.27		
Investment expenses totals		2,475.27	225.02		2,475.27		
Total expenses		2,475.27	225.02		2,475.27		

(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.

Important notices

General notices

This report is NOT intended to be advice

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.

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
- Part of the capital proceeds in the case of a call option upon disposal of the shares by the grantor.

Accordingly, an amended assessment from the Australian Taxation Office may need to be requested for the prior year to reduce the CGT event D2 capital gain that arose in the prior year. In relation to the options, the unrealised CGT report covers possible CGT consequences that may eventuate if the options are traded on an active market or the options are closed out.

Company Options and Rights on Pre CGT Assets

Holders of rights or options issued in respect of pre-CGT securities, who take up their entitlement to purchase the underlying security, should ensure that in addition to the consideration paid for this security, the cost base of the underlying security also includes the market value of the right or option at the exercise date. The automated system for rights and options will only include the consideration paid to acquire the security in its cost base.

Corporate Shareholders and Share Buybacks

Corporate shareholders i.e. companies who make a CGT loss as a result of a share buyback may have that loss denied or reduced as a result of section 159GZZZQ of the Income Tax Assessment Act 1936. The automated system for input of share buybacks does not take into account this provision. Shareholders to whom this provision applies should obtain their own taxation advice.

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.

Property Valuation

Please contact your Financial Advisor regarding the value of any Direct Property Investments.

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.

Unlisted Investments

Please contact your Financial Advisor regarding any Unlisted Investments not managed by Integrated Portfolio Solutions.