

# **IMMI Superannuation Fund**

ABN 58 027 643 015  
Trustees: IMMI Super Pty Ltd

**Financial Statement**  
**For the year ended 30 June 2022**

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# **IMMI Superannuation Fund**

## **Reports**

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**IMMI Superannuation Fund**  
**Operating Statement**  
**For the period 1 July 2021 to 30 June 2022**

	Note	2022 \$	2021 \$
<b>Income</b>			
Investment Gains			
Realised Capital Gains	8A	4,337.87	5,921.00
Investment Income			
Distributions	7A	30,761.39	25,270.74
General Taxable Income	7B	-	7.88
Interest	7C	2.94	1.04
Other Income		-	1.16
		<b>35,102.20</b>	<b>31,201.82</b>
<b>Expenses</b>			
Member Payments			
Pensions Paid		52,050.67	66,180.00
Other Expenses			
Accountancy Fee		3,245.00	1,210.00
Adviser Fee		1,305.93	605.07
Auditor Fee		297.69	550.00
Bank Fees		120.00	120.00
Fund Administration Fee		192.50	-
Investment Management Fee		564.44	17.01
Regulatory Fees		-	3.67
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Decrease in Market Value	8B	82,003.82	(22,516.79)
		<b>140,039.05</b>	<b>46,427.96</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(104,936.85)</b>	<b>(15,226.14)</b>
<b>Income Tax</b>			
Income Tax Expense		290.05	314.70
		<b>290.05</b>	<b>314.70</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>(105,226.90)</b>	<b>(15,540.84)</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**IMMI Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2022**

	Note	2022 \$	2021 \$
<b>Assets</b>			
Investments			
Managed Investments	6A	441,880.27	580,945.36
Other Assets			
Cash At Bank		40,445.51	8,790.84
Receivables		13,393.23	10,408.47
Current Tax Assets		1,540.12	775.36
<b>Total Assets</b>		<b>497,259.13</b>	<b>600,920.03</b>
<b>Liabilities</b>			
Other Creditors and Accruals		1,566.00	-
<b>Total Liabilities</b>		<b>1,566.00</b>	<b>-</b>
<b>Net Assets Available to Pay Benefits</b>		<b>495,693.13</b>	<b>600,920.03</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Michael Mashman		451,946.27	551,464.90
Mrs Michelle Rainer		43,746.86	49,455.13
<b>Total Liability for Accrued Benefits</b>		<b>495,693.13</b>	<b>600,920.03</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*



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**IMMI Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

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**Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

**(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

**(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

**(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

**(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

**(f) Valuation of Assets**

*Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- i. that the buyer and the seller dealt with each other at arm's length in relation to the sale;
- ii. that the sale occurred after proper marketing of the asset;
- iii. that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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## IMMI Superannuation Fund

### Notes to the Financial Statements

#### As at 30 June 2022

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

*This report should be read in conjunction with the accompanying compilation report.*



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## IMMI Superannuation Fund

### Notes to the Financial Statements

#### As at 30 June 2022

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#### *Contributions and Rollovers In*

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

The financial report was authorised for issue on 31 March 2023 by the directors of the trustee company.

#### **Note 2 – Liability for Accrued Benefits**

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
<b>Liability for Accrued Benefits at beginning of period</b>	600,920.03	616,460.87
Benefits Accrued during the period	(53,176.23)	50,639.16
Benefits Paid during the period	(52,050.67)	(66,180.00)
<b>Liability for Accrued Benefits at end of period</b>	<b>495,693.13</b>	<b>600,920.03</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

#### **Note 3 – Vested Benefits**

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	Current	Previous
<b>Vested Benefits at beginning of period</b>	600,920.03	616,460.87
Benefits Accrued during the period	(53,176.23)	50,639.16
Benefits Paid during the period	(52,050.67)	(66,180.00)
<b>Vested Benefits at end of period</b>	<b>495,693.13</b>	<b>600,920.03</b>

#### **Note 4 – Guaranteed Benefits**

No guarantees have been made in respect of any part of the liability for accrued benefits.

#### **Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**IMMI Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 6A – Managed Investments**

	Current	Previous
At market value:		
Antares Professional Selection Listed Property Fund	0.00	29,548.08
AUSBIL Australian Active Equity Portfolio	18,489.50	0.00
Bennelong Wholesale Plus ex-20 Australian Equities Fund	16,430.27	0.00
Capital Group New Perspective Fund (AU)	19,534.04	0.00
Challenger Guaranteed Annuity	112,000.00	0.00
ClearBridge RARE Infrastructure Value Fund - Hedged	7,389.40	0.00
Fidelity Australian Equities Fund	31,663.54	56,384.84
First Sentier Wholesale Australian Small Companies	11,827.65	0.00
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	0.00	28,841.57
Hyperion Australian Growth Companies Fund	26,430.37	0.00
Hyperion Global Growth Companies Fund (Class B Units)	19,991.41	0.00
iShares Australian Listed Property Index Fund	20,520.01	0.00
Lazard Global Listed Infrastructure Fund	23,680.70	29,791.61
Macquarie Income Opportunities Fund	17,614.26	30,380.19
Macquarie Master Enhanced Fixed Interest Fund	0.00	60,495.08
Magellan Global Fund	22,609.90	43,817.26
Perpetual Wholesale Conservative Growth Fund	0.00	57,339.18
PIMCO EQT Wholesale Global Bond Fund	23,603.73	60,034.28
Schroder Fixed Income Fund	0.00	59,714.58
T. Rowe Price Global Equity Fund	35,295.78	0.00
Vanguard W'sale Australian Fixed Interest Index Fund	0.00	57,588.71
Vanguard W'sale Growth Index Fund	34,799.71	41,983.17
Vanguard W'sale International Fixed Interest Index Fund (Hedged)	0.00	25,026.81
	<b>441,880.27</b>	<b>580,945.36</b>

**Note 7A – Distributions**

	Current	Previous
Antares Professional Selection Listed Property Fund	9,380.14	819.52
AUSBIL Australian Active Equity Portfolio	2,033.12	0.00
Bennelong Wholesale Plus ex-20 Australian Equities Fund	1,090.98	0.00
Capital Group New Perspective Fund (AU)	712.55	0.00
ClearBridge RARE Infrastructure Value Fund - Hedged	753.43	0.00
Fidelity Australian Equities Fund	5,358.10	3,113.61
First Sentier Wholesale Australian Small Companies	1,116.80	0.00
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	239.96	2,526.96
Hyperion Australian Growth Companies Fund	2,155.17	0.00
Hyperion Global Growth Companies Fund (Class B Units)	6.96	0.00
iShares Australian Listed Property Index Fund	416.44	0.00
Lazard Global Listed Infrastructure Fund	2,166.27	1,044.98
Macquarie Income Opportunities Fund	237.01	1,116.32
Macquarie Master Enhanced Fixed Interest Fund	150.86	736.69
Magellan Global Fund	1,355.61	1,627.09
Perpetual Wholesale Conservative Growth Fund	165.06	2,182.93
PIMCO EQT Wholesale Global Bond Fund	209.26	1,648.77
Schroder Fixed Income Fund	505.56	1,112.15
T. Rowe Price Global Equity Fund	351.16	0.00
UBS Cash Fund	0.00	0.15
Vanguard W'sale Australian Fixed Interest Index Fund	610.04	1,649.97
Vanguard W'sale Growth Index Fund	1,640.74	4,491.00
Vanguard W'sale International Fixed Interest Index Fund (Hedged)	106.17	3,200.60
	<b>30,761.39</b>	<b>25,270.74</b>

*This report should be read in conjunction with the accompanying compilation report.*

**IMMI Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 7B – General Taxable Income**

	Current	Previous
Wealth e account	0.00	7.88
	<b>0.00</b>	<b>7.88</b>

**Note 7C – Interest**

	Current	Previous
Wealth e account	2.94	1.04
	<b>2.94</b>	<b>1.04</b>

**Note 8A – Realised Capital Gains**

	Current	Previous
<b>Managed Investments</b>		
Antares Professional Selection Listed Property Fund	(12,245.96)	0.00
Fidelity Australian Equities Fund	7,818.32	5,652.89
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	10,068.42	0.00
Lazard Global Listed Infrastructure Fund	(893.18)	0.00
Macquarie Income Opportunities Fund	(501.51)	0.00
Macquarie Master Enhanced Fixed Interest Fund	(4,917.19)	0.00
Magellan Global Fund	9,774.06	0.00
Perpetual Wholesale Conservative Growth Fund	3,173.09	338.62
PIMCO EQT Wholesale Global Bond Fund	(2,438.79)	(357.80)
Schroder Fixed Income Fund	1,278.08	76.85
UBS Cash Fund	0.00	(1.53)
Vanguard Wsale Australian Fixed Interest Index Fund	(1,477.37)	211.97
Vanguard Wsale Growth Index Fund	148.71	0.00
Vanguard Wsale International Fixed Interest Index Fund (Hedged)	(5,448.81)	0.00
	<b>4,337.87</b>	<b>5,921.00</b>

*This report should be read in conjunction with the accompanying compilation report.*

**IMMI Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 8B – Decrease in Market Value**

	Current	Previous
<b>Managed Investments</b>		
Antares Professional Selection Listed Property Fund	(5,482.42)	(6,700.72)
AUSBIL Australian Active Equity Portfolio	2,510.50	0.00
Bennelong Wholesale Plus ex-20 Australian Equities Fund	6,569.73	0.00
Capital Group New Perspective Fund (AU)	5,465.96	0.00
ClearBridge RARE Infrastructure Value Fund - Hedged	610.60	0.00
Fidelity Australian Equities Fund	14,619.60	(8,445.76)
First Sentier Wholesale Australian Small Companies	3,172.35	0.00
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	7,370.76	(2,732.64)
Hyperion Australian Growth Companies Fund	8,569.63	0.00
Hyperion Global Growth Companies Fund (Class B Units)	8,008.59	0.00
iShares Australian Listed Property Index Fund	4,479.99	0.00
Lazard Global Listed Infrastructure Fund	(1,345.27)	(2,582.05)
Macquarie Income Opportunities Fund	711.42	154.03
Macquarie Master Enhanced Fixed Interest Fund	(3,790.85)	1,277.02
Magellan Global Fund	13,634.42	(2,755.29)
Perpetual Wholesale Conservative Growth Fund	2,687.94	(3,213.13)
PIMCO EQT Wholesale Global Bond Fund	894.76	(628.10)
Schroder Fixed Income Fund	3,233.05	309.29
T. Rowe Price Global Equity Fund	9,704.22	0.00
UBS Cash Fund	0.00	(1.43)
Vanguard Wsale Australian Fixed Interest Index Fund	199.86	2,354.24
Vanguard Wsale Growth Index Fund	5,152.17	(3,222.98)
Vanguard Wsale International Fixed Interest Index Fund (Hedged)	(4,973.19)	3,670.73
	<b>82,003.82</b>	<b>(22,616.79)</b>

*This report should be read in conjunction with the accompanying compilation report.*



# IMMI Superannuation Fund

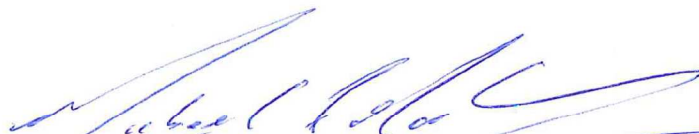
## Trustee Declaration


In the opinion of the Trustees of the IMMI Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of IMMI Super Pty Ltd by:

  
..... Dated: 12.04.2023.  
**Michael Mashman**  
Director: IMMI Super Pty Ltd

  
..... Dated: 12.04.23.  
**Michelle Rainer**  
Director: IMMI Super Pty Ltd

# Compilation Report to the Trustees and Members of IMMI Superannuation Fund

ABN 58 027 643 015

For the period 1 July 2021 to 30 June 2022

On the basis of the information provided by the Trustees of IMMI Superannuation Fund, we have compiled the accompanying special purpose financial statements of IMMI Superannuation Fund for the period ended 30 June 2022, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

## The Responsibility of Trustees

The Trustees of IMMI Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of IMMI Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: *Compilation of Financial Information***.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework / basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of **APES 110 *Code of Ethics for Professional Accountants***.

## Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion<sup>1</sup> on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 31 March 2023

Name of Signatory:

Mr Ronald Palmer

Address:

Suite 11, 635 Pittwater Road  
Dee Why, NSW 2099

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions



**IMMI Superannuation Fund**  
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b>Bank</b>								
NAB '2251				30,990.00	30,990.00			6.43%
Wealth e account				9,455.51	9,455.51			1.96%
				40,445.51	40,445.51			8.39%
<b>Managed Funds Market</b>								
AUSBIL Australian Active Equity Portfolio	5,069.72010	4.1422	3.5470	21,000.00	18,489.50	(2,510.50)	(11.95)%	3.83%
iShares Australian Listed Property Index Fund	26,162.47620	0.9556	0.7843	25,000.00	20,520.01	(4,479.99)	(17.92)%	4.25%
Hyperion Australian Growth Companies Fund	8,787.56730	3.9829	3.3077	35,000.00	26,430.37	(8,569.63)	(24.48)%	5.48%
Benelong Wholesale Plus ex-20 Australian Equities Fund	13,232.07970	1.7382	1.2417	23,000.00	16,430.27	(6,569.73)	(28.56)%	3.41%
Challenger Guaranteed Annuity	112,000.00000	1.0000	1.3000	112,000.00	112,000.00	0.00	0.00%	23.22%
Capital Group New Perspective Fund (AU)	11,737.08940	2.1300	1.8643	25,000.00	19,534.04	(5,465.96)	(21.86)%	4.05%
First Sentier Wholesale Australian Small Companies	7,302.82380	2.0540	1.6196	15,000.00	11,827.65	(3,172.35)	(21.15)%	2.45%
PIMCO Global Bond Fund - Wholesale Class	26,535.94730	1.0339	0.8895	27,434.89	23,603.73	(3,831.16)	(13.96)%	4.89%
T. Rowe Price Global Equity Fund	25,720.16510	1.7496	1.1723	45,000.00	35,295.78	(9,704.22)	(21.56)%	7.32%
Fidelity Australian Equities Fund	983.61760	21.9135	32.1909	21,554.51	31,663.54	10,109.03	46.90%	6.56%
Lazard Global Listed Infrastructure Fund	17,856.05410	1.4182	1.3262	25,324.32	23,680.70	(1,643.62)	(6.49)%	4.91%
Macquarie Income Opportunities Fund	19,392.55500	1.0009	0.9083	19,409.65	17,614.26	(1,795.39)	(9.25)%	3.65%
Magellan Global Fund	9,930.12380	1.1882	2.3769	11,799.15	22,609.90	10,810.75	91.62%	4.69%
ClearBridge RARE Infrastructure Value Fund - Hedged	7,410.15230	1.0796	0.9972	8,000.00	7,389.40	(610.60)	(7.63)%	1.53%
Vanguard Wsale Growth Index Fund	26,497.81100	1.4329	1.3133	37,968.71	34,799.71	(3,169.00)	(8.35)%	7.21%
Hyperion Global Growth Companies Fund (Class B Units)	6,836.77210	4.0955	2.9241	28,000.00	19,991.41	(8,008.59)	(28.60)%	4.14%
				480,491.23	441,880.27	(38,610.96)	(8.04)%	91.61%
				520,936.74	482,325.78	(38,610.96)	(7.41)%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

**IMMI Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Bank</u>								
NAB 12251	6,790.81	78,516.36	54,317.17	30,990.00	0.00	0.00	0.00	0.00%
Wealth e account	2,000.03	424,507.62	417,052.14	9,455.51	0.00	2.94	2.94	0.05%
	8,790.84	503,023.98	471,369.31	40,445.51	0.00	2.94	2.94	0.01%
<u>Managed Funds Market</u>								
AUSBIL Australian Active Equity Portfolio	0.00	21,000.00	0.00	18,489.50	(2,510.50)	2,033.12	(477.38)	(2.39%)
iShares Australian Listed Property Index Fund	0.00	25,000.00	0.00	20,520.01	(4,479.99)	416.44	(4,063.55)	(16.39%)
Hyperion Australian Growth Companies Fund	0.00	35,000.00	0.00	26,430.37	(8,569.63)	2,155.17	(6,414.46)	(18.91%)
Bennelong Wholesale Plus ex-20 Australian Equities Fund	0.00	23,000.00	0.00	16,430.27	(6,569.73)	1,090.98	(5,478.75)	(24.40%)
Challenger Guaranteed Annuity	0.00	112,000.00	0.00	112,000.00	0.00	0.00	0.00	0.00%
Capital Group New Perspective Fund (AU)	0.00	25,000.00	0.00	19,534.04	(5,465.96)	712.55	(4,753.41)	(19.29%)
First Sentier Wholesale Australian Small Companies	0.00	15,000.00	0.00	11,827.65	(3,172.35)	1,116.80	(2,055.55)	(14.23%)

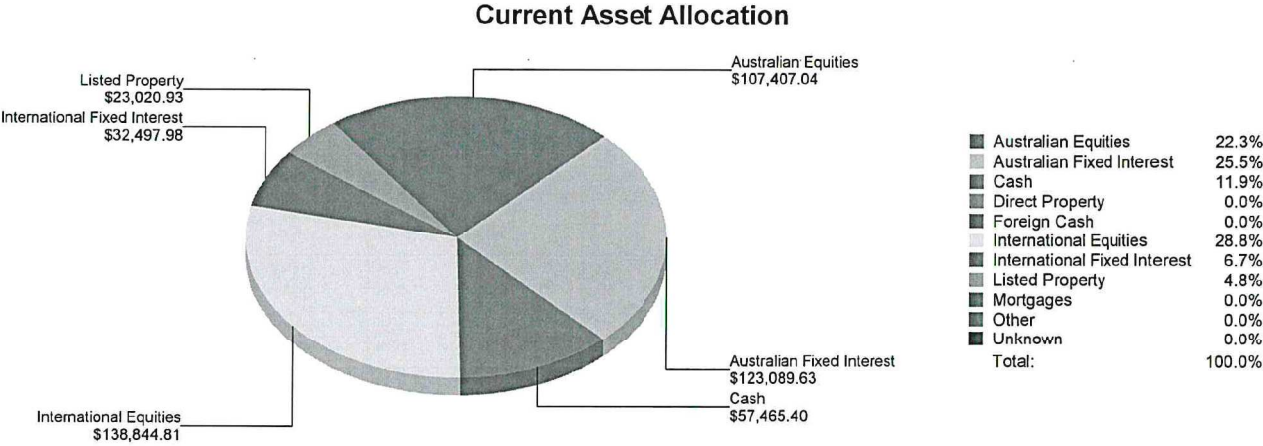
**IMMI Superannuation Fund**  
Investment Performance  
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Managed Funds Market</u>								
PIMCO Global Bond Fund - Wholesale Class	60,034.28	0.00	33,097.00	23,603.73	(3,333.55)	209.26	(3,124.29)	(7.20%)
T. Rowe Price Global Equity Fund	0.00	45,000.00	0.00	35,295.78	(9,704.22)	351.16	(9,353.06)	(20.87%)
Fidelity Australian Equities Fund	56,384.84	0.00	17,920.02	31,663.54	(6,801.28)	5,358.10	(1,443.18)	(3.23%)
Epoch Global Equity Shareholder Yield (Unhedged) Fund	28,841.57	0.00	31,539.23	0.00	2,697.66	239.96	2,937.62	10.50%
Lazard Global Listed Infrastructure Fund	29,791.61	0.00	6,563.00	23,680.70	452.09	2,166.27	2,618.36	10.30%
Macquarie Master Enhanced Fixed Interest Fund	60,495.08	0.00	59,368.74	0.00	(1,126.34)	150.86	(975.48)	(1.56%)
Macquarie Income Opportunities Fund	30,380.19	0.00	11,553.00	17,614.26	(1,212.93)	237.01	(975.92)	(3.99%)
Magellan Global Fund	43,817.26	0.00	17,347.00	22,609.90	(3,860.36)	1,355.61	(2,504.75)	(7.27%)
Antares Professional Selection Listed Property Fund	29,548.08	0.00	22,784.54	0.00	(6,763.54)	9,380.14	2,616.60	10.86%
Perpetual Wholesale Conservative Growth Fund	57,339.18	159.08	57,963.41	0.00	485.15	165.06	650.21	1.16%
Schroder Fixed Income Fund	59,714.58	0.00	57,759.61	0.00	(1,954.97)	505.56	(1,449.41)	(2.50%)

**IMMI Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Managed Funds Market</u>								
ClearBridge RARE Infrastructure Value Fund - Hedged	0.00	8,000.00	0.00	7,389.40	(610.60)	753.43	142.83	1.87%
Vanguard Wsale Australian Fixed Interest Index Fund	57,588.71	0.00	55,911.48	0.00	(1,677.23)	610.04	(1,067.19)	(1.91%)
Vanguard Wsale International Fixed Interest Index Fund (Hedged)	25,026.81	0.00	24,551.19	0.00	(475.62)	106.17	(369.45)	(1.52%)
Vanguard Wsale Growth Index Fund	41,983.17	0.00	2,183.00	34,799.71	(5,003.46)	1,640.74	(3,362.72)	(8.39%)
Hyperion Global Growth Companies Fund (Class B Units)	0.00	28,000.00	0.00	19,991.41	(8,008.59)	6.96	(8,001.63)	(28.58%)
	580,945.36	337,159.08	398,558.22	441,880.27	(77,665.95)	30,761.39	(46,904.56)	(8.77)%
<b>Fund Total</b>	589,736.20	840,183.06	869,927.53	492,325.78	(77,665.95)	30,764.33	(46,901.62)	(8.38%)

IMMI Superannuation Fund  
Investment Allocation as at 30 June 2022



## IMMI Superannuation Fund

Investment Allocation as at 30 June 2022

	Australian Equities	Australian Fixed Interest	Cash	International Equities	International Fixed Interest	Listed Property	Total (\$)
AUSBIL Australian Active Equity Portfolio	17,921.87 96.93%	0.00 0.00%	159.01 0.86%	0.00 0.00%	0.00 0.00%	408.62 2.21%	18,489.50 100.00%
Bennelong Wholesale Plus ex-20 Australian Equities Fund	14,399.49 87.64%	0.00 0.00%	1,334.14 8.12%	0.00 0.00%	0.00 0.00%	696.64 4.24%	16,430.27 100.00%
Capital Group New Perspective Fund (AU)	66.42 0.34%	0.00 0.00%	1,341.99 6.87%	18,125.64 92.79%	0.00 0.00%	0.00 0.00%	19,534.05 100.00%
Challenger Guaranteed Annuity	0.00 0.00%	112,000.00 100.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	112,000.00 100.00%
ClearBridge RARE Infrastructure Value Fund - Hedged	240.16 3.25%	0.00 0.00%	247.54 3.35%	6,901.70 93.40%	0.00 0.00%	0.00 0.00%	7,389.40 100.00%
Fidelity Australian Equities Fund	30,596.49 96.63%	0.00 0.00%	1,067.06 3.37%	0.00 0.00%	0.00 0.00%	0.00 0.00%	31,663.54 100.00%
First Sentier Wholesale Australian Small Companies	7,768.40 65.68%	0.00 0.00%	293.33 2.48%	2,370.26 20.04%	0.00 0.00%	1,355.66 11.80%	11,827.65 100.00%
Hyperion Australian Growth Companies Fund	25,706.18 97.26%	0.00 0.00%	724.19 2.74%	0.00 0.00%	0.00 0.00%	0.00 0.00%	26,430.37 100.00%
Hyperion Global Growth Companies Fund (Class B Units)	0.00 0.00%	0.00 0.00%	347.85 1.74%	19,643.56 98.26%	0.00 0.00%	0.00 0.00%	19,991.41 100.00%
iShares Australian Listed Property Index Fund	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	20,520.01 100.00%	20,520.01 100.00%
Lazard Global Listed Infrastructure Fund	1,207.72 5.10%	0.00 0.00%	575.44 2.43%	21,897.54 92.47%	0.00 0.00%	0.00 0.00%	23,680.70 100.00%
Macquarie Income Opportunities Fund	0.00 0.00%	6,691.65 37.99%	8,310.41 47.18%	0.00 0.00%	2,612.19 14.83%	0.00 0.00%	17,614.26 100.00%
Magellan Global Fund	0.00 0.00%	0.00 0.00%	2,050.72 9.07%	20,559.18 90.93%	0.00 0.00%	0.00 0.00%	22,609.90 100.00%

	Australian Equities	Australian Fixed Interest	Cash	International Equities	International Fixed Interest	Listed Property	Total (\$)
NAB *2251	0.00 0.00%	0.00 0.00%	30,990.00 100.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	30,990.00 100.00%
PIMCO Global Bond Fund - Wholesale Class	0.00 0.00%	1,043.28 4.42%	0.00 0.00%	0.00 0.00%	22,560.45 95.58%	0.00 0.00%	23,603.73 100.00%
T. Rowe Price Global Equity Fund	0.00 0.00%	0.00 0.00%	564.73 1.60%	34,731.05 93.40%	0.00 0.00%	0.00 0.00%	35,295.78 100.00%
Vanguard Wsale Growth Index Fund	9,500.32 27.30%	3,354.69 9.64%	3.48 0.01%	14,615.88 41.00%	7,325.34 21.05%	0.00 0.00%	34,799.71 100.00%
Wealth e account	0.00 0.00%	0.00 0.00%	9,455.51 100.00%	0.00 0.00%	0.00 0.00%	0.00 0.00%	9,455.51 100.00%
Total	107,407.04 22.27%	123,089.63 25.52%	57,465.40 11.91%	138,144.81 28.79%	32,497.98 6.74%	23,620.93 4.77%	482,325.79 100.00%

NOTE: Investment Totals include Unsettled Amounts.

**IMMI Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2021 to 30 June 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	Capital Loss
<u>Managed Funds Market</u>											
Antares Professional Selection Listed Property Fund											
03/08/2021	Sale	57.04	1,508.00	2,062.15	(554.15)						
03/12/2021	Dist	0.00	0.00	0.00							
15/12/2021	Sale	1,067.62	21,276.54	32,968.35	(11,691.81)						
		1,124.66	22,784.54	35,030.50	(12,245.96)					0.00	
AUSBIL Australian Active Equity Portfolio											
30/06/2022	Dist	0.00	0.00	0.00							
		0.00	0.00	0.00						0.00	
Bennelong Wholesale Plus ex-20 Australian Equities Fund											
30/06/2022	Dist	0.00	0.00	0.00							
		0.00	0.00	0.00						0.00	
Capital Group New Perspective Fund (AU)											
30/06/2022	Dist	0.00	0.00	0.00							
		0.00	0.00	0.00						0.00	
ClearBridge RARE Infrastructure Value Fund - Hedged											
30/06/2022	Dist	0.00	0.00	0.00							
		0.00	0.00	0.00						0.00	
Epoch Global Equity Shareholder Yield (Unhedged) Fund											
03/08/2021	Sale	1,196.05	1,502.00	1,086.36	415.64						
30/09/2021	Dist	0.00	0.00	0.00							
31/12/2021	Dist	0.00	0.00	0.00							
28/01/2022	Sale	22,442.64	30,037.23	20,384.45	9,652.78						
		23,638.69	31,539.23	21,470.81	10,068.42					0.00	



**IMMI Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2021 to 30 June 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	Capital Loss
<u>Managed Funds Market</u>											
Fidelity Australian Equities Fund											
03/08/2021	Sale	73.03		1,600.36							
30/09/2021	Dist	0.00	0.00	0.00							
31/12/2021	Dist	0.00	0.00	0.00							
31/01/2022	Sale	387.95	15,000.01	8,501.34							
31/03/2022	Dist	0.00	0.00	0.00							
30/06/2022	Dist	0.00	0.00	0.00							
		450.98	17,920.02	10,101.70	7,818.32						0.00
First Sentier Wholesale Australian Small Companies											
24/03/2022	Dist	0.00	0.00	0.00							
30/06/2022	Dist	0.00	0.00	0.00							
		0.00	0.00	0.00							0.00
Hyperion Australian Growth Companies Fund											
30/06/2022	Dist	0.00	0.00	0.00							
		0.00	0.00	0.00							0.00
Lazard Global Listed Infrastructure Fund											
03/08/2021	Sale	1,150.62	1,563.00	1,805.43	(242.43)						
28/01/2022	Sale	3,601.27	5,000.00	5,650.75	(650.75)						
30/06/2022	Dist	0.00	0.00	0.00							
		4,751.89	6,563.00	7,456.18	(893.18)						0.00
Macquarie Income Opportunities Fund											
03/08/2021	Sale	1,607.66	1,553.00	1,609.08	(56.08)						
31/01/2022	Sale	10,436.24	10,000.00	10,445.43	(445.43)						
		12,043.90	11,553.00	12,054.51	(501.51)						0.00
Macquarie Master Enhanced Fixed Interest Fund											
03/08/2021	Sale	3,024.58	3,138.00	3,298.60	(160.60)						
12/01/2022	Sale	56,371.67	56,230.74	60,987.33	(4,756.59)						
		59,396.25	59,368.74	64,285.93	(4,917.19)						0.00

**IMMI Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2021 to 30 June 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	Capital Loss
<u>Managed Funds Market</u>											
Magellan Global Fund											
03/08/2021	Sale	847.69	2,347.00	1,007.24	1,339.76						
28/01/2022	Sale	5,525.68	15,000.00	6,565.70	8,434.30						
30/06/2022	Dist	0.00	0.00	0.00							
		6,373.37	17,347.00	7,572.94	9,774.06						0.00
Perpetual Wholesale Conservative Growth Fund											
03/08/2021	Sale	2,447.71	2,940.00	2,804.13	135.87						
28/01/2022	Sale	45,631.35	55,043.41	52,006.19	3,037.22						
28/01/2022	Dist	0.00	0.00	0.00							
		48,079.06	57,683.41	54,810.32	3,173.00						0.00
PIMCO Global Bond Fund - Wholesale Class											
03/08/2021	Sale	3,066.94	3,097.00	3,236.61	(139.61)						
28/01/2022	Sale	30,606.00	30,000.00	32,299.18	(2,299.18)						
		33,672.94	33,097.00	35,535.79	(2,438.79)						0.00
Schroder Fixed Income Fund											
03/08/2021	Sale	2,578.76	3,094.00	2,880.08	213.92						
11/01/2022	Sale	48,108.43	54,665.61	53,601.45	1,064.16						
		50,687.19	57,759.61	56,481.53	1,278.08						0.00
T. Rowe Price Global Equity Fund											
30/06/2022	Dist	0.00	0.00	0.00							
		0.00	0.00	0.00							0.00
Vanguard W'sale Australian Fixed Interest Index Fund											
03/08/2021	Sale	2,536.71	2,989.01	2,922.19	66.82						
11/01/2022	Sale	47,281.76	52,922.47	54,466.66	(1,544.19)						
		49,818.47	55,911.48	57,388.85	(1,477.37)						0.00

**IMMI Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2021 to 30 June 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	Capital Loss
<b><u>Managed Funds Market</u></b>											
Vanguard W'sale Growth Index Fund											
03/08/2021	Sale	1,417.61		2,031.29	148.71						
30/09/2021	Dist	0.00	0.00	0.00							
31/12/2021	Dist	0.00	0.00	0.00							
31/03/2022	Dist	0.00	0.00	0.00							
30/06/2022	Dist	0.00	0.00	0.00							
		1,417.61	2,180.00	2,031.29	148.71						0.00
Vanguard W'sale International Fixed Interest Index Fund (Hedged)											
03/08/2021	Sale	1,189.04	1,297.00	1,530.53	(233.53)						
31/01/2022	Sale	22,117.36	23,254.19	29,469.47	(9,215.26)						
		23,306.40	24,551.19	30,000.00	(5,448.81)						0.00
<b><u>Managed Funds Market Total</u></b>											
		398,558.22		394,220.35	4,337.87						0.00
<b><u>Grand Total</u></b>											
		398,558.22		394,220.35	4,337.87						0.00

\* 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.

**IMMI Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2021 to 30 June 2022

**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	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
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	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	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Capital Losses Applied</b>						
Current Year	0.00	0.00	0.00	0.00	0.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	

**IMMI Superannuation Fund**  
Unrealised Capital Gains as at 30 June 2022

	Accounting Treatment				Taxation Treatment								
	Quantity /Description	Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation			Amount	Capital Gains Calculation				
					Tax Free	Tax Deferred	AMIT		Indexation	Discountable	Other	Deferred	Capital Loss
<b>Bank</b>													
NAB #2251													
30/06/2022	30,990.00	30,990.00	30,990.00	0.00	0.00	0.00	0.00	30,990.00			0.00		
	30,990.00	30,990.00	30,990.00	0.00	0.00	0.00	0.00	30,990.00			0.00		
Wealth e account													
30/06/2022	9,455.51	9,455.51	9,455.51	0.00	0.00	0.00	0.00	9,455.51			0.00		
	9,455.51	9,455.51	9,455.51	0.00	0.00	0.00	0.00	9,455.51			0.00		
<b>BankTotal</b>		40,445.51	40,445.51	0.00	0.00	0.00	0.00	40,445.51			0.00		
<b>Managed Funds Market</b>													
AUSBIL Australian Active Equity Portfolio													
28/01/2022	5,069.72	18,489.50	21,000.00	(2,510.50)	0.00	0.00	(2.19)	21,000.00					
	5,069.72	18,489.50	21,000.00	(2,510.50)	0.00	0.00	(2.19)	21,000.00			0.00		
Bennelong Wholesale Plus ex-20 Australian Equities Fund													
31/01/2022	13,232.08	16,430.27	23,000.00	(6,569.73)	0.00	0.00	(212.22)	23,000.00					
	13,232.08	16,430.27	23,000.00	(6,569.73)	0.00	0.00	(212.22)	23,000.00			0.00		
Capital Group New Perspective Fund (AU)													
31/01/2022	11,737.09	19,634.04	25,000.00	(5,465.96)	0.00	0.00	0.00	25,000.00					
	11,737.09	19,634.04	25,000.00	(5,465.96)	0.00	0.00	0.00	25,000.00			0.00		
Challenger Guaranteed Annuity													
18/01/2022	112,000.00	112,000.00	112,000.00	0.00	0.00	0.00	0.00	112,000.00					
	112,000.00	112,000.00	112,000.00	0.00	0.00	0.00	0.00	112,000.00			0.00		
ClearBridge RARE Infrastructure Value Fund - Hedged													
28/01/2022	7,410.15	7,389.40	8,000.00	(610.60)	0.00	0.00	(1.02)	8,000.00					
	7,410.15	7,389.40	8,000.00	(610.60)	0.00	0.00	(1.02)	8,000.00			0.00		
Fidelity Australian Equities Fund													
5/12/2012	983.62	31,663.54	21,554.51	10,109.03	0.00	81.25	(35.03)	21,554.51					
	983.62	31,663.54	21,554.51	10,109.03	0.00	81.25	(35.03)	21,554.51			0.00		
First Sentier Wholesale Australian Small Companies													
1/02/2022	7,302.82	11,827.65	15,000.00	(3,172.35)	0.00	0.00	(25.80)	15,000.00					
	7,302.82	11,827.65	15,000.00	(3,172.35)	0.00	0.00	(25.80)	15,000.00			0.00		

**IMMI Superannuation Fund**  
Unrealised Capital Gains as at 30 June 2022

	Quantity /Description	Accounting Treatment			Taxation Treatment								
		Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation			Capital Gains Calculation					
					Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
Managed Funds Market													
Hyperion Australian Growth Companies Fund													
3/02/2022	8,787.57	26,430.37	35,000.00	(8,569.63)	0.00	0.00	0.00	35,000.00					
	8,787.57	26,430.37	35,000.00	(8,569.63)	0.00	0.00	0.00	35,000.00				0.00	
Hyperion Global Growth Companies Fund (Class B Units)													
2/02/2022	6,836.77	19,991.41	28,000.00	(8,008.59)	0.00	0.00	0.00	28,000.00					
	6,836.77	19,991.41	28,000.00	(8,008.59)	0.00	0.00	0.00	28,000.00				0.00	
iShares Australian Listed Property Index Fund													
2/02/2022	26,162.48	20,520.01	25,000.00	(4,479.99)	0.00	0.00	(137.89)	25,000.00					
	26,162.48	20,520.01	25,000.00	(4,479.99)	0.00	0.00	(137.89)	25,000.00				0.00	
Lazard Global Listed Infrastructure Fund													
10/07/2013	14,402.20	19,206.37	20,000.00	(924.10)	0.00	0.00	0.00	20,000.00					
31/05/2016	3,373.79	4,474.33	5,293.82	(819.48)	0.00	0.00	0.00	5,293.82					
	17,856.05	23,680.70	25,324.32	(1,643.62)	0.00	0.00	0.00	25,324.32				0.00	
Macquarie Income Opportunities Fund													
6/12/2012	19,392.56	17,614.26	19,409.65	(1,795.39)	0.00	22.00	(0.45)	19,409.65					
	19,392.56	17,614.26	19,409.65	(1,795.39)	0.00	22.00	(0.45)	19,409.65				0.00	
Magellan Global Fund													
5/12/2012	9,930.12	22,609.90	11,799.15	10,810.75	0.00	0.00	3,000.84	11,799.15					
	9,930.12	22,609.90	11,799.15	10,810.75	0.00	0.00	3,000.84	11,799.15				0.00	
PIMCO Global Bond Fund - Wholesale Class													
5/12/2012	16,520.93	14,695.37	17,434.89	(2,739.52)	0.00	462.85	(119.48)	17,434.89					
15/07/2015	10,015.02	8,908.36	10,000.00	(1,091.64)	0.00	0.00	0.00	10,000.00					
	26,535.95	23,603.73	27,434.89	(3,831.16)	0.00	462.85	(119.48)	27,434.89				0.00	
T. Rowe Price Global Equity Fund													
2/02/2022	25,720.17	35,295.78	45,000.00	(9,704.22)	0.00	0.00	0.00	45,000.00					
	25,720.17	35,295.78	45,000.00	(9,704.22)	0.00	0.00	0.00	45,000.00				0.00	
Vanguard W'sale Growth Index Fund													
1/06/2016	26,497.81	34,799.71	37,968.71	(3,169.00)	0.00	58.81	702.43	37,968.71					
	26,497.81	34,799.71	37,968.71	(3,169.00)	0.00	58.81	702.43	37,968.71				0.00	
Managed Funds MarketTotal													
		441,880.27	480,491.23	(38,610.96)	0.00	624.91	3,169.19	480,491.23				0.00	

**IMMI Superannuation Fund**  
Unrealised Capital Gains as at 30 June 2022

**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	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
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	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	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
<b>Capital Losses Applied</b>						
Current Year	0.00	0.00	0.00	0.00	0.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	0.00	0.00	0.00	0.00	0.00	

**Gains/Losses on Custom Holding Accounts**

Account Name	Book Cost	Value	Gain/(Loss)	Tax Rate %	Tax Effect
	(1,566.00)	(1,566.00)	0.00	0.00%	0.00
<b>Custom Holding Accounts Totals</b>	(1,566.00)	(1,566.00)	0.00		0.00

# IMMI Superannuation Fund

## Members Summary Report - For the period 1/07/2021 to 30/06/2022

Member's Detail		Opening Balance	Increases				Decreases				Closing Balance	
			Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
Mrs Michelle Rainer												
85 Hall Drive Menai NSW 2234												
Pension	Account Based Pension 2015	49,455.13	0.00	0.00	(4,441.89)	0.00	(24.38)	0.00	0.00	0.00	(1,240.00)	43,746.86
		49,455.13	0.00	0.00	(4,441.89)	0.00	(24.38)	0.00	0.00	0.00	(1,240.00)	43,746.86
Mr Michael Mashman												
85 Hall Drive Menai NSW 2234												
Pension	Account Based Pension 4	34,938.03	0.00	0.00	(1,861.91)	0.00	(10.22)	0.00	0.00	0.00	(32,105.75)	958.15
Pension	Account Based Pension3	516,526.87	0.00	0.00	(46,571.38)	0.00	(255.45)	0.00	0.00	0.00	(18,704.92)	450,988.12
		551,464.90	0.00	0.00	(48,442.29)	0.00	(265.67)	0.00	0.00	0.00	(50,810.67)	451,946.27
		600,920.03	0.00	0.00	(52,886.18)	0.00	(290.05)	0.00	0.00	0.00	(52,050.67)	495,693.13



**IMMI Superannuation Fund**  
(ABN: 58 027 643 015)

**Consolidated Member Benefit Totals**

Period		Member Account Details	
1 July 2021 - 30 June 2022		Residential Address:	85 Hall Drive Menai, NSW 2234
Member	Number: 1	Date of Birth:	15 June 1954
Mrs Michelle Sonia Rainer		Date Joined Fund:	22 October 2012
		Eligible Service Date:	22 October 2012
		Tax File Number Held:	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2021		Tax Free	1,217.62
Account Based Pension 2015	49,455.13	Taxable - Taxed	42,529.24
<b>Total as at 1 Jul 2021</b>	<b>49,455.13</b>	Taxable - Untaxed	-
		Your Preservation Components	
Withdrawal Benefit as at 30 Jun 2022		Preserved	-
Account Based Pension 2015	43,746.86	Restricted Non Preserved	-
<b>Total as at 30 Jun 2022</b>	<b>43,746.86</b>	Unrestricted Non Preserved	43,746.86
		Your Insurance Benefits	
		No insurance details have been recorded	
		Your Beneficiaries	
		No beneficiary details have been recorded	

For Enquiries:  
mail IMMI Superannuation Fund, 85 Hall Drive, Menai NSW 2234

**IMMI Superannuation Fund**  
(ABN: 58 027 643 015)

**Member Benefit Statement**

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 85 Hall Drive Menai, NSW 2234
Member	Number: 1
Mrs Michelle Sonia Rainer	Date of Birth: 15 June 1954 Date Joined Fund: 22 October 2012 Eligible Service Date: 22 October 2012
Pension Account	Tax File Number Held: Yes
Account Based Pension 2015	Account Start Date: 1 July 2014

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2021	49,455.13	Tax Free	2.7833 % 1,217.62
<u>Decreases to your account:</u>		Taxable - Taxed	42,529.24
Pension Payments	1,240.00	Taxable - Untaxed	-
Share Of Net Fund Income	4,443.89	<b>Your Preservation Components</b>	
Tax on Net Fund Income	24.38	Preserved	-
<u>Total Decreases</u>	5,708.27	Restricted Non Preserved	-
Withdrawal Benefit as at 30 Jun 2022	43,746.86	Unrestricted Non Preserved	43,746.86
		<b>Your Insurance Benefits</b>	
		No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		No beneficiary details have been recorded	

For Enquiries:  
mail IMMI Superannuation Fund, 85 Hall Drive, Menai NSW 2234

**Trustee**

The Trustee of the Fund is as follows:

IMMI Super Pty Ltd

The directors of the Trustee company are:

Michael Mashman and  
Michelle Rainer

**Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

**Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund



Michael Mashman  
Director - IMMI Super Pty Ltd



Michelle Rainer  
Director - IMMI Super Pty Ltd

Statement Date: 30 June 2022

For Enquiries:

mail IMMI Superannuation Fund, 85 Hall Drive, Menai NSW 2234

**IMMI Superannuation Fund**  
(ABN: 58 027 643 015)

**Consolidated Member Benefit Totals**

<b>Period</b>	<b>Member Account Details</b>
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 85 Hall Drive Menai, NSW 2234
<b>Member</b>	Number: MASH54
<b>Mr Michael Frederick Mashman</b>	Date of Birth: 28 March 1947 Date Joined Fund: 10 June 2011 Eligible Service Date: 10 June 2011
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts		Your Tax Components	
<b>Withdrawal Benefit as at 1 Jul 2021</b>		Tax Free	412,453.00
Account Based Pension3	516,526.87	Taxable - Taxed	39,493.27
Account Based Pension 4	34,938.03	Taxable - Untaxed	-
<b>Total as at 1 Jul 2021</b>	<b>551,464.90</b>	<b>Your Preservation Components</b>	
<b>Withdrawal Benefit as at 30 Jun 2022</b>		Preserved	-
Account Based Pension3	450,988.12	Restricted Non Preserved	-
Account Based Pension 4	958.15	Unrestricted Non Preserved	451,946.27
<b>Total as at 30 Jun 2022</b>	<b>451,946.27</b>	<b>Your Insurance Benefits</b>	
		No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		No beneficiary details have been recorded	

**For Enquiries:**  
mail IMMI Superannuation Fund, 85 Hall Drive, Menai NSW 2234



**IMMI Superannuation Fund**  
(ABN: 58 027 643 015)

**Member Benefit Statement**

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 85 Hall Drive Menai, NSW 2234
Member Number: MASH54	Date of Birth: 28 March 1947
Mr Michael Frederick Mashman	Date Joined Fund: 10 June 2011
Pension Account	Eligible Service Date: 10 June 2011
Account Based Pension3	Tax File Number Held: Yes
	Account Start Date: 27 March 2012

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2021 516,526.87	Tax Free 91.3706 % 412,070.53
<u>Decreases to your account:</u>	Taxable - Taxed 38,917.59
Pension Payments 18,704.92	Taxable - Untaxed -
Share Of Net Fund Income 46,578.38	<b>Your Preservation Components</b>
Tax on Net Fund Income 255.45	Preserved -
<u>Total Decreases</u> 65,538.75	Restricted Non Preserved -
Withdrawal Benefit as at 30 Jun 2022 450,988.12	Unrestricted Non Preserved 450,988.12
	<b>Your Insurance Benefits</b>
	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	No beneficiary details have been recorded

For Enquiries:  
mail IMMI Superannuation Fund, 85 Hall Drive, Menai NSW 2234

**IMMI Superannuation Fund**  
(ABN: 58 027 643 015)

**Member Benefit Statement**

**Period**

**1 July 2021 - 30 June 2022**

**Member**

Number: MASH54

**Mr Michael Frederick Mashman**

**Pension Account**

**Account Based Pension 4**

**Member Account Details**

Residential Address: 85 Hall Drive  
Menai, NSW 2234

Date of Birth: 28 March 1947  
Date Joined Fund: 10 June 2011  
Eligible Service Date: 10 June 2011

Tax File Number Held: Yes

Account Start Date: 13 April 2012

**Your Account Summary**

<b>Withdrawal Benefit as at 1 Jul 2021</b>	<b>34,938.03</b>
<u>Decreases to your account:</u>	
Pension Payments	32,105.75
Share Of Net Fund Income	1,863.91
Tax on Net Fund Income	10.22
<u>Total Decreases</u>	<u>33,979.88</u>
<b>Withdrawal Benefit as at 30 Jun 2022</b>	<b>958.15</b>

**Your Tax Components**

Tax Free	39.9175 %	382.47
Taxable - Taxed		575.68
Taxable - Untaxed		-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	958.15

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

No beneficiary details have been recorded

**For Enquiries:**  
mail IMMI Superannuation Fund, 85 Hall Drive, Menai NSW 2234

## Trustee

The Trustee of the Fund is as follows:

IMMI Super Pty Ltd

The directors of the Trustee company are:

Michael Mashman and  
Michelle Rainer

## Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

  
.....  
Michael Mashman  
Director - IMMI Super Pty Ltd  
.....  
Michelle Rainer  
Director - IMMI Super Pty Ltd

Statement Date: 30 June 2022

For Enquiries:  
mail IMMI Superannuation Fund, 85 Hall Drive, Menai NSW 2234