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Period ending 30 June 2019

Annual Tax Report

REWARD INVEST SUPERANNUATION FUND
39 RESERVE STREET

WEMBLEY WA 6014
AUSTRALIA

Table of contents

Portfolio valuation

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

Tax Summary

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

Income

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

Income Declared and not paid

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

Realised CGT

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

Unrealised

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

Cash Transactions

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

Transaction history

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

Expenses

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

Portfolio valuation

As at 30 Jun 2019

Portfolio valuation

Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit price \$	Market value \$	Portfolio weight %	Gain/loss \$	Est income ^(a) \$	Est yield ^(b) %	
ASX Listed										
ANZPD	AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.40% PERP NON-CUM RED T-09-21	900	100.00	90,000.00	103.92	93,528.00	10.15%	3,528.00	3,432.42	3.67%
ANZPF	AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.60% PERP NON-CUM RED T-03-23	750	100.00	75,000.00	104.73	78,547.50	8.52%	3,547.50	3,000.00	3.82%
BHP	BHP GROUP LIMITED FPO	3,500	31.5303	110,355.99	41.16	144,060.00	15.63%	33,704.01	10,776.51	7.48%
CBAPE	COMMONWEALTH BANK OF AUSTRALIA. CAP NOTE 3-BBSW+5.20% PERP NON-CUM RED T-10-21	1,000	100.00	100,000.00	107.49	107,490.00	11.67%	7,490.00	5,013.00	4.66%
CBAPF	COMMONWEALTH BANK OF AUSTRALIA. CAP NOTE 3-BBSW+3.90% PERP NON-CUM RED T-03-22	500	100.00	50,000.00	104.50	52,250.00	5.67%	2,250.00	2,051.45	3.93%
MIN	MINERAL RESOURCES LIMITED FPO	16,000	18.2842	292,546.79	14.98	239,680.00	26.01%	-52,866.79	8,480.00	3.54%
NABPB	NATIONAL AUSTRALIA BANK LIMITED CNV PREF 3-BBSW+3.25% PERP NON-CUM RED T-12-20	750	100.00	75,000.00	102.26	76,695.00	8.32%	1,695.00	2,727.60	3.56%
TAH	TABCORP HOLDINGS LIMITED FPO	6,000	4.7294	28,376.33	4.45	26,700.00	2.9%	-1,676.33	1,260.00	4.72%
WPL	WOODSIDE PETROLEUM LTD FPO	2,378	33.7183	80,182.00	36.36	86,464.08	9.38%	6,282.08	4,752.71	5.5%
Totals				901,461.11		905,414.58	98.25%	3,953.47	41,493.69	4.58%
Cash										
+MCCMT	Macquarie Cash Account	15,981.01	1.00	15,981.01	1.00	15,981.01	1.73%	-	167.80	1.05%
Totals				15,981.01		15,981.01	1.73%	-	167.80	1.05%
Portfolio totals				917,442.12		921,395.59	100%	3,953.47	41,661.49	4.52%
Net portfolio totals				917,442.12		921,395.59	100%	3,953.47	41,661.49	4.52%

(a) Estimated income

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

(b) Estimated yield percentage

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

Tax summary

01 Jul 2018 to 30 Jun 2019

Assessable income

Australian income		
Interest	Interest	330.61
	Interest exempt from NRWT	-
	Total interest	330.61
Dividends	Unfranked	-
	Unfranked CFI	-
	Total unfranked	-
	Franked	91,732.37
	Franking credits	39,313.90
	Total dividends	131,046.27
Trust income	Franked distributions	-
	Franking credits	-
	Gross franked distributions	-
	Other trust income ^(a)	-
	Total trust income	-
Total Australian income		131,376.88
Foreign income		
Other	Other foreign source income	-
Total foreign income		-
Net capital gain ^(b)		-
Total assessable income		131,376.88

(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	-15,549.23
		-15,549.23
Total deductions		-15,549.23

Tax offsets and credits

Franking credits		
Dividends	Franking credits	39,313.90
	Less franking credits denied	-
		39,313.90
Total franking credits		39,313.90

Income

01 Jul 2018 to 30 Jun 2019

Income transactions^(a)

Asset	Tax date	Interest \$	Unfranked \$	Franked \$	Franking credits entitlement \$	Other Aust \$	Gross foreign \$	Trust cap gains \$	Non-assess \$	Gross excl franking credits \$	Aust taxes \$	Foreign taxes \$	Expenses withheld \$	Cash \$	DRP \$	To be received \$
Dividends																
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.40% PERP NON-CUM RED T-09-21																
ANZPD	03/09/2018	-	-	1,912.00	819.43	-	-	-	-	1,912.00	-	-	-	1,912.00	-	-
	01/03/2019	-	-	1,711.62	733.55	-	-	-	-	1,711.62	-	-	-	1,711.62	-	-
ANZPD totals		-	-	3,623.62	1,552.98	-	-	-	-	3,623.62	-	-	-	3,623.62	-	-
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.60% PERP NON-CUM RED T-03-23																
ANZPF	24/09/2018	-	-	1,500.00	642.86	-	-	-	-	1,500.00	-	-	-	1,500.00	-	-
	25/03/2019	-	-	1,500.00	642.86	-	-	-	-	1,500.00	-	-	-	1,500.00	-	-
ANZPF totals		-	-	3,000.00	1,285.72	-	-	-	-	3,000.00	-	-	-	3,000.00	-	-
BHP GROUP LIMITED FPO																
BHP	25/09/2018	-	-	2,435.00	1,043.57	-	-	-	-	2,435.00	-	-	-	2,435.00	-	-
	17/12/2018	-	-	52,148.38	22,349.31	-	-	-	-	52,148.38	-	-	-	52,148.38	-	-
	30/01/2019	-	-	4,944.60	2,119.11	-	-	-	-	4,944.60	-	-	-	4,944.60	-	-
	26/03/2019	-	-	2,732.82	1,171.21	-	-	-	-	2,732.82	-	-	-	2,732.82	-	-
BHP totals		-	-	62,260.80	26,683.20	-	-	-	-	62,260.80	-	-	-	62,260.80	-	-
COMMONWEALTH BANK OF AUSTRALIA. CAP NOTE 3-BBSW+5.20% PERP NON-CUM RED T-10-21																
CBAPE	17/09/2018	-	-	1,280.80	548.91	-	-	-	-	1,280.80	-	-	-	1,280.80	-	-
	17/12/2018	-	-	1,243.20	532.80	-	-	-	-	1,243.20	-	-	-	1,243.20	-	-
	15/03/2019	-	-	1,246.20	534.09	-	-	-	-	1,246.20	-	-	-	1,246.20	-	-
	17/06/2019	-	-	1,242.80	532.63	-	-	-	-	1,242.80	-	-	-	1,242.80	-	-
CBAPE totals		-	-	5,013.00	2,148.43	-	-	-	-	5,013.00	-	-	-	5,013.00	-	-
COMMONWEALTH BANK OF AUSTRALIA. CAP NOTE 3-BBSW+3.90% PERP NON-CUM RED T-03-22																
CBAPF	17/09/2018	-	-	525.70	225.30	-	-	-	-	525.70	-	-	-	525.70	-	-
	17/12/2018	-	-	508.15	217.78	-	-	-	-	508.15	-	-	-	508.15	-	-
	15/03/2019	-	-	510.90	218.96	-	-	-	-	510.90	-	-	-	510.90	-	-
	17/06/2019	-	-	506.70	217.16	-	-	-	-	506.70	-	-	-	506.70	-	-
CBAPF totals		-	-	2,051.45	879.20	-	-	-	-	2,051.45	-	-	-	2,051.45	-	-
MINERAL RESOURCES LIMITED FPO																
MIN	27/09/2018	-	-	6,000.00	2,571.43	-	-	-	-	6,000.00	-	-	-	6,000.00	-	-
	17/04/2019	-	-	2,080.00	891.43	-	-	-	-	2,080.00	-	-	-	2,080.00	-	-
MIN totals		-	-	8,080.00	3,462.86	-	-	-	-	8,080.00	-	-	-	8,080.00	-	-
NATIONAL AUSTRALIA BANK LIMITED CNV PREF 3-BBSW+3.25% PERP NON-CUM RED T-12-20																

Income

01 Jul 2018 to 30 Jun 2019

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																
NABPB	17/09/2018	-	-	695.10	297.90	-	-	-	-	695.10	-	-	-	695.10	-	-
	17/12/2018	-	-	677.18	290.22	-	-	-	-	677.18	-	-	-	677.18	-	-
	18/03/2019	-	-	689.78	295.62	-	-	-	-	689.78	-	-	-	689.78	-	-
	17/06/2019	-	-	665.55	285.24	-	-	-	-	665.55	-	-	-	665.55	-	-
NABPB totals		-	-	2,727.61	1,168.98	-	-	-	-	2,727.61	-	-	-	2,727.61	-	-
TABCORP HOLDINGS LIMITED FPO																
TAH	13/03/2019	-	-	660.00	282.86	-	-	-	-	660.00	-	-	-	660.00	-	-
TAH totals		-	-	660.00	282.86	-	-	-	-	660.00	-	-	-	660.00	-	-
WOODSIDE PETROLEUM LTD FPO																
WPL	20/09/2018	-	-	1,294.42	554.75	-	-	-	-	1,294.42	-	-	-	1,294.42	-	-
	20/03/2019	-	-	3,021.47	1,294.92	-	-	-	-	3,021.47	-	-	-	3,021.47	-	-
WPL totals		-	-	4,315.89	1,849.67	-	-	-	-	4,315.89	-	-	-	4,315.89	-	-
Totals		-	-	91,732.37	39,313.90	-	-	-	-	91,732.37	-	-	-	91,732.37	-	-
Interest																
Macquarie Cash Account																
+MCCMT	31/07/2018	29.71	-	-	-	-	-	-	-	29.71	-	-	-	29.71	-	-
	31/08/2018	6.57	-	-	-	-	-	-	-	6.57	-	-	-	6.57	-	-
	28/09/2018	9.12	-	-	-	-	-	-	-	9.12	-	-	-	9.12	-	-
	31/10/2018	16.74	-	-	-	-	-	-	-	16.74	-	-	-	16.74	-	-
	30/11/2018	36.59	-	-	-	-	-	-	-	36.59	-	-	-	36.59	-	-
	31/12/2018	48.92	-	-	-	-	-	-	-	48.92	-	-	-	48.92	-	-
	31/01/2019	51.59	-	-	-	-	-	-	-	51.59	-	-	-	51.59	-	-
	28/02/2019	39.49	-	-	-	-	-	-	-	39.49	-	-	-	39.49	-	-
	29/03/2019	29.53	-	-	-	-	-	-	-	29.53	-	-	-	29.53	-	-
	30/04/2019	27.42	-	-	-	-	-	-	-	27.42	-	-	-	27.42	-	-
	31/05/2019	21.93	-	-	-	-	-	-	-	21.93	-	-	-	21.93	-	-
	28/06/2019	13.00	-	-	-	-	-	-	-	13.00	-	-	-	13.00	-	-
+MCCMT totals		330.61	-	-	-	-	-	-	-	330.61	-	-	-	330.61	-	-
Totals		330.61	-	-	-	-	-	-	-	330.61	-	-	-	330.61	-	-

Income

01 Jul 2018 to 30 Jun 2019

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 \$
Income transaction totals		330.61	-	91,732.37	39,313.90	-	-	-	-	92,062.98	-	-	-	92,062.98	-	-

(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 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	-	-	91,732.37	39,313.90	-	-	-	-	91,732.37	-	-	-	91,732.37	-	-
Interest	330.61	-	-	-	-	-	-	-	330.61	-	-	-	330.61	-	-
Totals	330.61	-	91,732.37	39,313.90	-	-	-	-	92,062.98	-	-	-	92,062.98	-	-
Totals for all income	330.61	-	91,732.37	39,313.90	-	-	-	-	92,062.98	-	-	-	92,062.98	-	-

(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.

1377616: Reward Invest Superannuation Fund

Income declared but not paid

As at 30 Jun 2019

Morgan Stanley

Income transactions declared but not paid

There was no income accrued but not paid as at 30 Jun 2019.

Realised CGT

01 Jul 2018 to 30 Jun 2019

Disposals of CGT assets

Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Capital gain using the different calculation methods			CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
										Discounted gain ^(b) \$	Indexed gain \$	Other gain \$			
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.40% PERP NON-CUM RED T-09-21															
ANZPD	01/08/2013	07/08/2013	30/10/2018	100	10,000.00	10,000.00	NA	10,130.00	130.00	86.67	NA	NA	86.67	NA	NA
ANZPD totals				100	10,000.00	10,000.00	NA	10,130.00	130.00	86.67	NA	NA	86.67	NA	NA
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.60% PERP NON-CUM RED T-03-23															
ANZPF	25/02/2015	05/03/2015	11/09/2018	250	25,000.00	25,000.00	NA	25,837.50	837.50	558.33	NA	NA	558.33	NA	NA
ANZPF totals				250	25,000.00	25,000.00	NA	25,837.50	837.50	558.33	NA	NA	558.33	NA	NA
BHP GROUP LIMITED FPO															
BHP	26/02/2018	26/02/2018	17/12/2018	263	8,106.98	8,106.98	NA	1,293.96	-	NA	NA	NA	NA	-6,813.02	NA
	11/09/2018	11/09/2018	17/12/2018	650	20,156.50	20,156.50	NA	3,198.00	-	NA	NA	NA	NA	-16,958.50	NA
	30/10/2018	30/10/2018	17/12/2018	1,000	32,220.00	32,220.00	NA	4,920.00	-	NA	NA	NA	NA	-27,300.00	NA
BHP totals				1,913	60,483.48	60,483.48	NA	9,411.96	-	NA	NA	NA	NA	-51,071.52	NA
L1 LONG SHORT FUND LIMITED FPO															
LSF	05/04/2018	24/04/2018	30/10/2018	25,000	50,000.00	50,000.00	NA	37,375.00	-	NA	NA	NA	NA	-12,625.00	NA
	05/04/2018	24/04/2018	06/11/2018	25,000	50,000.00	50,000.00	NA	38,750.00	-	NA	NA	NA	NA	-11,250.00	NA
LSF totals				50,000	100,000.00	100,000.00	NA	76,125.00	-	NA	NA	NA	NA	-23,875.00	NA
Disposals of CGT asset totals					195,483.48	195,483.48	NA	121,504.46	967.50	645.00	NA	NA	645.00	-74,946.52	NA

(a) Variances between Adjusted cost and Actual cost

Where the 'Sale proceeds' in respect of the CGT parcel are equal to or less than its reduced cost base, its reduced cost base is disclosed as the adjusted cost; otherwise, its cost base is disclosed as the adjusted cost. For more details, refer to the 'Adjusted cost' subsection in this report.

(b) Gains calculated using discounted method

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

(c) CGT gain calculation method

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

Trust CGT distributions

There were no trust CGT distributions within the period.

Realised CGT

01 Jul 2018 to 30 Jun 2019

Summary of CGT gains/losses

		Total \$	Discounted \$	Indexed \$	Other \$
Losses available to offset	Carried forward from prior years	-			
	Current year losses	-74,946.52			
	Total	-74,946.52			
CGT gains	Disposals of CGT assets	967.50	967.50	-	-
	Trust CGT distributions	-	-	-	-
	CGT gain before losses applied	967.50	967.50	-	-
	Losses applied	-967.50	-967.50	-	-
	CGT gain after losses applied	-	-	-	-
	Discount applied ^(a)	-	-	NA	NA
Net capital loss		-73,979.02	-	-	-

(a) The 'CGT gain after losses applied' amount multiplied by a 33.33% CGT discount rate appropriate to the tax entity type of the portfolio.

Unrealised

As at 30 Jun 2019

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 CAP NOTE 6-BBSW+3.40% PERP NON-CUM RED T-09-21														
ANZPD	01/08/2013	07/08/2013	900	90,000.00	90,000.00	NA	93,528.00	3,528.00	2,352.00	NA	NA	2,352.00	NA	NA
ANZPD totals			900	90,000.00	90,000.00	NA	93,528.00	3,528.00	2,352.00	NA	NA	2,352.00	NA	NA
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.60% PERP NON-CUM RED T-03-23														
ANZPF	25/02/2015	05/03/2015	750	75,000.00	75,000.00	NA	78,547.50	3,547.50	2,365.00	NA	NA	2,365.00	NA	NA
ANZPF totals			750	75,000.00	75,000.00	NA	78,547.50	3,547.50	2,365.00	NA	NA	2,365.00	NA	NA
BHP GROUP LIMITED FPO														
BHP	11/01/2018	11/01/2018	1,750	53,900.00	53,900.00	NA	72,030.00	18,130.00	12,086.67	NA	NA	12,086.67	NA	NA
	26/02/2018	26/02/2018	737	22,718.03	22,718.03	NA	30,334.92	7,616.89	5,077.93	NA	NA	5,077.93	NA	NA
	20/12/2018	20/12/2018	1,013	33,737.97	33,737.97	NA	41,695.08	7,957.11	NA	NA	7,957.11	7,957.11	NA	NA
BHP totals			3,500	110,356.00	110,356.00	NA	144,060.00	33,704.00	17,164.60	NA	7,957.11	25,121.71	NA	NA
COMMONWEALTH BANK OF AUSTRALIA. CAP NOTE 3-BBSW+5.20% PERP NON-CUM RED T-10-21														
CBAPE	30/03/2016	30/03/2016	1,000	100,000.00	100,000.00	NA	107,490.00	7,490.00	4,993.33	NA	NA	4,993.33	NA	NA
CBAPE totals			1,000	100,000.00	100,000.00	NA	107,490.00	7,490.00	4,993.33	NA	NA	4,993.33	NA	NA
COMMONWEALTH BANK OF AUSTRALIA. CAP NOTE 3-BBSW+3.90% PERP NON-CUM RED T-03-22														
CBAPF	31/03/2017	31/03/2017	500	50,000.00	50,000.00	NA	52,250.00	2,250.00	1,500.00	NA	NA	1,500.00	NA	NA
CBAPF totals			500	50,000.00	50,000.00	NA	52,250.00	2,250.00	1,500.00	NA	NA	1,500.00	NA	NA
MINERAL RESOURCES LIMITED FPO														
MIN	22/01/2018	22/01/2018	5,000	94,131.79	94,131.79	NA	74,900.00	-	NA	NA	NA	NA	-19,231.79	NA
	25/01/2018	25/01/2018	5,000	97,350.00	97,350.00	NA	74,900.00	-	NA	NA	NA	NA	-22,450.00	NA
	30/01/2018	30/01/2018	1,000	18,975.00	18,975.00	NA	14,980.00	-	NA	NA	NA	NA	-3,995.00	NA
	05/02/2018	05/02/2018	1,000	17,850.00	17,850.00	NA	14,980.00	-	NA	NA	NA	NA	-2,870.00	NA
	01/03/2018	01/03/2018	1,000	18,360.00	18,360.00	NA	14,980.00	-	NA	NA	NA	NA	-3,380.00	NA
	06/07/2018	06/07/2018	1,000	15,330.00	15,330.00	NA	14,980.00	-	NA	NA	NA	NA	-350.00	NA
	18/07/2018	18/07/2018	1,000	15,310.00	15,310.00	NA	14,980.00	-	NA	NA	NA	NA	-330.00	NA
	28/02/2019	28/02/2019	1,000	15,240.00	15,240.00	NA	14,980.00	-	NA	NA	NA	NA	-260.00	NA
MIN totals			16,000	292,546.79	292,546.79	NA	239,680.00	-	NA	NA	NA	NA	-52,866.79	NA
NATIONAL AUSTRALIA BANK LIMITED CNV PREF 3-BBSW+3.25% PERP NON-CUM RED T-12-20														
NABPB	05/12/2013	17/12/2013	750	75,000.00	75,000.00	NA	76,695.00	1,695.00	1,130.00	NA	NA	1,130.00	NA	NA
NABPB totals			750	75,000.00	75,000.00	NA	76,695.00	1,695.00	1,130.00	NA	NA	1,130.00	NA	NA
TABCORP HOLDINGS LIMITED FPO														
TAH	21/01/2019	21/01/2019	6,000	28,376.33	28,376.33	NA	26,700.00	-	NA	NA	NA	NA	-1,676.33	NA
TAH totals			6,000	28,376.33	28,376.33	NA	26,700.00	-	NA	NA	NA	NA	-1,676.33	NA
WOODSIDE PETROLEUM LTD FPO														
WPL	11/01/2018	11/01/2018	1,600	54,928.00	54,928.00	NA	58,176.00	3,248.00	2,165.33	NA	NA	2,165.33	NA	NA

Unrealised

As at 30 Jun 2019

Unrealised CGT gains/losses continued

											Capital gain using the different calculation methods			
Asset	Tax date	Purchase date	Quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Market value \$	Gross gain \$	Discounted gain ^(b) \$	Indexed gain \$	Other gain \$	CGT gain ^(c) \$	CGT loss \$	CGT exempt gain/loss \$
	01/03/2018	19/03/2018	178	4,806.00	4,806.00	NA	6,472.08	1,666.08	1,110.72	NA	NA	1,110.72	NA	NA
	30/10/2018	30/10/2018	600	20,448.00	20,448.00	NA	21,816.00	1,368.00	NA	NA	1,368.00	1,368.00	NA	NA
WPL totals			2,378	80,182.00	80,182.00	NA	86,464.08	6,282.08	3,276.05	NA	1,368.00	4,644.05	NA	NA
Totals				901,461.12	901,461.12	NA	905,414.58	58,496.58	32,780.98	NA	9,325.11	42,106.09	-54,543.12	NA

(a) Variances between Adjusted cost and Actual cost

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

(b) Gains calculated using discounted method

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

(c) CGT gain calculation method

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

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

NA is shown if a calculation method is not applicable.

(d) Unrealised CGT gain or CGT loss

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

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

Adjusted cost

						Adjustments				Adjusted cost ^(a)		
						Actual cost ^(b)	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)
Asset	Market value \$	Purchase date	Tax date	Quantity	\$	\$	\$	\$	\$	\$	\$	\$
Totals	-				-	-	-	-	-	-	-	-

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

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

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

Unrealised

As at 30 Jun 2019

(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.

Unrealised non-CGT gains/losses

There were no unrealised non-CGT gains/losses as at 30 Jun 2019.

Cash transactions

01 Jul 2018 to 30 Jun 2019

Macquarie Cash Account

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
01/07/2018	Opening Balance				59,871.88
03/07/2018	Sundry Withdrawal	PENSION PAYMENT	-10,000.00	-	49,871.88
10/07/2018	Stock Purchase	MSWM - B 1000 MIN @ 15.330000	-15,330.00	-	34,541.88
16/07/2018	Portfolio Fee	MSWM - 0618 PFW FEE	-1,301.66	-	33,240.22
20/07/2018	Stock Purchase	MSWM - B 1000 MIN @ 15.310000	-15,310.00	-	17,930.22
25/07/2018	Sundry Withdrawal	PENSION PAYMENT	-5,000.00	-	12,930.22
31/07/2018	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	29.71	12,959.93
15/08/2018	Portfolio Fee	MSWM - 0718 PFW FEE	-1,300.95	-	11,658.98
24/08/2018	Sundry Withdrawal	PENSION PAYMENT	-5,000.00	-	6,658.98
31/08/2018	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	6.57	6,665.55
03/09/2018	Income	CAP NOTES 1 DIST C1S18/00405324	-	1,912.00	8,577.55
13/09/2018	Stock Sell	MSWM - S 250 ANZPF @ 103.350000	-	25,837.50	34,415.05
13/09/2018	Stock Purchase	MSWM - B 650 BHP @ 31.010000	-20,156.50	-	14,258.55
17/09/2018	Income	PERLS VIII 001221378084	-	1,280.80	15,539.35
17/09/2018	Income	NABPB SEPT PB191/00807510	-	695.10	16,234.45
17/09/2018	Income	PERLS IX 001221393437	-	525.70	16,760.15
17/09/2018	Portfolio Fee	MSWM - 0818 PFW FEE	-1,287.10	-	15,473.05
20/09/2018	Income	WOODSIDE INT18/00586874	-	1,294.42	16,767.47
24/09/2018	Income	CAP NOTES 3 DIST C3S18/00804251	-	1,500.00	18,267.47
25/09/2018	Income	BHP LTD DIVIDEND AF377/01060276	-	2,435.00	20,702.47
25/09/2018	Sundry Withdrawal	PENSION PAYMENT	-5,000.00	-	15,702.47
27/09/2018	Income	MIN PAYMENT 18SEP/00803721	-	6,000.00	21,702.47
28/09/2018	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	9.12	21,711.59
15/10/2018	Portfolio Fee	MSWM - 0918 PFW FEE	-1,275.92	-	20,435.67
25/10/2018	Sundry Withdrawal	PENSION PAYMENT	-4,000.00	-	16,435.67
31/10/2018	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	16.74	16,452.41
01/11/2018	Stock Sell	MSWM - S 25000 LSF @ 1.495000	-	37,375.00	53,827.41
01/11/2018	Stock Sell	MSWM - S 100 ANZPD @ 101.300000	-	10,130.00	63,957.41
01/11/2018	Stock Purchase	MSWM - B 600 WPL @ 34.080000	-20,448.00	-	43,509.41
01/11/2018	Stock Purchase	MSWM - B 1000 BHP @ 32.220000	-32,220.00	-	11,289.41
08/11/2018	Stock Sell	MSWM - S 25000 LSF @ 1.550000	-	38,750.00	50,039.41
15/11/2018	Portfolio Fee	MSWM - 1018 PFW FEE	-1,265.57	-	48,773.84
23/11/2018	Sundry Withdrawal	PENSION PAYMENT	-4,000.00	-	44,773.84
30/11/2018	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	36.59	44,810.43

Cash transactions

01 Jul 2018 to 30 Jun 2019

Macquarie Cash Account continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$
17/12/2018	Income	PERLS VIII 001223723126	-	1,243.20	46,053.63
17/12/2018	Income	NABPB DEC PB192/00807368	-	677.18	46,730.81
17/12/2018	Income	PERLS IX 001223676858	-	508.15	47,238.96
17/12/2018	Portfolio Fee	MSWM - 1118 PFW FEE	-1,223.34	-	46,015.62
24/12/2018	Stock Sell	BHP GROUP BUYBCK RECAU/00820776	-	52,875.32	98,890.94
24/12/2018	Sundry Withdrawal	PENSION PAYMENT	-4,000.00	-	94,890.94
24/12/2018	Stock Purchase	MSWM - B 1013 BHP @ 33.305005	-33,737.97	-	61,152.97
31/12/2018	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	48.92	61,201.89
15/01/2019	Portfolio Fee	MSWM - 1218 PFW FEE	-1,204.78	-	59,997.11
23/01/2019	Stock Purchase	MSWM - B 6000 TAH @ 4.729388	-28,376.33	-	31,620.78
25/01/2019	Sundry Withdrawal	PENSION PAYMENT	-4,000.00	-	27,620.78
30/01/2019	Income	BHP GROUP DIV AS378/01067319	-	4,944.60	32,565.38
31/01/2019	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	51.59	32,616.97
06/02/2019	Sundry Deposit	ANDREW COLEMAN Income Tax Refund	-	16,424.74	49,041.71
15/02/2019	Portfolio Fee	MSWM - 0119 PFW FEE	-1,234.01	-	47,807.70
20/02/2019	Sundry Withdrawal	AUDIT FEE	-330.00	-	47,477.70
25/02/2019	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	41,977.70
28/02/2019	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	39.49	42,017.19
01/03/2019	Income	CAP NOTES 1 DIST C1M19/00405102	-	1,711.62	43,728.81
04/03/2019	Stock Purchase	MSWM - B 1000 MIN @ 15.240000	-15,240.00	-	28,488.81
13/03/2019	Income	TABCORP DIV 001225126496	-	660.00	29,148.81
15/03/2019	Income	PERLS VIII 001227941264	-	1,246.20	30,395.01
15/03/2019	Income	PERLS IX 001227956841	-	510.90	30,905.91
15/03/2019	Portfolio Fee	MSWM - 0219 PFW FEE	-1,290.21	-	29,615.70
18/03/2019	Income	NABPB MAR PB193/00807221	-	689.78	30,305.48
20/03/2019	Income	WOODSIDE FIN18/00586316	-	3,021.47	33,326.95
25/03/2019	Income	CAP NOTES 3 DIST C3M19/00804106	-	1,500.00	34,826.95
25/03/2019	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	29,326.95
26/03/2019	Income	BHP GROUP DIV AI379/01051070	-	2,732.82	32,059.77
29/03/2019	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	29.53	32,089.30
05/04/2019	Portfolio Fee	MSWM - 0319 PFW FEE	-1,276.21	-	30,813.09
17/04/2019	Income	MIN PAYMENT 19APR/00804019	-	2,080.00	32,893.09
24/04/2019	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	27,393.09
30/04/2019	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	27.42	27,420.51

Cash transactions

01 Jul 2018 to 30 Jun 2019

Macquarie Cash Account continued

Date	Transaction	Narration	Withdrawal \$	Deposit \$	Balance \$	
07/05/2019	Portfolio Fee	MSWM - 0419 PFW FEE	-1,462.86	-	25,957.65	
24/05/2019	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	20,457.65	
31/05/2019	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	21.93	20,479.58	
07/06/2019	Portfolio Fee	MSWM - 0519 PFW FEE	-1,426.62	-	19,052.96	
17/06/2019	Income	PERLS VIII 001230139661	-	1,242.80	20,295.76	
17/06/2019	Income	NABPB JUN PB194/00807053	-	665.55	20,961.31	
17/06/2019	Income	PERLS IX 001230155080	-	506.70	21,468.01	
25/06/2019	Sundry Withdrawal	PENSION PAYMENT	-5,500.00	-	15,968.01	
28/06/2019	Interest Receipt	MACQUARIE CMA INTEREST PAID	-	13.00	15,981.01	
		Opening balance			Closing balance	
		\$	\$	\$	\$	
	Macquarie Cash Account summary		59,871.88	-265,198.03	221,307.16	15,981.01

Transaction history

01 Jul 2018 to 30 Jun 2019

Transactions

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
MINERAL RESOURCES LIMITED FPO MIN	Buy	28/02/2019	4/03/2019	1,000	15,240.00	15.24		c/n 7760901	-	-	Morgan Stanley WM
TABCORP HOLDINGS LIMITED FPO TAH	Buy	21/01/2019	23/01/2019	6,000	28,376.33	4.7294		c/n 7743194	-	-	Morgan Stanley WM
BHP GROUP LIMITED FPO BHP	Buy	20/12/2018	24/12/2018	1,013	33,737.97	33.305		c/n 7734654	-	-	Morgan Stanley WM
BHP GROUP LIMITED FPO BHP	Corp. Action	18/12/2018	18/12/2018	-	-	-		NAME CHANGE FROM BHP BILLITON LIMITED FPO TO BHP GROUP LIMITED FPO	-	-	
BHP GROUP LIMITED FPO BHP	Sell (buy back)	17/12/2018	24/12/2018	-1,913	-726.94	0.38	Minimise	Buyback Deemed value \$9411.96	-	-	
L1 LONG SHORT FUND LIMITED FPO LSF	Sell	6/11/2018	8/11/2018	-25,000	-38,750.00	1.55	Minimise	c/n 7717256	-	-	Morgan Stanley WM
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.40% PERP NON-CUM RED T-09-21 ANZPD	Sell	30/10/2018	1/11/2018	-100	-10,130.00	101.30	Minimise	c/n 7714951	-	-	Morgan Stanley WM
BHP GROUP LIMITED FPO BHP	Buy	30/10/2018	1/11/2018	1,000	32,220.00	32.22		c/n 7714939	-	-	Morgan Stanley WM
L1 LONG SHORT FUND LIMITED FPO LSF	Sell	30/10/2018	1/11/2018	-25,000	-37,375.00	1.495	Minimise	c/n 7714941	-	-	Morgan Stanley WM
WOODSIDE PETROLEUM LTD FPO WPL	Buy	30/10/2018	1/11/2018	600	20,448.00	34.08		c/n 7714944	-	-	Morgan Stanley WM

AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED CAP NOTE 6-BBSW+3.60% PERP NON-CUM RED T-03-23

Transaction history

01 Jul 2018 to 30 Jun 2019

Transactions continued

Asset	Type	Transaction date	Settlement date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
ANZPF	Sell	11/09/2018	13/09/2018	-250	-25,837.50	103.35	Minimise	c/n 7694093	-	-	Morgan Stanley WM
BHP GROUP LIMITED FPO BHP	Buy	11/09/2018	13/09/2018	650	20,156.50	31.01		c/n 7694094	-	-	Morgan Stanley WM
MINERAL RESOURCES LIMITED FPO MIN	Buy	18/07/2018	20/07/2018	1,000	15,310.00	15.31		c/n 7667542	-	-	Morgan Stanley WM
MINERAL RESOURCES LIMITED FPO MIN	Buy	6/07/2018	10/07/2018	1,000	15,330.00	15.33		c/n 7662975	-	-	Morgan Stanley WM

Summary of transactions

	Net amount \$	Brokerage \$	GST \$	GST claimable \$	Unsettled as at 30 Jun 2019 \$
Acquisitions	180,818.80	-	-	-	-
Disposals	-112,819.44	-	-	-	-
Corporate actions	-	-	-	-	-
Turnover	112,819.44				
Average portfolio value from 01/07/18 to 30/06/19	919,341.89				
% Turnover	12.27%				

Turnover: The lesser of Acquisitions or Disposals

% Turnover: Turnover divided by the Average portfolio value

Expenses

01 Jul 2018 to 30 Jun 2019

Expenses

Tax date	Total incl GST \$	GST \$	Pre-ECPI deductible %	Pre-ECPI deductible \$	Pre-ECPI non-deductible \$	Narration
16/07/2018	1,301.66 (a)	118.33	100%	1,301.66	-	MSWM - 0618 PFW FEE
15/08/2018	1,300.95 (a)	118.27	100%	1,300.95	-	MSWM - 0718 PFW FEE
17/09/2018	1,287.10 (a)	117.01	100%	1,287.10	-	MSWM - 0818 PFW FEE
15/10/2018	1,275.92 (a)	115.99	100%	1,275.92	-	MSWM - 0918 PFW FEE
15/11/2018	1,265.57 (a)	115.05	100%	1,265.57	-	MSWM - 1018 PFW FEE
17/12/2018	1,223.34 (a)	111.21	100%	1,223.34	-	MSWM - 1118 PFW FEE
15/01/2019	1,204.78 (a)	109.53	100%	1,204.78	-	MSWM - 1218 PFW FEE
15/02/2019	1,234.01 (a)	112.18	100%	1,234.01	-	MSWM - 0119 PFW FEE
15/03/2019	1,290.21 (a)	117.29	100%	1,290.21	-	MSWM - 0219 PFW FEE
5/04/2019	1,276.21 (a)	116.02	100%	1,276.21	-	MSWM - 0319 PFW FEE
7/05/2019	1,462.86 (a)	132.99	100%	1,462.86	-	MSWM - 0419 PFW FEE
7/06/2019	1,426.62 (a)	129.69	100%	1,426.62	-	MSWM - 0519 PFW FEE
Total expenses	15,549.23	1,413.56		15,549.23	-	

(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

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

This report is NOT intended to be advice

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Taxation

CGT for Exchange Traded Options (ETO's)

When the writer grants an option, the premium received represents a capital gain pursuant to CGT event D2 (except if the writer is the company granting the options over its own shares or debentures or by the trustee of a unit trust over its own units or debentures). Also, there is no discount on capital gain pursuant to CGT event D2 (applicable to any entity). Should the option subsequently be exercised, the capital gain that the grantor would otherwise have made from writing the option under CGT Event D2 mentioned above is disregarded. The premium however, will be recognised when calculating the subsequent disposal of the underlying shares CGT Event A1 either: • As a reduction in the cost base of the underlying asset in the case of a put option or • As part of the capital proceeds in the case of a call option upon disposal of the shares by the grantor. Accordingly, an amended assessment from the Australian Taxation Office may need to be requested for the prior year to reduce the CGT event D2 capital gain that arose in the prior year. In relation to the options, the unrealised CGT report covers possible CGT consequences that may eventuate if the options are traded on an active market or the options are closed out.

Company Options and Rights on Pre CGT Assets

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

Corporate Shareholders and Share Buybacks

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

Foreign Income Tax Offsets on Foreign Listed Securities

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

Section 115-45. CGT Discounting

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

Superannuation Funds - Assets held at 30/06/1988

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