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Financial statements and reports for the year ended  
30 June 2022

THE TM & DL HARDIE SUPERANNUATION FUND

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Prepared for: Seja Pty Ltd

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# THE TM & DL HARDIE SUPERANNUATION FUND

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the THE TM & DL HARDIE SUPERANNUATION FUND which comprise the statement of financial position as at 30/06/2022 the operating statement for the year then ended, 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 the Trustee(s)**

The Trustee(s) of THE TM & DL HARDIE 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 used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 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 on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company 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.

of

Signed:

Dated: 20/10/2022

THE TM & DL HARDIE SUPERANNUATION FUND

**Statement of Financial Position**

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Fixed Interest Securities (Australian)	2	0.00	172,643.16
Shares in Listed Companies (Australian)	3	1,320,538.42	1,177,959.89
Stapled Securities	4	4,432.30	0.00
Units in Listed Unit Trusts (Australian)	5	30,992.50	24,475.00
<b>Total Investments</b>		<u>1,355,963.22</u>	<u>1,375,078.05</u>
<b>Other Assets</b>			
Formation Expenses		443.00	443.00
Distributions Receivable		55.14	742.50
Cash at Bank/Bank Overdraft		72,292.59	4,191.60
Dividend Reinvestment Plan		67.58	97.56
SHAW & PARTNERS		5,464.61	0.00
Unsettled Transactions		(1,201.18)	0.00
Income Tax Refundable		16,273.71	12,274.54
<b>Total Other Assets</b>		<u>93,395.45</u>	<u>17,749.20</u>
<b>Total Assets</b>		<u>1,449,358.67</u>	<u>1,392,827.25</u>
Less:			
<b>Liabilities</b>			
Contributions In Advance		0.00	50,000.00
<b>Total Liabilities</b>		<u>0.00</u>	<u>50,000.00</u>
<b>Net assets available to pay benefits</b>		<u>1,449,358.67</u>	<u>1,342,827.25</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
Hardie, Timothy Michael - Accumulation		837,579.18	783,507.48
Hardie, Delys Lesley - Accumulation		611,779.49	559,319.77
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,449,358.67</u>	<u>1,342,827.25</u>

THE TM & DL HARDIE SUPERANNUATION FUND

# Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	11	703.85	1,318.11
Dividends Received	10	116,952.21	81,577.52
Interest Received		42.80	2,050.95
<b>Contribution Income</b>			
Personal Concessional		55,000.00	0.00
Personal Non Concessional		50,000.00	0.00
<b>Other Income</b>			
Capital Losses		(172.24)	0.00
<b>Total Income</b>		<u>222,526.62</u>	<u>84,946.58</u>
<b>Expenses</b>			
Accountancy Fees		1,540.00	1,320.00
Administration Costs		0.00	1.91
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		1,155.00	1,045.00
Investment Expenses		703.14	0.00
		<u>3,657.14</u>	<u>2,625.91</u>
<b>Investment Losses</b>			
Changes in Market Values	12	128,611.77	(340,785.49)
<b>Total Expenses</b>		<u>132,268.91</u>	<u>(338,159.58)</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>90,257.71</u>	<u>423,106.16</u>
Income Tax Expense	13	(16,273.71)	12,285.00
<b>Benefits accrued as a result of operations</b>		<u>106,531.42</u>	<u>410,821.16</u>

# THE TM & DL HARDIE SUPERANNUATION FUND

## Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	90,257.71
<b>Less</b>	
Other Non Taxable Income	(172.24)
Realised Accounting Capital Gains	(5,637.00)
Accounting Trust Distributions	703.85
Non Taxable Contributions	50,000.00
	<u>44,894.61</u>
<b>Add</b>	
Decrease in MV of investments	122,974.77
Franking Credits	48,964.16
Foreign Credits	9.40
Taxable Trust Distributions	687.50
Distributed Foreign income	3.23
	<u>172,639.06</u>
SMSF Annual Return Rounding	(3.16)
	<u>217,999.00</u>
<b>Taxable Income or Loss</b>	<u>217,999.00</u>
Income Tax on Taxable Income or Loss	32,699.85
<b>Less</b>	
Franking Credits	48,964.16
Foreign Credits	9.40
<b>CURRENT TAX OR REFUND</b>	<u>(16,273.71)</u>
Supervisory Levy	259.00
	<u>(16,014.71)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(16,014.71)</u>

\* Distribution tax components review process has not been completed for the financial year.

# THE TM & DL HARDIE SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2022

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### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

#### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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 recognised at the fair value of the consideration received or receivable.

# THE TM & DL HARDIE SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2022

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### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

### Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

### Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution 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.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

### Contributions

Contributions and transfers 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.

## d. 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.

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. 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.

### Note 2: Fixed Interest Securities (Australian)

	2022 \$	2021 \$
National Australia Bank 2564	0.00	172,643.16
	<hr/> 0.00	<hr/> 172,643.16

### Note 3: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Allkem Limited	44,003.08	0.00



**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

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Aristocrat Leisure Limited	2,303.46	0.00
Altium Limited	1,749.15	0.00
Anz Banking Group	86,842.26	105,506.20
Australia And New Zealand Banking Group Limited	409.96	0.00
Australia And New Zealand Banking Group Limited	2,170.98	0.00
Australia And New Zealand Banking Group Limited	1,024.10	0.00
Australia And New Zealand Banking Group Limited	1,876.44	0.00
Australia And New Zealand Banking Group Limited	2,011.59	0.00
Bendigo And Adelaide Bank Limited	499.80	0.00
Bhp Billiton Limited - Ordinary Fully Paid	148,087.50	135,510.30
Brambles Industries	2,377.62	2,413.14
Boab Metals Limited	7,310.00	18,275.00
Carsales.com Limited.	2,188.41	0.00
Commonwealth Bank of Australia. - Ordinary Fully Paid	47,901.40	52,931.10
Commonwealth Bank Of Australia.	3,098.76	0.00
Commonwealth Bank Of Australia.	1,322.10	0.00
Commonwealth Bank Of Australia.	1,941.78	0.00
Commonwealth Bank Of Australia.	3,048.54	0.00
Commonwealth Bank Of Australia.	3,072.00	0.00
Coles Group	64,347.53	37,649.27
CSL Limited	2,421.54	0.00
Domino's Pizza Enterprises Limited	1,904.00	0.00
Deterra Royalties Limited	5,673.12	6,021.00
Endeavour Group Limited	9,000.73	0.00
Evolution Mining Limited	1,161.44	0.00
Fortescue Metal Group	371,110.10	407,446.38
Galena Mining Limited	3,902.40	0.00
Galaxy Resources Ltd	0.00	27,525.00
Hitiq Limited	657.24	3,121.89
IGO Limited	1,898.54	0.00
Iluka Resources	12,970.56	12,279.30
James Hardie Industries Plc	1,842.66	0.00
Macquarie Group Limited	2,138.63	0.00

THE TM & DL HARDIE SUPERANNUATION FUND  
**Notes to the Financial Statements**

For the year ended 30 June 2022

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Macquarie Group Limited	1,542.00	0.00
Macquarie Group Limited	618.84	0.00
Macquarie Group Limited	1,263.86	0.00
National Australia Bank	107,779.65	98,560.98
National Australia Bank Limited	930.69	0.00
National Australia Bank Limited	3,115.50	0.00
NAB Capital Notes 6	2,000.00	0.00
NAB - Capital Notes 6 Offer	2,000.00	0.00
Northern Star Resources	9,097.20	13,007.40
Oz Minerals Limited	1,811.52	0.00
Pilbara Minerals Ltd	35,953.00	22,765.00
REA Group Ltd	1,901.11	0.00
Ramsay Health Care	14,648.00	12,590.00
Resmed Inc	2,209.68	0.00
South32 Limited	44,640.20	33,196.90
The Star Entertainment Group	279.00	284.00
Santos Limited	2,500.54	0.00
TabCorp Holdings Limited	1,506.98	7,324.52
The Lottery Corporation Limited	6,395.80	0.00
Treasury Wine Estates Limited	2,258.65	0.00
Westpac Banking Corporation	1,507.65	0.00
Westpac Banking Corporation	1,634.40	0.00
Westpac Banking Corporation	2,804.20	0.00
Westpac Banking Corporation	1,944.00	0.00
WBC Capital Notes 9 Def	1,400.00	0.00
Woodside Energy Group Ltd	103,543.68	0.00
Wesfarmers Limited - Ordinary Fully Paid	62,823.09	70,801.80
Woolworths Ltd	57,885.60	45,336.57
Woodside Petroleum	0.00	54,059.14
Xero Limited	1,616.16	0.00
ZIP Co Limited	0.00	11,355.00
ZIP Co Limited..	660.00	0.00

THE TM & DL HARDIE SUPERANNUATION FUND  
**Notes to the Financial Statements**

For the year ended 30 June 2022

	1,320,538.42	1,177,959.89
<b>Note 4: Stapled Securities</b>		
	<b>2022</b>	<b>2021</b>
	\$	\$
Goodman Group	1,944.56	0.00
Transurban Group	2,487.74	0.00
	4,432.30	0.00
<b>Note 5: Units in Listed Unit Trusts (Australian)</b>		
	<b>2022</b>	<b>2021</b>
	\$	\$
Apa Group - Australian Pipeline Trust	30,992.50	24,475.00
	30,992.50	24,475.00
<b>Note 6: Banks and Term Deposits</b>		
	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Banks</b>		
Cash at Bank/Bank Overdraft	72,292.59	4,191.60
SHAW & PARTNERS	5,464.61	0.00
	77,757.20	4,191.60
<b>Note 7: Liability for Accrued Benefits</b>		
	<b>2022</b>	<b>2021</b>
	\$	\$
Liability for accrued benefits at beginning of year	1,342,827.25	932,006.09
Benefits accrued as a result of operations	106,531.42	410,821.16
Current year member movements	0.00	0.00
	1,449,358.67	1,342,827.25

**Note 8: Vested Benefits**

Vested benefits are benefits that 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 end of the reporting period.

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

	2022 \$	2021 \$
Vested Benefits	1,449,358.67	1,342,827.25

**Note 9: Guaranteed Benefits**

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

**Note 10: Dividends**

	2022 \$	2021 \$
AMP Limited	21.86	297.57
Altium Limited	12.39	0.00
Anz Banking Group	5,389.84	3,145.00
Aristocrat Leisure Limited	17.42	0.00
Atlas Arteria	60.89	0.00
Australia And New Zealand Banking Group Limited	147.69	0.00
Bendigo And Adelaide Bank Limited	10.15	0.00
Bhp Billiton Limited - Ordinary Fully Paid	34,388.81	8,234.12
Brambles Industries	65.04	64.19
CSL Limited	12.81	0.00
Carsales.com Limited.	30.35	0.00
Coles Group	1,531.93	1,376.82
Commonwealth Bank Of Australia.	207.62	0.00
Commonwealth Bank of Australia. - Ordinary Fully Paid	1,987.50	1,877.71
Deterra Royalties Limited	310.42	46.83
Domino's Pizza Enterprises Limited	15.03	0.00
Endeavour Group Limited	231.86	0.00
Evolution Mining Limited	14.64	0.00
Fortescue Metal Group	53,597.39	56,487.43
IGO Limited	9.55	0.00
Iluka Resources	324.12	38.23
James Hardie Industries Plc	23.89	0.00
Macquarie Bank Limited	1.39	0.00
Macquarie Group Limited	120.81	0.00
National Australia Bank	4,830.21	2,919.43
National Australia Bank Limited	126.83	0.00
Northern Star Resources	259.35	0.00
Oz Minerals Limited	18.36	0.00

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

REA Group Ltd	10.50	0.00
Ramsay Health Care	303.00	138.57
Resmed Inc	10.77	0.00
Santos Limited	39.80	0.00
South32 Limited	2,199.44	205.90
TabCorp Holdings Limited	188.94	151.50
The Star Entertainment Group	0.00	22.74
Transurban Group	25.95	0.00
Treasury Wine Estates Limited	33.30	0.00
Wesfarmers Limited - Ordinary Fully Paid	4,435.40	3,131.92
Westpac Banking Corporation	180.80	0.00
Woodside Petroleum	4,632.26	1,757.37
Woolworths Ltd	1,123.90	1,682.19
	116,952.21	81,577.52

**Note 11: Trust Distributions**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Apa Group - Australian Pipeline Trust	687.50	1,503.06
Goodman Group	16.35	0.00
Infigen Energy	0.00	(184.95)
	703.85	1,318.11

**Note 12: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
AMP Limited	0.00	9,739.83
Allkem Limited	39,735.58	0.00
Altium Limited	(532.23)	0.00
Anz Banking Group	(24,055.48)	35,466.58
Aristocrat Leisure Limited	(756.10)	0.00
Australia And New Zealand Banking Group Limited	(35.91)	0.00
Australia And New Zealand Banking Group Limited	(75.75)	0.00

THE TM & DL HARDIE SUPERANNUATION FUND  
**Notes to the Financial Statements**

For the year ended 30 June 2022

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Australia And New Zealand Banking Group Limited	(2.11)	0.00
Australia And New Zealand Banking Group Limited	(88.41)	0.00
Australia And New Zealand Banking Group Limited	(75.99)	0.00
Bendigo And Adelaide Bank Limited	(30.19)	0.00
Bhp Billiton Limited - Ordinary Fully Paid	(18,836.73)	35,572.50
Boab Metals Limited	(10,965.00)	451.07
Brambles Industries	(35.52)	0.00
CSL Limited	(229.74)	0.00
Carsales.com Limited.	(795.65)	0.00
Coles Group	1,613.54	223.06
Commonwealth Bank Of Australia.	(46.18)	0.00
Commonwealth Bank Of Australia.	(128.00)	0.00
Commonwealth Bank Of Australia.	(35.67)	0.00
Commonwealth Bank Of Australia.	(97.98)	0.00
Commonwealth Bank Of Australia.	(44.82)	0.00
Commonwealth Bank of Australia. - Ordinary Fully Paid	(5,029.70)	16,138.50
Deterra Royalties Limited	(347.88)	6,021.00
Domino's Pizza Enterprises Limited	(1,329.87)	0.00
Endeavour Group Limited	3,790.88	0.00
Evolution Mining Limited	(791.89)	0.00
Fortescue Metal Group	(105,078.75)	153,335.64
Galaxy Resources Ltd	(17,620.50)	21,712.50
Galena Mining Limited	(1,235.05)	0.00
Hitiq Limited	(2,464.65)	(164.31)
IGO Limited	(480.69)	0.00
Iluka Resources	369.63	825.72
James Hardie Industries Plc	(1,028.89)	0.00
Macquarie Group Limited	(21.95)	0.00
Macquarie Group Limited	(36.87)	0.00
Macquarie Group Limited	(46.03)	0.00
Macquarie Group Limited	(321.28)	0.00

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

National Australia Bank	4,404.07	29,999.29
National Australia Bank Limited	(37.89)	0.00
National Australia Bank Limited	(143.14)	0.00
Northern Star Resources	(3,910.20)	(1,084.32)
Oz Minerals Limited	(723.80)	0.00
Pilbara Minerals Ltd	13,188.00	18,840.00
Prime Infrastructure	0.00	2,199.96
REA Group Ltd	(680.41)	0.00
Ramsay Health Care	2,058.00	(714.00)
Resmed Inc	(285.85)	0.00
Santos Limited	15.48	0.00
South32 Limited	11,443.30	5,491.02
TabCorp Holdings Limited	(857.04)	2,545.20
The Lottery Corporation Limited	1,430.40	0.00
The Star Entertainment Group	(5.00)	(128.00)
Treasury Wine Estates Limited	(64.68)	0.00
Wesfarmers Limited - Ordinary Fully Paid	(23,185.61)	17,095.46
Westpac Banking Corporation	(46.12)	0.00
Westpac Banking Corporation	(89.84)	0.00
Westpac Banking Corporation	(132.58)	0.00
Westpac Banking Corporation	(46.60)	0.00
Woodside Energy Group Ltd	(1,252.52)	0.00
Woodside Petroleum	26,753.17	1,447.60
Woolworths Ltd	1,488.87	985.48
Xero Limited	(644.89)	0.00
ZIP Co Limited	(4,367.50)	3,137.00
ZIP Co Limited..	(6,327.50)	0.00
	(129,211.71)	359,136.78
<b>Stapled Securities</b>		
Goodman Group	(391.21)	0.00
Transurban Group	110.65	0.00
	(280.56)	0.00

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Notes to the Financial Statements**

For the year ended 30 June 2022

<b>Units in Listed Unit Trusts (Australian)</b>		
Apa Group - Australian Pipeline Trust	6,517.50	(6,132.50)
Brookefield Infrastructure	0.00	3,805.72
Infigen Energy	0.00	1,204.73
	<u>6,517.50</u>	<u>(1,122.05)</u>
<b>Total Unrealised Movement</b>	<u>(122,974.77)</u>	<u>358,014.73</u>
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
AMP Limited	0.00	(10,172.30)
Galaxy Resources Ltd	(5,637.00)	0.00
	<u>(5,637.00)</u>	<u>(10,172.30)</u>
<b>Units in Listed Unit Trusts (Australian)</b>		
Infigen Energy	0.00	(1,236.21)
	<u>0.00</u>	<u>(1,236.21)</u>
<b>Total Realised Movement</b>	<u>(5,637.00)</u>	<u>(11,408.51)</u>
<b>Changes in Market Values</b>	<u>(128,611.77)</u>	<u>346,606.22</u>
<b>Note 13: Income Tax Expense</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(16,273.71)	12,285.00
Income Tax Expense	<u>(16,273.71)</u>	<u>12,285.00</u>
The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:		
Prima facie tax payable on benefits accrued before income tax at 15%	13,538.66	63,465.90
Less:		
Tax effect of:		
Non Taxable Contributions	7,500.00	0.00
Increase in MV of Investments	0.00	52,801.35
Realised Accounting Capital Gains	(845.55)	(1,683.60)



THE TM & DL HARDIE SUPERANNUATION FUND  
**Notes to the Financial Statements**

For the year ended 30 June 2022

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Accounting Trust Distributions	105.58	0.00
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	(25.84)	63.15
Add:		
Tax effect of:		
Decrease in MV of Investments	18,446.22	0.00
Franking Credits	7,344.62	0.00
Foreign Credits	1.41	0.00
Taxable Trust Distributions	103.13	0.00
Distributed Foreign Income	0.48	0.00
Rounding	(0.48)	0.00
Income Tax on Taxable Income or Loss	32,699.85	12,285.00
Less credits:		
Franking Credits	48,964.16	0.00
Foreign Credits	9.40	0.00
Current Tax or Refund	<u>(16,273.71)</u>	<u>12,285.00</u>

**THE TM & DL HARDIE SUPERANNUATION FUND**

**Members Statement**

Timothy Michael Hardie  
 Rmb 829  
 Williams, Western Australia, 6391, Australia

**Your Details**

		Nominated Beneficiaries:	Delys Lesley Hardie
Date of Birth :	Provided	Nomination Type:	N/A
Age:	61	Vested Benefits:	837,579.18
Tax File Number:	Provided	Total Death Benefit:	837,579.18
Date Joined Fund:	15/05/2002	Current Salary:	0.00
Service Period Start Date:	15/05/2002	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	HARTIM00001A		
Account Start Date:	15/05/2002		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	<b>837,579.18</b>
<u>Preservation Components</u>	
Preserved	837,559.81
Unrestricted Non Preserved	0.01
Restricted Non Preserved	19.36
<u>Tax Components</u>	
Tax Free	38,102.26
Taxable	799,476.92

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	783,507.48
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	27,500.00
Personal Contributions (Non Concessional)	25,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	19,936.29
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	4,125.00
Income Tax	14,239.59
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	837,579.18

**THE TM & DL HARDIE SUPERANNUATION FUND**

**Members Statement**

Delys Lesley Hardie  
 Rmb 829  
 Williams, Western Australia, 6391, Australia

**Your Details**

		Nominated Beneficiaries:	Timothy Michael Hardie
Date of Birth :	Provided	Nomination Type:	N/A
Age:	57	Vested Benefits:	611,779.49
Tax File Number:	Provided	Total Death Benefit:	611,779.49
Date Joined Fund:	15/05/2002	Current Salary:	0.00
Service Period Start Date:	15/05/2002	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	HARDEL00001A		
Account Start Date:	15/05/2002		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	611,779.49
<u>Preservation Components</u>	
Preserved	611,779.49
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	35,843.48
Taxable	575,936.01

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2021	559,319.77
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	27,500.00
Personal Contributions (Non Concessional)	25,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	14,294.98
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	4,125.00
Income Tax	10,210.26
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	611,779.49

**THE TM & DL HARDIE SUPERANNUATION FUND**

**Members Statement**

Timothy Michael Hardie  
 Rmb 829  
 Williams, Western Australia, 6391, Australia

**Your Details**

		Nominated Beneficiaries:	Delys Lesley Hardie
Date of Birth :	Provided	Nomination Type:	N/A
Age:	61	Vested Benefits:	837,579.18
Tax File Number:	Provided	Total Death Benefit:	837,579.18
Date Joined Fund:	15/05/2002	Current Salary:	0.00
Service Period Start Date:	15/05/2002	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	Consolidated		
Account Start Date:	15/05/2002		
Account Type:	Consolidated		
Account Description:	Consolidated		

**Your Balance**

Total Benefits 837,579.18

Preservation Components

Preserved 837,559.81  
 Unrestricted Non Preserved 0.01  
 Restricted Non Preserved 19.36

Tax Components

Tax Free 38,102.26  
 Taxable 799,476.92

**Your Detailed Account Summary**

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Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	19,936.29
Internal Transfer In	
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Pensions Paid	
Contributions Tax	4,125.00
Income Tax	14,239.59
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	837,579.18

**THE TM & DL HARDIE SUPERANNUATION FUND**

**Members Statement**

Delys Lesley Hardie  
 Rmb 829  
 Williams, Western Australia, 6391, Australia

**Your Details**

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Service Period Start Date:	15/05/2002	Previous Salary:	0.00
Date Left Fund:		Disability Benefit:	0.00
Member Code:	Consolidated		
Account Start Date:	15/05/2002		
Account Type:	Consolidated		
Account Description:	Consolidated		

**Your Balance**

<b>Total Benefits</b>	611,779.49
<u>Preservation Components</u>	
Preserved	611,779.49
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	35,843.48
Taxable	575,936.01

**Your Detailed Account Summary**

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Personal Contributions (Non Concessional)	25,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	14,294.98
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	4,125.00
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No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	611,779.49

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Cash at Bank/Bank Overdraft		4,191.60		266,885.41		(198,784.42)			72,292.59	72,292.59
SHAW & PARTNERS				112,238.72		(106,774.11)			5,464.61	5,464.61
		<b>4,191.60</b>		<b>379,124.13</b>		<b>(305,558.53)</b>			<b>77,757.20</b>	<b>77,757.20</b>
<b>Fixed Interest Securities (Australian)</b>										
HARDIE_NATIONALAUST1 - National Australia Bank 2564		172,643.16				(172,643.16)			0.00	0.00
		<b>172,643.16</b>				<b>(172,643.16)</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>										
AKE.AX - Allkem Limited			4,268.00	4,267.50				4,268.00	4,267.50	44,003.08
ALU.AX - Altium Limited			65.00	2,281.38				65.00	2,281.38	1,749.15
ANZ.AX - Anz Banking Group	3,748.00	97,484.38	194.00	5,391.54				3,942.00	102,875.92	86,842.26
ALL.AX - Aristocrat Leisure Limited			67.00	3,059.56				67.00	3,059.56	2,303.46
ANZPF.AX - Australia And New Zealand Banking Group Limited			4.00	412.07				4.00	412.07	409.96
ANZPH.AX - Australia And New Zealand Banking Group Limited			10.00	1,060.01				10.00	1,060.01	1,024.10

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
ANZPG.AX - Australia And New Zealand Banking Group Limited			21.00	2,246.97				21.00	2,246.97	2,170.98
ANZPI.AX - Australia And New Zealand Banking Group Limited			19.00	1,952.19				19.00	1,952.19	1,876.44
ANZPJ.AX - Australia And New Zealand Banking Group Limited			21.00	2,100.00				21.00	2,100.00	2,011.59
BENPH.AX - Bendigo And Adelaide Bank Limited			5.00	529.99				5.00	529.99	499.80
BHP.AX - Bhp Billiton Limited - Ordinary Fully Paid	2,790.00	64,127.77	800.00	31,413.93				3,590.00	95,541.70	148,087.50
BOAB.AX - Boab Metals Limited	43,000.00	17,823.93						43,000.00	17,823.93	7,310.00
BIL.AX - Brambles Industries	222.00	1,209.97						222.00	1,209.97	2,377.62
CAR_R.AX - Carsales Non Ren rights			28.00	0.00				28.00	0.00	0.00
CAR.AX - Carsales.com Limited.			119.00	2,984.06				119.00	2,984.06	2,188.41
COL.AX - Coles Group	2,203.00	29,724.60	1,410.00	25,084.72				3,613.00	54,809.32	64,347.53
CBAPD.AX - Commonwealth Bank Of Australia.			31.00	3,143.58				31.00	3,143.58	3,098.76
CBAPJ.AX - Commonwealth Bank Of Australia.			31.00	3,146.52				31.00	3,146.52	3,048.54

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
CBAPH.AX - Commonwealth Bank Of Australia.			19.00	1,987.96				19.00	1,987.96	1,941.78
CBAPG.AX - Commonwealth Bank Of Australia.			13.00	1,357.77				13.00	1,357.77	1,322.10
CBAPK.AX - Commonwealth Bank Of Australia.			32.00	3,200.00				32.00	3,200.00	3,072.00
CBA.AX - Commonwealth Bank of Australia. - Ordinary Fully Paid	530.00	39,201.91						530.00	39,201.91	47,901.40
CSL.AX - CSL Limited			9.00	2,651.28				9.00	2,651.28	2,421.54
DRR.AX - Deterra Royalties Limited	1,338.00	0.00						1,338.00	0.00	5,673.12
DMP.AX - Domino's Pizza Enterprises Limited			28.00	3,233.87				28.00	3,233.87	1,904.00
EDV.AX - Endeavour Group Limited			1,189.00	5,209.85				1,189.00	5,209.85	9,000.73
EVN.AX - Evolution Mining Limited			488.00	1,953.33				488.00	1,953.33	1,161.44
FMG.AX - Fortescue Metal Group	17,457.00	105,194.00	3,713.00	68,742.47				21,170.00	173,936.47	371,110.10
GXY.AX - Galaxy Resources Ltd	7,500.00	9,904.50			(7,500.00)	(9,904.50)	(5,637.00)		0.00	
G1A.AX - Galena Mining Limited			24,390.00	5,137.45				24,390.00	5,137.45	3,902.40



**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
HIQ.AX - Hitiq Limited	16,431.00	3,286.20						16,431.00	3,286.20	657.24
IGO.AX - IGO Limited			191.00	2,379.23				191.00	2,379.23	1,898.54
ILU.AX - Iluka Resources	1,342.00	13,805.36	32.00	321.63				1,374.00	14,126.99	12,970.56
JHX.AX - James Hardie Industries Plc			58.00	2,871.55				58.00	2,871.55	1,842.66
MQG.AX - Macquarie Group Limited			13.00	2,459.91				13.00	2,459.91	2,138.63
MQGPC.AX - Macquarie Group Limited			15.00	1,578.87				15.00	1,578.87	1,542.00
MQGPD.AX - Macquarie Group Limited			6.00	640.79				6.00	640.79	618.84
MQGPE.AX - Macquarie Group Limited			13.00	1,309.89				13.00	1,309.89	1,263.86
NABZZ.AX - NAB - Capital Notes 6 Offer			20.00	2,000.00				20.00	2,000.00	2,000.00
NABPI_6.AX - NAB Capital Notes 6			20.00	2,000.00				20.00	2,000.00	2,000.00
NAB.AX - National Australia Bank	3,759.00	105,242.46	176.00	4,814.60				3,935.00	110,057.06	107,779.65
NABPF.AX - National Australia Bank Limited			9.00	968.58				9.00	968.58	930.69

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
NABPH.AX - National Australia Bank Limited			31.00	3,258.64				31.00	3,258.64	3,115.50
NST.AX - Northern Star Resources	1,330.00	14,091.72						1,330.00	14,091.72	9,097.20
ORE.AX - Orocobre Limited			4,268.00	4,267.50	(4,268.00)	(4,267.50)	0.00		0.00	
OZL.AX - Oz Minerals Limited			102.00	2,535.32				102.00	2,535.32	1,811.52
PLS.AX - Pilbara Minerals Ltd	15,700.00	9,099.00						15,700.00	9,099.00	35,953.00
RHC.AX - Ramsay Health Care	200.00	14,326.92						200.00	14,326.92	14,648.00
REA.AX - REA Group Ltd			17.00	2,581.52				17.00	2,581.52	1,901.11
RMD.AX - Resmed Inc			72.00	2,495.53				72.00	2,495.53	2,209.68
STO.AX - Santos Limited			337.00	2,485.06				337.00	2,485.06	2,500.54
S32.AX - South32 Limited	11,330.00	27,211.34						11,330.00	27,211.34	44,640.20
TAH.AX - TabCorp Holdings Limited	1,414.00	6,032.80	1.00	4.90		(4,965.40)	0.00	1,415.00	1,072.30	1,506.98
TLC.AX - The Lottery Corporation Limited			1,415.00	4,965.40				1,415.00	4,965.40	6,395.80

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
SGR.AX - The Star Entertainment Group	100.00	625.00						100.00	625.00	279.00
TWE.AX - Treasury Wine Estates Limited			199.00	2,323.33				199.00	2,323.33	2,258.65
WBCPL9.AX1 - WBC Capital Notes 9 Def			14.00	1,400.00				14.00	1,400.00	1,400.00
WES.AX - Wesfarmers Limited - Ordinary Fully Paid	1,198.00	34,857.34	301.00	15,206.90				1,499.00	50,064.24	62,823.09
WBCPH.AX - Westpac Banking Corporation			15.00	1,553.77				15.00	1,553.77	1,507.65
WBCPJ.AX - Westpac Banking Corporation			28.00	2,936.78				28.00	2,936.78	2,804.20
WBCPI.AX - Westpac Banking Corporation			16.00	1,681.00				16.00	1,681.00	1,634.40
WBCPK.AX - Westpac Banking Corporation			20.00	2,033.84				20.00	2,033.84	1,944.00
WDS.AX - Woodside Energy Group Ltd			3,252.00	104,796.20				3,252.00	104,796.20	103,543.68
WPL.AX - Woodside Petroleum	2,434.00	80,812.31	168.00	4,639.89	(2,602.00)	(85,452.20)			0.00	
WOW.AX - Woolworths Ltd	1,189.00	36,714.93	437.00	16,270.01		(5,209.85)	0.00	1,626.00	47,775.09	57,885.60
XRO.AX - Xero Limited			21.00	2,261.05				21.00	2,261.05	1,616.16

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Z1P.AX - ZIP Co Limited	1,500.00	6,987.50			(1,500.00)	(6,987.50)			0.00	
ZIP.AX - ZIP Co Limited..			1,500.00	6,987.50				1,500.00	6,987.50	660.00
		<b>717,763.94</b>		<b>388,577.19</b>		<b>(116,786.95)</b>	<b>(5,637.00)</b>		<b>989,554.18</b>	<b>1,320,538.42</b>
<b>Stapled Securities</b>										
GMG.AX1 - Goodman Group			109.00	2,335.77				109.00	2,335.77	1,944.56
TCL.AX1 - Transurban Group			173.00	2,377.09				173.00	2,377.09	2,487.74
				<b>4,712.86</b>					<b>4,712.86</b>	<b>4,432.30</b>
<b>Units in Listed Unit Trusts (Australian)</b>										
APA.AX - Apa Group - Australian Pipeline Trust	2,750.00	18,615.40						2,750.00	18,615.40	30,992.50
		<b>18,615.40</b>							<b>18,615.40</b>	<b>30,992.50</b>
		<b>913,214.10</b>		<b>772,414.18</b>		<b>(594,988.64)</b>	<b>(5,637.00)</b>		<b>1,090,639.64</b>	<b>1,433,720.42</b>

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Investment Summary Report**

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
Cash at Bank/Bank Overdraft		72,292.590000	72,292.59	72,292.59	72,292.59			5.04 %	
SHAW & PARTNERS		5,464.610000	5,464.61	5,464.61	5,464.61			0.38 %	
			<b>77,757.20</b>		<b>77,757.20</b>			<b>5.42 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
AKE.AX	Allkem Limited	4,268.00	10.310000	44,003.08	1.00	4,267.50	39,735.58	931.12 %	3.07 %
ALU.AX	Altium Limited	65.00	26.910000	1,749.15	35.10	2,281.38	(532.23)	(23.33) %	0.12 %
ANZ.AX	Anz Banking Group	3,942.00	22.030000	86,842.26	26.10	102,875.92	(16,033.66)	(15.59) %	6.06 %
ALL.AX	Aristocrat Leisure Limited	67.00	34.380000	2,303.46	45.67	3,059.56	(756.10)	(24.71) %	0.16 %
ANZPF.AX	Australia And New Zealand Banking Group Limited	4.00	102.490000	409.96	103.02	412.07	(2.11)	(0.51) %	0.03 %
ANZPG.AX	Australia And New Zealand Banking Group Limited	21.00	103.380000	2,170.98	107.00	2,246.97	(75.99)	(3.38) %	0.15 %
ANZPH.AX	Australia And New Zealand Banking Group Limited	10.00	102.410000	1,024.10	106.00	1,060.01	(35.91)	(3.39) %	0.07 %
ANZPI.AX	Australia And New Zealand Banking Group Limited	19.00	98.760000	1,876.44	102.75	1,952.19	(75.75)	(3.88) %	0.13 %
ANZPJ.AX	Australia And New Zealand Banking Group Limited	21.00	95.790000	2,011.59	100.00	2,100.00	(88.41)	(4.21) %	0.14 %
BENPH.AX	Bendigo And Adelaide Bank Limited	5.00	99.960000	499.80	106.00	529.99	(30.19)	(5.70) %	0.03 %
BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	3,590.00	41.250000	148,087.50	26.61	95,541.70	52,545.80	55.00 %	10.33 %
BOAB.AX	Boab Metals Limited	43,000.00	0.170000	7,310.00	0.41	17,823.93	(10,513.93)	(58.99) %	0.51 %
BIL.AX	Brambles Industries	222.00	10.710000	2,377.62	5.45	1,209.97	1,167.65	96.50 %	0.17 %
CAR_R.AX	Carsales Non Ren rights	28.00	0.000000	0.00	0.00	0.00	0.00	0.00 %	0.00 %
CAR.AX	Carsales.com Limited.	119.00	18.390000	2,188.41	25.08	2,984.06	(795.65)	(26.66) %	0.15 %
COL.AX	Coles Group	3,613.00	17.810000	64,347.53	15.17	54,809.10	9,538.43	17.40 %	4.49 %
CBAPD.AX	Commonwealth Bank Of Australia.	31.00	99.960000	3,098.76	101.41	3,143.58	(44.82)	(1.43) %	0.22 %
CBAPG.AX	Commonwealth Bank Of Australia.	13.00	101.700000	1,322.10	104.44	1,357.77	(35.67)	(2.63) %	0.09 %
CBAPH.AX	Commonwealth Bank Of Australia.	19.00	102.199000	1,941.78	104.63	1,987.96	(46.18)	(2.32) %	0.14 %
CBAPJ.AX	Commonwealth Bank Of	31.00	98.340000	3,048.54	101.50	3,146.52	(97.98)	(3.11) %	0.21 %

# THE TM & DL HARDIE SUPERANNUATION FUND

## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
	Australia.								
CBAPK.AX	Commonwealth Bank Of Australia.	32.00	96.000000	3,072.00	100.00	3,200.00	(128.00)	(4.00) %	0.21 %
CBA.AX	Commonwealth Bank of Australia. - Ordinary Fully Paid	530.00	90.380000	47,901.40	73.97	39,201.91	8,699.49	22.19 %	3.34 %
CSL.AX	CSL Limited	9.00	269.060000	2,421.54	294.59	2,651.28	(229.74)	(8.67) %	0.17 %
DRR.AX	Deterra Royalties Limited	1,338.00	4.240000	5,673.12	0.00	0.00	5,673.12	0.00 %	0.40 %
DMP.AX	Domino's Pizza Enterprises Limited	28.00	68.000000	1,904.00	115.50	3,233.87	(1,329.87)	(41.12) %	0.13 %
EDV.AX	Endeavour Group Limited	1,189.00	7.570000	9,000.73	4.38	5,209.85	3,790.88	72.76 %	0.63 %
EVN.AX	Evolution Mining Limited	488.00	2.380000	1,161.44	4.00	1,953.33	(791.89)	(40.54) %	0.08 %
FMG.AX	Fortescue Metal Group	21,170.00	17.530000	371,110.10	8.22	173,936.47	197,173.63	113.36 %	25.88 %
G1A.AX	Galena Mining Limited	24,390.00	0.160000	3,902.40	0.21	5,137.45	(1,235.05)	(24.04) %	0.27 %
HIQ.AX	Hitiq Limited	16,431.00	0.040000	657.24	0.20	3,286.20	(2,628.96)	(80.00) %	0.05 %
IGO.AX	IGO Limited	191.00	9.940000	1,898.54	12.46	2,379.23	(480.69)	(20.20) %	0.13 %
ILU.AX	Iluka Resources	1,374.00	9.440000	12,970.56	10.28	14,126.99	(1,156.43)	(8.19) %	0.90 %
JHX.AX	James Hardie Industries Plc	58.00	31.770000	1,842.66	49.51	2,871.55	(1,028.89)	(35.83) %	0.13 %
MQG.AX	Macquarie Group Limited	13.00	164.510000	2,138.63	189.22	2,459.91	(321.28)	(13.06) %	0.15 %
MQGPC.AX	Macquarie Group Limited	15.00	102.800000	1,542.00	105.26	1,578.87	(36.87)	(2.34) %	0.11 %
MQGPD.AX	Macquarie Group Limited	6.00	103.140000	618.84	106.80	640.79	(21.95)	(3.43) %	0.04 %
MQGPE.AX	Macquarie Group Limited	13.00	97.220000	1,263.86	100.76	1,309.89	(46.03)	(3.51) %	0.09 %
NABZZ.AX	NAB - Capital Notes 6 Offer	20.00	100.000000	2,000.00	100.00	2,000.00	0.00	0.00 %	0.14 %
NABPI_6.AX	NAB Capital Notes 6	20.00	100.000000	2,000.00	100.00	2,000.00	0.00	0.00 %	0.14 %
NAB.AX	National Australia Bank	3,935.00	27.390000	107,779.65	27.97	110,057.06	(2,277.41)	(2.07) %	7.52 %
NABPF.AX	National Australia Bank Limited	9.00	103.410000	930.69	107.62	968.58	(37.89)	(3.91) %	0.06 %
NABPH.AX	National Australia Bank Limited	31.00	100.500000	3,115.50	105.12	3,258.64	(143.14)	(4.39) %	0.22 %
NST.AX	Northern Star Resources	1,330.00	6.840000	9,097.20	10.60	14,091.72	(4,994.52)	(35.44) %	0.63 %
OZL.AX	Oz Minerals Limited	102.00	17.760000	1,811.52	24.86	2,535.32	(723.80)	(28.55) %	0.13 %
PLS.AX	Pilbara Minerals Ltd	15,700.00	2.290000	35,953.00	0.58	9,099.00	26,854.00	295.13 %	2.51 %

# THE TM & DL HARDIE SUPERANNUATION FUND

## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
RHC.AX	Ramsay Health Care	200.00	73.240000	14,648.00	71.63	14,326.92	321.08	2.24 %	1.02 %
REA.AX	REA Group Ltd	17.00	111.830000	1,901.11	151.85	2,581.52	(680.41)	(26.36) %	0.13 %
RMD.AX	Resmed Inc	72.00	30.690000	2,209.68	34.66	2,495.53	(285.85)	(11.45) %	0.15 %
STO.AX	Santos Limited	337.00	7.420000	2,500.54	7.37	2,485.06	15.48	0.62 %	0.17 %
S32.AX	South32 Limited	11,330.00	3.940000	44,640.20	2.40	27,211.34	17,428.86	64.05 %	3.11 %
TAH.AX	TabCorp Holdings Limited	1,415.00	1.065000	1,506.98	0.76	1,072.30	434.68	40.54 %	0.11 %
TLC.AX	The Lottery Corporation Limited	1,415.00	4.520000	6,395.80	3.51	4,965.40	1,430.40	28.81 %	0.45 %
SGR.AX	The Star Entertainment Group	100.00	2.790000	279.00	6.25	625.00	(346.00)	(55.36) %	0.02 %
TWE.AX	Treasury Wine Estates Limited	199.00	11.350000	2,258.65	11.68	2,323.33	(64.68)	(2.78) %	0.16 %
WBCPL9.AX	WBC Capital Notes 9 Def	14.00	100.000000	1,400.00	100.00	1,400.00	0.00	0.00 %	0.10 %
WES.AX	Wesfarmers Limited - Ordinary Fully Paid	1,499.00	41.910000	62,823.09	33.40	50,064.24	12,758.85	25.48 %	4.38 %
WBCPH.AX	Westpac Banking Corporation	15.00	100.510000	1,507.65	103.58	1,553.77	(46.12)	(2.97) %	0.11 %
WBCPI.AX	Westpac Banking Corporation	16.00	102.150000	1,634.40	105.06	1,681.00	(46.60)	(2.77) %	0.11 %
WBCPJ.AX	Westpac Banking Corporation	28.00	100.150000	2,804.20	104.88	2,936.78	(132.58)	(4.51) %	0.20 %
WBCPK.AX	Westpac Banking Corporation	20.00	97.200000	1,944.00	101.69	2,033.84	(89.84)	(4.42) %	0.14 %
WDS.AX	Woodside Energy Group Ltd	3,252.00	31.840000	103,543.68	32.23	104,796.20	(1,252.52)	(1.20) %	7.22 %
WOW.AX	Woolworths Ltd	1,626.00	35.600000	57,885.60	29.38	47,775.09	10,110.51	21.16 %	4.04 %
XRO.AX	Xero Limited	21.00	76.960000	1,616.16	107.67	2,261.05	(644.89)	(28.52) %	0.11 %
ZIP.AX	ZIP Co Limited..	1,500.00	0.440000	660.00	4.66	6,987.50	(6,327.50)	(90.55) %	0.05 %
				<b>1,320,538.42</b>		<b>989,553.96</b>	<b>330,984.46</b>	<b>33.45 %</b>	<b>92.11 %</b>
<b>Stapled Securities</b>									
GMG.AX	Goodman Group	109.00	17.840000	1,944.56	21.43	2,335.77	(391.21)	(16.75) %	0.14 %
TCL.AX	Transurban Group	173.00	14.380000	2,487.74	13.74	2,377.09	110.65	4.65 %	0.17 %
				<b>4,432.30</b>		<b>4,712.86</b>	<b>(280.56)</b>	<b>(5.95) %</b>	<b>0.31 %</b>

### Units in Listed Unit Trusts (Australian)

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**Investment Summary Report**

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
APA.AX Apa Group - Australian Pipeline Trust	2,750.00	11.270000	30,992.50	6.77	18,615.40	12,377.10	66.49 %	2.16 %
			<b>30,992.50</b>		<b>18,615.40</b>	<b>12,377.10</b>	<b>66.49 %</b>	<b>2.16 %</b>
			<b>1,433,720.42</b>		<b>1,090,639.42</b>	<b>343,081.00</b>	<b>31.46 %</b>	<b>100.00 %</b>



# THE TM & DL HARDIE SUPERANNUATION FUND

## Trustees Declaration

Seja Pty Ltd ACN: 100804653

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The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (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 superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Timothy Michael Hardie  
Seja Pty Ltd  
Director

.....  
Delys Lesley Hardie  
Seja Pty Ltd  
Director

20 October 2022

## Minutes of a meeting of the Director(s)

held on 20 October 2022 at Rmb 829, Williams, Western Australia 6391

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<b>PRESENT:</b>	Timothy Michael Hardie and Delys Lesley Hardie
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony William Boys Super Audits</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

# Minutes of a meeting of the Director(s)

held on 20 October 2022 at Rmb 829, Williams, Western Australia 6391

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act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Delys Lesley Hardie

Chairperson