

<ELEMESF A/C>
Realised Capital Gains
For the period from 1 July 2020 to 30 June 2021

Quantity /Description			Accounting Treatment				Taxation Treatment						
			Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Listed Securities Market</u>													
Betashares ASIA Technology Tigers ETF - Betashares ASIA Technology Tigers ETF (ASX:ASIA)													
25/06/2021	Sale	2,468.00	\$29,196.44		\$32,158.04	(\$2,961.60)	\$32,158.04				\$0.00	\$2,961.60	
23/02/2021	Purchase	2,468.00	\$29,196.44		\$32,158.04	(\$2,961.60)	\$32,158.04				\$0.00	\$2,961.60	
30/06/2021	Dist	0.00	\$0.00		\$0.00				\$1,487.71	\$1.29	\$0.00		
30/06/2021	Dist	0.00	\$0.00		\$0.00				\$1,487.71	\$1.29	\$0.00		
		2,468.00	\$29,196.44		\$32,158.04	(\$2,961.60)	\$32,158.04		\$1,487.71	\$1.29	\$0.00	\$2,961.60	
Betashares Australian High Interest Cash ETF - Betashares Australian High Interest Cash ETF (ASX:AAA)													
17/06/2021	Sale	1,613.00	\$80,770.98		\$80,771.15	(\$0.17)	\$41,111.58	\$39,659.57			\$0.00	\$0.00	
4/03/2021	Purchase	821.00	\$41,111.58		\$41,111.58	\$0.00	\$41,111.58			\$0.00	\$0.00		
8/03/2021	Purchase	759.00	\$38,006.92		\$38,006.93	(\$0.01)		\$38,006.93			\$0.00	\$0.01	
21/04/2021	Purchase	33.00	\$1,652.48		\$1,652.64	(\$0.16)		\$1,652.64			\$0.00	\$0.16	
		1,613.00	\$80,770.98		\$80,771.15	(\$0.17)	\$41,111.58	\$39,659.57		\$0.00	\$0.00	\$0.17	
ETFS Metal Securities Australia Limited. - ETFS Physical GOLD (ASX:GOLD)													
23/02/2021	Sale	10.00	\$2,134.80		\$2,216.44	(\$81.64)		\$2,216.44			\$0.00	\$81.64	
3/02/2021	Purchase	4.00	\$853.92		\$904.00	(\$50.08)		\$904.00			\$0.00	\$50.08	
16/02/2021	Purchase	6.00	\$1,280.88		\$1,312.44	(\$31.56)		\$1,312.44			\$0.00	\$31.56	
25/06/2021	Sale	399.00	\$87,173.52		\$85,582.73	\$1,590.79	\$84,270.29	\$1,312.44		\$1,592.35	\$0.00	\$1.56	
16/02/2021	Purchase	6.00	\$1,310.88		\$1,312.44	(\$1.56)		\$1,312.44			\$0.00	\$1.56	
18/02/2021	Purchase	393.00	\$85,862.64		\$84,270.29	\$1,592.35	\$84,270.29			\$1,592.35	\$0.00		
		409.00	\$89,308.32		\$87,799.17	\$1,509.15	\$84,270.29	\$3,528.88		\$1,592.35	\$0.00	\$83.20	

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<u>Listed Securities Market</u>													
Ishares Core Composite Bond ETF - Ishares Core Composite Bond ETF (ASX:IAF)													
23/02/2021	Sale	20.00	\$2,260.00		\$2,305.28	(\$45.28)		\$2,305.28				\$0.00	\$45.28
3/02/2021	Purchase	12.00	\$1,356.00		\$1,383.84	(\$27.84)		\$1,383.84				\$0.00	\$27.84
5/02/2021	Purchase	8.00	\$904.00		\$921.44	(\$17.44)		\$921.44				\$0.00	\$17.44
25/06/2021	Sale	1,267.00	\$143,463.99		\$144,871.95	(\$1,407.96)		\$144,871.95				\$0.00	\$1,407.96
5/02/2021	Purchase	16.00	\$1,811.70		\$1,842.88	(\$31.18)		\$1,842.88				\$0.00	\$31.18
16/02/2021	Purchase	18.00	\$2,038.16		\$2,060.18	(\$22.02)		\$2,060.18				\$0.00	\$22.02
18/02/2021	Purchase	1,233.00	\$139,614.13		\$140,968.89	(\$1,354.76)		\$140,968.89				\$0.00	\$1,354.76
		1,287.00	\$145,723.99		\$147,177.23	(\$1,453.24)		\$147,177.23				\$0.00	\$1,453.24
Ishares Global 100 ETF - Ishares Global 100 ETF (ASX:IOO)													
25/06/2021	Sale	587.00	\$55,131.04		\$50,143.85	\$4,987.19	\$50,143.85			\$4,987.19		\$0.00	
5/02/2021	Purchase	13.00	\$1,220.96		\$1,116.31	\$104.65	\$1,116.31			\$104.65		\$0.00	
16/02/2021	Purchase	10.00	\$939.20		\$856.30	\$82.90	\$856.30			\$82.90		\$0.00	
18/02/2021	Purchase	564.00	\$52,970.88		\$48,171.24	\$4,799.64	\$48,171.24			\$4,799.64		\$0.00	
30/06/2021	Dist	0.00	\$0.00		\$0.00				\$38.10			\$0.00	
30/06/2021	Dist	0.00	\$0.00		\$0.00				\$38.10			\$0.00	
		587.00	\$55,131.04		\$50,143.85	\$4,987.19	\$50,143.85		\$38.10	\$4,987.19		\$0.00	
Ishares MSCI Emerging Markets ETF - Ishares MSCI Emerging Markets ETF (ASX:IEM)													
25/06/2021	Sale	1,451.00	\$106,010.53		\$108,735.31	(\$2,724.78)		\$108,735.31				\$0.00	\$2,724.78
5/02/2021	Purchase	16.00	\$1,168.97		\$1,169.76	(\$0.79)		\$1,169.76				\$0.00	\$0.79
16/02/2021	Purchase	41.00	\$2,995.47		\$3,071.31	(\$75.84)		\$3,071.31				\$0.00	\$75.84
18/02/2021	Purchase	1,394.00	\$101,846.09		\$104,494.24	(\$2,648.15)		\$104,494.24				\$0.00	\$2,648.15
30/06/2021	Dist	0.00	\$0.00		\$0.00				\$94.58	\$0.07		\$0.00	
30/06/2021	Dist	0.00	\$0.00		\$0.00				\$94.58	\$0.07		\$0.00	
		1,451.00	\$106,010.53		\$108,735.31	(\$2,724.78)		\$108,735.31		\$94.58	\$0.07	\$0.00	\$2,724.78

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							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Listed Securities Market</u>													
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF (ASX:VAS)													
23/02/2021	Sale	687.00	\$59,933.88		\$60,550.72	(\$616.84)	\$2,617.20	\$57,933.52		\$0.00	\$0.00	\$616.84	
3/02/2021	Purchase	30.00	\$2,617.20		\$2,617.20	\$0.00	\$2,617.20			\$0.00	\$0.00		
16/02/2021	Purchase	66.00	\$5,757.84		\$5,813.23	(\$55.39)		\$5,813.23			\$0.00	\$55.39	
18/02/2021	Purchase	591.00	\$51,558.84		\$52,120.29	(\$561.45)		\$52,120.29			\$0.00	\$561.45	
25/06/2021	Sale	1,912.00	\$179,594.16		\$168,619.28	\$10,974.88	\$168,619.28			\$10,974.88	\$0.00		
18/02/2021	Purchase	1,912.00	\$179,594.16		\$168,619.28	\$10,974.88	\$168,619.28			\$10,974.88	\$0.00		
30/06/2021	Dist	0.00	\$0.00		\$0.00					\$159.72	\$0.00		
30/06/2021	Dist	0.00	\$0.00		\$0.00					\$159.72	\$0.00		
		2,599.00	\$239,528.04		\$229,170.00	\$10,358.04	\$171,236.48	\$57,933.52		\$159.72	\$10,974.88	\$0.00	\$616.84
<u>Listed Securities Market Total</u>			\$745,669.34		\$735,954.75	\$9,714.59	\$346,762.20	\$389,192.55		\$1,780.11	\$17,555.78	\$0.00	\$7,839.83
Grand Total			\$745,669.34		\$735,954.75	\$9,714.59	\$346,762.20	\$389,192.55		\$1,780.11	\$17,555.78	\$0.00	\$7,839.83

* 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	\$1,592.00	\$0.00	\$1,592.00	\$83.00
Shares & Units - Other Shares	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Shares & Units - Listed Trusts	\$0.00	\$0.00	\$15,962.00	\$0.00	\$15,962.00	\$7,756.00
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	\$1,780.00	\$1.00	\$0.00	\$1,781.00	\$0.00
	<u>\$0.00</u>	<u>\$1,780.00</u>	<u>\$17,555.00</u>	<u>\$0.00</u>	<u>\$19,335.00</u>	<u>\$7,839.00</u>
Capital Losses Applied						
Current Year	\$0.00	\$0.00	\$7,839.00	\$0.00	\$7,839.00	
Prior Years	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,839.00</u>	<u>\$0.00</u>	<u>\$7,839.00</u>	
Net Capital Gains						
Net Gain after applying losses	\$0.00	\$1,780.00	\$9,716.00	\$0.00	\$11,496.00	
Discount applicable		\$890.00				
Net Gain after applying discount	<u>\$0.00</u>	<u>\$890.00</u>	<u>\$9,716.00</u>	<u>\$0.00</u>	<u>\$10,606.00</u>	