

# International (US & HK) Detailed Holdings Summary Guide

January 2024

This guide provides an overview of your International Detailed Holdings Summary Report for the financial year 1 July to 30 June.

The Detailed Holdings Summary Report is separated into 7 sections.

1. Overall Summary
2. Holdings Summary
3. Holdings Valuation
4. Transaction History
5. Contracts
6. Scrip Movements
7. Corporate Action Cash Movements

## How do I access the Reports?

1. Log in to your SelfWealth account
2. Select 'Trading Account' from the left side menu bar
3. Select 'Reports > Annual Reports'

Part 1 - Overall Summary	
Description	Details
Account Name	The Legal Name of the Account.
Phillip Capital ID:	Your unique account number for your international trading account.
Selfwealth ID	The account number for your portfolio.
Holdings Valuation as at 1 July	Total value of your holdings at the beginning of the Australian financial year – 1 July
Holdings Valuation as at 30 June	Total value of your holdings at the end of the Australian financial year – 30 June
Total Brokerage	Represents the total brokerage fee charged on your international trades including GST.  Refer to the section titled "Contracts". The total brokerage is the combined total value of the brokerage and GST values.
Other Charges	Financial Transactions Tax (FTT) Certain US-listed stocks will attract special fees due to factors such as domiciled country or corporate structure. These fees usually equate to less than 0.3% of the total consideration and are charged at the time of order placement. The fee will be displayed on the contract note for your order under 'Other Charges'
Estimated Dividends and Distributions	Represents the total cash dividends received on your international holdings during the period.  This value displayed represents the Net Settlement AMT displayed under the section titled "Corporate Action Cash Movement".

## Part 2 - Holdings Summary

Visual display of each holding as a percentage of total portfolio value.

## Part 3 - Holdings Valuation

Displays the securities, number of units and holding value for the account as at the specified date.

Valuation as at 1 July	Unit price = as at close of business on 30 June, start of day on 1 July.
Valuation as at 30 June	Unit price = as at close of business on 30 June.

## Part 4 - Transaction History

Represents all cash transactions which occurred during the financial year.

Note: brokerage and exchange fees are not itemised in the transaction history report. The breakdown of brokerage and other charges are itemised under Part 5 – “Contracts”

Date	Represents the date the transaction was processed.
Transaction	Represents the transaction type which can be one of the following: Dividend payment Trading (sell or buy contract) Cash Movement
Description	Provides additional details relating to the transaction.
Currency	The currency in which the transaction has occurred.
Credit	Represents a cash deposit into your international cash account.
Debit	Represents a cash withdrawal from your international cash account
Balance	Provides a running cash balance of your account.

## Part 5 - Contracts

Contract Date	Date the trade was executed.
Settlement Date	The day in which cash settlement or delivery resulting from expired futures or options contracts is conducted.
Contract Number	Unique trade reference number
B/S	Buy or sell trade
Code	Stock code.
Instrument Name	Name of the Security
Volume	Number of units
Trade Value	Total value of the trade, number of units multiplied by the unit price.
FX Rate	N/A as all trades are settled in either USD for your US trading account or HK for trades on your HK trading account
Gross Settlement AMT	Total represents value of the trade, number of units multiplied by the unit price. This does not include brokerage, GST or fees.
Brokerage	Fee paid for buying or selling of shares.
GST	GST on the brokerage fee in either USD or HKD depending on the exchange.

Other Charges	Exchange fees charged per transactions (refer to Help Centre article)
Net Settlement AMT	Total consideration includes all fees and charges.

## Part 6 – Scrip Movements

This section displays the changes in stock holdings resulting from a corporate action. This can include stock splits, merges, acquisitions, rights issues, and spin-offs.

For the purpose of this section, please disregard the information under the sections titled Original Volume and Final Volume.

The term scrip is used in the stock market, with a scrip meaning a document issued to show that the bearer should receive a certain percentage of a company's stock.

Date	Reflects the date the transaction was processed.
Symbol	Reflect the internationally recognised stock code.
Instrument Name	Name of the Security.
Description	Provides additional information specific to the transaction.
Original Volume	Please disregard this figure as it is incorrect
Scrip Volume	Represents the adjusted units and the resulting unit balance.
Final Volume	Please disregard this figure as it is incorrect.

## Part 7 - Corporate Action Cash Movement

Provides a summary of the corporate action payments processed during the relevant financial year.

Note: Selfwealth has applied the “cash in, cash out” method for the reporting of corporate action cash movements. That is, Selfwealth will report corporate action payments on the date the funds were processed to your account and not on the payment date published by the issuer.

Action Date	This represents the date the custodian processed the payment to your cash account.
Instrument Name	Name of the Security.
Description	Description of the cash dividend including the dividend payment amount.
Record Date	The record date is the cut-off date established by a company to determine which shareholders are eligible to receive a dividend or distribution.
Payment Date	is the day on which a declared stock dividend is scheduled to be paid to eligible investors.
Holding Volume	Number of units held on the record date that is entitled to the dividend.
PYMT CURR	Specifies the currency in which the dividend is paid.
PYMT AMT	Number of units multiplied by the dividend amount. Total Gross dividend due to the shareholder.
FX Rate	N/A as all trades are settled in either USD for your US trading account or HK for trades on your HK trading account.
WHT %	Rate of withholding tax charged to the shareholder.
Gross Settle AMT	Gross dividend amount.
WHT AMT	Calculated withholding tax to be deducted from dividend.

Fees & Charges	Processing and administration fees deducted from the dividend payment.
GST	This field should always be zero and does not apply to corporate action payments.
Net Settle AMT	Final dividend amount paid to the shareholder after all fees, charges and taxes have been deducted from the gross dividend amount.

## Corporate Action Information

This section provides information relating to corporate actions during the relevant financial year and for specific securities which has impacted those portfolios with these investments.

**Technip Energies (TE):** On November 14, 2022, TE announced its intention to terminate the registration of its ordinary shares with the United States Securities and Exchange Commission. As a result, your holding in TE is no longer held on the US exchange and will no longer appear as a holding on your US portfolio.

<https://investors.technipenergies.com/static-files/2a09188a-f538-4e05-a7b0-92c2ad018d2a>

**PolarityTE (PTE):** June 7, 2023, Nasdaq had determined that the Company's common stock will be delisted from Nasdaq. The Company does not intend to appeal this determination. Please refer to the article below for more information.

<https://www.marketscreener.com/quote/stock/REGENETP-INC-33339222/news/POLARITYTE-INC-Notice-of-Delisting-or-Failure-to-Satisfy-a-Continued-Listing-Rule-or-Standard-T-44064761/>

**Ligand (LGND CD1 and LGND C2):** Nov 1, 2022, Ligand Pharmaceuticals Incorporated (NASDAQ: LGND) today announced the completion of its expected tax-free distribution (Distribution) of 100% of Ligand's interest in its subsidiary OmniAb on a pro rata basis to Ligand shareholders of record as of October 26, 2022. Refer to the full article detailing the allocation of 0.75842 shares of OmniAb common stock for each Ligand common stock which is vested upon the achievement of certain volume-weighted average trading price for shares of OmniAb.

<https://www.nasdaq.com/press-release/ligand-distribution-of-omniab-complete-and-business-combination-closed-2022-11-01>

**CM Life Sciences II UNT (CMIU):** September 1, 2021, SomaLogic announced its business combination with CM Life Sciences II, a special purpose acquisition. Following the transaction, the combined company was renamed SomaLogic, Inc., and its Class A common stock and warrants will begin trading on the Nasdaq Global Market ("Nasdaq") on September 2, 2021, under the symbols "SLGC" and "SLGCW," respectively. The business combination and concurrent private placement were approved by CM Life Sciences II shareholders at its special meeting held on August 31st, 2021.

As SLCGW is a warrant the security cannot be traded on your Selfwealth trading account.

<https://investors.somallogic.com/news-releases/news-release-details/somallogic-closes-business-combination-and-will-begin-trading>



## Trading Restrictions

### Warrants (also known as Company Options)

A warrant is financial instrument that gives the holder the right, but not the obligation to buy or sell a specific number of a company's shares at a predetermine price by or on a certain date.

Generally, US warrants are a result of a company undergoing a corporate action such as a merger, capital reconstruction etc.

While warrants can be traded on stock exchanges, Selfwealth does not allow warrant trading on our platform. As the security cannot be traded on your Selfwealth account, the holding is not displayed on your portfolio but will continue to be reported in your International Detailed Holdings Summary Report.

### Over the Counter (OTC) Securities

Over-the-counter (OTC) securities are securities that are not listed on a major exchange in the United States or Hong Kong and are instead traded via a broker-dealer network, usually because many are smaller companies and do not meet the requirements to be listed on a national exchange.

Selfwealth does not support trading in OTCs and therefore the securities are included on your International Detailed Holdings Summary Report but do not appear in your portfolio online as they are not tradeable on the Selfwealth platform. Please contact our client support team via email at [support@selfwealth.com.au](mailto:support@selfwealth.com.au) if you wish to trade these securities.

Please refer to the References section of this report for a full list of securities.

### Tax Advice

SelfWealth is not a registered tax practitioner and the information provided in this report does not constitute tax advice. It is recommended that you provide this report and any supporting documentation to your tax adviser or accountant in order that your circumstances can be properly addressed.

## References

Below is a list of securities flagged as warrants or OTCs

Security Type	Security Code	Security Name	Market
Warrant	AVPTW	Avepoint Inc	US
OTC	BBLNF	Babylon Holdings	US
Warrant	BKKT.WS	Bakkt Holdings Inc	US
Warrant	CLBTW	Cellebrite DI Ltd	US
Warrant	CORZW	Core Scientific Inc	US
Warrant	DCFCW	Tritium DCFC Limited	US
Warrant	DNA.W	Ginkgo Bioworks Holdings	US
Warrant	FAZEW	FaZe Holdings	US
Warrant	IONQ.WS	Ionq Inc	US
Warrant	LGNDC1	Ligand Earnout	US
Warrant	LGNDC2	Ligand Earnout	US
Warrant	PTEIQ	PetQ Inc	US
Warrant	SBIGW	Springbig Holdings	US
Warrant	SLDPW	Solid Power	US
Warrant	SLGCW	Somalagic	US
OTC	VOCL	Creald Inc	US
OTC	CXAIRS	CXAPP-C	US
OTC	CXCC	Cardxx Inc	US
OTC	EBCV	Eastern Bankshares, Inc	US
OTC	SESNCV	SES AI Corp	US
OTC	JNCECV	Jounce Therapeutic CVR	US
OTC	JNCV	Jounce Therapeutic CVR	US
OTC	629999590	Next Bridge Hydrocarbons Inc	US
OTC	PER653059	Next Bridge Hydrocarbons Inc	US
OTC	CMCV	Commercial Metals	US
OTC	CNCECV	Centene Corp	US
OTC	ACTZ	Enact Holdings	US
OTC	AMYCV1	AMRYT Pharma PLC CVR 1	US
OTC	AMYCV2	AMRYT Pharma PLC CVR 2	US
OTC	BCTZ	AMRYT Pharma PLC CVR 2	US
OTC	LGNA	Ligand Pharmaceuticals	US
OTC	LGNB	Ligand Pharmaceuticals	US
OTC	ONCV	Opiant Pharmaceuticals CVR	US
OTC	OPNTCV	Opethea Limited	US
OTC	FTHW	Fathom Holdings Inc	US
OTC	RFCV	Riverfront Dynamic Core Income	US
OTC	RFPCVR	Resolute Forest Products Inc	US