

# Old & Rich Super Fund

## Portfolio valuation

As at 30 Jun 2019



### Net portfolio value \$1,317,932.33

| Asset                                    | Quantity                       | Avg unit cost<br>\$ | Actual cost<br>\$ | Unit price<br>\$  | Market value<br>\$ | Portfolio<br>weight<br>% | Gain/loss<br>\$ | Gain/loss<br>%    | Est income (a)<br>\$ | Est yield (b)<br>% |              |
|--|--------------------------------|---------------------|-------------------|-------------------|--------------------|--------------------------|-----------------|-------------------|----------------------|--------------------|--------------|
| <b>ASX Listed</b>                        |                                |                     |                   |                   |                    |                          |                 |                   |                      |                    |              |
| <b>CAPITAL GOODS</b>                     |                                |                     |                   |                   |                    |                          |                 |                   |                      |                    |              |
| QHL                                      | QUICKSTEP HOLDINGS LIMITED FPO | 100,000             | 0.1488            | 14,878.77         | 0.087              | 8,700.00                 | 0.66%           | -6,178.77         | -41.53%              | -                  | -            |
| XTE                                      | XTEK LIMITED. FPO              | 15,000              | 0.472             | 7,079.95          | 0.43               | 6,450.00                 | 0.49%           | -629.95           | -8.9%                | -                  | -            |
| <b>CAPITAL GOODS SUB-TOTAL</b>           |                                |                     |                   | 21,958.72         |                    | 15,150.00                | 1.15%           | -6,808.72         | -31.01%              | -                  | -            |
| <b>CONSUMER SERVICES</b>                 |                                |                     |                   |                   |                    |                          |                 |                   |                      |                    |              |
| EXP                                      | EXPERIENCE CO LIMITED FPO      | 220,000             | 0.4872            | 107,183.52        | 0.23               | 50,600.00                | 3.84%           | -56,583.52        | -52.79%              | 2,200.00           | 4.35%        |
| <b>CONSUMER SERVICES SUB-TOTAL</b>       |                                |                     |                   | 107,183.52        |                    | 50,600.00                | 3.84%           | -56,583.52        | -52.79%              | 2,200.00           | 4.35%        |
| <b>SOFTWARE &amp; SERVICES</b>           |                                |                     |                   |                   |                    |                          |                 |                   |                      |                    |              |
| PPS                                      | PRAEMIUM LIMITED FPO           | 500,000             | 0.0417            | 20,833.35         | 0.40               | 200,000.00               | 15.18%          | 179,166.65        | 860%                 | -                  | -            |
| <b>SOFTWARE &amp; SERVICES SUB-TOTAL</b> |                                |                     |                   | 20,833.35         |                    | 200,000.00               | 15.18%          | 179,166.65        | 860%                 | -                  | -            |
| <b>Totals</b>                            |                                |                     |                   | <b>149,975.59</b> |                    | <b>265,750.00</b>        | <b>20.17%</b>   | <b>115,774.41</b> | <b>77.2%</b>         | <b>2,200.00</b>    | <b>0.83%</b> |
| <b>Managed Funds</b>                     |                                |                     |                   |                   |                    |                          |                 |                   |                      |                    |              |
| VAN0014AU                                | VANGUARD LIFESTRATEGY GROWTH   | 633,169.85          | 1.2678            | 802,732.82        | 1.6008             | 1,013,578.30             | 76.91%          | 210,845.48        | 26.27%               | 53,624.32          | 5.29%        |
| <b>Totals</b>                            |                                |                     |                   | <b>802,732.82</b> |                    | <b>1,013,578.30</b>      | <b>76.91%</b>   | <b>210,845.48</b> | <b>26.27%</b>        | <b>53,624.32</b>   | <b>5.29%</b> |
| <b>Cash</b>                              |                                |                     |                   |                   |                    |                          |                 |                   |                      |                    |              |
| +WPAC                                    | OLD & RICH CASH A/C            | 145.47              | 1.00              | 145.47            | 1.00               | 145.47                   | 0.01%           | -                 | -                    | -                  | -            |
| <b>Totals</b>                            |                                |                     |                   | <b>145.47</b>     |                    | <b>145.47</b>            | <b>0.01%</b>    | <b>-</b>          | <b>-</b>             | <b>-</b>           | <b>-</b>     |
| <b>Portfolio totals</b>                  |                                |                     |                   | <b>952,853.88</b> |                    | <b>1,279,473.77</b>      | <b>97.09%</b>   | <b>326,619.89</b> | <b>34.28%</b>        | <b>55,824.32</b>   | <b>4.36%</b> |
| Income declared but not paid             |                                |                     |                   | 38,458.56         |                    | 38,458.56                | 2.92%           |                   |                      |                    |              |
| <b>Net portfolio totals</b>              |                                |                     |                   | <b>991,312.44</b> |                    | <b>1,317,932.33</b>      | <b>100%</b>     | <b>326,619.89</b> | <b>34.28%</b>        | <b>55,824.32</b>   | <b>4.24%</b> |

(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.

## Assessable income

|  |                                    |                  |
|--|------------------------------------|------------------|
| <b>Australian income</b>               |                                    |                  |
| Interest                               | Interest                           | -                |
|  | Interest exempt from NRWT          | -                |
|  | <b>Total interest</b>              | -                |
| Dividends                              | Unfranked                          | -                |
|  | Unfranked CFI                      | -                |
|  | <b>Total unfranked</b>             | -                |
|  | Franked                            | 2,200.00         |
|  | Franking credits                   | 942.86           |
|  | <b>Total dividends</b>             | <b>3,142.86</b>  |
| Trust income                           | Franked distributions              | 6,733.22         |
|  | Franking credits                   | 4,549.70         |
|  | <b>Gross franked distributions</b> | <b>11,282.92</b> |
|  | Other trust income <sup>(a)</sup>  | 2,724.06         |
|  | <b>Total trust income</b>          | <b>14,006.98</b> |
| <b>Total Australian income</b>         |                                    | <b>17,149.84</b> |
| <b>Foreign income</b>                  |                                    |                  |
| Other                                  | Other foreign source income        | 5,409.33         |
|  | <b>Total other</b>                 | <b>5,409.33</b>  |
| <b>Total foreign income</b>            |                                    | <b>5,409.33</b>  |
| <b>Net capital gain <sup>(b)</sup></b> |                                    | <b>24,277.31</b> |
| <b>Total assessable income</b>         |                                    | <b>46,836.48</b> |

(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

|                                |                  |                  |
|--------------------------------|------------------|------------------|
| <b>Administration expenses</b> | Bank charges     | -110.00          |
|                                | General expenses | -2,200.20        |
|                                |                  | <b>-2,310.20</b> |
| <b>Total deductions</b>        |                  | <b>-2,310.20</b> |

## Tax offsets, credits and NCMi

|                                   |                              |                 |
|-----------------------------------|------------------------------|-----------------|
| <b>Franking credits</b>           |                              |                 |
| Dividends                         | Franking credits             | 942.86          |
|                                   | Less franking credits denied | -               |
|                                   |                              | <b>942.86</b>   |
| Trust income                      | Franking credits             | 4,549.70        |
|                                   | Less franking credits denied | -               |
|                                   |                              | <b>4,549.70</b> |
| <b>Total franking credits</b>     |                              | <b>5,492.56</b> |
| <b>Foreign tax <sup>(a)</sup></b> |                              |                 |
| Trust income                      | Other                        | 856.76          |
|                                   |                              | <b>856.76</b>   |
| <b>Total foreign tax</b>          |                              | <b>856.76</b>   |

(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.

Taxation income

01 Jul 2018 to 30 Jun 2019

Income transactions<sup>(a)</sup>

| Asset                            | Tax date   | Interest<br>\$  | Unfranked<br>\$ | Franked<br>\$   | Franking<br>credits<br>entitlement<br>\$ | Other<br>Aust<br>\$ | Gross<br>foreign<br>\$ | Trust<br>cap gains<br>\$ | Non-assess<br>\$ | Gross<br>excl<br>franking<br>credits<br>\$ | Aust<br>taxes<br>\$ | Foreign<br>taxes<br>\$ | Expenses<br>withheld<br>\$ | Assess<br>non-<br>receiv<br>\$ | Cash<br>\$       | DRP<br>\$ | To be<br>received<br>\$ |
|----------------------------------|------------|-----------------|-----------------|-----------------|--|---------------------|------------------------|--------------------------|------------------|--|---------------------|------------------------|----------------------------|--------------------------------|------------------|-----------|-------------------------|
| <b>Dividends</b>                 |            |                 |                 |                 |  |                     |                        |                          |                  |  |                     |                        |                            |                                |                  |           |                         |
| EXPERIENCE CO LIMITED FPO        |            |                 |                 |                 |  |                     |                        |                          |                  |  |                     |                        |                            |                                |                  |           |                         |
| EXP                              | 28/09/2018 | -               | -               | 2,200.00        | 942.86                                   | -                   | -                      | -                        | -                | 2,200.00                                   | -                   | -                      | -                          | -                              | 2,200.00         | -         | -                       |
| <b>EXP totals</b>                |            | -               | -               | 2,200.00        | 942.86                                   | -                   | -                      | -                        | -                | 2,200.00                                   | -                   | -                      | -                          | -                              | 2,200.00         | -         | -                       |
| <b>Totals</b>                    |            | -               | -               | <b>2,200.00</b> | <b>942.86</b>                            | -                   | -                      | -                        | -                | <b>2,200.00</b>                            | -                   | -                      | -                          | -                              | <b>2,200.00</b>  | -         | -                       |
| <b>Trust income</b>              |            |                 |                 |                 |  |                     |                        |                          |                  |  |                     |                        |                            |                                |                  |           |                         |
| VANGUARD LIFESTRATEGY GROWTH     |            |                 |                 |                 |  |                     |                        |                          |                  |  |                     |                        |                            |                                |                  |           |                         |
| VAN0014AU                        | 31/12/2018 | 747.01          | 620.35          | 3,459.05        | 2,504.43                                 | 96.04               | 2,105.38               | 3,773.40                 | -                | 10,801.23                                  | - 325.51            | -                      | -                          | -                              | 10,475.72        | -         | -                       |
|                                  | 28/06/2019 | 1,122.46        | 138.20          | 3,274.17        | 2,045.27                                 | -                   | 3,303.95               | 32,642.58                | -                | 40,481.36                                  | - 531.25            | -1,491.55              | -                          | -                              | -                | -         | 38,458.56               |
| <b>VAN0014AU totals</b>          |            | <b>1,869.47</b> | <b>758.55</b>   | <b>6,733.22</b> | <b>4,549.70</b>                          | <b>96.04</b>        | <b>5,409.33</b>        | <b>36,415.98</b>         | <b>-</b>         | <b>51,282.59</b>                           | <b>- 856.76</b>     | <b>-1,491.55</b>       | <b>-</b>                   | <b>-</b>                       | <b>10,475.72</b> | <b>-</b>  | <b>38,458.56</b>        |
| <b>Totals</b>                    |            | <b>1,869.47</b> | <b>758.55</b>   | <b>6,733.22</b> | <b>4,549.70</b>                          | <b>96.04</b>        | <b>5,409.33</b>        | <b>36,415.98</b>         | <b>-</b>         | <b>51,282.59</b>                           | <b>- 856.76</b>     | <b>-1,491.55</b>       | <b>-</b>                   | <b>-</b>                       | <b>10,475.72</b> | <b>-</b>  | <b>38,458.56</b>        |
| <b>Income transaction totals</b> |            | <b>1,869.47</b> | <b>758.55</b>   | <b>8,933.22</b> | <b>5,492.56</b>                          | <b>96.04</b>        | <b>5,409.33</b>        | <b>36,415.98</b>         | <b>-</b>         | <b>53,482.59</b>                           | <b>- 856.76</b>     | <b>-</b>               | <b>1,491.55</b>            | <b>-</b>                       | <b>12,675.72</b> | <b>-</b>  | <b>38,458.56</b>        |

(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 <sup>(a)</sup><br>\$ | Interest exempt<br>from NRWT <sup>(b)</sup><br>\$ | Interest<br>total<br>\$ |
|------------------------------|------------|-------------------------------|---|-------------------------|
| VANGUARD LIFESTRATEGY GROWTH |            |                               |   |                         |
| <b>VAN0014AU</b>             | 31/12/2018 | 747.01                        | -   | 747.01                  |
|                              | 28/06/2019 | 1,122.46                      | -   | 1,122.46                |
| VAN0014AU totals             |            | 1,869.47                      | -   | 1,869.47                |
| <b>Totals</b>                |            | <b>1,869.47</b>               | -   | <b>1,869.47</b>         |

(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<br>\$ | Unfranked Non CFI<br>\$ | Unfranked CFI<br>\$ |
|------------------|------------|-----------------------|-------------------------|---------------------|
| <b>VAN0014AU</b> | 31/12/2018 | 620.35                | 332.97                  | 287.38              |
|                  | 28/06/2019 | 138.20                | -                       | 138.20              |
| VAN0014AU totals |            | 758.55                | 332.97                  | 425.58              |
| <b>Totals</b>    |            | <b>758.55</b>         | <b>332.97</b>           | <b>425.58</b>       |

Trust capital gains<sup>(a)</sup>

|                  |            | Discount method <sup>(b)</sup>            |  |  | Indexation method <sup>(c)</sup>                 |  |  | Other method <sup>(d)</sup>                  |  |  | Trust capital gains total | Taxable foreign capital gains <sup>(i)</sup> |
|------------------|------------|---|--|--|--|--|--|--|--|--|---------------------------|--|
| Asset            | Tax date   | Non-assessable gains <sup>(e)</sup><br>\$ | NTAP net of foreign tax TAP <sup>(f)</sup><br>\$ | NTAP net of foreign tax <sup>(g)</sup><br>\$ | NTAP net of foreign tax TAP <sup>(f)</sup><br>\$ | NTAP net of foreign tax <sup>(g)</sup><br>\$ | NTAP net of foreign tax TAP <sup>(f)</sup><br>\$ | NTAP net of foreign tax <sup>(g)</sup><br>\$ | NTAP net of foreign tax TAP <sup>(f)</sup><br>\$ | NTAP net of foreign tax <sup>(g)</sup><br>\$ | Trust capital gains total | Taxable foreign capital gains <sup>(i)</sup> |
| <b>VAN0014AU</b> | 31/12/2018 | 1,886.70                                  | -  | 1,886.70                                     | -  | -  | -  | -  | -  | -  | 3,773.40                  | -  |
|                  | 28/06/2019 | 16,321.30                                 | -  | 16,321.28                                    | -  | -  | -  | -  | -  | -  | 32,642.58                 | -  |
| VAN0014AU totals |            | 18,208.00                                 | -  | 18,207.98                                    | -  | -  | -  | -  | -  | -  | 36,415.98                 | -  |
| <b>Totals</b>    |            | <b>18,208.00</b>                          | -  | <b>18,207.98</b>                             | -  | -  | -  | -  | -  | -  | <b>36,415.98</b>          | -  |

Income transactions - additional information continued

- (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%.
- (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).

Capital Withholding tax

| Asset         | Transaction Date | Capital withholding tax |
|---------------|------------------|-------------------------|
| <b>Totals</b> |                  | -                       |

Foreign investment taxes<sup>(a)</sup>

|                                     |            | NTAP foreign tax <sup>(b)</sup> |                          |                            |                       |                              |
|-------------------------------------|------------|---------------------------------|--------------------------|----------------------------|-----------------------|------------------------------|
| Asset                               | Tax date   | Foreign tax<br>(c)<br>\$        | Discount<br>method<br>\$ | Indexation<br>method<br>\$ | Other<br>method<br>\$ | Foreign taxes<br>total<br>\$ |
| <b>VANGUARD LIFESTRATEGY GROWTH</b> |            |                                 |                          |                            |                       |                              |
| <b>VAN0014AU</b>                    | 31/12/2018 | 325.51                          | -                        | -                          | -                     | 325.51                       |
|                                     | 28/06/2019 | 531.25                          | -                        | -                          | -                     | 531.25                       |
| <b>VAN0014AU totals</b>             |            | <b>856.76</b>                   | -                        | -                          | -                     | <b>856.76</b>                |
| <b>Totals</b>                       |            | <b>856.76</b>                   | -                        | -                          | -                     | <b>856.76</b>                |

(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.

Income transactions - additional information continued

(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 <sup>(a)</sup> | Foreign income net of tax <sup>(b)</sup> | 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 |
|-------------------------|------------|--------------------------------------|--|-------------|----------------------------------|----------------------------|-----------------------------|-----------------------|--------------------------------|
|                         |            | \$                                   | \$                                       | \$          |                                  | \$                         |                             |                       |                                |
| <b>VAN0014AU</b>        | 31/12/2018 | -                                    | 1,779.87                                 | 325.51      | -                                | 2,105.38                   |                             | -                     | -                              |
|                         | 28/06/2019 | -                                    | 2,772.70                                 | 531.25      | -                                | 3,303.95                   |                             | -                     | -                              |
| <b>VAN0014AU totals</b> |            | -                                    | 4,552.57                                 | 856.76      | -                                | 5,409.33                   |                             | -                     | -                              |
| <b>Totals</b>           |            | -                                    | 4,552.57                                 | 856.76      | -                                | 5,409.33                   |                             | -                     | -                              |

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

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

Income accrued in previous period

| Asset         | Tax date   | Payment date | Total income | Cash      | DRP | Tax withheld | Franking credits | Foreign income tax offsets |
|---------------|------------|--------------|--------------|-----------|-----|--------------|------------------|----------------------------|
|               |            |              | \$           | \$        | \$  | \$           | \$               | \$                         |
| VAN0014AU     | 29/06/2018 | 10/07/2018   | 43,548.85    | 42,878.42 | -   | -            | 1,236.01         | 670.43                     |
| <b>Totals</b> |            |              | 43,548.85    | 42,878.42 | -   | -            | 1,236.01         | 670.43                     |

NCMI

There were no amounts recorded in this period.

Taxation income

01 Jul 2018 to 30 Jun 2019

Income summary <sup>(a)</sup>

|                                  | Interest<br>\$  | Unfranked<br>\$ | Franked<br>\$   | Franking<br>credits<br>\$ | Other<br>Aust<br>\$ | Gross<br>foreign<br>\$ | Trust<br>cap gains<br>\$ | Non-assess<br>\$ | Gross<br>excl<br>franking<br>credits<br>\$ | Aust<br>taxes<br>\$ | Foreign<br>taxes<br>\$ | Expenses<br>withheld<br>\$ | Assess<br>non-<br>receiv<br>\$ | Cash<br>\$       | DRP<br>\$ | To be<br>received<br>\$ |
|----------------------------------|-----------------|-----------------|-----------------|---------------------------|---------------------|------------------------|--------------------------|------------------|--|---------------------|------------------------|----------------------------|--------------------------------|------------------|-----------|-------------------------|
| <b>Income transactions</b>       |                 |                 |                 |                           |                     |                        |                          |                  |  |                     |                        |                            |                                |                  |           |                         |
| Dividends                        | -               | -               | 2,200.00        | 942.86                    | -                   | -                      | -                        | -                | 2,200.00                                   | -                   | -                      | -                          | -                              | 2,200.00         | -         | -                       |
| Trust income                     | 1,869.47        | 758.55          | 6,733.22        | 4,549.70                  | 96.04               | 5,409.33               | 36,415.98                | -                | 51,282.59                                  | - 856.76            |                        | -1,491.55                  |                                | 10,475.72        | -         | 38,458.56               |
| <b>Totals</b>                    | <b>1,869.47</b> | <b>758.55</b>   | <b>8,933.22</b> | <b>5,492.56</b>           | <b>96.04</b>        | <b>5,409.33</b>        | <b>36,415.98</b>         | <b>-</b>         | <b>53,482.59</b>                           | <b>- 856.76</b>     |                        | <b>-1,491.55</b>           |                                | <b>12,675.72</b> | <b>-</b>  | <b>38,458.56</b>        |
| <b>Totals for all<br/>income</b> | <b>1,869.47</b> | <b>758.55</b>   | <b>8,933.22</b> | <b>5,492.56</b>           | <b>96.04</b>        | <b>5,409.33</b>        | <b>36,415.98</b>         | <b>-</b>         | <b>53,482.59</b>                           | <b>- 856.76</b>     |                        | <b>-1,491.55</b>           |                                | <b>12,675.72</b> | <b>-</b>  | <b>38,458.56</b>        |

(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.

# Old & Rich Super Fund

## Realised CGT

01 Jul 2018 to 30 Jun 2019

### Disposals of CGT assets

There were no CGT asset disposals within the period.

### Trust CGT distributions

| Asset                                | Tax date   | Gross gain <sup>(a)</sup><br>\$ | Discounted gain <sup>(a)(b)</sup><br>\$ | Indexed gain <sup>(a)</sup><br>\$ | Other gain <sup>(a)</sup><br>\$ | CGT gain/loss<br>\$ | Pre-CGT gain/loss<br>\$ |
|--------------------------------------|------------|---------------------------------|---|-----------------------------------|---------------------------------|---------------------|-------------------------|
| VANGUARD LIFESTRATEGY GROWTH         |            |                                 |   |                                   |                                 |                     |                         |
| <b>VAN0014AU</b>                     | 31/12/2018 | 3,773.40                        | 2,515.60                                | -                                 | -                               | 2,515.60            | -                       |
|                                      | 28/06/2019 | 32,642.56                       | 21,761.71                               | -                                 | -                               | 21,761.71           | -                       |
| <b>VAN0014AU totals</b>              |            | <b>36,415.96</b>                | <b>24,277.31</b>                        | -                                 | -                               | <b>24,277.31</b>    | -                       |
| <b>Trust CGT distribution totals</b> |            | <b>36,415.96</b>                | <b>24,277.31</b>                        | -                                 | -                               | <b>24,277.31</b>    | -                       |

(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.

### Summary of CGT gains/losses

|                                   |                                       | Total<br>\$      | Discounted<br>\$ | Indexed<br>\$ | Other<br>\$ |
|-----------------------------------|---------------------------------------|------------------|------------------|---------------|-------------|
| <b>Losses available to offset</b> | Carried forward from prior years      | -                |                  |               |             |
|                                   | Current year losses                   | -                |                  |               |             |
|                                   | <b>Total</b>                          | -                |                  |               |             |
| <b>CGT gains</b>                  | Disposals of CGT assets               | -                | -                | -             | -           |
|                                   | Trust CGT distributions               | 36,415.96        | 36,415.96        | -             | -           |
|                                   | <b>CGT gain before losses applied</b> | <b>36,415.96</b> | <b>36,415.96</b> | -             | -           |
|                                   | Losses applied                        | -                | -                | -             | -           |
|                                   | <b>CGT gain after losses applied</b>  | <b>36,415.96</b> | <b>36,415.96</b> | -             | -           |
|                                   | Discount applied <sup>(a)</sup>       | -12,138.65       | -12,138.65       | NA            | NA          |
| <b>Net capital gain</b>           |                                       | <b>24,277.31</b> | <b>24,277.31</b> | -             | -           |

(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.



# Old & Rich Super Fund

## Cash transactions

01 Jul 2018 to 30 Jun 2019



### OLD & RICH CASH A/C

| Date                        | Transaction     | Narration  | Withdrawal<br>\$ | Deposit<br>\$ | Balance<br>\$   |
|-----------------------------|-----------------|--|------------------|---------------|-----------------|
| 01/07/2018                  | Opening Balance |  |                  |               | 126,572.57      |
| 02/07/2018                  | Bank Charge/Fee |  | -10.00           | -             | 126,562.57      |
| 04/07/2018                  | Withdrawal      | Benefit Payment Required \$86585.07 So Far \$100000  | -100,000.00      | -             | 26,562.57       |
| 09/07/2018                  | Expense         | Accounting/audit fee                                 | -1,410.20        | -             | 25,152.37       |
| 10/07/2018                  | Income          | Vanguard distribution                                | -                | 42,878.42     | 68,030.79       |
| 12/07/2018                  | Withdrawal      | Benefit Payment Required \$86585.07 So Far \$167,000 | -67,000.00       | -             | 1,030.79        |
| 20/07/2018                  | Tax Refund      | Tax Refund   | -                | 4,361.40      | 5,392.19        |
| 01/08/2018                  | Bank Charge/Fee | Monthly Fee  | -10.00           | -             | 5,382.19        |
| 03/09/2018                  | Bank Charge/Fee |  | -10.00           | -             | 5,372.19        |
| 29/09/2018                  | Income          | Div EXP  | -                | 2,200.00      | 7,572.19        |
| 01/10/2018                  | Bank Charge/Fee |  | -10.00           | -             | 7,562.19        |
| 24/10/2018                  | Stock Purchase  | * XTE - Buy  | -7,079.95        | -             | 482.24          |
| 01/11/2018                  | Bank Charge/Fee |  | -10.00           | -             | 472.24          |
| 03/12/2018                  | Bank Charge/Fee |  | -10.00           | -             | 462.24          |
| 02/01/2019                  | Bank Charge/Fee |  | -10.00           | -             | 452.24          |
| 10/01/2019                  | Income          | Vanguard distribution                                | -                | 10,475.73     | 10,927.97       |
| 15/01/2019                  | Expense         | Talbot accounting                                    | -198.00          | -             | 10,729.97       |
| 01/02/2019                  | Bank Charge/Fee |  | -10.00           | -             | 10,719.97       |
| 13/02/2019                  | Expense         | ASIC Annual Review                                   | -592.00          | -             | 10,127.97       |
| 14/02/2019                  | Withdrawal      | Benefit Payment Required \$86585.07 So Far \$177,000 | -10,000.00       | -             | 127.97          |
| 01/03/2019                  | Bank Charge/Fee |  | -10.00           | -             | 117.97          |
| 01/04/2019                  | Bank Charge/Fee |  | -10.00           | -             | 107.97          |
| 01/05/2019                  | Bank Charge/Fee |  | -10.00           | -             | 97.97           |
| 19/06/2019                  | Deposit         | Super Contribution QUICKSPR2457526820                | -                | 47.50         | 145.47          |
|                             |                 |  | Opening balance  | Withdrawals   | Closing balance |
|                             |                 |  | \$               | \$            | \$              |
| OLD & RICH CASH A/C summary |                 |  | 126,572.57       | -186,390.15   | 145.47          |

# Important notices

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## General notices

### **This report is NOT intended to be advice**

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

## Taxation

### **CGT for Exchange Traded Options (ETO's)**

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

### **Company Options and Rights on Pre CGT Assets**

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

### **Corporate Shareholders and Share Buybacks**

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

### **Foreign Income Tax Offsets on Foreign Listed Securities**

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

### **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.