

Brenda Wishey

**Sand Dollar Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2022 to 30 June 2023**

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>Listed Derivatives Market</u>											
Australia And New Zealand Banking Group Limited - Rights-Appsclose 15Aug2022 Us Prohibited (ASX:ANZR)						Corp action					
25/08/2022	Sale	118.00	0.00	0.00		0.00		0.00			
		118.00	0.00	0.00		0.00		0.00		0.00	
Listed Derivatives Market		0.00		0.00		0.00		0.00		0.00	
Total											
<u>Listed Securities Market</u>											
Australia And New Zealand Banking Group Limited - Ordinary Fully Paid Deferred Settlement (ASX:ANZDA)						Corp action					
03/01/2023	Sale	118.00	2,230.20	2,230.20	0.00	2,230.20				0.00	
03/01/2023	Sale	885.00	20,015.22	20,015.22	0.00	20,015.22		0.00			
03/01/2023	Sale	87.00	2,486.11	2,486.11	0.00	2,486.11		0.00			
		1,090.00	24,731.53	24,731.53	0.00	24,731.53		0.00	0.00	0.00	
Australia And New Zealand Banking Group Limited (ASX:ANZ)											
11/11/2022	Sale	788.00	19,078.05	22,517.82	(3,439.77)		22,517.82				3,439.77
03/01/2023	Sale	87.00	2,486.11	2,486.11	0.00	2,486.11		0.00			
03/01/2023	Sale	118.00	2,230.20	2,230.20	0.00	2,230.20				0.00	
03/01/2023	Sale	885.00	20,015.22	20,015.22	0.00	20,015.22		0.00			
		1,878.00	43,809.58	47,249.35	(3,439.77)	24,731.53	22,517.82	0.00	0.00	0.00	3,439.77
Betashares Global Robotics And Artificial Intelligence ETF - Betashares Global Robotics & Artificial Intell ETF (ASX:RBTZ)											
12/08/2022	Sale	805.00	7,915.85	10,003.45	(2,087.60)		10,369.56				2,453.71
		805.00	7,915.85	10,003.45	(2,087.60)		10,369.56			0.00	2,453.71
Betashares Global Sustainability Leaders ETF - Betashares Global Sustainability Leaders ETF (ASX:ETHI)											
30/06/2023	Dist	0.00	0.00	0.00				25.29			
30/06/2023	Dist	0.00	0.00	0.00				430.77			
		0.00	0.00	0.00				456.06		0.00	
BHP Group Limited (ASX:BHP)											
22/12/2022	Sale	163.00	7,472.76	5,969.33	1,503.43	5,969.33		1,503.43			
		163.00	7,472.76	5,969.33	1,503.43	5,969.33		1,503.43		0.00	

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							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Listed Securities Market</u>													
ETFS Battery Tech & Lithium ETF - ETFS Battery Tech & Lithium ETF (ASX:ACDC)						E1a							
30/06/2023	Dist	0.00	0.00		0.00					177.10			
		0.00	0.00		0.00					177.10		0.00	
Evolution Mining Limited (ASX:EVN)													
15/05/2023	Sale	8,081.00	31,369.03		24,999.87	6,369.16	24,999.87				6,369.16		
		8,081.00	31,369.03		24,999.87	6,369.16	24,999.87				6,369.16	0.00	
Flight Centre Travel Group Limited (ASX:FLT)													
09/11/2022	Sale	884.00	14,491.13		20,108.79	(5,617.66)		20,108.79					5,617.66
		884.00	14,491.13		20,108.79	(5,617.66)		20,108.79				0.00	5,617.66
Homeco Daily Needs REIT - Ordinary Units Fully Paid (ASX:HDN)													
12/08/2022	Sale	21,730.00	28,045.71		28,254.94	(209.23)	26,290.27			1,326.35	429.09		
		21,730.00	28,045.71		28,254.94	(209.23)	26,290.27			1,326.35	429.09	0.00	
Hotel Property Investments - Fully Paid Ordinary/Units Stapled Securities (ASX:HPI)													
12/08/2022	Sale	7,550.00	23,744.90		25,008.17	(1,263.27)	21,912.67			1,832.23			
		7,550.00	23,744.90		25,008.17	(1,263.27)	21,912.67			1,832.23		0.00	
Incitec Pivot Limited (ASX:IPL)													
22/12/2022	Sale	9,355.00	35,813.01		24,985.24	10,827.77	24,985.24			8,715.59	2,112.18		
		9,355.00	35,813.01		24,985.24	10,827.77	24,985.24			8,715.59	2,112.18	0.00	
Lovisa Holdings Limited (ASX:LOV)													
09/11/2022	Sale	835.00	19,530.52		6,889.51	12,641.01	6,889.51			12,641.01			
		835.00	19,530.52		6,889.51	12,641.01	6,889.51			12,641.01		0.00	
Macquarie Group Limited (ASX:MQG)													
09/11/2022	Sale	88.00	14,973.86		8,701.07	6,272.79	8,701.07			6,272.79			
		88.00	14,973.86		8,701.07	6,272.79	8,701.07			6,272.79		0.00	
Nextdc Limited (ASX:NXT)													
12/08/2022	Sale	1,215.00	13,567.42		14,961.49	(1,394.07)		14,961.49					1,394.07
		1,215.00	13,567.42		14,961.49	(1,394.07)		14,961.49				0.00	1,394.07
Origin Energy Limited (ASX:ORG)													
12/08/2022	Sale	3,673.00	21,722.92		20,015.24	1,707.68	20,015.24				1,707.68		
		3,673.00	21,722.92		20,015.24	1,707.68	20,015.24				1,707.68	0.00	

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							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Listed Securities Market</u>													
Oz Minerals Limited (ASX:OZL)													
17/10/2022	Sale	858.00	21,776.30		20,003.12	1,773.18	20,003.12			1,773.18			
		858.00	21,776.30		20,003.12	1,773.18	20,003.12			1,773.18		0.00	
Redbubble Limited (ASX:RBL)													
09/11/2022	Sale	11,555.00	6,360.80		35,008.29	(28,647.49)		35,008.29					28,647.49
		11,555.00	6,360.80		35,008.29	(28,647.49)		35,008.29				0.00	28,647.49
Regal Investment Fund - Ordinary Units Fully Paid (ASX:RF1) <span>E1a</span>													
30/06/2023	Dist	0.00	0.00		0.00					710.68	0.08		
30/06/2023	Dist	0.00	0.00		0.00					368.50	0.04		
		0.00	0.00		0.00					1,079.18	0.12	0.00	
Reliance Worldwide Corporation Limited (ASX:RWC)													
12/08/2022	Sale	4,024.00	17,630.23		20,137.91	(2,507.68)		20,137.91					2,507.68
		4,024.00	17,630.23		20,137.91	(2,507.68)		20,137.91				0.00	2,507.68
Vaneck Global Clean Energy ETF - Vaneck Global Clean Energy ETF (ASX:CLNE)													
12/08/2022	Sale	1,755.00	17,512.12		18,665.69	(1,153.57)		18,742.26					1,230.14
		1,755.00	17,512.12		18,665.69	(1,153.57)		18,742.26				0.00	1,230.14
Vaneck Vectors MSCI World Ex Australia Quality (Hedged) ETF - Exchange Traded Fund Units Fully Paid (ASX:QHAL)													
12/08/2022	Sale	515.00	18,226.71		16,510.29	1,716.42	17,050.20			1,176.51			
		515.00	18,226.71		16,510.29	1,716.42	17,050.20			1,176.51		0.00	
Westpac Banking Corporation (ASX:WBC)													
09/11/2022	Sale	853.00	19,995.41		16,514.61	3,480.80	16,514.61			3,480.80			
		853.00	19,995.41		16,514.61	3,480.80	16,514.61			3,480.80		0.00	
Whitehaven Coal Limited (ASX:WHC)													
12/08/2022	Sale	8,780.00	57,180.32		13,760.57	43,419.75	13,760.57			40,116.11	3,303.64		
		8,780.00	57,180.32		13,760.57	43,419.75	13,760.57			40,116.11	3,303.64	0.00	
Woodside Energy Group Ltd (ASX:WDS)													
22/12/2022	Sale	963.00	35,005.72		25,265.73	9,739.99	25,265.73			8,751.39	988.60		
		963.00	35,005.72		25,265.73	9,739.99	25,265.73			8,751.39	988.60	0.00	

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					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss	
<u>Listed Securities Market</u>												
Worley Limited (ASX:WOR)												
12/08/2022	Sale	2,186.00	30,915.94	25,020.59	5,895.35	25,020.59			5,895.35			
		2,186.00	30,915.94	25,020.59	5,895.35	25,020.59			5,895.35	0.00		
Xero Limited (ASX:XRO)												
12/08/2022	Sale	95.00	8,877.95	9,918.75	(1,040.80)		9,918.75				1,040.80	
		95.00	8,877.95	9,918.75	(1,040.80)		9,918.75			0.00	1,040.80	
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Listed Securities Market Total		520,669.72		462,683.53	57,986.19	306,841.08	151,764.87		89,301.73	20,805.82	0.00	46,331.32
<u>Property Direct Market</u>												
241/82 Boundary Street		See M - Disposal of old Washing Machine										
30/07/2022	Sale	0.00	0.00	87.74	(87.74)							
			0.00	87.74	(87.74)					0.00		
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Property Direct Market Total		0.00		87.74	(87.74)					0.00		
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Grand Total		520,669.72		462,771.27	57,898.45	306,841.08	151,764.87		89,301.73	20,805.82	0.00	46,331.32

\* 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
<b>Current Year Capital Gains</b>						
Shares & Units - Listed Shares	0.00	83,254.00	20,376.00	0.00	103,630.00	42,647.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	4,335.00	429.00	0.00	4,764.00	3,683.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	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	1,712.00	0.00	0.00	1,712.00	0.00
	<u>0.00</u>	<u>89,301.00</u>	<u>20,805.00</u>	<u>0.00</u>	<u>110,106.00</u>	<u>46,330.00</u>
<b>Capital Losses Applied</b>						
Current Year	0.00	25,525.00	20,805.00	0.00	46,330.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	<u>0.00</u>	<u>25,525.00</u>	<u>20,805.00</u>	<u>0.00</u>	<u>46,330.00</u>	
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	63,776.00	0.00	0.00	63,776.00	
Discount applicable		21,258.00				
Net Gain after applying discount	<u>0.00</u>	<u>42,518.00</u>	<u>0.00</u>	<u>0.00</u>	<u>42,518.00</u>	