

Financial statements and reports for the year ended 30 June 2021

DNG Super Trust Fund

Prepared for: Dng Super Investments Pty Ltd

DNG Super Trust Fund

Operating Statement

For the year ended 30 June 2021



	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	10	524.70	0.00
Interest Received		72.87	11.06
Other Investment Income		644.12	516.03
Investment Gains			
Changes in Market Values	11		
Realised Movements in Market Value		(6.10)	(40,051.64)
Unrealised Movements in Market Value		289,397.18	4,110.61
Other Revaluations		(0.19)	0.00
Other Investment Gains/Losses		0.01	(582.90)
Contribution Income			
Employer Contributions		4,158.67	13,244.63
Transfers In		0.00	7,786.67
Total Income		<u>294,791.26</u>	<u>(14,965.54)</u>
Expenses			
Accountancy Fees		11,440.00	440.00
ATO Supervisory Levy		259.00	259.00
Amortisation of formation costs		440.00	440.00
Auditor's Remuneration		550.00	0.00
ASIC Fees		328.00	321.00
Investment Expenses		11.28	0.00
Insurance		320.00	320.00
		<u>13,348.28</u>	<u>1,780.00</u>
Member Payments			
Life Insurance Premiums		1,732.39	5,747.28
Total Expenses		<u>15,080.67</u>	<u>7,527.28</u>
Benefits accrued as a result of operations before income tax		<u>279,710.59</u>	<u>(22,492.82)</u>
Income Tax Expense	12	0.00	1,002.75
Benefits accrued as a result of operations		<u>279,710.59</u>	<u>(23,495.57)</u>

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The accompanying notes form part of these financial statements.

Refer to compilation report

DNG Super Trust Fund

Statement of Financial Position



As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Cryptocurrency	2	367,232.23	82,285.55
Crypto currency	3	0.00	2,444.33
Shares in Listed Companies (Australian)	4	1,600.00	770.00
Units in Listed Unit Trusts (Australian)	5	2,830.10	1,806.35
Total Investments		<u>371,662.33</u>	<u>87,306.23</u>
Other Assets			
Formation Expenses		0.00	440.00
Macquarie ***8513		104.75	104.75
Westpac ***453		468.30	16,366.29
Coinspot cryptocurrency wallet - AUD		2,050.13	0.47
Distributions Receivable		524.70	0.00
Income Tax Refundable		1,956.00	0.00
Total Other Assets		<u>5,103.88</u>	<u>16,911.51</u>
Total Assets		<u>376,766.21</u>	<u>104,217.74</u>
Less:			
Liabilities			
Income Tax Payable		0.00	1,002.75
PAYG Payable		489.00	0.00
Sundry Creditors		1,240.75	1,341.70
Total Liabilities		<u>1,729.75</u>	<u>2,344.45</u>
Net assets available to pay benefits		<u>375,036.46</u>	<u>101,873.29</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Kun, Daniel - Accumulation		289,336.39	81,511.59
Kun, Gina - Accumulation		85,700.07	20,361.70
Total Liability for accrued benefits allocated to members' accounts		<u>375,036.46</u>	<u>101,873.29</u>

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DNG Super Trust Fund Compilation Report



We have compiled the accompanying special purpose financial statements of the DNG Super Trust Fund which comprise the statement of financial position as at 30 June 2021 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 DNG Super Trust 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.

Simmons Livingstone & Associates

of

PO Box 806, OXFENFORD, Queensland 4210

Signed:

A handwritten signature in black ink, appearing to read 'J. L. Lyle'.

Dated: 18/11/2022

DNG Super Trust Fund**Notes to the Financial Statements**

For the year ended 30 June 2021

**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.

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Notes to the Financial Statements

For the year ended 30 June 2021



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.

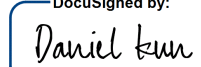
e. Critical Accounting Estimates and Judgements

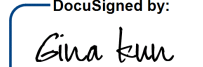
The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

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: Cryptocurrency

	2021	2020
	\$	\$
ADA	30,192.12	0.00
Singularitynet AGI	0.00	131.26
Amber AMB	0.00	0.10
ARK	0.00	54.36
Basic Attention Token BAT	0.00	799.45
Bnb	0.00	1,638.28

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DNG Super Trust Fund

Notes to the Financial Statements

For the year ended 30 June 2021



BANKERA	20.60	0.00
Cardano ADA	0.00	2,138.13
NEO (ex Antshares ANS)	0.00	4,355.05
Bitconnect BCC	0.00	1,637.75
BERRY	0.00	3.40
Bankera BNK	0.00	58.35
Bitcoin Satoshi Vision BSV	0.00	1,169.69
Bitcoin - need to change to security BTC.COIN	0.00	27,483.95
BTT	0.00	2.32
Cappasity CAPP	0.00	7.02
Countinghouse CHT	0.00	598.68
Own CHX	0.00	54.26
Apex CPX	0.00	30.33
DBC	0.00	21.21
DENT	0.00	17.41
Digixdao DGD	0.00	131.75
Dorado Token DOR	0.00	12.81
Dragonchain DRGN	0.00	71.38
Dusk	0.00	146.25
Elastos ELA	0.00	125.89
Electrify.Asia ELEC	0.00	38.34
Enigma ENG	0.00	167.26
Enjin Coin ENJ	0.00	758.02
EOS	0.00	1,431.38
Ethereum ETH	0.00	16,821.17
Synth Eusd	0.00	72.62
Fetch Fet	0.00	90.73
Fantom FTM	0.00	128.43
Farmatrust Ftt	0.00	418.88
Fuel Token FUEL	0.00	14.56
Funfair FUN	0.00	60.10
Golem GNT	0.00	169.87
Hero Origen Hero	0.00	27.07

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DNG Super Trust Fund

Notes to the Financial Statements

For the year ended 30 June 2021



Hpbcoin Hpb	0.00	30.90
Icon ICX	0.00	87.64
Ivykoin Pub Ivy	0.00	34.21
Ethlend Lend LEND	0.00	680.64
MCT	0.00	0.02
Syncfab Sma Mfg	0.00	144.36
Erc20 Mith	0.00	10.32
Modum MOD	0.00	34.48
Nucleus Vision NCASH	0.00	13.89
NEX	0.00	283.41
Nexo	0.00	889.60
Nnc	0.00	0.02
NOS	0.00	19.75
Nexus NXS	0.00	43.47
Omisego OMG	0.00	257.42
Omix OMX	0.00	12.93
Ontology ONT	0.00	1,396.15
Open Chain Openc	0.00	15.58
Perlin PERL	0.00	33.90
Po.et POE	0.00	30.72
Polymath Poly	0.00	52.34
Power Ledger POWR	0.00	489.17
Quanta chain QDEX	0.00	850.13
Quantstamp QSP	0.00	104.48
Qtum	0.00	243.80
Augur REP	0.00	623.90
Request Req	0.00	115.75
Ravencoin RVN	0.00	771.21
SALT	0.00	48.23
Siacoin SC	0.00	126.67
Saifu Sfu	0.00	0.13
Synthetix Network Token SNX	0.00	2,577.47
Sphx	0.00	0.37

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Notes to the Financial Statements

For the year ended 30 June 2021



Tky	0.00	1.88
Tolar Token TOL	0.00	67.38
VET	0.00	5,100.72
VTHO	0.00	0.12
WaBi	0.00	64.83
Wanchain WAN	0.00	60.65
Nem XEM	0.00	130.71
RIPPLE XRP	0.00	1,033.08
Zilliqa ZIL	0.00	121.71
Ox ZRX	0.00	1,346.24
DASH	0.00	0.50
ELASTOS	194.58	0.00
Gas GAS	0.00	122.51
Koinly portfolio	318,780.35	0.00
Litecoin LTC	0.00	1,520.23
Miota MIOTA	0.00	644.01
NEO	9,449.27	0.00
NEXO	6,529.62	0.00
Ontology Gas ONG	0.00	213.56
QLC	0.00	21.40
Ravencoin	2,065.69	0.00
TRX	0.00	497.33
Waltonchain WTC	0.00	29.98
XLM	0.00	398.14
	367,232.23	82,285.55

Note 3: Crypto currency

	2021	2020
	\$	\$
FTT (FTX Wallet)	0.00	2,183.85
RIF	0.00	104.14
ZEC	0.00	156.34
	0.00	2,444.33

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DNG Super Trust Fund

Notes to the Financial Statements

For the year ended 30 June 2021

**Note 4: Shares in Listed Companies (Australian)**

	2021 \$	2020 \$
Digitalx Limited - Ordinary Fully Paid	490.00	170.00
MGC Pharmaceuticals (Erin Resources Limited)	1,110.00	600.00
	1,600.00	770.00

Note 5: Units in Listed Unit Trusts (Australian)

	2021 \$	2020 \$
Betashares Crude Oil Index Etf-Currency Hedged (Synthetic) - Betashares Crude Oi	2,830.10	1,806.35
	2,830.10	1,806.35

Note 6: Banks and Term Deposits

	2021 \$	2020 \$
Banks		
Coinspot cryptocurrency wallet - AUD	2,050.13	0.47
Macquarie ***8513	104.75	104.75
Westpac ***453	468.30	16,366.29
	2,623.18	16,471.51

Note 7: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	101,873.29	125,368.86
Benefits accrued as a result of operations	279,710.59	(23,495.57)
Current year member movements	(6,547.42)	0.00
	375,036.46	101,873.29

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.

	2021 \$	2020 \$
Vested Benefits	375,036.46	101,873.29

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Notes to the Financial Statements

For the year ended 30 June 2021



Note 9: Guaranteed Benefits

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

Note 10: Trust Distributions

	2021 \$	2020 \$
Betashares Crude Oil Index Etf-Currency Hedged (Synthetic) - Betashares Crude Oi	524.70	0.00
	524.70	0.00

Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Crypto currency		
FTT (FTX Wallet)	0.01	(0.01)
RIF	25.84	(25.84)
ZEC	106.36	(106.36)
	132.21	(132.21)
Cryptocurrency		
ADA	23,928.58	0.00
ARK	445.64	(26.00)
Agri	0.00	708.49
Amber AMB	(0.02)	(0.19)
Apex CPX	1,849.52	(15.44)
Augur REP	(123.89)	334.81
BANKERA	(1,074.83)	0.00
BERRY	1,305.01	(5.25)
BTT	4.10	(4.74)
Bam	0.00	748.24
Bankera BNK	1,037.08	(537.81)
Bankorus Bkts	0.00	903.19
Basic Attention Token BAT	(148.23)	(104.03)
Bitcoin - need to change to security BTC.COIN	767.19	(4,999.90)
Bitcoin Satoshi Vision BSV	(966.24)	(283.47)

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DNG Super Trust Fund

Notes to the Financial Statements

For the year ended 30 June 2021



Bitconnect BCC	6,442.94	(628.62)
Bnb	(371.18)	(3,400.14)
CEEK	0.00	552.65
Cappasity CAPP	242.98	(18.97)
Cardano ADA	4,125.60	46.31
Countinghouse CHT	426.66	595.14
DASH	4,348.23	(1,044.48)
DBC	(20.85)	(63.48)
DENT	1,899.80	(100.88)
Decision HST	0.00	3,776.25
Digixdao DGD	856.98	52.37
Dna	0.00	201.63
Dorado Token DOR	2,379.28	1.42
Dragonchain DRGN	959.47	23.04
Dusk	153.43	9.92
Dx Chain	0.00	615.56
ELASTOS	(938.66)	0.00
EOS	1,790.61	(1,645.10)
Elastos ELA	1,007.35	0.00
Electrify.Asia ELEC	522.57	(122.42)
Enigma ENG	1,922.40	(216.87)
Enjin Coin ENJ	(207.00)	247.79
Erc20 Fsbtc	0.00	1,389.65
Erc20 Mgc	0.00	(1.08)
Erc20 Mith	122.49	3.21
Ethereum ETH	2,245.22	(3,886.54)
Ethlend Lend LEND	(678.82)	677.00
Fantom FTM	638.74	(470.30)
Farmatrust Ftt	778.81	258.10
Fetch Fet	894.03	(172.77)
Florafic Fic	0.00	(2,656.62)
Fuel Token FUEL	869.85	(14.97)
Funfair FUN	383.00	(17.76)

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DNG Super Trust Fund

Notes to the Financial Statements

For the year ended 30 June 2021



Gas GAS	25.62	(31.41)
Golem GNT	830.14	(139.54)
Gse Network Gse	0.05	(0.01)
Hashgard GARD	0.00	0.49
Heal	0.00	493.18
Hero Origen Hero	1,215.60	22.59
Hpbcoin Hpb	690.24	(138.42)
Icon ICX	1,245.15	(1.73)
Ivykoin Pub Ivy	1,579.57	(15.80)
Kep	0.00	1,443.32
Koinly portfolio	175,445.45	0.00
Litecoin LTC	4,949.11	(2,761.65)
Loyakk Lyk	0.00	641.07
MCT	0.78	(1.52)
Miota MIOTA	2,722.34	(473.37)
Modum MOD	473.81	2.21
Monero XMR	0.00	743.28
NEO	(3,233.09)	0.00
NEO (ex Antshares ANS)	8,327.31	(881.00)
NEX	96.18	(275.61)
NEXO	6,096.83	0.00
NOS	373.16	(126.41)
Nem XEM	1,615.41	(179.37)
Nexo	(528.83)	535.05
Nexus NXS	956.53	(22.42)
Nnc	0.03	(0.16)
Nucleus Vision NCASH	496.11	(102.76)
ONOT	0.00	(0.03)
Omisego OMG	1,571.02	(195.35)
Omix OMX	983.18	(2.50)
Ontology Gas ONG	1.21	(1.82)
Ontology ONT	(580.51)	(2,150.09)
Open Chain Openc	614.76	(32.04)

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Notes to the Financial Statements

For the year ended 30 June 2021



Own CHX	248.58	27.26
Ox ZRX	1,610.59	156.67
Perlin PERL	568.10	3.80
Po.et POE	991.30	(692.20)
Polymath Poly	731.22	(55.93)
Power Ledger POWR	2,849.09	(113.21)
QLC	904.60	(216.92)
Qtum	2,016.00	(414.71)
Quanta chain QDEX	(273.42)	73.05
Quantstamp QSP	735.99	16.20
RIPPLE XRP	3,019.63	(1,176.67)
Ravencoin	1,370.68	0.00
Ravencoin RVN	(76.20)	(1,172.61)
Repux	0.00	984.08
Request Req	707.82	25.04
SALT	4,478.81	(12.09)
SKRUMBLE SKM	0.00	415.44
Saifu Sfu	(0.04)	0.01
Siacoin SC	393.34	(13.33)
Singularitynet AGI	546.32	(100.49)
Sphx	1,095.35	(14.48)
Spot	0.00	654.45
Syncfab Sma Mfg	1,149.96	109.17
Synth Eusd	(6.03)	12.80
Synthetic Network Token SNX	(2,022.10)	2,169.11
TRX	423.48	(495.52)
Tky	324.19	(102.82)
Tolar Token TOL	721.09	(46.06)
VET	(2,418.25)	4,744.66
VTHO	13.20	(5.43)
WaBi	195.17	(63.93)
Waltonchain WTC	698.74	(93.52)
Wanchain WAN	923.24	(56.77)

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Notes to the Financial Statements

For the year ended 30 June 2021



XLM	1,209.60	(257.83)
Xai	0.00	273.88
Zilliqa ZIL	496.17	(46.33)
	287,411.22	(8,430.11)
Shares in Listed Companies (Australian)		
Bannerman Resources Limited - Ordinary Fully Paid	0.00	(28.05)
Brainchip Holdings Ltd - Ordinary Fully Paid	0.00	2,006.68
Cann Global Limited (ex Queensland Bauxite)	0.00	1,219.95
Cannpal Animal Therapeutics Limited - Ordinary Fully Paid	0.00	1,969.95
Digitalx Limited - Ordinary Fully Paid	320.00	(380.00)
Energy Resources of Australia Limited - Ordinary Fully Paid 'A'	0.00	259.95
Global Group Limited (ex The Hydroponics Company)	0.00	1,259.95
MGC Pharmaceuticals (Erin Resources Limited)	510.00	(960.00)
Mmj Phytotech Limited - Ordinary Fully Paid	0.00	1,524.95
Vimy Resources Limited - Ordinary Fully Paid	0.00	244.95
Yojee Limited - Ordinary Fully Paid	0.00	3,069.95
Zelda Therapeutics Limited - Ordinary Fully Paid	0.00	2,869.95
	830.00	13,058.23
Units in Listed Unit Trusts (Australian)		
Betashares Crude Oil Index Etf-Currency Hedged (Synthetic) - Betashares Crude Oi	1,023.75	(385.30)
	1,023.75	(385.30)
Total Unrealised Movement	289,397.18	4,110.61
Realised Movements in Market Value		
	2021	2020
	\$	\$
Cryptocurrency		
Agri	0.00	(833.97)
Bam	0.00	(748.28)
Bankorus Bkts	0.00	(903.20)
Bitcoin - need to change to security BTC.COIN	(5.34)	0.00
Bitconnect BCC	0.00	(758.05)

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Daniel Kun

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Gina Kun

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Refer to compilation report

DNG Super Trust Fund

Notes to the Financial Statements

For the year ended 30 June 2021



CEEK	0.00	(554.53)
Decision HST	0.00	(3,915.05)
Dna	0.00	(226.16)
Dx Chain	0.00	(488.37)
Erc20 Fsbtc	0.00	(1,367.90)
Erc20 Mgc	0.00	(0.05)
Ethereum ETH	(0.75)	639.10
Florafic Fic	0.00	(791.49)
Hashgard GARD	0.00	(0.84)
Heal	0.00	(517.26)
Kep	0.00	(1,443.33)
Loyakk Lyk	0.00	(641.08)
Monero XMR	0.00	(754.05)
ONOT	0.00	(0.02)
Repux	0.00	(984.14)
SKRUMBLE SKM	0.00	(381.09)
Spot	0.00	(654.47)
Xai	0.00	(540.75)
	(6.09)	(15,864.97)
Shares in Listed Companies (Australian)		
Bannerman Resources Limited - Ordinary Fully Paid	0.00	(339.89)
Brainchip Holdings Ltd - Ordinary Fully Paid	0.00	(2,596.63)
Cann Global Limited (ex Queensland Bauxite)	0.00	(4,489.85)
Cannpal Animal Therapeutics Limited - Ordinary Fully Paid	0.00	(3,039.90)
Energy Resources of Australia Limited - Ordinary Fully Paid 'A'	0.00	(379.90)
Global Group Limited (ex The Hydroponics Company)	0.00	(2,279.90)
Mmj Phytotech Limited - Ordinary Fully Paid	0.00	(2,790.89)
Vimy Resources Limited - Ordinary Fully Paid	0.00	(759.90)
Yojee Limited - Ordinary Fully Paid	0.00	(4,169.90)
Zelda Therapeutics Limited - Ordinary Fully Paid	0.00	(3,339.90)

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DNG Super Trust Fund

Notes to the Financial Statements

For the year ended 30 June 2021



	0.00	(24,186.66)
Total Realised Movement	(6.09)	(40,051.64)
Changes in Market Values	289,391.09	(35,941.03)

Note 12: Income Tax Expense

	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	0.00	1,002.75
Income Tax Expense	0.00	1,002.75

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%	41,956.59	(3,373.95)
--	-----------	------------

Less:

Tax effect of:

Non Taxable Transfer In	0.00	1,168.05
Increase in MV of Investments	43,409.55	636.15
Realised Accounting Capital Gains	(0.91)	(6,114.75)
Accounting Trust Distributions	78.71	0.00
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	(0.15)

Add:

Tax effect of:


SMSF Non-Deductible Expenses	66.00	0.00
Taxable Trust Distributions	85.81	0.00
Tax Adjustment - Other	0.00	66.00
Tax Losses	1,379.10	0.00
Rounding	(0.15)	0.00

Income Tax on Taxable Income or Loss	0.00	1,002.75
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Less credits:

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DNG Super Trust Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Current Tax or Refund

0.00

1,002.75

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Gina Kun
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DNG Super Trust Fund Trustees Declaration

Dng Super Investments Pty Ltd ACN: 618892416



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 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 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 2021.

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:

DocuSigned by:

Daniel Kun

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Daniel Kun
Dng Super Investments Pty Ltd
Director

DocuSigned by:

Gina Kun

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.....
Gina Kun
Dng Super Investments Pty Ltd
Director

18 November 2022

DNG Super Trust Fund

Statement of Taxable Income



For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	279,710.59
Less	
Increase in MV of investments	289,396.99
Realised Accounting Capital Gains	(6.09)
Accounting Trust Distributions	524.70
	<u>289,915.60</u>
Add	
SMSF non deductible expenses	440.00
Taxable Trust Distributions	572.07
	<u>1,012.07</u>
SMSF Annual Return Rounding	(1.06)
Taxable Income or Loss	<u>(9,194.00)</u>
Income Tax on Taxable Income or Loss	0.00
 CURRENT TAX OR REFUND	 <u>0.00</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,956.00)
AMOUNT DUE OR REFUNDABLE	<u>(1,697.00)</u>

DocuSigned by:

Daniel Kun
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DocuSigned by:

Gina Kun
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DNG Super Trust Fund

Members Statement



Daniel Kun
31 Harbourvue Court
Helensvale, Queensland, 4212, Australia

Your Details

Date of Birth : 08/03/1973
Age: 48
Tax File Number: 176698236
Date Joined Fund: 04/05/2017
Service Period Start Date: 08/03/1973
Date Left Fund:
Member Code: KUNDAN00001A
Account Start Date: 04/05/2017
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: Joshua Kun
Sophia Kun
Nomination Type: Binding Nomination (Non Lapsing)
Vested Benefits: 289,336.39
Total Death Benefit: 289,336.39
Disability Benefit: 0.00

Your Balance

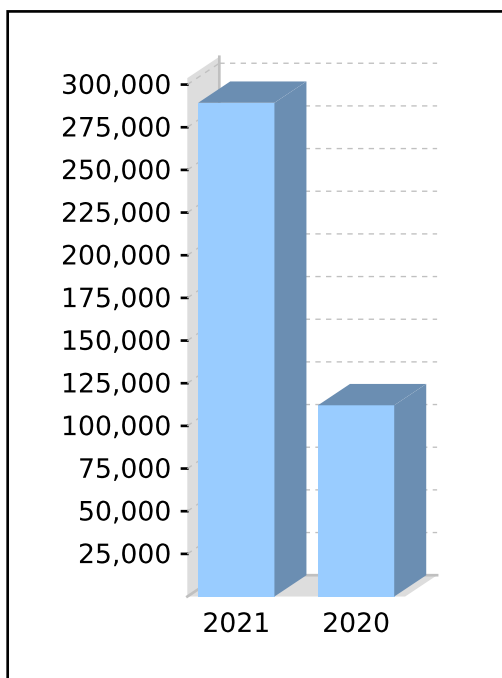
Total Benefits 289,336.39

Preservation Components

Preserved 289,252.50
Unrestricted Non Preserved 83.89
Restricted Non Preserved

Tax Components

Tax Free 519.99
Taxable 288,816.40
Investment Earnings Rate 285.08%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	81,511.59	112,071.46
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	214,091.22	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(281.00)	
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	6,547.42	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	289,336.39	112,071.46

DNG Super Trust Fund Members Statement



Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

DocuSigned by:

Daniel Kun

Daniel Kun 3119AD463...

Director

DocuSigned by:

Gina Kun

Gina Kun 187E14C7...

Director

DNG Super Trust Fund

Members Statement



Gina Kun
31 Harbourvue Court
Helensvale, Queensland, 4212, Australia

Your Details

Date of Birth : 09/05/1979
Age: 42
Tax File Number: 809862143
Date Joined Fund: 04/05/2017
Service Period Start Date: 29/08/2005
Date Left Fund:
Member Code: KUNGIN00001A
Account Start Date: 04/05/2017
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: Joshua Kun
Sophia Kun
Nomination Type: Binding Nomination (Non Lapsing)
Vested Benefits: 85,700.07
Total Death Benefit: 1,022,855.07
Disability Benefit: 0.00

Your Balance

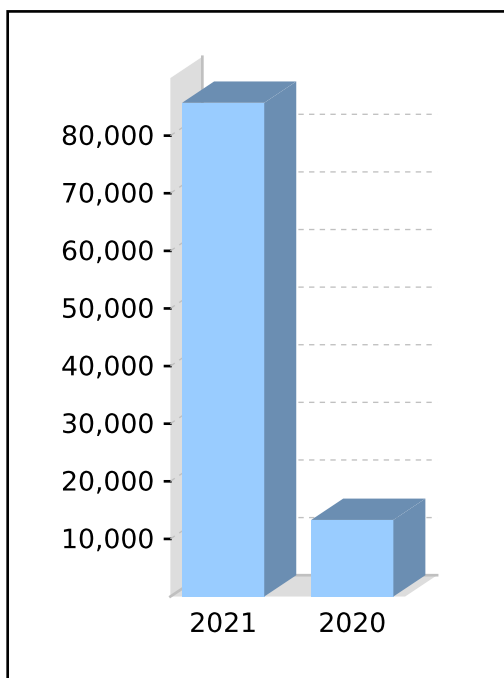
Total Benefits 85,700.07

Preservation Components

Preserved 85,700.07
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 597.10
Taxable 85,102.97
Investment Earnings Rate 286.18%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	20,361.70	13,297.40
<u>Increases to Member account during the period</u>		
Employer Contributions	4,158.67	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	63,193.09	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	623.80	
Income Tax	(342.80)	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	1,732.39	
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	85,700.07	13,297.40

DNG Super Trust Fund Members Statement



Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

DocuSigned by:

Daniel Kun

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Daniel Kun

Director

DocuSigned by:

Gina Kun

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Gina Kun

Director

DNG Super Trust Fund

Minutes of a meeting of the Director(s)

held on 18 November 2022 at 30/340 Hope Island Road, Hope Island, Queensland 4212



- PRESENT:** Daniel Kun and Gina Kun
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- FINANCIAL STATEMENTS OF SUPERANNUATION FUND:** 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.
- The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.
- TRUSTEE'S DECLARATION:** It was resolved that the trustee's declaration of the Superannuation Fund be signed.
- ANNUAL RETURN:** 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 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
- INVESTMENT STRATEGY:** 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.
- INSURANCE COVER:** 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.
- ALLOCATION OF INCOME:** 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).
- INVESTMENT ACQUISITIONS:** It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
- INVESTMENT DISPOSALS:** It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
- AUDITORS:** It was resolved that
Super Audits
of
Box 3376, RUNDLE MALL, South Australia 5000
act as auditors of the Fund for the next financial year.
- TAX AGENTS:** It was resolved that
Simmons Livingstone & Associates
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

DNG Super Trust Fund

Minutes of a meeting of the Director(s)

held on 18 November 2022 at 30/340 Hope Island Road, Hope Island, Queensland 4212



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.

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 –

DocuSigned by:

Daniel Kun

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Daniel Kun

Chairperson

DNG Super Trust Fund

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Coinspot cryptocurrency wallet - AUD		2,050.130000	2,050.13	2,050.13	2,050.13			0.55 %
Macquarie ***8513		104.750000	104.75	104.75	104.75			0.03 %
Westpac ***453		468.300000	468.30	468.30	468.30			0.13 %
			2,623.18		2,623.18			0.70 %
Cryptocurrency								
ADA.COIN ADA	17,189.77	1.756400	30,192.12	0.36	6,263.54	23,928.58	382.03 %	8.07 %
BNK.COIN BANKERA	22,271.38	0.000925	20.60	0.05	1,095.43	(1,074.83)	(98.12) %	0.01 %
CRYPTOBT Bitcoin - need to change to security BTC.COIN	0.00	0.000000	0.00	8,750.00	0.14	(0.14)	(100.00) %	0.00 %
ELA.COIN ELASTOS	61.97	3.140000	194.58	18.29	1,133.24	(938.66)	(82.83) %	0.05 %
CRYPTOET Ethereum ETH	(-0.00)	0.000000	0.00	263,333.33	(0.79)	0.79	(100.00) %	0.00 %
KUNDAS1_K Koinly portfolio only.COIN	1.00	318,780.350000	318,780.35	143,334.90	143,334.90	175,445.45	122.40 %	85.17 %
NEO.COIN NEO	201.00	47.011300	9,449.27	63.10	12,682.36	(3,233.09)	(25.49) %	2.52 %
NEXO.COIN NEXO	3,427.61	1.905005	6,529.62	0.13	432.79	6,096.83	1,408.73 %	1.74 %
RVN.COIN Ravencoin	27,952.51	0.073900	2,065.69	0.02	695.01	1,370.68	197.22 %	0.55 %
			367,232.23		165,636.62	201,595.61	121.71 %	98.12 %
Other Revaluations								
Other Revaluations						(0.19)		
						(0.19)		0.00 %
Shares in Listed Companies (Australian)								
DCC.AX Digitalx Limited - Ordinary Fully Paid	10,000.00	0.049000	490.00	0.25	2,469.95	(1,979.95)	(80.16) %	0.13 %
MXC.AX MGC Pharmaceuticals (Erin Resources Limited)	30,000.00	0.037000	1,110.00	0.10	3,019.95	(1,909.95)	(63.24) %	0.30 %
			1,600.00		5,489.90	(3,889.90)	(70.86) %	0.43 %
Units in Listed Unit Trusts (Australian)								
OOO.AX Betashares Crude Oil Index Etf-Currency Hedged (Synthetic) - Betashares Crude Oi	455.00	6.220000	2,830.10	4.82	2,191.65	638.45	29.13 %	0.76 %



DNG Super Trust Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			2,830.10		2,191.65	638.45	29.13 %	0.76 %
			374,285.51		175,941.35	198,343.97	112.73 %	100.00 %

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Gina Kun
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