

VLFM SUPERANNUATION FUND
Realised Capital Gains
For the period from 1 July 2021 to 26 May 2022

Accounting Treatment						Taxation Treatment					
Quantity		Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation			
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred
<u>Foreign Investment Assets</u>											
G Medical Innovations Holdings Limited (NASDAQ:GMVD)											
05/08/2021	Sale	561.00	2,025.21	14,945.74	(12,920.53)	14,945.74					12,920.53
		561.00	2,025.21	14,945.74	(12,920.53)	14,945.74				0.00	12,920.53
Foreign Investment Assets Total		2,025.21		14,945.74	(12,920.53)	14,945.74				0.00	12,920.53
<u>Listed Securities Market</u>											
Ioupay Limited (ASX:IOU)											
09/05/2022	Sale	8,805.00	1,212.75	4,034.35	(2,821.60)	4,034.35					2,821.60
		8,805.00	1,212.75	4,034.35	(2,821.60)	4,034.35				0.00	2,821.60
Listed Securities Market Total		1,212.75		4,034.35	(2,821.60)	4,034.35				0.00	2,821.60
<u>Property Direct Market</u>											
27 Eromba Crescent											
07/09/2021	Sale	1.00	856,000.00	570,560.96	285,439.04	559,735.05		278,714.36	11,726.72		
		1.00	856,000.00	570,560.96	285,439.04	559,735.05		278,714.36	11,726.72	0.00	
Property Direct Market Total		856,000.00		570,560.96	285,439.04	559,735.05		278,714.36	11,726.72	0.00	
Grand Total		859,237.96		589,541.05	269,696.91	559,735.05	18,980.09	278,714.36	11,726.72	0.00	15,742.13

* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

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Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0.00	0.00	0.00	0.00	0.00	2,821.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	12,920.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	278,714.00	11,726.00	0.00	290,440.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>278,714.00</u>	<u>11,726.00</u>	<u>0.00</u>	<u>290,440.00</u>	<u>15,741.00</u>
Capital Losses Applied						
Current Year	0.00	4,015.00	11,726.00	0.00	15,741.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	<u>0.00</u>	<u>4,015.00</u>	<u>11,726.00</u>	<u>0.00</u>	<u>15,741.00</u>	
Net Capital Gains						
Net Gain after applying losses	0.00	274,699.00	0.00	0.00	274,699.00	
Discount applicable		91,566.00				
Net Gain after applying discount	<u>0.00</u>	<u>183,133.00</u>	<u>0.00</u>	<u>0.00</u>	<u>183,133.00</u>	