

162108: Nissen Super Fund

Portfolio valuation

As at 30 Jun 2022

Net portfolio value \$983,294.33

| Asset | Quantity | Avg unit cost \$ | Actual cost \$ | Unit price \$ | Market value \$ | Portfolio weight % | Gain/loss \$ | Gain/loss % | Est income (a) \$ | Est yield (b) % | |
|-------------------|--|---------------------|-------------------|------------------|--------------------|--------------------------|-----------------|----------------|----------------------|--------------------|--------|
| ASX Listed | | | | | | | | | | | |
| ANZ | AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO | 1,900 | 28.932 | 54,970.74 | 22.03 | 41,857.00 | 4.26% | -13,113.74 | -23.86% | 2,698.00 | 6.45% |
| AZJ | AURIZON HOLDINGS LIMITED FPO | 10,200 | 3.7642 | 38,394.38 | 3.80 | 38,760.00 | 3.94% | 365.62 | 0.95% | 2,539.80 | 6.55% |
| BAP | BAPCOR LIMITED FPO | 5,800 | 7.3659 | 42,722.26 | 6.08 | 35,264.00 | 3.59% | -7,458.26 | -17.46% | 1,218.00 | 3.45% |
| BHP | BHP GROUP LIMITED FPO | 1,450 | 37.9303 | 54,998.92 | 41.25 | 59,812.50 | 6.08% | 4,813.58 | 8.75% | 14,751.57 | 24.66% |
| CBA | COMMONWEALTH BANK OF AUSTRALIA. FPO | 500 | 103.6935 | 51,846.75 | 90.38 | 45,190.00 | 4.6% | -6,656.75 | -12.84% | 1,875.00 | 4.15% |
| CLW | CHARTER HALL LONG WALE REIT FULLY PAID UNITS STAPLED SECURITIES | 11,200 | 4.9164 | 55,063.75 | 4.27 | 47,824.00 | 4.86% | -7,239.75 | -13.15% | 3,390.24 | 7.09% |
| DOW | DOWNER EDI LIMITED FPO | 6,000 | 6.1322 | 36,792.96 | 5.05 | 30,300.00 | 3.08% | -6,492.96 | -17.65% | 1,440.00 | 4.75% |
| EDV | ENDEAVOUR GROUP LIMITED FPO | 6,000 | 6.8904 | 41,342.46 | 7.57 | 45,420.00 | 4.62% | 4,077.54 | 9.86% | 1,170.00 | 2.58% |
| IAG | INSURANCE AUSTRALIA GROUP LIMITED FPO | 8,000 | 4.5081 | 36,065.04 | 4.36 | 34,880.00 | 3.55% | -1,185.04 | -3.29% | 1,520.00 | 4.36% |
| LYC | LYNAS RARE EARTHS LIMITED FPO | 3,450 | 10.615 | 36,621.60 | 8.73 | 30,118.50 | 3.06% | -6,503.10 | -17.76% | - | - |
| MBLPD | MACQUARIE BANK LIMITED CAP NOTE 3-BBSW+2.90% PERP NON-CUM RED T-09-28 | 350 | 102.0489 | 35,717.12 | 97.15 | 34,002.50 | 3.46% | -1,714.62 | -4.8% | 689.43 | 2.03% |
| NAB | NATIONAL AUSTRALIA BANK LIMITED FPO | 1,900 | 29.0128 | 55,124.41 | 27.39 | 52,041.00 | 5.29% | -3,083.41 | -5.59% | 2,413.00 | 4.64% |
| NFNG | NUFARM FINANCE (NZ) LIMITED CONVERT BOND 6-BBSW+1.90% PERP SUB NON-CUM EXH STP | 290 | 93.9952 | 27,258.62 | 86.00 | 24,940.00 | 2.54% | -2,318.62 | -8.51% | 1,167.00 | 4.68% |
| NSR | NATIONAL STORAGE REIT FULLY PAID ORDINARY/UNITS STAPLED SECURITIES | 17,500 | 2.4687 | 43,202.70 | 2.14 | 37,450.00 | 3.81% | -5,752.70 | -13.32% | 1,540.00 | 4.11% |
| NUF | NUFARM LIMITED FPO | 5,000 | 5.3346 | 26,672.85 | 5.09 | 25,450.00 | 2.59% | -1,222.85 | -4.58% | 400.00 | 1.57% |
| PAR | PARADIGM BIOPHARMACEUTICALS LIMITED.. FPO | 8,200 | 1.9249 | 15,784.38 | 0.965 | 7,913.00 | 0.8% | -7,871.38 | -49.87% | - | - |
| PCI | PERPETUAL CREDIT INCOME TRUST ORDINARY UNITS FULLY PAID | 35,000 | 1.0473 | 36,656.48 | 0.945 | 33,075.00 | 3.36% | -3,581.48 | -9.77% | 1,474.35 | 4.46% |
| PDL | PENDAL GROUP LIMITED FPO | 8,100 | 5.6772 | 45,985.34 | 4.42 | 35,802.00 | 3.64% | -10,183.34 | -22.14% | 3,321.00 | 9.28% |
| PDN | PALADIN ENERGY LTD FPO | 35,000 | 0.744 | 26,040.98 | 0.58 | 20,300.00 | 2.06% | -5,740.98 | -22.05% | - | - |
| PWH | PWR HOLDINGS LIMITED FPO | 3,600 | 9.6945 | 34,900.37 | 6.32 | 22,752.00 | 2.31% | -12,148.37 | -34.81% | 342.00 | 1.5% |

162108: Nissen Super Fund

Portfolio valuation

As at 30 Jun 2022

Net portfolio value \$983,294.33 continued

| Asset | Quantity | Avg unit cost \$ | Actual cost \$ | Unit price \$ | Market value \$ | Portfolio weight % | Gain/loss \$ | Gain/loss % | Est income (a) \$ | Est yield (b) % | |
|------------------------------|--|---------------------|---------------------|------------------|--------------------|--------------------------|--------------------|----------------|----------------------|--------------------|--------|
| ASX Listed | | | | | | | | | | | |
| RIO | RIO TINTO LIMITED FPO | 620 | 88.4652 | 54,848.41 | 102.70 | 63,674.00 | 6.48% | 8,825.59 | 16.09% | 8,821.98 | 13.85% |
| SUN | SUNCORP GROUP LIMITED FPO | 3,250 | 11.3839 | 36,997.68 | 10.98 | 35,685.00 | 3.63% | -1,312.68 | -3.55% | 2,307.50 | 6.47% |
| SUNPI | SUNCORP GROUP LIMITED CAP NOTE 3- BBSW+2.90% PERP NON-CUM RED T-06-28 | 270 | 101.7277 | 27,466.49 | 96.50 | 26,055.00 | 2.65% | -1,411.49 | -5.14% | 412.51 | 1.58% |
| WBC | WESTPAC BANKING CORPORATION FPO | 2,500 | 24.5198 | 61,299.60 | 19.50 | 48,750.00 | 4.96% | -12,549.60 | -20.47% | 3,025.00 | 6.21% |
| WDS | WOODSIDE ENERGY GROUP LTD FPO | 1,462 | 29.2878 | 42,818.81 | 31.84 | 46,550.08 | 4.73% | 3,731.27 | 8.71% | 2,736.75 | 5.88% |
| WES | WESFARMERS LIMITED FPO | 970 | 57.0235 | 55,312.75 | 41.91 | 40,652.70 | 4.13% | -14,660.05 | -26.5% | 1,649.00 | 4.06% |
| Totals | | | 1,074,905.85 | | 964,518.28 | 98.08% | -110,387.57 | -10.27% | 60,902.13 | 6.31% | |
| Cash | | | | | | | | | | | |
| +DDH | DDH GRAHAM BANK OF QLD CMA | 12,349.81 | 1.00 | 12,349.81 | 1.00 | 12,349.81 | 1.26% | - | - | 30.87 | 0.25% |
| Totals | | | 12,349.81 | | 12,349.81 | 1.26% | - | - | 30.87 | 0.25% | |
| Portfolio totals | | | 1,087,255.66 | | 976,868.09 | 99.34% | -110,387.57 | -10.15% | 60,933.00 | 6.24% | |
| Income declared but not paid | | | 6,426.24 | | 6,426.24 | 0.65% | | | | | |
| Net portfolio totals | | | 1,093,681.90 | | 983,294.33 | 100% | -110,387.57 | -10.15% | 60,933.00 | 6.2% | |

(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.

162108: Nissen Super Fund

Tax summary

01 Jul 2021 to 30 Jun 2022

Assessable income

| | | |
|--------------------------------|------------------------------------|------------------|
| Australian income | | |
| Interest | Interest | 659.84 |
| | Interest exempt from NRWT | - |
| | Total interest | 659.84 |
| Dividends | Unfranked | 564.75 |
| | Unfranked CFI | 1,156.68 |
| | Total unfranked | 1,721.43 |
| | Franked | 25,046.75 |
| | Franking credits | 10,734.33 |
| | Total dividends | 37,502.51 |
| Trust income | Franked distributions | 3.28 |
| | Franking credits | 0.87 |
| | Gross franked distributions | 4.15 |
| | Other trust income (a) | 1,918.41 |
| | Total trust income | 1,922.56 |
| Total Australian income | | 40,084.91 |
| Foreign income | | |
| Other | Other foreign source income | 632.49 |
| | Total other | 632.49 |
| Total foreign income | | 632.49 |
| Net capital gain (b) | | 13.69 |
| Total assessable income | | 40,731.09 |

(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 | Advice fees | -2,865.35 |
| | Portfolio management fees | -2,752.36 |
| | | -5,617.71 |
| Total deductions | | -5,617.71 |

Tax offsets, credits and NCMi

| | | |
|-------------------------------|--|------------------|
| Franking credits | | |
| Dividends | Franking credits | 10,734.33 |
| | Less franking credits denied | - |
| | | 10,734.33 |
| Trust income | Franking credits | 0.87 |
| | Less franking credits denied | - |
| | | 0.87 |
| Total franking credits | | 10,735.20 |
| Foreign tax (a) | | |
| Trust income | Other | 0.83 |
| | | 0.83 |
| Total foreign tax | | 0.83 |
| NCMI (b) | | |
| | NPP - Non-concessional MIT income | 128.15 |
| | NPP - Excluded from NCMi | 214.85 |
| | Capital gains - Non-concessional MIT income | - |
| | Capital gains - Excluded from NCMi | - |

(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.

(b) NCMi amounts reported are based on information made available and provided by managed investment trusts.

162108: Nissen Super Fund

Tax summary

01 Jul 2021 to 30 Jun 2022

162108: Nissen Super Fund

Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions ^(a)

| Asset | Tax date | Interest \$ | Unfranked \$ | Franked \$ | Franking credits entitlement \$ | Other Aust \$ | Gross foreign \$ | Trust cap gains \$ | Non-assess \$ | Gross excl franking credits \$ | Aust taxes \$ | Foreign taxes \$ | Expenses withheld \$ | Assess non- receiv \$ | Cash \$ | DRP \$ | To be received \$ |
|---|------------|----------------|-----------------|---------------|--|---------------------|------------------------|--------------------------|------------------|--|---------------------|------------------------|----------------------------|--------------------------------|------------|-----------|-------------------------|
| Dividends | | | | | | | | | | | | | | | | | |
| AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO | | | | | | | | | | | | | | | | | |
| ANZ | 16/12/2021 | - | - | 1,368.00 | 586.29 | - | - | - | - | 1,368.00 | - | - | - | - | 1,368.00 | - | - |
| ANZ totals | | - | - | 1,368.00 | 586.29 | - | - | - | - | 1,368.00 | - | - | - | - | 1,368.00 | - | - |
| AURIZON HOLDINGS LIMITED FPO | | | | | | | | | | | | | | | | | |
| AZJ | 30/03/2022 | - | 53.55 | 1,017.45 | 436.05 | - | - | - | - | 1,071.00 | - | - | - | - | 1,071.00 | - | - |
| AZJ totals | | - | 53.55 | 1,017.45 | 436.05 | - | - | - | - | 1,071.00 | - | - | - | - | 1,071.00 | - | - |
| BAPCOR LIMITED FPO | | | | | | | | | | | | | | | | | |
| BAP | 14/03/2022 | - | - | 450.00 | 192.86 | - | - | - | - | 450.00 | - | - | - | - | 450.00 | - | - |
| BAP totals | | - | - | 450.00 | 192.86 | - | - | - | - | 450.00 | - | - | - | - | 450.00 | - | - |
| BHP GROUP LIMITED FPO | | | | | | | | | | | | | | | | | |
| BHP | 28/03/2022 | - | - | 3,016.81 | 1,292.92 | - | - | - | - | 3,016.81 | - | - | - | - | 3,016.81 | - | - |
| | 01/06/2022 | - | - | 7,797.12 | 3,341.62 | - | - | - | - | 7,797.12 | - | - | - | - | - | 7,797.12 | - |
| BHP totals | | - | - | 10,813.93 | 4,634.54 | - | - | - | - | 10,813.93 | - | - | - | - | 3,016.81 | 7,797.12 | - |
| COMMONWEALTH BANK OF AUSTRALIA. FPO | | | | | | | | | | | | | | | | | |
| CBA | 30/03/2022 | - | - | 875.00 | 375.00 | - | - | - | - | 875.00 | - | - | - | - | 875.00 | - | - |
| CBA totals | | - | - | 875.00 | 375.00 | - | - | - | - | 875.00 | - | - | - | - | 875.00 | - | - |
| DOWNER EDI LIMITED FPO | | | | | | | | | | | | | | | | | |
| DOW | 24/03/2022 | - | 720.00 | - | - | - | - | - | - | 720.00 | - | - | - | - | 720.00 | - | - |
| DOW totals | | - | 720.00 | - | - | - | - | - | - | 720.00 | - | - | - | - | 720.00 | - | - |
| ENDEAVOUR GROUP LIMITED FPO | | | | | | | | | | | | | | | | | |
| EDV | 28/03/2022 | - | - | 750.00 | 321.43 | - | - | - | - | 750.00 | - | - | - | - | 750.00 | - | - |
| EDV totals | | - | - | 750.00 | 321.43 | - | - | - | - | 750.00 | - | - | - | - | 750.00 | - | - |
| INSURANCE AUSTRALIA GROUP LIMITED FPO | | | | | | | | | | | | | | | | | |
| IAG | 24/03/2022 | - | 480.00 | - | - | - | - | - | - | 480.00 | - | - | - | - | 480.00 | - | - |
| IAG totals | | - | 480.00 | - | - | - | - | - | - | 480.00 | - | - | - | - | 480.00 | - | - |
| MACQUARIE BANK LIMITED CAP NOTE 3-BBSW+2.90% PERP NON-CUM RED T-09-28 | | | | | | | | | | | | | | | | | |
| MBLPD | 07/03/2022 | - | 130.75 | 87.16 | 37.36 | - | - | - | - | 217.91 | - | - | - | - | 217.91 | - | - |

162108: Nissen Super Fund

Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions^(a) continued

| Asset | Tax date | Interest \$ | Unfranked \$ | Franked \$ | Franking credits entitlement \$ | Other Aust \$ | Gross foreign \$ | Trust cap gains \$ | Non-assess \$ | Gross excl franking credits \$ | Aust taxes \$ | Foreign taxes \$ | Expenses withheld \$ | Assess non- receiv \$ | Cash \$ | DRP \$ | To be received \$ |
|--|------------|----------------|-----------------|------------------|--|---------------------|------------------------|--------------------------|------------------|--|---------------------|------------------------|----------------------------|--------------------------------|------------------|-----------------|-------------------------|
| Dividends | | | | | | | | | | | | | | | | | |
| | 07/06/2022 | - | 137.13 | 91.42 | 39.18 | - | - | - | - | 228.55 | - | - | - | - | 228.55 | - | - |
| MBLPD totals | | - | 267.88 | 178.58 | 76.54 | - | - | - | - | 446.46 | - | - | - | - | 446.46 | - | - |
| NATIONAL AUSTRALIA BANK LIMITED FPO | | | | | | | | | | | | | | | | | |
| NAB | 15/12/2021 | - | - | 1,273.00 | 545.57 | - | - | - | - | 1,273.00 | - | - | - | - | 1,273.00 | - | - |
| NAB totals | | - | - | 1,273.00 | 545.57 | - | - | - | - | 1,273.00 | - | - | - | - | 1,273.00 | - | - |
| NUFARM LIMITED FPO | | | | | | | | | | | | | | | | | |
| NUF | 17/06/2022 | - | 200.00 | - | - | - | - | - | - | 200.00 | - | - | - | - | 200.00 | - | - |
| NUF totals | | - | 200.00 | - | - | - | - | - | - | 200.00 | - | - | - | - | 200.00 | - | - |
| PWR HOLDINGS LIMITED FPO | | | | | | | | | | | | | | | | | |
| PWH | 25/03/2022 | - | - | 126.00 | 54.00 | - | - | - | - | 126.00 | - | - | - | - | 126.00 | - | - |
| PWH totals | | - | - | 126.00 | 54.00 | - | - | - | - | 126.00 | - | - | - | - | 126.00 | - | - |
| RIO TINTO LIMITED FPO | | | | | | | | | | | | | | | | | |
| RIO | 21/04/2022 | - | - | 4,109.61 | 1,761.26 | - | - | - | - | 4,109.61 | - | - | - | - | 4,109.61 | - | - |
| RIO totals | | - | - | 4,109.61 | 1,761.26 | - | - | - | - | 4,109.61 | - | - | - | - | 4,109.61 | - | - |
| SUNCORP GROUP LIMITED CAP NOTE 3-BBSW+2.90% PERP NON-CUM RED T-06-28 | | | | | | | | | | | | | | | | | |
| SUNPI | 17/03/2022 | - | - | 138.43 | 59.33 | - | - | - | - | 138.43 | - | - | - | - | 138.43 | - | - |
| | 17/06/2022 | - | - | 145.75 | 62.46 | - | - | - | - | 145.75 | - | - | - | - | 145.75 | - | - |
| SUNPI totals | | - | - | 284.18 | 121.79 | - | - | - | - | 284.18 | - | - | - | - | 284.18 | - | - |
| WESTPAC BANKING CORPORATION FPO | | | | | | | | | | | | | | | | | |
| WBC | 21/12/2021 | - | - | 1,500.00 | 642.86 | - | - | - | - | 1,500.00 | - | - | - | - | 1,500.00 | - | - |
| | 24/06/2022 | - | - | 1,525.00 | 653.57 | - | - | - | - | 1,525.00 | - | - | - | - | 1,525.00 | - | - |
| WBC totals | | - | - | 3,025.00 | 1,296.43 | - | - | - | - | 3,025.00 | - | - | - | - | 3,025.00 | - | - |
| WESFARMERS LIMITED FPO | | | | | | | | | | | | | | | | | |
| WES | 30/03/2022 | - | - | 776.00 | 332.57 | - | - | - | - | 776.00 | - | - | - | - | 776.00 | - | - |
| WES totals | | - | - | 776.00 | 332.57 | - | - | - | - | 776.00 | - | - | - | - | 776.00 | - | - |
| Totals | | - | 1,721.43 | 25,046.75 | 10,734.33 | - | - | - | - | 26,768.18 | - | - | - | - | 18,971.06 | 7,797.12 | - |

162108: Nissen Super Fund

Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions ^(a) continued

| Asset | Tax date | Interest \$ | Unfranked \$ | Franked \$ | Franking credits entitlement \$ | Other Aust \$ | Gross foreign \$ | Trust cap gains \$ | Non-assess \$ | Gross excl franking credits \$ | Aust taxes \$ | Foreign taxes \$ | Expenses withheld \$ | Assess non- receiv \$ | Cash \$ | DRP \$ | To be received \$ |
|---|------------|----------------|-----------------|---------------|--|---------------------|------------------------|--------------------------|------------------|--|---------------------|------------------------|----------------------------|--------------------------------|-----------------|-----------|-------------------------|
| Trust income | | | | | | | | | | | | | | | | | |
| CHARTER HALL LONG WALE REIT STAPLED SECURITIES - DIF UNIT | | | | | | | | | | | | | | | | | |
| CLW_DIF | 30/12/2021 | - | - | - | - | 312.37 | - | - | 541.07 | 853.44 | - | - | - | - | 853.44 | - | - |
| | 30/03/2022 | - | - | - | - | 312.78 | - | - | 541.78 | 854.56 | - | - | - | - | 854.56 | - | - |
| | 29/06/2022 | - | - | - | - | 312.78 | - | - | 541.78 | 854.56 | - | - | - | - | - | - | 854.56 |
| CLW_DIF totals | | - | - | - | - | 937.93 | - | - | 1,624.63 | 2,562.56 | - | - | - | - | 1,708.00 | - | 854.56 |
| NATIONAL STORAGE REIT STAPLED SECURITY- NSPT | | | | | | | | | | | | | | | | | |
| NSR_NSPT | 29/06/2022 | 0.40 | - | - | - | 286.22 | 16.47 | - | 642.74 | 945.83 | - | 0.83 | - | - | - | - | 945.00 |
| NSR_NSPT totals | | 0.40 | - | - | - | 286.22 | 16.47 | - | 642.74 | 945.83 | - | 0.83 | - | - | - | - | 945.00 |
| PERPETUAL CREDIT INCOME TRUST ORDINARY UNITS FULLY PAID | | | | | | | | | | | | | | | | | |
| PCI | 30/03/2022 | 149.26 | 0.40 | 0.77 | 0.20 | 13.83 | 7.08 | 3.99 | - | 175.33 | - | - | - | 31.12 | 144.21 | - | - |
| | 28/04/2022 | 140.68 | 0.37 | 0.73 | 0.19 | 13.03 | 6.67 | 3.77 | - | 165.25 | - | - | - | 29.33 | 135.92 | - | - |
| | 30/05/2022 | 166.90 | 0.44 | 0.86 | 0.23 | 15.46 | 7.92 | 4.47 | - | 196.05 | - | - | - | 34.80 | 161.25 | - | - |
| | 29/06/2022 | 176.65 | 0.47 | 0.92 | 0.25 | 16.37 | 8.38 | 4.73 | - | 207.52 | - | - | - | 36.84 | - | - | 170.68 |
| PCI totals | | 633.49 | 1.68 | 3.28 | 0.87 | 58.69 | 30.05 | 16.96 | - | 744.15 | - | - | - | 132.09 | 441.38 | - | 170.68 |
| Totals | | 633.89 | 1.68 | 3.28 | 0.87 | 1,282.84 | 46.52 | 16.96 | 2,267.37 | 4,252.54 | - | 0.83 | - | 132.09 | 2,149.38 | - | 1,970.24 |
| Interest | | | | | | | | | | | | | | | | | |
| DDH GRAHAM BANK OF QLD CMA | | | | | | | | | | | | | | | | | |
| +DDH | 31/10/2021 | 125.90 | - | - | - | - | - | - | - | 125.90 | - | - | - | - | 125.90 | - | - |
| | 30/11/2021 | 167.41 | - | - | - | - | - | - | - | 167.41 | - | - | - | - | 167.41 | - | - |
| | 31/12/2021 | 104.61 | - | - | - | - | - | - | - | 104.61 | - | - | - | - | 104.61 | - | - |
| | 31/01/2022 | 86.83 | - | - | - | - | - | - | - | 86.83 | - | - | - | - | 86.83 | - | - |
| | 28/02/2022 | 64.97 | - | - | - | - | - | - | - | 64.97 | - | - | - | - | 64.97 | - | - |
| | 31/03/2022 | 45.88 | - | - | - | - | - | - | - | 45.88 | - | - | - | - | 45.88 | - | - |
| | 30/04/2022 | 24.21 | - | - | - | - | - | - | - | 24.21 | - | - | - | - | 24.21 | - | - |
| | 31/05/2022 | 30.27 | - | - | - | - | - | - | - | 30.27 | - | - | - | - | 30.27 | - | - |
| | 30/06/2022 | 9.76 | - | - | - | - | - | - | - | 9.76 | - | - | - | - | 9.76 | - | - |
| +DDH totals | | 659.84 | - | - | - | - | - | - | - | 659.84 | - | - | - | - | 659.84 | - | - |

162108: Nissen Super Fund

Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions^(a) continued

| Asset | Tax date | Interest \$ | Unfranked \$ | Franked \$ | Franking credits entitlement \$ | Other Aust \$ | Gross foreign \$ | Trust cap gains \$ | Non-assess \$ | Gross excl franking credits \$ | Aust taxes \$ | Foreign taxes \$ | Expenses withheld \$ | Assess non- receiv \$ | Cash \$ | DRP \$ | To be received \$ |
|--|------------|-----------------|-----------------|------------------|--|---------------------|------------------------|--------------------------|------------------|--|---------------------|------------------------|----------------------------|--------------------------------|------------------|-----------------|-------------------------|
| Interest | | | | | | | | | | | | | | | | | |
| Totals | | 659.84 | - | - | - | - | - | - | - | 659.84 | - | - | - | - | 659.84 | - | - |
| Foreign interest | | | | | | | | | | | | | | | | | |
| NUFARM FINANCE (NZ) LIMITED CONVERT BOND 6-BBSW+1.90% PERP SUB NON-CUM EXH STP | | | | | | | | | | | | | | | | | |
| NFNG | 19/04/2022 | - | - | - | - | - | 585.97 | - | - | 585.97 | - | - | - | - | 585.97 | - | - |
| NFNG totals | | - | - | - | - | - | 585.97 | - | - | 585.97 | - | - | - | - | 585.97 | - | - |
| Totals | | - | - | - | - | - | 585.97 | - | - | 585.97 | - | - | - | - | 585.97 | - | - |
| Income transaction totals | | 1,293.73 | 1,723.11 | 25,050.03 | 10,735.20 | 1,282.84 | 632.49 | 16.96 | 2,267.37 | 32,266.53 | - | 0.83 | - | 132.09 | 22,366.25 | 7,797.12 | 1,970.24 |

(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.

Income transactions - additional information

Interest

| Asset | Tax date | Interest(a) \$ | Interest exempt from NRWT(b) \$ | Interest total \$ |
|------------------------------------|------------|-------------------|---------------------------------------|-------------------------|
| DDH GRAHAM BANK OF QLD CMA +DDH | 31/10/2021 | 125.90 | - | 125.90 |

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Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions - additional information continued

Interest

| Asset | Tax date | Interest(a) \$ | Interest exempt from NRWT(b) \$ | Interest total \$ |
|---|------------|-------------------|---------------------------------------|-------------------------|
| | 30/11/2021 | 167.41 | - | 167.41 |
| | 31/12/2021 | 104.61 | - | 104.61 |
| | 31/01/2022 | 86.83 | - | 86.83 |
| | 28/02/2022 | 64.97 | - | 64.97 |
| | 31/03/2022 | 45.88 | - | 45.88 |
| | 30/04/2022 | 24.21 | - | 24.21 |
| | 31/05/2022 | 30.27 | - | 30.27 |
| | 30/06/2022 | 9.76 | - | 9.76 |
| +DDH totals | | 659.84 | - | 659.84 |
| NATIONAL STORAGE REIT STAPLED SECURITY- NSPT | | | | |
| NSR_NSPT | 29/06/2022 | 0.40 | - | 0.40 |
| NSR_NSPT totals | | 0.40 | - | 0.40 |
| PERPETUAL CREDIT INCOME TRUST ORDINARY UNITS FULLY PAID | | | | |
| PCI | 30/03/2022 | 62.36 | 86.90 | 149.26 |
| | 28/04/2022 | 58.78 | 81.90 | 140.68 |
| | 30/05/2022 | 69.73 | 97.17 | 166.90 |
| | 29/06/2022 | 73.82 | 102.83 | 176.65 |
| PCI totals | | 264.69 | 368.80 | 633.49 |
| Totals | | 924.93 | 368.80 | 1,293.73 |

(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).

Unfranked amounts - Unfranked CFI income component

| | Tax date | Total Unfranked \$ | Unfranked Non CFI \$ | Unfranked CFI \$ |
|------------|------------|-----------------------|-------------------------|---------------------|
| DOW | 24/03/2022 | 720.00 | 511.20 | 208.80 |
| DOW totals | | 720.00 | 511.20 | 208.80 |

162108: Nissen Super Fund

Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions - additional information continued

Unfranked amounts - Unfranked CFI income component

| | Tax date | Total Unfranked \$ | Unfranked Non CFI \$ | Unfranked CFI \$ |
|---------------------|------------|-----------------------|-------------------------|---------------------|
| IAG | 24/03/2022 | 480.00 | - | 480.00 |
| IAG totals | | 480.00 | - | 480.00 |
| MBLPD | 07/03/2022 | 130.75 | - | 130.75 |
| | 07/06/2022 | 137.13 | - | 137.13 |
| MBLPD totals | | 267.88 | - | 267.88 |
| NUF | 17/06/2022 | 200.00 | - | 200.00 |
| NUF totals | | 200.00 | - | 200.00 |
| PCI | 30/03/2022 | 0.40 | - | 0.40 |
| | 28/04/2022 | 0.37 | - | 0.37 |
| | 30/05/2022 | 0.44 | - | 0.44 |
| | 29/06/2022 | 0.47 | - | 0.47 |
| PCI totals | | 1.68 | - | 1.68 |
| Totals | | 1,669.56 | 511.20 | 1,158.36 |

Trust capital gains (a)

| Asset | Tax date | Discount method (b) | | | Indexation method (c) | | | Other method (d) | | | Trust capital gains total \$ | Taxable foreign capital gains(i) \$ | |
|-------------------|------------|-------------------------------|--------------|-----------------------------------|----------------------------|--------------|-----------------------------------|----------------------------|--------------|-----------------------------------|---------------------------------|--|----------------------------|
| | | Non-assessable gains(e) \$ | TAP(f) \$ | NTAP net of foreign tax (g) \$ | NTAP foreign tax (h) \$ | TAP(f) \$ | NTAP net of foreign tax (g) \$ | NTAP foreign tax (h) \$ | TAP(f) \$ | NTAP net of foreign tax (g) \$ | | | NTAP foreign tax (h) \$ |
| PCI | 30/03/2022 | 1.15 | - | 1.15 | - | - | - | - | - | 1.69 | - | 3.99 | - |
| | 28/04/2022 | 1.09 | - | 1.09 | - | - | - | - | - | 1.59 | - | 3.77 | - |
| | 30/05/2022 | 1.29 | - | 1.29 | - | - | - | - | - | 1.89 | - | 4.47 | - |
| | 29/06/2022 | 1.37 | - | 1.37 | - | - | - | - | - | 1.99 | - | 4.73 | - |
| PCI totals | | 4.90 | - | 4.90 | - | - | - | - | - | 7.16 | - | 16.96 | - |
| Totals | | 4.90 | - | 4.90 | - | - | - | - | - | 7.16 | - | 16.96 | - |

(a) Trust capital gains: For attribution managed investment trusts (AMITs), these are the trust capital gains attributed to members. For non-AMITs, these are the present entitlements to the net trust income comprised of net capital gains and CGT concession amounts.

(b) Discount method: Capital gains made by the trust in respect of CGT assets that were held for at least twelve months at the time of the CGT event that gave rise to the capital gain, and in respect of which the trust has not chosen to use the indexation method (if applicable) to calculate the capital gain. The sum of the discount method components equals the capital gains after having applied a CGT discount of 50%.

Income transactions - additional information continued

(c) Indexation method: Capital gains made by the trust in respect of CGT assets that were acquired prior to 11:45 a.m. (by legal time in the Australian Capital Territory) on 21 September 1999 (and that had been held for at least twelve months at the time of the CGT event that gave rise to the capital gain), and in respect of which the trust has chosen to use the indexation method to calculate the capital gain.

(d) Other method: Capital gains made by the trust in respect of CGT assets that were held for less than twelve months at the time of the CGT event that gave rise to the capital gain.

(e) Non-assessable gains: For attribution managed investment trusts (AMITs), members are to be treated as having included (in their attributed amount) a capital gain of double the trust discount capital gain; thus, the non-assessable amount for AMITs is the additional member amount required to double the trust discount capital gain (referred to as the 'AMIT CGT gross up amount', this amount is equal to the sum of the discount method components). For non-AMITs, the non-assessable amount is the CGT concession amount (as calculated under sub-section 104-71(4) ITAA 1997).

(f) TAP: Capital gains made by the trust in respect of CGT assets that were taxable Australian property (TAP). For capital gains calculated using the discount method, this is the capital gain after having applied a CGT discount of 50%.

(g) NTAP net of foreign tax: Capital gains made by the trust in respect of CGT assets that were not taxable Australian property (NTAP), less any NTAP foreign tax. For capital gains calculated using the discount method, this is the capital gain after first having applied a CGT discount of 50%, and then subtracting any NTAP foreign tax.

(h) NTAP foreign tax: Foreign tax paid by the trust in respect of capital gains made by the trust in respect of foreign CGT assets.

(i) Taxable foreign capital gains: The grossed-up value of capital gains from foreign CGT assets. This amount is for information purposes only, as foreign capital gains are already reflected in the combined value of 'NTAP net of foreign tax' and 'NTAP foreign tax' amounts. This 'Taxable foreign capital gains' amount may be useful for the purpose of determining the extent to which the combined value of 'NTAP net of foreign tax' and 'NTAP foreign tax' amounts has been derived from a foreign source, and, accordingly, the extent to which any NTAP foreign tax amounts count towards the calculation of the portfolio holder's entitlement, if any, to a foreign income tax offset (FITO).

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 | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| CLW_DIF | 30/12/2021 | - | - | 541.07 | - | - | - | 541.07 |
| | 30/03/2022 | - | - | 541.78 | - | - | - | 541.78 |
| | 29/06/2022 | - | - | 541.78 | - | - | - | 541.78 |
| CLW_DIF totals | | - | - | 1,624.63 | - | - | - | 1,624.63 |
| NSR_NSPT | 29/06/2022 | - | - | 642.74 | - | - | - | 642.74 |
| NSR_NSPT totals | | - | - | 642.74 | - | - | - | 642.74 |
| Totals | | - | - | 2,267.37 | - | - | - | 2,267.37 |

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

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

Capital Withholding tax

| Asset | Transaction Date | Capital withholding tax |
|---------------|------------------|-------------------------|
| Totals | | - |

Income transactions - additional information continued

Foreign investment taxes^(a)

| | | NTAP foreign tax ^(b) | | | | |
|--|------------|---------------------------------|--------------------------|----------------------------|-----------------------|------------------------------|
| Asset | Tax date | Foreign tax (c) \$ | Discount method \$ | Indexation method \$ | Other method \$ | Foreign taxes total \$ |
| NATIONAL STORAGE REIT STAPLED SECURITY- NSPT | | | | | | |
| NSR_NSPT | 29/06/2022 | 0.83 | - | - | - | 0.83 |
| NSR_NSPT totals | | 0.83 | - | - | - | 0.83 |
| Totals | | 0.83 | - | - | - | 0.83 |

(a) Foreign taxes withheld from or paid in respect of foreign investment income are recognised at the tax-derivation date of the foreign investment income from which they are withheld or in respect of which they are paid, regardless of whether or not the withholding event or payment occurs after the tax-derivation date.

(b) The amount of foreign tax paid in respect of capital gains made in respect of foreign CGT assets. For more details, refer to the 'Distributed capital gains' section of the Income - additional information schedule.

(c) The amount of foreign tax paid in respect of foreign investment income, other than foreign capital gains.

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 |
|------------------------|------------|---|--|-------------------|--|---|-----------------------------------|--------------------------|--------------------------------------|
| NFNG | 19/04/2022 | - | 585.97 | - | - | 585.97 | | - | - |
| NFNG totals | | - | 585.97 | - | - | 585.97 | | - | - |
| NSR_NSPT | 29/06/2022 | - | 15.64 | 0.83 | - | 16.47 | | - | - |
| NSR_NSPT totals | | - | 15.64 | 0.83 | - | 16.47 | | - | - |
| PCI | 30/03/2022 | - | 7.08 | - | - | 7.08 | | - | - |
| | 28/04/2022 | - | 6.67 | - | - | 6.67 | | - | - |
| | 30/05/2022 | - | 7.92 | - | - | 7.92 | | - | - |
| | 29/06/2022 | - | 8.38 | - | - | 8.38 | | - | - |
| PCI totals | | - | 30.05 | - | - | 30.05 | | - | - |
| Totals | | - | 631.66 | 0.83 | - | 632.49 | | - | - |

(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.

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Taxation income

01 Jul 2021 to 30 Jun 2022

Income transactions - additional information continued

NCMI^(a)

| Asset | Tax date | NCMI \$ | Excluded NCMI \$ | NCMI CGT \$ | Excluded NCMI CGT \$ |
|------------------------|------------|---------------|---------------------|----------------|-------------------------|
| CLW_DIF | 30/12/2021 | 24.12 | - | - | - |
| | 30/03/2022 | 24.15 | - | - | - |
| | 29/06/2022 | 24.15 | - | - | - |
| CLW_DIF totals | | 72.42 | - | - | - |
| NSR_NSPT | 29/06/2022 | 55.73 | 214.85 | - | - |
| NSR_NSPT totals | | 55.73 | 214.85 | - | - |
| Totals | | 128.15 | 214.85 | - | - |

(a) NCMI amounts reported are based on information made available and provided by managed investment trusts.

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 \$ | Assess non- receiv \$ | Cash \$ | DRP \$ | To be received \$ |
|----------------------------------|-----------------|-----------------|------------------|---------------------------|---------------------|------------------------|--------------------------|------------------|--|---------------------|------------------------|----------------------------|--------------------------------|------------------|-----------------|-------------------------|
| Income transactions | | | | | | | | | | | | | | | | |
| Dividends | - | 1,721.43 | 25,046.75 | 10,734.33 | - | - | - | - | 26,768.18 | - | - | - | - | 18,971.06 | 7,797.12 | - |
| Trust income | 633.89 | 1.68 | 3.28 | 0.87 | 1,282.84 | 46.52 | 16.96 | 2,267.37 | 4,252.54 | - | 0.83 | - | 132.09 | 2,149.38 | - | 1,970.24 |
| Interest | 659.84 | - | - | - | - | - | - | - | 659.84 | - | - | - | - | 659.84 | - | - |
| Foreign interest | - | - | - | - | - | 585.97 | - | - | 585.97 | - | - | - | - | 585.97 | - | - |
| Totals | 1,293.73 | 1,723.11 | 25,050.03 | 10,735.20 | 1,282.84 | 632.49 | 16.96 | 2,267.37 | 32,266.53 | - | 0.83 | - | 132.09 | 22,366.25 | 7,797.12 | 1,970.24 |
| Totals for all income | 1,293.73 | 1,723.11 | 25,050.03 | 10,735.20 | 1,282.84 | 632.49 | 16.96 | 2,267.37 | 32,266.53 | - | 0.83 | - | 132.09 | 22,366.25 | 7,797.12 | 1,970.24 |

(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.

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Realised CGT

01 Jul 2021 to 30 Jun 2022

Disposals of CGT assets

There were no CGT asset disposals within the period.

Trust CGT distributions

| Asset | Tax date | Gross gain (a) \$ | Discounted gain (a)(b) \$ | Indexed gain (a) \$ | Other gain (a) \$ | CGT gain/loss \$ | Pre-CGT gain/loss \$ |
|---|------------|----------------------|------------------------------|------------------------|----------------------|---------------------|-------------------------|
| PERPETUAL CREDIT INCOME TRUST ORDINARY UNITS FULLY PAID | | | | | | | |
| PCI | 30/03/2022 | 2.30 | 1.53 | - | - | 1.53 | - |
| | 30/03/2022 | 1.69 | - | - | 1.69 | 1.69 | - |
| | 28/04/2022 | 2.18 | 1.45 | - | - | 1.45 | - |
| | 28/04/2022 | 1.59 | - | - | 1.59 | 1.59 | - |
| | 30/05/2022 | 2.58 | 1.72 | - | - | 1.72 | - |
| | 30/05/2022 | 1.89 | - | - | 1.89 | 1.89 | - |
| | 29/06/2022 | 2.74 | 1.83 | - | - | 1.83 | - |
| | 29/06/2022 | 1.99 | - | - | 1.99 | 1.99 | - |
| PCI totals | | 16.96 | 6.53 | - | 7.16 | 13.69 | - |
| Trust CGT distribution totals | | 16.96 | 6.53 | - | 7.16 | 13.69 | - |

(a) These amounts include distributed capital gain tax credits. Refer to the **Taxable income** section for a detailed breakdown.

(b) A discount of 33.33% has been applied as determined by the portfolio's tax type.

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Realised CGT

01 Jul 2021 to 30 Jun 2022

Summary of CGT gains/losses

| | | Total \$ | Discounted \$ | Indexed \$ | Other \$ |
|-----------------------------------|---------------------------------------|--------------|------------------|---------------|-------------|
| Losses available to offset | Carried forward from prior years | - | | | |
| | Current year losses | - | | | |
| | Total | - | | | |
| CGT gains | Disposals of CGT assets | - | - | - | - |
| | Trust CGT distributions | 16.96 | 9.80 | - | 7.16 |
| | CGT gain before losses applied | 16.96 | 9.80 | - | 7.16 |
| | Losses applied | - | - | - | - |
| | CGT gain after losses applied | 16.96 | 9.80 | - | 7.16 |
| | Discount applied (a) | -3.27 | -3.27 | NA | NA |
| Net capital gain | | 13.69 | 6.53 | - | 7.16 |

(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.

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Unrealised

As at 30 Jun 2022

Unrealised CGT gains/losses

| Asset | Tax date | Purchase date | Quantity | Actual cost \$ | Adjusted cost (a) \$ | Indexed cost \$ | Market value \$ | Gross gain \$ | Capital gain using the different calculation methods | | | CGT gain (c) \$ | CGT loss \$ | CGT exempt gain/loss \$ |
|---|------------|---------------|----------|----------------|----------------------|-----------------|-----------------|---------------|--|-----------------|---------------|-----------------|-------------|-------------------------|
| | | | | | | | | | Discounted gain (b) \$ | Indexed gain \$ | Other gain \$ | | | |
| AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO | | | | | | | | | | | | | | |
| ANZ | 05/11/2021 | 05/11/2021 | 1,900 | 54,970.74 | 54,970.74 | NA | 41,857.00 | - | NA | NA | NA | NA | -13,113.74 | NA |
| ANZ totals | | | 1,900 | 54,970.74 | 54,970.74 | NA | 41,857.00 | - | NA | NA | NA | NA | -13,113.74 | NA |
| AURIZON HOLDINGS LIMITED FPO | | | | | | | | | | | | | | |
| AZJ | 22/10/2021 | 22/10/2021 | 10,200 | 38,394.38 | 38,394.38 | NA | 38,760.00 | 365.62 | NA | NA | 365.62 | 365.62 | NA | NA |
| AZJ totals | | | 10,200 | 38,394.38 | 38,394.38 | NA | 38,760.00 | 365.62 | NA | NA | 365.62 | 365.62 | NA | NA |
| BAPCOR LIMITED FPO | | | | | | | | | | | | | | |
| BAP | 23/11/2021 | 23/11/2021 | 4,500 | 34,108.76 | 34,108.76 | NA | 27,360.00 | - | NA | NA | NA | NA | -6,748.76 | NA |
| | 29/03/2022 | 29/03/2022 | 1,300 | 8,613.50 | 8,613.50 | NA | 7,904.00 | - | NA | NA | NA | NA | -709.50 | NA |
| BAP totals | | | 5,800 | 42,722.26 | 42,722.26 | NA | 35,264.00 | - | NA | NA | NA | NA | -7,458.26 | NA |
| BHP GROUP LIMITED FPO | | | | | | | | | | | | | | |
| BHP | 22/10/2021 | 22/10/2021 | 1,450 | 54,998.92 | 54,998.92 | NA | 59,812.50 | 4,813.58 | NA | NA | 4,813.58 | 4,813.58 | NA | NA |
| BHP totals | | | 1,450 | 54,998.92 | 54,998.92 | NA | 59,812.50 | 4,813.58 | NA | NA | 4,813.58 | 4,813.58 | NA | NA |
| COMMONWEALTH BANK OF AUSTRALIA. FPO | | | | | | | | | | | | | | |
| CBA | 17/11/2021 | 17/11/2021 | 500 | 51,846.75 | 51,846.75 | NA | 45,190.00 | - | NA | NA | NA | NA | -6,656.75 | NA |
| CBA totals | | | 500 | 51,846.75 | 51,846.75 | NA | 45,190.00 | - | NA | NA | NA | NA | -6,656.75 | NA |
| CHARTER HALL LONG WALE REIT STAPLED SECURITIES - DIF UNIT | | | | | | | | | | | | | | |
| CLW_DIF | 02/11/2021 | 02/11/2021 | 11,200 | 55,063.75 | 53,439.12 | NA | 47,824.00 | - | NA | NA | NA | NA | -5,615.12 | NA |
| CLW_DIF totals | | | 11,200 | 55,063.75 | 53,439.12 | NA | 47,824.00 | - | NA | NA | NA | NA | -5,615.12 | NA |
| CHARTER HALL LONG WALE REIT STAPLED SECURITIES - LWRFT UNIT | | | | | | | | | | | | | | |
| CLW_LWRFT | 02/11/2021 | 02/11/2021 | 11,200 | - | - | NA | - | - | - | NA | NA | - | NA | NA |
| CLW_LWRFT totals | | | 11,200 | - | - | NA | - | - | - | NA | NA | - | NA | NA |
| DOWNER EDI LIMITED FPO | | | | | | | | | | | | | | |
| DOW | 12/11/2021 | 12/11/2021 | 6,000 | 36,792.96 | 36,792.96 | NA | 30,300.00 | - | NA | NA | NA | NA | -6,492.96 | NA |
| DOW totals | | | 6,000 | 36,792.96 | 36,792.96 | NA | 30,300.00 | - | NA | NA | NA | NA | -6,492.96 | NA |
| ENDEAVOUR GROUP LIMITED FPO | | | | | | | | | | | | | | |
| EDV | 20/10/2021 | 20/10/2021 | 6,000 | 41,342.46 | 41,342.46 | NA | 45,420.00 | 4,077.54 | NA | NA | 4,077.54 | 4,077.54 | NA | NA |
| EDV totals | | | 6,000 | 41,342.46 | 41,342.46 | NA | 45,420.00 | 4,077.54 | NA | NA | 4,077.54 | 4,077.54 | NA | NA |
| INSURANCE AUSTRALIA GROUP LIMITED FPO | | | | | | | | | | | | | | |
| IAG | 03/11/2021 | 03/11/2021 | 8,000 | 36,065.04 | 36,065.04 | NA | 34,880.00 | - | NA | NA | NA | NA | -1,185.04 | NA |
| IAG totals | | | 8,000 | 36,065.04 | 36,065.04 | NA | 34,880.00 | - | NA | NA | NA | NA | -1,185.04 | NA |

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Unrealised

As at 30 Jun 2022

Unrealised CGT gains/losses continued

| Asset | Tax date | Purchase date | Quantity | Actual cost \$ | Adjusted cost (a) \$ | Indexed cost \$ | Market value \$ | Gross gain \$ | Capital gain using the different calculation methods | | | | CGT gain (c) \$ | CGT loss \$ | CGT exempt gain/loss \$ |
|---|------------|---------------|----------|----------------|----------------------|-----------------|-----------------|---------------|--|-----------------|---------------|----|-----------------|-------------|-------------------------|
| | | | | | | | | | Discounted gain (b) \$ | Indexed gain \$ | Other gain \$ | | | | |
| LYNAS RARE EARTHS LIMITED FPO | | | | | | | | | | | | | | | |
| LYC | 29/03/2022 | 29/03/2022 | 3,450 | 36,621.60 | 36,621.60 | NA | 30,118.50 | - | NA | NA | NA | NA | -6,503.10 | NA | |
| LYC totals | | | 3,450 | 36,621.60 | 36,621.60 | NA | 30,118.50 | - | NA | NA | NA | NA | -6,503.10 | NA | |
| MACQUARIE BANK LIMITED CAP NOTE 3-BBSW+2.90% PERP NON-CUM RED T-09-28 | | | | | | | | | | | | | | | |
| MBLPD | 10/12/2021 | 10/12/2021 | 350 | 35,717.12 | 35,717.12 | NA | 34,002.50 | - | NA | NA | NA | NA | -1,714.62 | NA | |
| MBLPD totals | | | 350 | 35,717.12 | 35,717.12 | NA | 34,002.50 | - | NA | NA | NA | NA | -1,714.62 | NA | |
| NATIONAL AUSTRALIA BANK LIMITED FPO | | | | | | | | | | | | | | | |
| NAB | 09/11/2021 | 09/11/2021 | 1,900 | 55,124.41 | 55,124.41 | NA | 52,041.00 | - | NA | NA | NA | NA | -3,083.41 | NA | |
| NAB totals | | | 1,900 | 55,124.41 | 55,124.41 | NA | 52,041.00 | - | NA | NA | NA | NA | -3,083.41 | NA | |
| NATIONAL STORAGE REIT STAPLED SECURITY - NSH | | | | | | | | | | | | | | | |
| NSR_NSH | 07/02/2022 | 07/02/2022 | 17,500 | 1,728.11 | 1,728.11 | NA | 1,498.00 | - | NA | NA | NA | NA | -230.11 | NA | |
| NSR_NSH totals | | | 17,500 | 1,728.11 | 1,728.11 | NA | 1,498.00 | - | NA | NA | NA | NA | -230.11 | NA | |
| NATIONAL STORAGE REIT STAPLED SECURITY- NSPT | | | | | | | | | | | | | | | |
| NSR_NSPT | 07/02/2022 | 07/02/2022 | 17,500 | 41,474.59 | 40,831.86 | NA | 35,952.00 | - | NA | NA | NA | NA | -4,879.86 | NA | |
| NSR_NSPT totals | | | 17,500 | 41,474.59 | 40,831.86 | NA | 35,952.00 | - | NA | NA | NA | NA | -4,879.86 | NA | |
| NUFARM LIMITED FPO | | | | | | | | | | | | | | | |
| NUF | 25/05/2022 | 25/05/2022 | 5,000 | 26,672.85 | 26,672.85 | NA | 25,450.00 | - | NA | NA | NA | NA | -1,222.85 | NA | |
| NUF totals | | | 5,000 | 26,672.85 | 26,672.85 | NA | 25,450.00 | - | NA | NA | NA | NA | -1,222.85 | NA | |
| PARADIGM BIOPHARMACEUTICALS LIMITED.. FPO | | | | | | | | | | | | | | | |
| PAR | 21/10/2021 | 21/10/2021 | 8,200 | 15,784.38 | 15,784.38 | NA | 7,913.00 | - | NA | NA | NA | NA | -7,871.38 | NA | |
| PAR totals | | | 8,200 | 15,784.38 | 15,784.38 | NA | 7,913.00 | - | NA | NA | NA | NA | -7,871.38 | NA | |
| PERPETUAL CREDIT INCOME TRUST ORDINARY UNITS FULLY PAID | | | | | | | | | | | | | | | |
| PCI | 01/03/2022 | 01/03/2022 | 35,000 | 36,656.48 | 36,788.57 | NA | 33,075.00 | - | NA | NA | NA | NA | -3,713.57 | NA | |
| PCI totals | | | 35,000 | 36,656.48 | 36,788.57 | NA | 33,075.00 | - | NA | NA | NA | NA | -3,713.57 | NA | |
| PENDAL GROUP LIMITED FPO | | | | | | | | | | | | | | | |
| PDL | 03/12/2021 | 03/12/2021 | 6,800 | 39,906.84 | 39,906.84 | NA | 30,056.00 | - | NA | NA | NA | NA | -9,850.84 | NA | |
| | 29/03/2022 | 29/03/2022 | 1,300 | 6,078.50 | 6,078.50 | NA | 5,746.00 | - | NA | NA | NA | NA | -332.50 | NA | |
| PDL totals | | | 8,100 | 45,985.34 | 45,985.34 | NA | 35,802.00 | - | NA | NA | NA | NA | -10,183.34 | NA | |
| PALADIN ENERGY LTD FPO | | | | | | | | | | | | | | | |
| PDN | 01/06/2022 | 01/06/2022 | 35,000 | 26,040.98 | 26,040.98 | NA | 20,300.00 | - | NA | NA | NA | NA | -5,740.98 | NA | |
| PDN totals | | | 35,000 | 26,040.98 | 26,040.98 | NA | 20,300.00 | - | NA | NA | NA | NA | -5,740.98 | NA | |

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Unrealised

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Unrealised CGT gains/losses continued

| Asset | Tax date | Purchase date | Quantity | Actual cost \$ | Adjusted cost (a) \$ | Indexed cost \$ | Market value \$ | Gross gain \$ | Capital gain using the different calculation methods | | | CGT gain (c) \$ | CGT loss \$ | CGT exempt gain/loss \$ |
|---|------------|---------------|----------|---------------------|----------------------|-----------------|-------------------|------------------|--|-----------------|------------------|------------------|--------------------|-------------------------|
| | | | | | | | | | Discounted gain (b) \$ | Indexed gain \$ | Other gain \$ | | | |
| PWR HOLDINGS LIMITED FPO | | | | | | | | | | | | | | |
| PWH | 29/10/2021 | 29/10/2021 | 3,600 | 34,900.37 | 34,900.37 | NA | 22,752.00 | - | NA | NA | NA | NA | -12,148.37 | NA |
| PWH totals | | | 3,600 | 34,900.37 | 34,900.37 | NA | 22,752.00 | - | NA | NA | NA | NA | -12,148.37 | NA |
| RIO TINTO LIMITED FPO | | | | | | | | | | | | | | |
| RIO | 10/11/2021 | 10/11/2021 | 620 | 54,848.41 | 54,848.41 | NA | 63,674.00 | 8,825.59 | NA | NA | 8,825.59 | 8,825.59 | NA | NA |
| RIO totals | | | 620 | 54,848.41 | 54,848.41 | NA | 63,674.00 | 8,825.59 | NA | NA | 8,825.59 | 8,825.59 | NA | NA |
| SUNCORP GROUP LIMITED FPO | | | | | | | | | | | | | | |
| SUN | 29/03/2022 | 29/03/2022 | 3,250 | 36,997.68 | 36,997.68 | NA | 35,685.00 | - | NA | NA | NA | NA | -1,312.68 | NA |
| SUN totals | | | 3,250 | 36,997.68 | 36,997.68 | NA | 35,685.00 | - | NA | NA | NA | NA | -1,312.68 | NA |
| SUNCORP GROUP LIMITED CAP NOTE 3-BBSW+2.90% PERP NON-CUM RED T-06-28 | | | | | | | | | | | | | | |
| SUNPI | 17/12/2021 | 17/12/2021 | 270 | 27,466.49 | 27,466.49 | NA | 26,055.00 | - | NA | NA | NA | NA | -1,411.49 | NA |
| SUNPI totals | | | 270 | 27,466.49 | 27,466.49 | NA | 26,055.00 | - | NA | NA | NA | NA | -1,411.49 | NA |
| WESTPAC BANKING CORPORATION FPO | | | | | | | | | | | | | | |
| WBC | 01/11/2021 | 01/11/2021 | 2,500 | 61,299.60 | 61,299.60 | NA | 48,750.00 | - | NA | NA | NA | NA | -12,549.60 | NA |
| WBC totals | | | 2,500 | 61,299.60 | 61,299.60 | NA | 48,750.00 | - | NA | NA | NA | NA | -12,549.60 | NA |
| WOODSIDE ENERGY GROUP LTD FPO | | | | | | | | | | | | | | |
| WDS | 01/03/2022 | 25/05/2022 | 1,200 | 35,021.69 | 35,021.69 | NA | 38,208.00 | 3,186.31 | NA | NA | 3,186.31 | 3,186.31 | NA | NA |
| | 01/06/2022 | 01/06/2022 | 262 | 7,797.12 | 7,797.12 | NA | 8,342.08 | 544.96 | NA | NA | 544.96 | 544.96 | NA | NA |
| WDS totals | | | 1,462 | 42,818.81 | 42,818.81 | NA | 46,550.08 | 3,731.27 | NA | NA | 3,731.27 | 3,731.27 | NA | NA |
| WESFARMERS LIMITED FPO | | | | | | | | | | | | | | |
| WES | 27/10/2021 | 27/10/2021 | 650 | 36,709.70 | 36,709.70 | NA | 27,241.50 | - | NA | NA | NA | NA | -9,468.20 | NA |
| | 03/12/2021 | 03/12/2021 | 320 | 18,603.05 | 18,603.05 | NA | 13,411.20 | - | NA | NA | NA | NA | -5,191.85 | NA |
| WES totals | | | 970 | 55,312.75 | 55,312.75 | NA | 40,652.70 | - | NA | NA | NA | NA | -14,660.05 | NA |
| Totals | | | | 1,047,647.23 | 1,045,511.96 | NA | 939,578.28 | 21,813.60 | - | NA | 21,813.60 | 21,813.60 | -127,747.28 | NA |

(a) Variances between Adjusted cost and Actual cost

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

(b) Gains calculated using discounted method

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

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Unrealised

As at 30 Jun 2022

(c) CGT gain calculation method

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

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

NA is shown if a calculation method is not applicable.

(d) Unrealised CGT gain or CGT loss

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

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

Adjusted cost

| Asset | Market value | | Purchase date | Tax date | Quantity | Actual cost (b) \$ | Tax deferred (c) \$ | Tax free (d) \$ | Adjustments | | Adjusted cost (a) | |
|--|-------------------|--|---------------|------------|----------|-----------------------|------------------------|--------------------|--|---|---------------------|-----------------------------|
| | \$ | | | | | | | | AMIT cost base net amount - excess (e) \$ | AMIT cost base net amount - shortfall (f) \$ | Cost base (g) \$ | Reduced cost base (h) \$ |
| CHARTER HALL LONG WALE REIT STAPLED SECURITIES - DIF UNIT | | | | | | | | | | | | |
| CLW_DIF | 47,824.00 | | 02/11/2021 | 02/11/2021 | 11,200 | 55,063.75 | - | - | 1,624.63 | - | 53,439.12 | 53,439.12 |
| CLW_DIF totals | 47,824.00 | | | | 11,200 | 55,063.75 | - | - | 1,624.63 | - | 53,439.12 | 53,439.12 |
| NATIONAL STORAGE REIT STAPLED SECURITY- NSPT | | | | | | | | | | | | |
| NSR_NSPT | 35,952.00 | | 07/02/2022 | 07/02/2022 | 17,500 | 41,474.59 | - | - | 642.73 | - | 40,831.86 | 40,831.86 |
| NSR_NSPT totals | 35,952.00 | | | | 17,500 | 41,474.59 | - | - | 642.73 | - | 40,831.86 | 40,831.86 |
| PERPETUAL CREDIT INCOME TRUST ORDINARY UNITS FULLY PAID | | | | | | | | | | | | |
| PCI | 33,075.00 | | 01/03/2022 | 01/03/2022 | 35,000 | 36,656.48 | - | - | - | 132.09 | 36,788.57 | 36,788.57 |
| PCI totals | 33,075.00 | | | | 35,000 | 36,656.48 | - | - | - | 132.09 | 36,788.57 | 36,788.57 |
| Totals | 116,851.00 | | | | | 133,194.82 | - | - | 2,267.36 | 132.09 | 131,059.55 | 131,059.55 |

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

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

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

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

(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.

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Unrealised

As at 30 Jun 2022

Unrealised non-CGT gains/losses

| Traditional securities | | | | Purchase | | | Market | | |
|--|---------------|------------------|------------------------|------------------|------------------|---------------------|------------------|------------------|---------------------|
| Asset | Purchase date | Gain/loss \$ | Face value or quantity | Consideration \$ | Principal \$ | Accrued interest \$ | Value \$ | Principal \$ | Accrued interest \$ |
| NUFARM FINANCE (NZ) LIMITED CONVERT BOND 6-BBSW+1.90% PERP SUB NON-CUM EXH STP | | | | | | | | | |
| NFNG | 17/12/2021 | -2,318.62 | 290 | 27,258.62 | 27,258.62 | - | 24,940.00 | 24,940.00 | - |
| NFNG totals | | -2,318.62 | 290 | 27,258.62 | 27,258.62 | - | 24,940.00 | 24,940.00 | - |
| Unrealised gain/loss | | -2,318.62 | | 27,258.62 | 27,258.62 | - | 24,940.00 | 24,940.00 | - |
| Totals | | -2,318.62 | | | | | | | |

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Expenses

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Expenses

| Expense type | Tax date | Total incl GST \$ | GST \$ | Pre-ECPI deductible % | Pre-ECPI deductible \$ | Pre-ECPI non-deductible \$ | Narration |
|-----------------------------------|------------|----------------------|---------------|-----------------------------|------------------------------|----------------------------------|--------------------------------|
| Investment expenses | | | | | | | |
| Advice fees | 1/11/2021 | 21.73 (a) | 1.98 | 100% | 21.73 | - | JNL106267 ADVISOR SERVICE FEES |
| | 1/12/2021 | 220.61 (a) | 20.06 | 100% | 220.61 | - | JNL106764 ADVISOR SERVICE FEES |
| | 4/01/2022 | 308.59 (a) | 28.05 | 100% | 308.59 | - | JNL106994 ADVISOR SERVICE FEES |
| | 1/02/2022 | 328.36 (a) | 29.85 | 100% | 328.36 | - | JNL107355 ADVISOR SERVICE FEES |
| | 1/03/2022 | 344.76 (a) | 31.34 | 100% | 344.76 | - | JNL107587 ADVISOR SERVICE FEES |
| | 1/04/2022 | 385.10 (a) | 35.01 | 100% | 385.10 | - | JNL107892 ADVISOR SERVICE FEES |
| | 2/05/2022 | 428.03 (a) | 38.91 | 100% | 428.03 | - | JNL108141 ADVISOR SERVICE FEES |
| | 1/06/2022 | 416.34 (a) | 37.85 | 100% | 416.34 | - | JNL108386 ADVISOR SERVICE FEES |
| | 30/06/2022 | 411.83 (a) | 37.44 | 100% | 411.83 | - | JNL108631 ADVISOR SERVICE FEES |
| Totals | | 2,865.35 | 260.49 | | 2,865.35 | - | |
| Portfolio management fees | 1/11/2021 | 104.94 (a) | 9.54 | 100% | 104.94 | - | JNL106267 PREMIUM PORTFOLIO FE |
| | 1/12/2021 | 323.60 (a) | 29.42 | 100% | 323.60 | - | JNL106764 PREMIUM PORTFOLIO FE |
| | 4/01/2022 | 331.21 (a) | 30.11 | 100% | 331.21 | - | JNL106994 PREMIUM PORTFOLIO FE |
| | 1/02/2022 | 332.05 (a) | 30.19 | 100% | 332.05 | - | JNL107355 PREMIUM PORTFOLIO FE |
| | 1/03/2022 | 333.47 (a) | 30.32 | 100% | 333.47 | - | JNL107587 PREMIUM PORTFOLIO FE |
| | 1/04/2022 | 337.83 (a) | 30.71 | 100% | 337.83 | - | JNL107892 PREMIUM PORTFOLIO FE |
| | 2/05/2022 | 343.67 (a) | 31.24 | 100% | 343.67 | - | JNL108141 PREMIUM PORTFOLIO FE |
| | 1/06/2022 | 330.26 (a) | 30.02 | 100% | 330.26 | - | JNL108386 PREMIUM PORTFOLIO FE |
| | 30/06/2022 | 315.33 (a) | 28.67 | 100% | 315.33 | - | JNL108631 PREMIUM PORTFOLIO FE |
| Totals | | 2,752.36 | 250.22 | | 2,752.36 | - | |
| Investment expenses totals | | 5,617.71 | 510.71 | | 5,617.71 | - | |
| Total expenses | | 5,617.71 | 510.71 | | 5,617.71 | - | |

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

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

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Transaction history

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Transactions

| Asset | Type | Transaction date | Settlement date | Quantity | Net amount \$ | Average price \$ | Disposal method | Narration | Brokerage \$ | GST \$ | Broker |
|---|------|------------------|-----------------|----------|---------------|------------------|-----------------|------------|--------------|--------|---------|
| AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO | | | | | | | | | | | |
| ANZ | Buy | 5/11/2021 | 9/11/2021 | 1,900 | 54,970.74 | 28.932 | | c/n 839564 | 573.40 | 57.34 | Burrell |
| AURIZON HOLDINGS LIMITED FPO | | | | | | | | | | | |
| AZI | Buy | 22/10/2021 | 26/10/2021 | 10,200 | 38,394.38 | 3.7642 | | c/n 838536 | 409.44 | 40.94 | Burrell |
| BAPCOR LIMITED FPO | | | | | | | | | | | |
| BAP | Buy | 23/11/2021 | 25/11/2021 | 4,500 | 34,108.76 | 7.5797 | | c/n 840781 | 367.05 | 36.71 | Burrell |
| | Buy | 29/03/2022 | 31/03/2022 | 1,300 | 8,613.50 | 6.6258 | | c/n 848893 | 125.00 | 12.50 | Burrell |
| BHP GROUP LIMITED FPO | | | | | | | | | | | |
| BHP | Buy | 22/10/2021 | 26/10/2021 | 1,450 | 54,998.92 | 37.9303 | | c/n 838540 | 573.68 | 57.37 | Burrell |
| COMMONWEALTH BANK OF AUSTRALIA. FPO | | | | | | | | | | | |
| CBA | Buy | 17/11/2021 | 19/11/2021 | 500 | 51,846.75 | 103.6935 | | c/n 840385 | 542.50 | 54.25 | Burrell |
| CHARTER HALL LONG WALE REIT FULLY PAID UNITS STAPLED SECURITIES | | | | | | | | | | | |
| CLW | Buy | 2/11/2021 | 4/11/2021 | 11,200 | 55,063.75 | 4.9164 | | c/n 839316 | 574.32 | 57.43 | Burrell |
| DOWNER EDI LIMITED FPO | | | | | | | | | | | |
| DOW | Buy | 12/11/2021 | 16/11/2021 | 6,000 | 36,792.96 | 6.1322 | | c/n 840050 | 393.60 | 39.36 | Burrell |
| ENDEAVOUR GROUP LIMITED FPO | | | | | | | | | | | |
| EDV | Buy | 20/10/2021 | 22/10/2021 | 6,000 | 41,342.46 | 6.8904 | | c/n 838371 | 438.60 | 43.86 | Burrell |
| INSURANCE AUSTRALIA GROUP LIMITED FPO | | | | | | | | | | | |
| IAG | Buy | 3/11/2021 | 5/11/2021 | 8,000 | 36,065.04 | 4.5081 | | c/n 839451 | 386.40 | 38.64 | Burrell |
| LYNAS RARE EARTHS LIMITED FPO | | | | | | | | | | | |
| LYC | Buy | 29/03/2022 | 31/03/2022 | 3,450 | 36,621.60 | 10.615 | | c/n 848887 | 391.91 | 39.19 | Burrell |
| MACQUARIE BANK LIMITED CAP NOTE 3-BBSW+2.90% PERP NON-CUM RED T-09-28 | | | | | | | | | | | |
| MBLPD | Buy | 10/12/2021 | 14/12/2021 | 350 | 35,717.12 | 102.0489 | | c/n 841964 | 382.96 | 38.30 | Burrell |

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Transaction history

01 Jul 2021 to 30 Jun 2022

Transactions continued

| Asset | Type | Transaction date | Settlement date | Quantity | Net amount \$ | Average price \$ | Disposal method | Narration | Brokerage \$ | GST \$ | Broker |
|--|------|------------------|-----------------|----------|---------------|------------------|-----------------|------------|--------------|--------|---------|
| NATIONAL AUSTRALIA BANK LIMITED FPO | | | | | | | | | | | |
| NAB | Buy | 9/11/2021 | 11/11/2021 | 1,900 | 55,124.41 | 29.0128 | | c/n 839737 | 574.92 | 57.49 | Burrell |
| NUFARM FINANCE (NZ) LIMITED CONVERT BOND 6-BBSW+1.90% PERP SUB NON-CUM EXH STP | | | | | | | | | | | |
| NFNG | Buy | 17/12/2021 | 21/12/2021 | 290 | 27,258.62 | 93.9952 | | c/n 842427 | 299.29 | 29.93 | Burrell |
| NATIONAL STORAGE REIT FULLY PAID ORDINARY/UNITS STAPLED SECURITIES | | | | | | | | | | | |
| NSR | Buy | 7/02/2022 | 9/02/2022 | 17,500 | 43,202.70 | 2.4687 | | c/n 845190 | 457.00 | 45.70 | Burrell |
| NUFARM LIMITED FPO | | | | | | | | | | | |
| NUF | Buy | 25/05/2022 | 27/05/2022 | 5,000 | 26,672.85 | 5.3346 | | c/n 852679 | 293.50 | 29.35 | Burrell |
| PARADIGM BIOPHARMACEUTICALS LIMITED.. FPO | | | | | | | | | | | |
| PAR | Buy | 21/10/2021 | 25/10/2021 | 8,200 | 15,784.38 | 1.9249 | | c/n 838521 | 185.80 | 18.58 | Burrell |
| PERPETUAL CREDIT INCOME TRUST ORDINARY UNITS FULLY PAID | | | | | | | | | | | |
| PCI | Buy | 1/03/2022 | 3/03/2022 | 35,000 | 36,656.48 | 1.0473 | | c/n 846646 | 392.25 | 39.23 | Burrell |
| PENDAL GROUP LIMITED FPO | | | | | | | | | | | |
| PDL | Buy | 3/12/2021 | 7/12/2021 | 6,800 | 39,906.84 | 5.8687 | | c/n 841524 | 424.40 | 42.44 | Burrell |
| | Buy | 29/03/2022 | 31/03/2022 | 1,300 | 6,078.50 | 4.6758 | | c/n 848892 | 125.00 | 12.50 | Burrell |
| PALADIN ENERGY LTD FPO | | | | | | | | | | | |
| PDN | Buy | 1/06/2022 | 3/06/2022 | 35,000 | 26,040.98 | 0.744 | | c/n 852991 | 287.25 | 28.73 | Burrell |
| PWR HOLDINGS LIMITED FPO | | | | | | | | | | | |
| PWH | Buy | 29/10/2021 | 2/11/2021 | 3,600 | 34,900.37 | 9.6945 | | c/n 839204 | 374.88 | 37.49 | Burrell |
| RIO TINTO LIMITED FPO | | | | | | | | | | | |
| RIO | Buy | 10/11/2021 | 12/11/2021 | 620 | 54,848.41 | 88.4652 | | c/n 839814 | 572.19 | 57.22 | Burrell |
| SUNCORP GROUP LIMITED FPO | | | | | | | | | | | |
| SUN | Buy | 29/03/2022 | 31/03/2022 | 3,250 | 36,997.68 | 11.3839 | | c/n 848886 | 395.62 | 39.56 | Burrell |

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Transaction history

01 Jul 2021 to 30 Jun 2022

Transactions continued

| Asset | Type | Transaction date | Settlement date | Quantity | Net amount \$ | Average price \$ | Disposal method | Narration | Brokerage \$ | GST \$ | Broker |
|--|-------------------|------------------|-----------------|----------|---------------|------------------|-----------------|---|--------------|--------|---------|
| SUNCORP GROUP LIMITED CAP NOTE 3-BBSW+2.90% PERP NON-CUM RED T-06-28 | | | | | | | | | | | |
| SUNPI | Buy | 17/12/2021 | 21/12/2021 | 270 | 27,466.49 | 101.7277 | | c/n 842418 | 301.35 | 30.14 | Burrell |
| WESTPAC BANKING CORPORATION FPO | | | | | | | | | | | |
| WBC | Buy | 1/11/2021 | 3/11/2021 | 2,500 | 61,299.60 | 24.5198 | | c/n 839242 | 636.00 | 63.60 | Burrell |
| WOODSIDE ENERGY GROUP LTD FPO | | | | | | | | | | | |
| WDS | Corp. Action | 25/05/2022 | 25/05/2022 | 1,200 | 35,021.69 | 29.1847 | | Name Change and Code Change from Woodside Petroleum Ltd FPO (WPL) to Woodside Energy Group Ltd (WDS). | - | - | |
| | Buy (DRP) | 1/06/2022 | 1/06/2022 | 262 | 7,797.12 | 29.76 | | DRP Allocation | - | - | |
| WESFARMERS LIMITED FPO | | | | | | | | | | | |
| WES | Buy | 27/10/2021 | 29/10/2021 | 650 | 38,009.70 | 58.4765 | | c/n 838811 | 405.64 | 40.56 | Burrell |
| | Return of Capital | 18/11/2021 | 2/12/2021 | - | -1,300.00 | -2.00 | | Return of Capital of A\$2.00 per WES share held. (650 shares) | - | - | |
| | Buy | 3/12/2021 | 7/12/2021 | 320 | 18,603.05 | 58.1345 | | c/n 841529 | 213.68 | 21.37 | Burrell |
| WOODSIDE PETROLEUM LTD FPO | | | | | | | | | | | |
| WPL | Buy | 1/03/2022 | 3/03/2022 | 1,200 | 35,021.69 | 29.1847 | | c/n 846643 | 376.08 | 37.61 | Burrell |
| | Corp. Action | 25/05/2022 | 25/05/2022 | -1,200 | -35,021.69 | 29.1847 | | Name Change and Code Change from Woodside Petroleum Ltd FPO (WPL) to Woodside Energy Group Ltd (WDS). | - | - | |

162108: Nissen Super Fund

Transaction history

01 Jul 2021 to 30 Jun 2022

Summary of transactions

| | Net amount \$ | Brokerage \$ | GST \$ | GST claimable \$ | Unsettled as at 30 Jun 2022 \$ |
|---|------------------|------------------|-----------------|---------------------|--------------------------------------|
| Acquisitions | 1,076,205.85 | 11,473.71 | 1,147.39 | - | - |
| Disposals | - | - | - | - | - |
| Corporate actions | - | - | - | - | - |
| Return of capital | -1,300.00 | - | - | - | - |
| | | 11,473.71 | 1,147.39 | - | - |
| Turnover | - | | | | |
| Average portfolio value from 01/07/21 to 30/06/22 | 1,088,857.44 | | | | |
| % Turnover | - | | | | |

Turnover: The lesser of Acquisitions or Disposals

% Turnover: Turnover divided by the Average portfolio value

162108: Nissen Super Fund

Income declared but not paid

As at 30 Jun 2022

Income transactions declared but not paid

| Asset | Ex-date | Tax date | Payment date | Income to be paid \$ | Tax withheld \$ | Franking credits \$ | Foreign tax \$ |
|---|------------|------------|--------------|-------------------------|--------------------|------------------------|-------------------|
| Dividends | | | | | | | |
| AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO | | | | | | | |
| ANZ | 9/05/2022 | 1/07/2022 | 1/07/2022 | 1,368.00 | - | 586.29 | - |
| ANZ totals | | | | 1,368.00 | - | 586.29 | - |
| NATIONAL AUSTRALIA BANK LIMITED FPO | | | | | | | |
| NAB | 11/05/2022 | 5/07/2022 | 5/07/2022 | 1,387.00 | - | 594.43 | - |
| NAB totals | | | | 1,387.00 | - | 594.43 | - |
| PENDAL GROUP LIMITED FPO | | | | | | | |
| PDL | 19/05/2022 | 1/07/2022 | 1/07/2022 | 1,701.00 | - | 72.90 | - |
| PDL totals | | | | 1,701.00 | - | 72.90 | - |
| Totals | | | | 4,456.00 | - | 1,253.62 | - |
| Trust income | | | | | | | |
| CHARTER HALL LONG WALE REIT STAPLED SECURITIES - DIF UNIT | | | | | | | |
| CLW_DIF | 29/06/2022 | 29/06/2022 | 12/08/2022 | 854.56 | - | - | - |
| CLW_DIF totals | | | | 854.56 | - | - | - |
| NATIONAL STORAGE REIT STAPLED SECURITY- NSPT | | | | | | | |
| NSR_NSPT | 29/06/2022 | 29/06/2022 | 2/09/2022 | 945.00 | - | - | 0.83 |
| NSR_NSPT totals | | | | 945.00 | - | - | 0.83 |
| PERPETUAL CREDIT INCOME TRUST ORDINARY UNITS FULLY PAID | | | | | | | |
| PCI | 29/06/2022 | 29/06/2022 | 13/07/2022 | 170.68 | - | 0.25 | - |
| PCI totals | | | | 170.68 | - | 0.25 | - |
| Totals | | | | 1,970.24 | - | 0.25 | 0.83 |
| Total declared but not paid | | | | 6,426.24 | - | 1,253.87 | 0.83 |

162108: Nissen Super Fund

Cash transactions

01 Jul 2021 to 30 Jun 2022

DDH GRAHAM BANK OF QLD CMA

| Date | Transaction | Narration | Withdrawal \$ | Deposit \$ | Balance \$ |
|------------|-----------------------|--|------------------|---------------|---------------|
| 01/07/2021 | Opening Balance | | | | - |
| 19/10/2021 | Internal Transfer In | VICTOR KILO PTY VICTOR KILO PTY LTD (NISSEN SUPE | - | 1,128,129.37 | 1,128,129.37 |
| 20/10/2021 | Internal Transfer Out | TRANSFER | -28,129.37 | - | 1,100,000.00 |
| 22/10/2021 | Stock Purchase | 838371 BGHT 6000 EDV @ 6.8100 | -41,342.46 | - | 1,058,657.54 |
| 25/10/2021 | Stock Purchase | 838521 BGHT 8200 PAR @ 1.9000 | -15,784.38 | - | 1,042,873.16 |
| 26/10/2021 | Stock Purchase | 838536 BGHT 10200 AZJ @ 3.7200 | -38,394.38 | - | 1,004,478.78 |
| 26/10/2021 | Stock Purchase | 838540 BGHT 1450 BHP @ 37.4951 | -54,998.92 | - | 949,479.86 |
| 29/10/2021 | Stock Purchase | 838811 BGHT 650 WES @ 57.7900 | -38,009.70 | - | 911,470.16 |
| 31/10/2021 | Interest Receipt | Interest to 31/10/21 | - | 125.90 | 911,596.06 |
| 01/11/2021 | Advice Fee | JNL106267 ADVISOR SERVICE FEES | -21.73 | - | 911,574.33 |
| 01/11/2021 | Portfolio Fee | JNL106267 PREMIUM PORTFOLIO FE | -104.94 | - | 911,469.39 |
| 02/11/2021 | Stock Purchase | 839204 BGHT 3600 PWH @ 9.5800 | -34,900.37 | - | 876,569.02 |
| 03/11/2021 | Stock Purchase | 839242 BGHT 2500 WBC @ 24.2400 | -61,299.60 | - | 815,269.42 |
| 04/11/2021 | Stock Purchase | 839316 BGHT 11200 CLW @ 4.8600 | -55,063.75 | - | 760,205.67 |
| 05/11/2021 | Stock Purchase | 839451 BGHT 8000 IAG @ 4.4550 | -36,065.04 | - | 724,140.63 |
| 09/11/2021 | Stock Purchase | 839564 BGHT 1900 ANZ @ 28.6000 | -54,970.74 | - | 669,169.89 |
| 11/11/2021 | Stock Purchase | 839737 BGHT 1900 NAB @ 28.6800 | -55,124.41 | - | 614,045.48 |
| 12/11/2021 | Stock Purchase | 839814 BGHT 620 RIO @ 87.4500 | -54,848.41 | - | 559,197.07 |
| 16/11/2021 | Stock Purchase | 840050 BGHT 6000 DOW @ 6.0600 | -36,792.96 | - | 522,404.11 |
| 19/11/2021 | Stock Purchase | 840385 BGHT 500 CBA @ 102.5000 | -51,846.75 | - | 470,557.36 |
| 25/11/2021 | Stock Purchase | 840781 BGHT 4500 BAP @ 7.4900 | -34,108.76 | - | 436,448.60 |
| 30/11/2021 | Interest Receipt | Interest 01/11/21 to 30/11/21 | - | 167.41 | 436,616.01 |
| 01/12/2021 | Advice Fee | JNL106764 ADVISOR SERVICE FEES | -220.61 | - | 436,395.40 |
| 01/12/2021 | Portfolio Fee | JNL106764 PREMIUM PORTFOLIO FE | -323.60 | - | 436,071.80 |
| 02/12/2021 | Capital Return | WESFARMERS LTD RCA21/012 NISSEN SUPER FUND | - | 1,300.00 | 437,371.80 |
| 07/12/2021 | Stock Purchase | 841529 BGHT 320 WES @ 57.4000 | -18,603.05 | - | 418,768.75 |
| 07/12/2021 | Stock Purchase | 841524 BGHT 6800 PDL @ 5.8000 | -39,906.84 | - | 378,861.91 |
| 14/12/2021 | Stock Purchase | 841964 BGHT 350 MBLPD @ 100.84 | -35,717.12 | - | 343,144.79 |

162108: Nissen Super Fund

Cash transactions

01 Jul 2021 to 30 Jun 2022

DDH GRAHAM BANK OF QLD CMA continued

| Date | Transaction | Narration | Withdrawal \$ | Deposit \$ | Balance \$ |
|------------|------------------|--|------------------|---------------|---------------|
| 15/12/2021 | Income | NAB FINAL DIV DV222/007 NISSEN SUPER FUND | - | 1,273.00 | 344,417.79 |
| 16/12/2021 | Income | ANZ DIVIDEND A072/0080 NISSEN SUPER FUND | - | 1,368.00 | 345,785.79 |
| 21/12/2021 | Stock Purchase | 842427 BGHT 290 NFNG @ 92.8600 | -27,258.62 | - | 318,527.17 |
| 21/12/2021 | Stock Purchase | 842418 BGHT 270 SUNPI @ 100.50 | -27,466.49 | - | 291,060.68 |
| 21/12/2021 | Income | WBC DIVIDEND 001269297 NISSEN SUPER FUND | - | 1,500.00 | 292,560.68 |
| 31/12/2021 | Interest Receipt | Interest 01/12/21 to 31/12/21 | - | 104.61 | 292,665.29 |
| 04/01/2022 | Advice Fee | JNL106994 ADVISOR SERVICE FEES | -308.59 | - | 292,356.70 |
| 04/01/2022 | Portfolio Fee | JNL106994 PREMIUM PORTFOLIO FE | -331.21 | - | 292,025.49 |
| 31/01/2022 | Interest Receipt | Interest 01/01/22 to 31/01/22 | - | 86.83 | 292,112.32 |
| 01/02/2022 | Advice Fee | JNL107355 ADVISOR SERVICE FEES | -328.36 | - | 291,783.96 |
| 01/02/2022 | Portfolio Fee | JNL107355 PREMIUM PORTFOLIO FE | -332.05 | - | 291,451.91 |
| 09/02/2022 | Stock Purchase | 845190 BGHT 17500 NSR @ 2.4400 | -43,202.70 | - | 248,249.21 |
| 14/02/2022 | Income | CLW DST 001271216 NISSEN SUPER FUND | - | 853.44 | 249,102.65 |
| 28/02/2022 | Interest Receipt | Interest 01/02/22 to 28/02/22 | - | 64.97 | 249,167.62 |
| 01/03/2022 | Portfolio Fee | JNL107587 PREMIUM PORTFOLIO FE | -333.47 | - | 248,834.15 |
| 01/03/2022 | Advice Fee | JNL107587 ADVISOR SERVICE FEES | -344.76 | - | 248,489.39 |
| 03/03/2022 | Stock Purchase | 846643 BGHT 1200 WPL @ 28.8400 | -35,021.69 | - | 213,467.70 |
| 03/03/2022 | Stock Purchase | 846646 BGHT 35000 PCI @ 1.0350 | -36,656.48 | - | 176,811.22 |
| 07/03/2022 | Income | MBLPD DST 001271717 NISSEN SUPER FUND | - | 217.91 | 177,029.13 |
| 14/03/2022 | Income | BAP DIVIDEND MAR22/008 NISSEN SUPER FUND | - | 450.00 | 177,479.13 |
| 17/03/2022 | Income | SUNPI QRT DST 001273296 NISSEN SUPER FUND | - | 138.43 | 177,617.56 |
| 24/03/2022 | Income | IAG DIVIDEND PYT INT22/012 NISSEN SUPER FUND | - | 480.00 | 178,097.56 |
| 24/03/2022 | Income | DOW DIVIDEND AUI22/008 NISSEN SUPER FUND | - | 720.00 | 178,817.56 |

162108: Nissen Super Fund

Cash transactions

01 Jul 2021 to 30 Jun 2022

DDH GRAHAM BANK OF QLD CMA continued

| Date | Transaction | Narration | Withdrawal \$ | Deposit \$ | Balance \$ |
|------------|------------------|--|------------------|---------------|---------------|
| 25/03/2022 | Income | PWR HOLDING DIV MAR22/008 NISSEN SUPER FUND | - | 126.00 | 178,943.56 |
| 28/03/2022 | Income | BHP GROUP DIV AI385/005 NISSEN SUPER FUND | - | 3,016.81 | 181,960.37 |
| 28/03/2022 | Income | EDV DIV 001273797 NISSEN SUPER FUND | - | 750.00 | 182,710.37 |
| 30/03/2022 | Income | CBA ITM DIV 001272189 NISSEN SUPER FUND | - | 875.00 | 183,585.37 |
| 30/03/2022 | Income | AZJ LIMITED MAR22/008 NISSEN SUPER FUND | - | 1,071.00 | 184,656.37 |
| 30/03/2022 | Income | WESFARMERS LTD INT22/011 NISSEN SUPER FUND | - | 776.00 | 185,432.37 |
| 31/03/2022 | Stock Purchase | 848887 BGHT 3450 LYC @ 10.4900 | -36,621.60 | - | 148,810.77 |
| 31/03/2022 | Stock Purchase | 848886 BGHT 3250 SUN @ 11.2500 | -36,997.68 | - | 111,813.09 |
| 31/03/2022 | Stock Purchase | 848892 BGHT 1300 PDL @ 4.5700 | -6,078.50 | - | 105,734.59 |
| 31/03/2022 | Stock Purchase | 848893 BGHT 1300 BAP @ 6.5200 | -8,613.50 | - | 97,121.09 |
| 31/03/2022 | Interest Receipt | Interest 01/03/22 to 31/03/22 | - | 45.88 | 97,166.97 |
| 01/04/2022 | Portfolio Fee | JNL107892 PREMIUM PORTFOLIO FE | -337.83 | - | 96,829.14 |
| 01/04/2022 | Advice Fee | JNL107892 ADVISOR SERVICE FEES | -385.10 | - | 96,444.04 |
| 07/04/2022 | Income | PERPETUAL CREDIT Ref: 2310 NISSEN SUPER FUND | - | 144.21 | 96,588.25 |
| 19/04/2022 | Income | NUFARM FINANCE 72434/121 NISSEN SUPER FUND | - | 585.97 | 97,174.22 |
| 21/04/2022 | Income | RIO TINTO LTD FIN21/002 NISSEN SUPER FUND | - | 4,109.61 | 101,283.83 |
| 30/04/2022 | Interest Receipt | Interest 01/04/22 to 30/04/22 | - | 24.21 | 101,308.04 |
| 02/05/2022 | Portfolio Fee | JNL108141 PREMIUM PORTFOLIO FE | -343.67 | - | 100,964.37 |
| 02/05/2022 | Advice Fee | JNL108141 ADVISOR SERVICE FEES | -428.03 | - | 100,536.34 |
| 06/05/2022 | Income | PERPETUAL CREDIT Ref: 2399 NISSEN SUPER FUND | - | 135.92 | 100,672.26 |
| 09/05/2022 | Pension Payment | FY22 Pension | -37,290.00 | - | 63,382.26 |
| 13/05/2022 | Income | CLW DST 001276911 NISSEN SUPER FUND | - | 854.56 | 64,236.82 |
| 27/05/2022 | Stock Purchase | 852679 BGHT 5000 NUF @ 5.2700 | -26,672.85 | - | 37,563.97 |
| 31/05/2022 | Interest Receipt | Interest 01/05/22 to 31/05/22 | - | 30.27 | 37,594.24 |
| 01/06/2022 | Portfolio Fee | JNL108386 PREMIUM PORTFOLIO FE | -330.26 | - | 37,263.98 |

162108: Nissen Super Fund

Cash transactions

01 Jul 2021 to 30 Jun 2022

DDH GRAHAM BANK OF QLD CMA continued

| Date | Transaction | Narration | Withdrawal \$ | Deposit \$ | Balance \$ |
|------------|------------------|--|------------------|---------------|------------------|
| 01/06/2022 | Advice Fee | JNL108386 ADVISOR SERVICE FEES | -416.34 | - | 36,847.64 |
| 03/06/2022 | Stock Purchase | 852991 BGHT 35000 PDN @ 0.7350 | -26,040.98 | - | 10,806.66 |
| 07/06/2022 | Income | PERPETUAL CREDIT Ref: 2518 NISSEN SUPER FUND | - | 161.25 | 10,967.91 |
| 07/06/2022 | Income | MBLPD DST 001277578 NISSEN SUPER FUND | - | 228.55 | 11,196.46 |
| 17/06/2022 | Income | NUFARM LIMITED INT22/008 NISSEN SUPER FUND | - | 200.00 | 11,396.46 |
| 17/06/2022 | Income | SUNPI QRT DST 001278179 NISSEN SUPER FUND | - | 145.75 | 11,542.21 |
| 24/06/2022 | Income | WBC DIVIDEND 001277957 NISSEN SUPER FUND | - | 1,525.00 | 13,067.21 |
| 30/06/2022 | Portfolio Fee | JNL108631 PREMIUM PORTFOLIO FE | -315.33 | - | 12,751.88 |
| 30/06/2022 | Advice Fee | JNL108631 ADVISOR SERVICE FEES | -411.83 | - | 12,340.05 |
| 30/06/2022 | Interest Receipt | Interest 01/06/22 to 30/06/22 | - | 9.76 | 12,349.81 |
| | | Opening balance | | | Closing balance |
| | | \$ | \$ | \$ | \$ |
| | | - | -1,139,445.81 | 1,151,795.62 | 12,349.81 |

Important notices

General notices

General Notice

To the extent that any advice in this report can be taken to relate to the acquisition, or possible acquisition, of a particular financial product, you should obtain a Product Disclosure Statement relating to the product and consider the Statement before making any decision about whether to acquire the product.

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Performance

Past performance is not a reliable indicator of future performance.

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.

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.

Important notices continued

Taxation

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.