

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Portfolio valuation

As at 05 Apr 2013

Net portfolio value \$1,551,649.33

Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit price \$	Market value \$	% Net portfolio value	Gain/loss \$	Est income ^(a) \$	% Est yield ^(b)
ASX Listed									
AGO	ATLAS IRON LIMITED FPO	3,500	3.0734	10,757.04	1.005	3,517.50	0.23%	-7,239.54	105.00 2.99%
AMP	AMP LIMITED FPO	13,500	5.2064	70,286.76	5.10	68,850.00	4.44%	-1,436.76	3,375.00 4.9%
ANZ	AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO	3,324	22.1598	73,659.04	27.75	92,241.00	5.94%	18,581.96	4,819.80 5.23%
AQI	ALICANTO MINERALS LIMITED FPO	17,500	0.20	3,500.00	0.24	4,200.00	0.27%	700.00	- -
AVI	AVALON MINERALS LIMITED FPO	221,520	0.1098	24,333.20	0.058	12,848.16	0.83%	-11,485.04	- -
AZQ	ASCOT RESOURCES LIMITED FPO	88,125	0.1851	16,312.50	0.145	12,778.13	0.82%	-3,534.37	- -
BHP	BHP BILLITON LIMITED FPO	1,790	39.4856	70,679.31	32.24	57,709.60	3.72%	-12,969.71	1,980.64 3.43%
BXB	BRAMBLES LIMITED FPO	6,353	6.5741	41,765.22	8.35	53,047.55	3.42%	11,282.33	1,683.55 3.17%
CTM	CENTAURUS METALS LIMITED FPO	18,750	0.6163	11,555.00	0.25	4,687.50	0.3%	-6,867.50	- -
CZI	CASSINI RESOURCES LIMITED FPO	87,500	0.1143	10,000.00	0.082	7,175.00	0.46%	-2,825.00	- -
FND	FINDERS RESOURCES LIMITED FPO	28,000	0.28	7,840.00	0.165	4,620.00	0.3%	-3,220.00	- -
NCM	NEWCREST MINING LIMITED FPO	1,440	27.5621	39,689.43	18.80	27,072.00	1.74%	-12,617.43	504.00 1.86%
QBE	QBE INSURANCE GROUP LIMITED FPO	8,377	16.2474	136,104.34	13.72	114,932.44	7.41%	-21,171.90	4,188.50 3.64%
RDG	RESOURCE DEVELOPMENT GROUP LIMITED FPO	20,000	0.20	4,000.00	0.11	2,200.00	0.14%	-1,800.00	- -
RIO	RIO TINTO LIMITED FPO	863	64.4744	55,641.40	55.60	47,982.80	3.09%	-7,658.60	1,382.35 2.88%
SCI	SILVER CITY MINERALS LIMITED FPO	15,000	0.20	3,000.00	0.115	1,725.00	0.11%	-1,275.00	- -
SCIO	SILVER CITY MINERALS LIMITED OPTION EXPIRING 19-DEC-2014	5,000	0.01	50.00	0.028	140.00	0.01%	90.00	- -
SPN	SP AUSNET STAPLED SECURITIES FULLY PAID	118,565	0.8766	103,939.61	1.20	142,278.00	9.17%	38,338.39	9,603.76 6.75%
SWR	SOUTHERN CROWN RESOURCES LIMITED FPO	50,000	0.1622	8,110.00	0.075	3,750.00	0.24%	-4,360.00	- -
WDC	WESTFIELD GROUP ORDINARY/UNITS FULLY PAID STAPLED SECURITIES	1,650	8.373	13,815.43	11.08	18,282.00	1.18%	4,466.57	816.75 4.47%
WESN	WESFARMERS LIMITED PARTIALLY PROTECTED ORDINARY SHARES FULLY PAID	235	31.6681	7,442.00	40.38	9,489.30	0.61%	2,047.30	404.20 4.26%
WPL	WOODSIDE PETROLEUM LIMITED FPO	485	41.3493	20,054.40	34.79	16,873.15	1.09%	-3,181.25	614.14 3.64%

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Portfolio valuation

As at 05 Apr 2013

Net portfolio value \$1,551,649.33 continued

Asset	Quantity	Avg unit cost \$	Actual cost \$	Unit price \$	Market value \$	% Net portfolio value	Gain/loss \$	Est income ^(a) \$	% Est yield ^(b)
ASX Listed									
WRT	WESTFIELD RETAIL TRUST UNITS FULLY PAID STAPLED SECURITIES	2,040	3.3744	6,883.80	3.07	6,262.80	0.4%	-621.00	382.50 6.11%
Totals			739,418.48			712,661.93	45.92%	-26,756.55	29,860.19 4.19%
Other									
+AREIT	AREIT DIVERSIFIED FUND Price as at 31/03/2013	216,349.75	1.1555	250,000.00	1.2504	270,519.40	17.43%	20,519.40	8,069.26 2.98%
+AUG	AUGUSTA Price as at 30/06/2011	500,000	1.00	500,000.00	1.00	500,000.00	32.22%	-	- -
Totals			750,000.00			770,519.40	49.65%	20,519.40	8,069.26 1.05%
Cash									
AUDCASH	MAIN CASH ACCOUNT	65,590.93	1.00	65,590.93	1.00	65,590.93	4.23%	-	1,967.73 3%
Totals			65,590.93			65,590.93	4.23%	-	1,967.73 3%
Portfolio totals			1,555,009.41			1,548,772.26	99.8%	-6,237.15	39,897.18 2.58%
Income declared but not paid						2,877.07	0.19%		
Net portfolio totals			1,555,009.41			1,551,649.33	100%	-6,237.15	39,897.18 2.57%

(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

The estimated yield is the estimated income as a percentage of the market value.

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Income

06 Apr 2012 to 05 Apr 2013

Income transactions

Asset	Tax date	Total income \$	Unfranked (a) \$	Franked (a) \$	Interest \$	Other Aust income \$	Other expenses \$	CGT distr (a) \$	Non assess (a) \$	Foreign income (a) \$	Cash \$	Accrued \$	DRP \$	Tax withheld \$	Franking credits \$	Foreign income tax offsets (a) \$
Dividends																
ATLAS IRON LIMITED FPO																
AGO	06/12/2012	105.00	105.00	-	-	-	-	-	-	-	105.00	-	-	-	-	-
AGO totals		105.00	105.00	-	-	-	-	-	-	-	105.00	-	-	-	-	-
AMP LIMITED FPO																
AMP	12/10/2012	1,687.50	759.37	928.13	-	-	-	-	-	-	1,335.50	-	-	352.00	397.77	-
AMP totals		1,687.50	759.37	928.13	-	-	-	-	-	-	1,335.50	-	-	352.00	397.77	-
AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED FPO																
ANZ	02/07/2012	2,193.84	-	2,193.84	-	-	-	-	-	-	2,193.84	-	-	-	940.22	-
	19/12/2012	2,625.96	-	2,625.96	-	-	-	-	-	-	2,625.96	-	-	-	1,125.41	-
ANZ totals		4,819.80	-	4,819.80	-	-	-	-	-	-	4,819.80	-	-	-	2,065.63	-
BHP BILLITON LIMITED FPO																
BHP	28/09/2012	985.99	-	985.99	-	-	-	-	-	-	985.99	-	-	-	422.57	-
	28/03/2013	994.65	-	994.65	-	-	-	-	-	-	994.65	-	-	-	426.28	-
BHP totals		1,980.64	-	1,980.64	-	-	-	-	-	-	1,980.64	-	-	-	848.85	-
BRAMBLES LIMITED FPO																
BXB	12/04/2012	786.50	629.20	157.30	-	-	-	-	-	-	494.50	-	-	292.00	67.41	-
	11/10/2012	825.89	578.12	247.77	-	-	-	-	-	-	557.89	-	-	268.00	106.19	-
BXB totals		1,612.39	1,207.32	405.07	-	-	-	-	-	-	1,052.39	-	-	560.00	173.60	-
RIGHTS-APPSCLOSE 29-JUN-2012 USPROHIBITED																
BXBR	12/07/2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BXBR totals		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOGICAMMS LIMITED FPO																
LCM	26/09/2012	1,527.50	-	1,527.50	-	-	-	-	-	-	1,527.50	-	-	-	654.64	-
	20/03/2013	879.75	-	879.75	-	-	-	-	-	-	879.75	-	-	-	377.04	-
LCM totals		2,407.25	-	2,407.25	-	-	-	-	-	-	2,407.25	-	-	-	1,031.68	-
NATIONAL AUSTRALIA BANK LIMITED FPO																
NAB	16/07/2012	1,404.00	-	1,404.00	-	-	-	-	-	-	1,404.00	-	-	-	601.71	-

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Income

06 Apr 2012 to 05 Apr 2013

Income transactions continued

Asset	Tax date	Total income \$	Unfranked (a) \$	Franked (a) \$	Interest \$	Other Aust income \$	Other expenses \$	CGT distr (a) \$	Non assess (a) \$	Foreign income (a) \$	Cash \$	Accrued \$	DRP \$	Tax withheld \$	Franking credits \$	Foreign income tax offsets (a) \$
Dividends																
NAB totals		1,404.00	-	1,404.00	-	-	-	-	-	-	1,404.00	-	-	-	601.71	-
NEWCREST MINING LIMITED FPO																
NCM	17/04/2012	76.80	76.80	-	-	-	-	-	-	-	41.80	-	-	35.00	-	-
	19/10/2012	147.20	125.12	22.08	-	-	-	-	-	-	89.20	-	-	58.00	9.46	-
NCM totals		224.00	201.92	22.08	-	-	-	-	-	-	131.00	-	-	93.00	9.46	-
QBE INSURANCE GROUP LIMITED FPO																
QBE	24/09/2012	2,710.80	2,304.18	406.62	-	-	-	-	-	-	2,710.80	-	-	-	174.27	-
	28/03/2013	837.70	-	837.70	-	-	-	-	-	-	837.70	-	-	-	359.01	-
QBE totals		3,548.50	2,304.18	1,244.32	-	-	-	-	-	-	3,548.50	-	-	-	533.28	-
RIO TINTO LIMITED FPO																
RIO	12/04/2012	465.63	-	465.63	-	-	-	-	-	-	465.63	-	-	-	199.55	-
	13/09/2012	591.24	-	591.24	-	-	-	-	-	-	591.24	-	-	-	253.39	-
RIO totals		1,056.87	-	1,056.87	-	-	-	-	-	-	1,056.87	-	-	-	452.94	-
WESTPAC BANKING CORPORATION FPO																
WBC	02/07/2012	557.60	-	557.60	-	-	-	-	-	-	557.60	-	-	-	238.97	-
WBC totals		557.60	-	557.60	-	-	-	-	-	-	557.60	-	-	-	238.97	-
WESFARMERS LIMITED PARTIALLY PROTECTED ORDINARY SHARES FULLY PAID																
WESN	28/09/2012	223.25	-	223.25	-	-	-	-	-	-	223.25	-	-	-	95.68	-
	28/03/2013	180.95	-	180.95	-	-	-	-	-	-	180.95	-	-	-	77.55	-
WESN totals		404.20	-	404.20	-	-	-	-	-	-	404.20	-	-	-	173.23	-
WOODSIDE PETROLEUM LIMITED FPO																
WPL	02/10/2012	306.04	-	306.04	-	-	-	-	-	-	306.04	-	-	-	131.16	-
	03/04/2013	308.10	-	308.10	-	-	-	-	-	-	308.10	-	-	-	132.04	-
WPL totals		614.14	-	614.14	-	-	-	-	-	-	614.14	-	-	-	263.20	-
Totals		20,421.89	4,577.79	15,844.10	-	-	-	-	-	-	19,416.89	-	-	1,005.00	6,790.32	-

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Income

06 Apr 2012 to 05 Apr 2013

Income transactions continued

Asset	Tax date	Total income \$	Unfranked (a) \$	Franked (a) \$	Interest \$	Other Aust income \$	Other expenses \$	CGT distr (a) \$	Non assess (a) \$	Foreign income (a) \$	Cash \$	Accrued \$	DRP \$	Tax withheld \$	Franking credits \$	Foreign income tax offsets (a) \$
Trust income																
AREIT DIVERSIFIED FUND																
+AREIT	09/05/2012	2,526.28	2,526.28	-	-	-	-	-	-	-	2,526.28	-	-	-	-	-
	10/09/2012	1,102.80	1,102.80	-	-	-	-	-	-	-	1,102.80	-	-	-	-	-
	16/11/2012	2,499.78	2,499.78	-	-	-	-	-	-	-	2,499.78	-	-	-	-	-
	05/03/2013	1,940.40	1,940.40	-	-	-	-	-	-	-	1,940.40	-	-	-	-	-
+AREIT totals		8,069.26	8,069.26	-	-	-	-	-	-	-	8,069.26	-	-	-	-	-
DUET GROUP STAPLED SECURITIES US PROHIBITED																
DUE	25/06/2012	1,788.40	272.26	-	803.73	25.08	-	127.92	544.48	14.93	1,788.40	-	-	-	-	-
DUE totals		1,788.40	272.26	-	803.73	25.08	-	127.92	544.48	14.93	1,788.40	-	-	-	-	-
DUET GROUP STAPLED SECURITIES US PROHIBITED - DUET2																
DUE_DUET2	21/12/2012	1,844.29	1,844.29	-	-	-	-	-	-	-	1,844.29	-	-	-	-	-
DUE_DUET2 totals		1,844.29	1,844.29	-	-	-	-	-	-	-	1,844.29	-	-	-	-	-
SP AUSNET STAPLED SECURITIES FULLY PAID																
SPN	24/05/2012	4,124.00	-	1,371.23	2,229.02	-	-	-	523.75	-	4,124.00	-	-	-	587.67	-
	16/11/2012	4,861.16	-	1,620.78	2,925.00	-	-	-	315.38	-	4,861.16	-	-	-	694.62	-
SPN totals		8,985.16	-	2,992.01	5,154.02	-	-	-	839.13	-	8,985.16	-	-	-	1,282.29	-
WESTFIELD AMERICA TRUST WFA - STAPLED																
WDC_WFA	13/08/2012	204.27	-	-	0.48	88.27	-	-	0.18	115.34	204.27	-	-	-	-	16.84
	08/02/2013	54.45	-	-	0.13	23.53	-	-	0.05	30.75	54.45	-	-	-	-	4.49
WDC_WFA totals		258.72	-	-	0.61	111.80	-	-	0.23	146.09	258.72	-	-	-	-	21.33
WESTFIELD TRUST UNITS WFT - STAPLED																
WDC_WFT	13/08/2012	204.11	-	-	30.06	83.59	-	77.13	-	13.33	204.11	-	-	-	-	0.14
	08/02/2013	353.92	-	-	52.13	144.95	-	133.74	-	23.12	353.92	-	-	-	-	0.25
WDC_WFT totals		558.03	-	-	82.19	228.54	-	210.87	-	36.45	558.03	-	-	-	-	0.39
WESTFIELD RETAIL TRUST 1 - TRUST STAPLED																
WRTNX	13/08/2012	188.70	-	-	0.12	107.63	-	58.89	9.43	12.63	101.70	-	-	87.00	-	-
	08/02/2013	193.80	-	-	0.12	110.54	-	60.48	9.69	12.97	104.80	-	-	89.00	-	-

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Income

06 Apr 2012 to 05 Apr 2013

Income transactions continued

Asset	Tax date	Total income \$	Unfranked (a) \$	Franked (a) \$	Interest \$	Other Aust income \$	Other expenses \$	CGT distr (a) \$	Non assess (a) \$	Foreign income (a) \$	Cash \$	Accrued \$	DRP \$	Tax withheld \$	Franking credits \$	Foreign income tax offsets (a) \$
Trust income																
WRTNX totals		382.50	-	-	0.24	218.17	-	119.37	19.12	25.60	206.50	-	-	176.00	-	-
Totals		21,886.36	10,185.81	2,992.01	6,040.79	583.59	-	458.16	1,402.96	223.07	21,710.36	-	-	176.00	1,282.29	21.72
Interest																
MACQUARIE TERM DEPOSIT NO 3																
+MACQTERM3	02/05/2012	1,465.37	-	-	1,465.37	-	-	-	-	-	1,465.37	-	-	-	-	-
+MACQTERM3 totals		1,465.37	-	-	1,465.37	-	-	-	-	-	1,465.37	-	-	-	-	-
MAIN CASH ACCOUNT																
AUDCASH	30/04/2012	77.79	-	-	77.79	-	-	-	-	-	77.79	-	-	-	-	-
	31/05/2012	350.45	-	-	350.45	-	-	-	-	-	350.45	-	-	-	-	-
	29/06/2012	268.47	-	-	268.47	-	-	-	-	-	268.47	-	-	-	-	-
	31/07/2012	167.35	-	-	167.35	-	-	-	-	-	167.35	-	-	-	-	-
	31/08/2012	55.31	-	-	55.31	-	-	-	-	-	55.31	-	-	-	-	-
	28/09/2012	60.44	-	-	60.44	-	-	-	-	-	60.44	-	-	-	-	-
	31/10/2012	65.10	-	-	65.10	-	-	-	-	-	65.10	-	-	-	-	-
	30/11/2012	49.37	-	-	49.37	-	-	-	-	-	49.37	-	-	-	-	-
	31/12/2012	45.70	-	-	45.70	-	-	-	-	-	45.70	-	-	-	-	-
	31/01/2013	50.94	-	-	50.94	-	-	-	-	-	50.94	-	-	-	-	-
	28/02/2013	74.99	-	-	74.99	-	-	-	-	-	74.99	-	-	-	-	-
	28/03/2013	126.66	-	-	126.66	-	-	-	-	-	126.66	-	-	-	-	-
AUDCASH totals		1,392.57	-	-	1,392.57	-	-	-	-	-	1,392.57	-	-	-	-	-
Totals		2,857.94	-	-	2,857.94	-	-	-	-	-	2,857.94	-	-	-	-	-
Income transaction totals																
		45,166.19	14,763.60	18,836.11	8,898.73	583.59	-	458.16	1,402.96	223.07	43,985.19	-	-	1,181.00	8,072.61	21.72

(a) Amounts reported in these columns may contain other components. Refer to the 'Income transactions - additional information' section for a detailed breakdown.

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Income

06 Apr 2012 to 05 Apr 2013

Non CGT gains/losses

There were no non CGT gains/losses within the period.

Income transactions - additional information

Trust CGT distributions

		Distributed discounted gain				Distributed indexed gain				Distributed other gain			
Asset	Tax date	Total CGT distribution \$	TARP \$	NTARP \$	Tax credits \$	TARP \$	NTARP \$	Tax credits \$		TARP \$	NTARP \$	Tax credits \$	Distributed concessional gain \$
DUE	25/06/2012	127.92	57.41	-	-	-	-	-		-	-	-	70.51
DUE totals		127.92	57.41	-	-	-	-	-		-	-	-	70.51
WDC_WFT	13/08/2012	77.13	42.37	-	-	-	-	-		-	-	-	34.75
	08/02/2013	133.74	73.48	-	-	-	-	-		-	-	-	60.26
WDC_WFT totals		210.87	115.85	-	-	-	-	-		-	-	-	95.01
WRTNX	13/08/2012	58.89	52.09	-	-	-	-	-		-	-	-	6.80
	08/02/2013	60.48	53.49	-	-	-	-	-		-	-	-	6.99
WRTNX totals		119.37	105.58	-	-	-	-	-		-	-	-	13.79
Totals		458.15	278.84	-	-	-	-	-		-	-	-	179.31

Non assessable amounts

		Total non assessable \$	Tax free \$	Tax exempt \$	Tax deferred \$
DUE	25/06/2012	544.48	-	-	544.48
DUE totals		544.48	-	-	544.48
SPN	24/05/2012	523.75	-	-	523.75
	16/11/2012	315.38	-	-	315.38
SPN totals		839.13	-	-	839.13
WDC_WFA	13/08/2012	0.18	-	-	0.18
	08/02/2013	0.05	-	-	0.05
WDC_WFA totals		0.23	-	-	0.23
WRTNX	13/08/2012	9.43	-	-	9.43

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Income

06 Apr 2012 to 05 Apr 2013

Income transactions - additional information continued

Non assessable amounts

	Tax date	Total non assessable \$	Tax free \$	Tax exempt \$	Tax deferred \$
	08/02/2013	9.69	-	-	9.69
WRTNX totals		19.12	-	-	19.12
Totals		1,402.96	-	-	1,402.96

Foreign income

	Tax date	Total foreign income \$	Foreign interest \$	Foreign modified passive \$	Foreign income \$	Foreign attributed FIF \$	Foreign attributed CFC \$	Aust franking credits from NZ companies \$	Total foreign income tax offsets \$	Asset currency (if not AUD)	Asset currency amount
DUE	25/06/2012	14.93	-	-	14.93	-	-	-	-		-
DUE totals		14.93	-	-	14.93	-	-	-	-		-
WDC_WFA	13/08/2012	115.34	-	-	115.34	-	-	-	16.84		-
	08/02/2013	30.75	-	-	30.75	-	-	-	4.49		-
WDC_WFA totals		146.09	-	-	146.09	-	-	-	21.33		-
WDC_WFT	13/08/2012	13.33	-	-	13.33	-	-	-	0.14		-
	08/02/2013	23.12	-	-	23.12	-	-	-	0.25		-
WDC_WFT totals		36.45	-	-	36.45	-	-	-	0.39		-
WRTNX	13/08/2012	12.63	-	-	12.63	-	-	-	-		-
	08/02/2013	12.97	-	-	12.97	-	-	-	-		-
WRTNX totals		25.60	-	-	25.60	-	-	-	-		-
Totals		223.07	-	-	223.07	-	-	-	21.72		

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Income

06 Apr 2012 to 05 Apr 2013

Income summary

	Income \$	Unfranked \$	Franked \$	Interest \$	Other Aust income \$	Other expenses \$	CGT distr \$	Non assess \$	Foreign income \$	Cash \$	Accrued \$	DRP \$	Tax withheld \$	Franking credits \$	Foreign income tax offsets \$
Income transactions															
Dividends	20,421.89	4,577.79	15,844.10	-	-	-	-	-	-	19,416.89	-	-	1,005.00	6,790.32	-
Trust income	21,886.36	10,185.81	2,992.01	6,040.79	583.59	-	458.16	1,402.96	223.07	21,710.36	-	-	176.00	1,282.29	21.72
Interest	2,857.94	-	-	2,857.94	-	-	-	-	-	2,857.94	-	-	-	-	-
Totals	45,166.19	14,763.60	18,836.11	8,898.73	583.59	-	458.16	1,402.96	223.07	43,985.19	-	-	1,181.00	8,072.61	21.72
Totals for all income	45,166.19	14,763.60	18,836.11	8,898.73	583.59	-	458.16	1,402.96	223.07	43,985.19	-	-	1,181.00	8,072.61	21.72

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Realised CGT

01 Jul 2012 to 05 Apr 2013

Disposal of CGT assets

										Capital gain using the different calculation methods					
Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Discounted gain ^(b) \$	Indexed gain \$	Other gain \$	CGT gain ^(c) \$	CGT loss \$	Pre-CGT gain/loss \$
DUET GROUP STAPLED SECURITIES US PROHIBITED - DIHL															
DUE_DIHL	20/05/2010	11/12/2012	11/02/2013	5,075	953.32	953.32	NA	1,284.22	330.90	165.45	NA	NA	165.45	NA	NA
	09/07/2010	11/12/2012	11/02/2013	12,400	2,256.07	2,256.07	NA	3,137.79	881.72	440.86	NA	NA	440.86	NA	NA
	17/08/2011	11/12/2012	11/02/2013	4,880	843.14	843.14	NA	1,234.87	391.73	195.86	NA	NA	195.86	NA	NA
DUE_DIHL totals				22,355	4,052.53	4,052.53	NA	5,656.88	1,604.35	802.17	NA	NA	802.17	NA	NA
DUET GROUP STAPLED SECURITIES US PROHIBITED - DUET1															
DUE_DUET1	20/05/2010	11/12/2012	11/02/2013	5,075	2,556.77	2,377.98	NA	3,404.20	1,026.22	513.11	NA	NA	513.11	NA	NA
	09/07/2010	11/12/2012	11/02/2013	12,400	6,060.11	5,693.25	NA	8,317.66	2,624.41	1,312.21	NA	NA	1,312.21	NA	NA
	17/08/2011	11/12/2012	11/02/2013	4,880	2,270.77	2,208.83	NA	3,273.40	1,064.57	532.29	NA	NA	532.29	NA	NA
DUE_DUET1 totals				22,355	10,887.65	10,280.06	NA	14,995.26	4,715.20	2,357.61	NA	NA	2,357.61	NA	NA
DUET GROUP STAPLED SECURITIES US PROHIBITED - DUET2															
DUE_DUET2	20/05/2010	11/12/2012	11/02/2013	5,075	3,667.42	3,488.60	NA	4,882.97	1,394.37	697.19	NA	NA	697.19	NA	NA
	09/07/2010	11/12/2012	11/02/2013	12,400	8,692.59	8,325.68	NA	11,930.81	3,605.13	1,802.56	NA	NA	1,802.56	NA	NA
	17/08/2011	11/12/2012	11/02/2013	4,880	3,257.18	3,195.22	NA	4,695.35	1,500.13	750.07	NA	NA	750.07	NA	NA
DUE_DUET2 totals				22,355	15,617.19	15,009.50	NA	21,509.13	6,499.63	3,249.82	NA	NA	3,249.82	NA	NA
DUET GROUP STAPLED SECURITIES US PROHIBITED - DUET3															
DUE_DUET3	20/05/2010	11/12/2012	11/02/2013	5,075	916.86	738.04	NA	1,220.74	482.70	241.35	NA	NA	241.35	NA	NA
	09/07/2010	11/12/2012	11/02/2013	12,400	2,173.15	1,806.24	NA	2,982.71	1,176.47	588.24	NA	NA	588.24	NA	NA
	17/08/2011	11/12/2012	11/02/2013	4,880	814.29	752.34	NA	1,173.84	421.50	210.75	NA	NA	210.75	NA	NA
DUE_DUET3 totals				22,355	3,904.30	3,296.62	NA	5,377.29	2,080.67	1,040.34	NA	NA	1,040.34	NA	NA
DUET GROUP STAPLED SECURITIES US PROHIBITED - RE1															
DUE_RE1	04/12/2012	11/12/2012	11/02/2013	22,355	106.19	106.19	NA	108.53	2.34	NA	NA	2.34	2.34	NA	NA
DUE_RE1 totals				22,355	106.19	106.19	NA	108.53	2.34	NA	NA	2.34	2.34	NA	NA
DUET GROUP STAPLED SECURITIES US PROHIBITED - RE2															
DUE_RE2	04/12/2012	11/12/2012	11/02/2013	22,355	106.19	106.19	NA	108.53	2.34	NA	NA	2.34	2.34	NA	NA
DUE_RE2 totals				22,355	106.19	106.19	NA	108.53	2.34	NA	NA	2.34	2.34	NA	NA
LOGICAMMS LIMITED FPO															
LCM	04/05/2011	05/05/2011	11/02/2013	4,000	5,000.00	5,000.00	NA	5,617.52	617.52	308.76	NA	NA	308.76	NA	NA
	12/07/2011	12/07/2011	11/02/2013	6,800	7,636.00	7,636.00	NA	9,549.78	1,913.78	956.89	NA	NA	956.89	NA	NA
	05/08/2011	05/08/2011	11/02/2013	200	182.68	182.68	NA	280.88	98.20	49.10	NA	NA	49.10	NA	NA
	05/08/2011	05/08/2011	12/03/2013	8,000	7,307.32	7,307.32	NA	12,421.84	5,114.52	2,557.26	NA	NA	2,557.26	NA	NA
	01/11/2011	01/11/2011	12/03/2013	11,550	10,159.04	10,159.04	NA	17,934.03	7,774.99	3,887.49	NA	NA	3,887.49	NA	NA

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Realised CGT

01 Jul 2012 to 05 Apr 2013

Disposal of CGT assets continued

										Capital gain using the different calculation methods					
Asset	Tax date	Purchase date	Sale date	Sale quantity	Actual cost \$	Adjusted cost ^(a) \$	Indexed cost \$	Sale proceeds \$	Gross gain \$	Discounted gain ^(b) \$	Indexed gain \$	Other gain \$	CGT gain ^(c) \$	CGT loss \$	Pre-CGT gain/loss \$
LCM totals				30,550	30,285.04	30,285.04	NA	45,804.05	15,519.01	7,759.50	NA	NA	7,759.50	NA	NA
NATIONAL AUSTRALIA BANK LIMITED FPO															
NAB	06/10/2011	06/10/2011	05/07/2012	950	24,184.13	24,184.13	NA	22,657.50	-	NA	NA	NA	NA	-1,526.63	NA
	25/10/2011	25/10/2011	05/07/2012	610	15,220.41	15,220.41	NA	14,548.50	-	NA	NA	NA	NA	-671.91	NA
NAB totals				1,560	39,404.54	39,404.54	NA	37,206.00	-	NA	NA	NA	NA	-2,198.54	NA
RIO TINTO LIMITED FPO															
RIO	20/10/2011	20/10/2011	14/02/2013	237	15,095.24	15,095.24	NA	16,890.36	1,795.12	897.56	NA	NA	897.56	NA	NA
	23/11/2011	23/11/2011	14/02/2013	73	4,704.94	4,704.94	NA	5,202.51	497.57	248.79	NA	NA	248.79	NA	NA
RIO totals				310	19,800.18	19,800.18	NA	22,092.87	2,292.69	1,146.35	NA	NA	1,146.35	NA	NA
TELSTRA CORPORATION LIMITED. FPO															
TLS	09/07/2010	09/07/2010	05/07/2012	6,150	20,020.83	20,020.83	NA	22,939.50	2,918.67	1,459.33	NA	NA	1,459.33	NA	NA
	30/10/2010	30/10/2010	05/07/2012	3,700	9,989.00	9,989.00	NA	13,801.00	3,812.00	1,906.00	NA	NA	1,906.00	NA	NA
TLS totals				9,850	30,009.83	30,009.83	NA	36,740.50	6,730.67	3,365.33	NA	NA	3,365.33	NA	NA
WESTPAC BANKING CORPORATION FPO															
WBC	25/10/2011	25/10/2011	05/07/2012	680	15,193.31	15,193.31	NA	14,790.00	-	NA	NA	NA	NA	-403.31	NA
WBC totals				680	15,193.31	15,193.31	NA	14,790.00	-	NA	NA	NA	NA	-403.31	NA
Disposal of CGT asset totals					169,366.95	167,543.99	NA	204,389.04	39,446.90	19,721.12	NA	4.68	19,725.80	-2,601.85	NA

(a) Variances between Adjusted cost and Actual cost

The cost base may be reduced by a tax free and/or tax deferred amount. Refer to the 'Tax free and tax deferred amounts' section for more information.

(b) Gains calculated using discounted method

A discount of 50% has been applied as determined by the portfolio's tax type.

(c) CGT gain calculation method

The CGT gain is calculated based on what is optimal for the disposal method selected. In some cases the indexed gain is used to optimise the use of losses.

The CGT gain calculated from a less than optimal method is shown in italics for information purposes only and is excluded from the totals for the portfolio.

NA is shown if a calculation method is not applicable.

Tax free and tax deferred amounts

	Tax date	Purchase date	Sale date	Sale Quantity	Actual cost \$	Tax deferred \$	Tax free \$	Adjusted cost ^(a) \$
DUE_DUET1	20/05/2010	11/12/2012	11/02/2013	5,075	2,556.77	178.79	-	2,377.98

Realised CGT

01 Jul 2012 to 05 Apr 2013

Tax free and tax deferred amounts

	Tax date	Purchase date	Sale date	Sale Quantity	Actual cost \$	Tax deferred \$	Tax free \$	Adjusted cost ^(a) \$
DUE_DUET2	09/07/2010	11/12/2012	11/02/2013	12,400	6,060.11	366.86	-	5,693.25
	17/08/2011	11/12/2012	11/02/2013	4,880	2,270.77	61.94	-	2,208.83
	20/05/2010	11/12/2012	11/02/2013	5,075	3,667.42	178.82	-	3,488.60
	09/07/2010	11/12/2012	11/02/2013	12,400	8,692.59	366.91	-	8,325.68
DUE_DUET3	17/08/2011	11/12/2012	11/02/2013	4,880	3,257.18	61.96	-	3,195.22
	20/05/2010	11/12/2012	11/02/2013	5,075	916.86	178.82	-	738.04
	09/07/2010	11/12/2012	11/02/2013	12,400	2,173.15	366.91	-	1,806.24
	17/08/2011	11/12/2012	11/02/2013	4,880	814.29	61.95	-	752.34
Totals						1,822.96	-	

(a) When calculating capital losses, both tax free and tax deferred amounts are treated as a reduction in the reduced cost base; however, when calculating capital gains, only the tax deferred amounts will reduce the cost base.

Trust CGT distributions

Asset	Tax date	Gross gain ^(a) \$	Discounted gain ^{(a)(b)} \$	Indexed gain ^(a) \$	Other gain ^(a) \$	CGT gain/loss \$	Pre-CGT gain/loss \$
WESTFIELD TRUST UNITS WFT - STAPLED							
WDC_WFT	13/08/2012	84.75	42.37	-	-	42.37	-
	08/02/2013	146.96	73.48	-	-	73.48	-
WDC_WFT totals		231.71	115.85	-	-	115.85	-
WESTFIELD RETAIL TRUST 1 - TRUST STAPLED							
WRTNX	13/08/2012	104.17	52.09	-	-	52.09	-
	08/02/2013	106.98	53.49	-	-	53.49	-
WRTNX totals		211.15	105.58	-	-	105.58	-
Trust CGT distribution totals		442.86	221.43	-	-	221.43	-

(a) These amounts include distributed capital gain tax credits. Refer to the **Taxable income** section for a detailed breakdown.

(b) A discount of 50% has been applied as determined by the portfolio's tax type.

Realised CGT

01 Jul 2012 to 05 Apr 2013

Summary of CGT gains/losses

		\$			
Losses available to offset	Carried forward from prior years	-			
	Current year losses	-2,601.85			
	Total	-2,601.85			
CGT gains	Disposal of CGT assets	39,004.06	Discounted ^(a) \$	Indexed \$	Other \$
	Trust CGT distributions	442.86	38,999.38	-	4.68
			442.86	-	-
	CGT gain before losses applied	39,446.92	39,442.24	-	4.68
	Losses applied	-2,601.85	-2,597.17	-	-4.68
	CGT gain after losses applied	36,845.07	36,845.07	-	-
	Discount applied	-18,422.53	-18,422.53	NA	NA
Net capital gain		18,422.54	18,422.54	-	-

(a) A discount of 50% will be applied as determined by the portfolio's tax type.

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Transaction history

06 Apr 2012 to 05 Apr 2013

Transactions

Asset	Type	Date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
ASPIRE MINING LIMITED FPO										
AKM	Sell	31/05/2012	-10,200	-1,471.00	0.1442	Minimise		100.00	10.00	
ALICANTO MINERALS LIMITED FPO										
AQI	Buy	19/09/2012	17,500	3,500.00	0.20		Offer, Tax Date: 17/07/12	-	-	
ASCOT RESOURCES LIMITED FPO										
AZQ	Corp. Action (b)	10/12/2012	88,125	16,312.50	0.1851		Name & code change from EPIC RESOURCES LIMITED FPO (EPC) to ASCOT RESOURCES LIMITED FPO (AZQ)	-	-	
BHP BILLITON LIMITED FPO										
BHP	Buy	4/05/2012	560	20,336.47	36.3151			201.15	20.12	UBS Institution
BRAMBLES LIMITED FPO										
BXB	Corp. Action (b)	7/06/2012	-	-	-		Rights Issue of 1 'BXBR' for each/every 20 'BXB'	-	-	
	Buy	21/06/2012	303	1,833.15	6.05		Entitlement Offer	-	-	
RIGHTS-APPCLOSE 29-JUN-2012 USPROHIBITED										
BXBR	Corp. Action (b)	7/06/2012	303	-	-		Rights Issue of 1 'BXBR' for each/every 20 'BXB'	-	-	
	Sell (buy back)	4/07/2012	-303	-	-	Minimise	Tax Date 12/07/2012. Retail premium of \$0.25 for each BXBR entitlement not taken up.	-	-	
CASSINI RESOURCES LIMITED FPO										
CZI	Buy	14/12/2012	62,500	5,000.00	0.08		Float offer	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED										
DUE	Return of Capital	14/08/2012	-	-544.48	-		Tax Deferred	-	-	
	Corp. Action (b)	26/11/2012	-	-10,887.65	-		Stapling of DUE to facilitate Internalisation - allocation of DUET1	-	-	
	Corp. Action (b)	26/11/2012	-	-15,617.19	-		Stapling of DUE to facilitate Internalisation - allocation of DUE_DUET2	-	-	
	Corp. Action (b)	26/11/2012	-	-3,904.30	-		Stapling of DUE to facilitate Internalisation - allocation of DUE_DUET3	-	-	

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Transaction history

06 Apr 2012 to 05 Apr 2013

Transactions continued

Asset	Type	Date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
	Corp. Action	(b) 26/11/2012	-	-4,264.91	-		Stapling of DUE to facilitate Internalisation - allocation of DUE_DIHL	-	-	
	Corp. Action	(b) 26/11/2012	-22,355	-	-		Stapling of DUE to facilitate Internalisation - allocation of DUE_DUE	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED										
DUE	Corp. Action	(b) 26/11/2012	22,355	34,674.05	1.5511		Stapling of DUE to facilitate Internalisation - allocation of DUE_DUE	-	-	
	Corp. Action	(b) 27/11/2012	-22,355	-34,674.05	1.5511		Stapling of DUE into 6-Stapled Def Set - allocation of DUEDA	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED										
DUE	Corp. Action	(b) 11/12/2012	22,355	34,674.05	1.5511		End of deferred settlement trading: DUEDA moved to DUE on a 1 for 1 basis	-	-	
	Sell	11/02/2013	-22,355	-47,755.64	2.1362	Minimise		482.87	48.29	UBS Institution
DUET GROUP STAPLED SECURITIES QUADRUPLE STAPLED - DIHL										
DUE_DIHL	Corp. Action	(b) 26/11/2012	22,355	4,264.91	0.1908		Stapling of DUE to facilitate Internalisation - allocation of DUE_DIHL	-	-	
	Corp. Action	(b) 27/11/2012	-	-106.19	-		Tax Date 4/12/2012. Stapling of DUE into 6-Stapled Def Set - allocation of DUEDA_RE1 via capital return from DIHL of \$0.00475 per RE1	-	-	
	Corp. Action	(b) 27/11/2012	-	-106.19	-		Tax Date 4/12/2012. Stapling of DUE into 6-Stapled Def Set - allocation of DUEDA_RE2 via capital return from DIHL of \$0.00475 per RE2	-	-	
	Corp. Action	(b) 27/11/2012	-22,355	-4,052.53	0.1813		Stapling of DUE into 6-Stapled Def Set - allocation of DUEDA_DIHL after capital returns of RE1 and RE2	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED - DIHL										
DUE_DIHL	Corp. Action	(b) 11/12/2012	22,355	4,052.53	0.1813		End of deferred settlement trading: DUEDA_DIHL moved to DUE_DIHL on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES QUADRUPLE STAPLED - DUET1										
DUE_DUET1	Corp. Action	(b) 26/11/2012	22,355	10,887.65	0.487		Stapling of DUE to facilitate Internalisation - allocation of DUET1	-	-	

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Transaction history

06 Apr 2012 to 05 Apr 2013

Transactions continued

Asset	Type	Date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
	Corp. Action	(b) 27/11/2012	-22,355	-10,887.65	0.487		Stapling of DUE into 6-Stapled Def Set - allocation of DUEDA_DUET1	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED - DUET1										
DUET_DUET1	Corp. Action	(b) 11/12/2012	22,355	10,887.65	0.487		End of deferred settlement trading: DUEDA_DUET1 moved to DUE_DUET1 on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES QUADRUPLE STAPLED - DUET2										
DUET_DUET2	Corp. Action	(b) 26/11/2012	22,355	15,617.19	0.6986		Stapling of DUE to facilitate Internalisation - allocation of DUE_DUET2	-	-	
	Corp. Action	(b) 27/11/2012	-22,355	-15,617.19	0.6986		Stapling of DUE into 6-Stapled Def Set - allocation of DUEDA_DUET2	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED - DUET2										
DUET_DUET2	Corp. Action	(b) 11/12/2012	22,355	15,617.19	0.6986		End of deferred settlement trading: DUEDA_DUET2 moved to DUE_DUET2 on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES QUADRUPLE STAPLED - DUET3										
DUET_DUET3	Corp. Action	(b) 26/11/2012	22,355	3,904.30	0.1746		Stapling of DUE to facilitate Internalisation - allocation of DUE_DUET3	-	-	
	Corp. Action	(b) 27/11/2012	-22,355	-3,904.30	0.1746		Stapling of DUE into 6-Stapled Def Set - allocation of DUEDA_DUET3	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED - DUET3										
DUET_DUET3	Corp. Action	(b) 11/12/2012	22,355	3,904.30	0.1746		End of deferred settlement trading: DUEDA_DUET3 moved to DUE_DUET3 on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED - RE1										
DUET_RE1	Corp. Action	(b) 11/12/2012	22,355	106.19	0.0048		End of deferred settlement trading: DUEDA_RE1 moved to DUE_RE1 on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED - RE2										
DUET_RE2	Corp. Action	(b) 11/12/2012	22,355	106.19	0.0048		End of deferred settlement trading: DUEDA_RE2 moved to DUE_RE2 on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED DEF SET										
DUEDA	Corp. Action	(b) 27/11/2012	22,355	34,674.05	1.5511		Stapling of DUE into 6-Stapled Def Set - allocation of DUEDA	-	-	

Transaction history

06 Apr 2012 to 05 Apr 2013

Transactions continued

Asset	Type	Date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
	Corp. Action (b)	11/12/2012	-22,355	-34,674.05	1.5511		End of deferred settlement trading: DUEA moved to DUE on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED DEF SET - DIHL										
DUEA_DIHL	Corp. Action (b)	27/11/2012	22,355	4,052.53	0.1813		Stapling of DUE into 6-Stapled Def Set - allocation of DUEA_DIHL after capital returns of RE1 and RE2	-	-	
	Corp. Action (b)	11/12/2012	-22,355	-4,052.53	0.1813		End of deferred settlement trading: DUEA_DIHL moved to DUE_DIHL on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED DEF SET - DUET1										
DUEA_DT1	Corp. Action (b)	27/11/2012	22,355	10,887.65	0.487		Stapling of DUE into 6-Stapled Def Set - allocation of DUEA_DUET1	-	-	
	Corp. Action (b)	11/12/2012	-22,355	-10,887.65	0.487		End of deferred settlement trading: DUEA_DUET1 moved to DUE_DUET1 on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED DEF SET - DUET2										
DUEA_DT2	Corp. Action (b)	27/11/2012	22,355	15,617.19	0.6986		Stapling of DUE into 6-Stapled Def Set - allocation of DUEA_DUET2	-	-	
	Corp. Action (b)	11/12/2012	-22,355	-15,617.19	0.6986		End of deferred settlement trading: DUEA_DUET2 moved to DUE_DUET2 on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED DEF SET - DUET3										
DUEA_DT3	Corp. Action (b)	27/11/2012	22,355	3,904.30	0.1746		Stapling of DUE into 6-Stapled Def Set - allocation of DUEA_DUET3	-	-	
	Corp. Action (b)	11/12/2012	-22,355	-3,904.30	0.1746		End of deferred settlement trading: DUEA_DUET3 moved to DUE_DUET3 on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES US PROHIBITED DEF SET - RE1										
DUEA_RE1	Corp. Action (b)	27/11/2012	22,355	106.19	0.0048		Tax Date 4/12/2012. Stapling of DUE into 6-Stapled Def Set - allocation of DUEA_RE1 via capital return from DIHL of \$0.00475 per RE1	-	-	
	Corp. Action (b)	11/12/2012	-22,355	-106.19	0.0048		End of deferred settlement trading: DUEA_RE1 moved to DUE_RE1 on a 1 for 1 basis	-	-	
DUET GROUP STAPLED SECURITIES SIX STAPLED DEFERRED - RE2										

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Transaction history

06 Apr 2012 to 05 Apr 2013

Transactions continued

Asset	Type	Date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
DUEDA_RE2	Corp. Action ^(b)	27/11/2012	22,355	106.19	0.0048		Tax Date 4/12/2012. Stapling of DUE into 6-Stapled Def Set - allocation of DUEDA_RE2 via capital return from DIHL of \$0.00475 per RE2	-	-	
	Corp. Action ^(b)	11/12/2012	-22,355	-106.19	0.0048		End of deferred settlement trading: DUEDA_RE2 moved to DUE_RE2 on a 1 for 1 basis	-	-	
EPIC RESOURCES LIMITED FPO EPC	Corp. Action ^(b)	10/12/2012	-88,125	-16,312.50	0.1851		Name & code change from EPIC RESOURCES LIMITED FPO (EPC) to ASCOT RESOURCES LIMITED FPO (AZQ)	-	-	
LOGICAMMS LIMITED FPO LCM	Sell	11/02/2013	-11,000	-15,448.18	1.4044	Minimise		156.20	15.62	UBS Institution
	Sell	12/03/2013	-19,550	-30,355.87	1.5527	Minimise		306.94	30.69	UBS Institution
NATIONAL AUSTRALIA BANK LIMITED FPO NAB	Sell	5/07/2012	-1,560	-37,206.00	23.85	Minimise	OMT from Pat Freestone to PK Free	-	-	
NEWCREST MINING LIMITED FPO NCM	Buy	12/02/2013	800	19,314.14	24.1427			191.04	19.10	UBS Institution
QBE INSURANCE GROUP LIMITED FPO QBE	Buy	11/02/2013	1,600	19,880.30	12.4252			196.64	19.66	UBS Institution
RIO TINTO LIMITED FPO RIO	Sell	14/02/2013	-310	-22,092.87	71.2673	Minimise		223.39	22.34	UBS Institution
	Buy	4/03/2013	310	20,214.95	65.2095			-	-	UBS Institution
SP AUSNET STAPLED SECURITIES FULLY PAID SPN	Corp. Action ^(b)	18/05/2012	-	-	-		Rights Issue of 3 'SPN_R' for each/every 20 'SPN'	-	-	

P FREESTONE PENS SCH: PAT FREESTONE PENSION SCHEME

Transaction history

06 Apr 2012 to 05 Apr 2013

Transactions continued

Asset	Type	Date	Quantity	Net amount \$	Average price \$	Disposal method	Narration	Brokerage \$	GST \$	Broker
	Buy	11/06/2012	15,465	15,465.00	1.00		Full Entitlement Offer	-	-	
	Return of Capital	29/06/2012	-	-523.75	-			-	-	
SP AUSNET STAPLED SECURITIES FULLY PAID NON REN RIGHTS										
SPN_R	Corp. Action (b)	18/05/2012	15,465	-	-		Rights Issue of 3 'SPN_R' for each/every 20 'SPN'	-	-	
	Corp. Action (b)	13/06/2012	-15,465	-	-		Rights Lapsing	-	-	
SOUTHERN CROWN RESOURCES LIMITED OPTION EXPIRING 31-DEC-2012										
SWRO	Corp. Action (b)	1/01/2013	-12,500	-	-		Options Expiring Worthless	-	-	
TELSTRA CORPORATION LIMITED. FPO										
TLS	Sell	5/07/2012	-9,850	-36,740.50	3.73	Minimise	OMT from Pat Freestone to PK Free	-	-	
WESTPAC BANKING CORPORATION FPO										
WBC	Sell	5/07/2012	-680	-14,790.00	21.75	Minimise	OMT from Pat Freestone to PK Free	-	-	
WESFARMERS LIMITED PARTIALLY PROTECTED ORDINARY SHARES FULLY PAID										
WESN	Buy	10/05/2012	235	7,442.00	31.6681			100.00	10.00	

(b) These transactions are yet to be confirmed.

Transaction history

06 Apr 2012 to 05 Apr 2013

Summary of transactions

	Net amount \$	Brokerage \$	GST \$	GST refund \$	Unsettled as at 5 Apr 2013 \$
Acquisitions	112,986.01	688.83	68.88	-	-
Disposals	-205,860.06	1,269.40	126.94	-	-
Corporate actions	34,674.05				-
Return of capital	-1,068.23				-
		1,958.23	195.82	-	-
Turnover	318,846.07				
Net portfolio value as at 5 Apr 2013	1,551,649.33				
% Turnover	20.55%				

Important notices

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

Actual Cost Details Not Supplied

Please note that where the Actual Cost details for a capital gains tax asset have not been supplied, the report may not correctly reflect the portfolio's financial position. Reports such as the Realised Report, the Unrealised Report and the Portfolio Valuation will need to be reassessed taking into account the missing cost information.

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 (10% for interest and 30% for unfranked dividends). 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 always review the foreign income tax offset and amend as necessary where the actual amount of tax withheld differs.

Indexed cost base with tax deferred distributions

When calculating the indexed cost base of units, the cost base needs to be indexed up until the date that a tax deferred distribution is received. The indexed cost base then needs to be reduced by the tax deferred distribution received and the adjusted indexed cost base is taken to be the 'new' cost base. Currently, upon disposal, the report applies indexation to the full acquisition cost and then adjusts the cost base for any tax deferred distributions. Please refer to the Tax Free and Tax Deferred Summary page for details of tax deferred distributions. Please note that only assets purchased at least 12 months prior to 21 September 1999 with tax deferred distributions will be affected.

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.

Stapled Securities

Where the stapled security is made up of a CGT asset and a traditional income security, the report may not allocate the cost base and capital proceeds to each security of the stapled arrangement. In such cases, full allocation of the cost base and the capital proceeds is made to the traditional income security. Generally, each security of the stapled arrangement is treated separately for tax purposes and holders of these securities will need to seek their own taxation advice.

Important notices continued

Taxation

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.

Tax Free and Deferred Adjustments to Cost Base

When calculating capital losses, tax free and tax deferred amounts will always be treated as a reduction in the reduced cost base. As not all tax free amounts should be treated as a reduction in the reduced cost base, holders should consult with their professional tax advisers to ensure the correct amounts are included in the reduced cost base. When calculating capital gains, the system correctly does not reduce the cost base by the tax free amounts pursuant to section 104-70, despite showing both the tax deferred and tax free adjustments to the cost base in the summary which forms part of the Realised report.

Taxation of Financial Arrangements (TOFA)

The system does not currently take the TOFA rules (including the new TOFA 3&4 regime) into consideration in the preparation of the report. Users need to ascertain the taxation implications on their investments where the TOFA rules mandatorily apply or where a voluntary election has been made to apply the TOFA rules. Users need to seek independent taxation advice in relation to the application of the TOFA rules.