

Brown Superfund

ABN 43 265 643 557
Trustees: EJB SMSF Pty Ltd

Financial Statement
For the year ended 30 June 2023

SIGNATURE PACK

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
EJB SMSF PTY LTD ATF
BROWN SUPERFUND
HELD ON ~~21.1.07~~ 2023 AT
1 SPINIFEX RTT, FALSE BAY SA**

PRESENT

Maria Brown

Erich Brown

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**ALLOCATION OF
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

Member Name/Contribution type	Amount
<i>Mrs Maria Brown</i>	
Government	500.00
<i>Mr Erich Brown</i>	
Member	29,014.00
Government	575.65

The contributions will be subject to normal preservation and payment rules under the Superannuation Industry (Supervision) Regulations 1994 (SISR)

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the fund meet the requirement of the fund's deed and do not breach the superannuation laws in relation to:

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits 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 following benefits on behalf of the members:

Member Name/Payment Type	Amount
<i>Mr Erich Brown</i>	
Pension	75,981.03

PURCHASE OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Unlisted Market</i>			
<i>AAVECOIN</i>			
15 Jan 2023	111.4405	0.45	50.00
<i>Cardano</i>			
31 Jul 2022	0.7844	1,274.90	1,000.00
16 Sep 2022	0.7062	113.50	80.15
16 Sep 2022	0.7073	2,258.24	1,597.20
16 Sep 2022	0.7058	1,406.40	992.68
21 Sep 2022	0.7071	2,828.60	2,000.00
01 Oct 2022	0.7015	526.86	369.60
11 Nov 2022	0.5864	4,263.05	2,500.00
15 Jan 2023	0.5139	194.59	100.00
<i>AG Freedom 1 oz Silver Round</i>			
30 Sep 2022	37.4000	250.00	9,350.00
<i>As Good As Gold Premium 1 kilo Silver Bar</i>			
30 Sep 2022	1,037.0000	20.00	20,740.00
17 Feb 2023	1,089.2000	45.00	49,014.00
<i>As Good As Gold Premium 10 oz Silver Bar</i>			
30 Sep 2022	344.7000	60.00	20,682.00
<i>Algorand</i>			
31 Oct 2022	0.6064	6,431.80	3,900.00
<i>PancakeSwap</i>			
15 Jan 2023	5.4500	18.35	100.00
<i>Cartesi</i>			
12 Sep 2022	0.2327	190.65	44.37
<i>Dagcoin</i>			
31 Jul 2022	0.1653	6,051.07	1,000.00
13 Aug 2022	0.1664	6,010.52	1,000.00
15 Jan 2023	0.0729	2,743.75	200.00
<i>Polkadot</i>			
15 Jan 2023	8.7200	5.73	50.00
<i>dYdX</i>			
13 Aug 2022	3.4200	292.40	1,000.00
15 Jan 2023	2.2100	45.25	100.00
<i>Ethereum</i>			
08 Aug 2022	2,590.0827	0.40	1,024.30
12 Aug 2022	2,700.2803	0.92	2,495.41
30 Aug 2022	2,306.3263	0.43	1,000.00
24 Sep 2022	2,097.1235	1.24	2,606.41
<i>Fantom</i>			
15 Jan 2023	0.4738	211.07	100.00
<i>GAS</i>			
26 Jan 2023	4.1841	33.30	139.32
26 Jan 2023	4.1841	66.60	278.67
15 Feb 2023	4.8154	0.02	0.12
28 Mar 2023	5.2251	0.02	0.13
27 Apr 2023	4.8212	0.02	0.12
23 May 2023	4.2804	0.02	0.08
<i>The Graph</i>			
15 Jan 2023	0.1181	423.27	50.00
<i>Hedera</i>			
15 Jan 2023	0.0761	657.11	50.00
<i>Immutable</i>			
13 Aug 2022	1.6921	590.98	1,000.00
15 Jan 2023	0.8210	60.90	50.00
<i>ChainLink</i>			
29 Jul 2022	11.3500	440.53	5,000.00

30 Aug 2022	10.2100	293.83	3,000.00
01 Oct 2022	12.3200	81.17	1,000.00
05 Oct 2022	12.3700	80.84	1,000.00
<i>Litecoin</i>			
30 Aug 2022	82.4124	12.13	1,000.00
22 Sep 2022	85.5900	11.68	1,000.00
<i>Terra 2.0</i>			
15 Mar 2023	2.2579	0.92	2.07
15 Apr 2023	2.1925	0.92	2.01
17 May 2023	1.4507	0.92	1.33
15 Jun 2023	0.9054	0.92	0.83
<i>Matic</i>			
13 Aug 2022	1.4475	690.83	1,000.00
06 Nov 2022	1.9721	1,014.13	2,000.00
11 Nov 2022	1.8010	832.88	1,500.00
15 Jan 2023	1.4412	69.39	100.00
<i>NEO</i>			
10 Dec 2022	10.6355	1.87	19.94
<i>Numeraire</i>			
15 Jan 2023	25.8200	7.75	200.00
<i>Quant</i>			
15 Jan 2023	189.6382	0.26	50.00
<i>Radicle</i>			
24 Sep 2022	3.1204	320.48	1,000.00
<i>Reddcoin</i>			
10 Dec 2022	0.0005	2,590.66	1.24
10 Dec 2022	0.0005	1,763.72	0.84
26 Jan 2023	0.0005	834,532.97	400.00
<i>Render Network</i>			
01 Oct 2022	0.7515	1,330.67	1,000.00
05 Oct 2022	0.8099	1,234.72	1,000.00
15 Jan 2023	0.8050	248.45	200.00
<i>Rune</i>			
15 Jan 2023	2.5562	39.12	100.00
<i>Solana</i>			
13 Aug 2022	68.6400	14.57	1,000.00
15 Jan 2023	33.5800	1.49	50.00
<i>SSV Network</i>			
12 Sep 2022	27.6738	31.80	880.11
<i>Syscoin</i>			
15 Jan 2023	0.1824	274.12	50.00
<i>Theta Fuel</i>			
30 Aug 2022	0.0894	25,358.06	2,266.96
30 Aug 2022	0.0899	33,365.96	3,000.00
20 Sep 2022	0.0808	49,504.95	4,000.00
05 Oct 2022	0.0831	24,075.21	2,000.00
26 Jan 2023	0.0703	28,452.74	2,000.00
<i>Theta</i>			
30 Aug 2022	1.7935	2,787.85	5,000.00
30 Aug 2022	1.7949	2,228.54	4,000.00
30 Aug 2022	1.8019	3,884.79	7,000.00
17 Sep 2022	1.6807	8,329.86	14,000.00
22 Sep 2022	1.6973	5,891.71	10,000.00
05 Oct 2022	1.7286	4,628.02	8,000.00
11 Nov 2022	1.5964	1,566.02	2,500.00
10 Dec 2022	1.2919	27.46	35.48
15 Jan 2023	1.3563	368.65	500.00
26 Jan 2023	1.5598	3,846.65	6,000.00
<i>TrueFi</i>			
15 Jan 2023	0.0509	982.67	50.00
<i>Uniswap</i>			
15 Jan 2023	9.7100	20.60	200.00
<i>VeChain Token</i>			
15 Jan 2023	0.0307	1,626.92	50.00
<i>VeThor</i>			
15 Feb 2023	0.0023	8.55	0.02
28 Mar 2023	0.0018	16.33	0.03
27 Apr 2023	0.0024	16.33	0.04
24 May 2023	0.0016	12.37	0.02
<i>Stellar</i>			

31 Jul 2022	0.1790	5,587.90	1,000.00
23 Sep 2022	0.1962	15,287.48	3,000.00
10 Dec 2022	0.1288	475.87	61.28
<i>Ripple</i>			
31 Jul 2022	0.5834	1,714.00	1,000.00
31 Jul 2022	0.6073	16.47	10.00
30 Aug 2022	0.4844	4,995.95	2,420.02
30 Aug 2022	0.4848	1,192.16	577.96
11 Nov 2022	0.6263	3,991.51	2,500.00
15 Jan 2023	0.5770	173.30	100.00
26 Jan 2023	0.6014	831.44	500.00
<i>Zilliqa</i>			
30 Aug 2022	0.0564	17,722.33	1,000.00
09 Sep 2022	0.0533	7.31	0.39
10 Sep 2022	0.0549	7.29	0.40
11 Sep 2022	0.0562	7.30	0.41
12 Sep 2022	0.0561	7.31	0.41
13 Sep 2022	0.0574	7.31	0.42
14 Sep 2022	0.0531	7.34	0.39
15 Sep 2022	0.0534	7.30	0.39
16 Sep 2022	0.0464	7.33	0.34
17 Sep 2022	0.0525	5.71	0.30
26 Jan 2023	0.0411	12,161.31	500.00
<i>Ox</i>			
30 Aug 2022	0.4605	217.15	100.00
<i>Listed Securities Market</i>			
<i>Bellevue Gold Limited</i>			
23 Sep 2022	0.7550	2,000.00	1,509.95
<i>Costa Group Holdings Limited</i>			
14 Jul 2022	2.5650	2,000.00	5,129.95
<i>Vaneck Australian Resources ETF</i>			
02 Sep 2022	33.1198	250.00	8,279.95
<i>Betashares Crude Oil Index Etf-Currency Hedged (Synthetic)</i>			
31 Aug 2022	6.3300	1,000.00	6,329.95
<i>Paladin Energy Limited</i>			
16 Sep 2022	0.9880	1,000.00	988.00
<i>Regis Resources Limited</i>			
14 Jul 2022	1.5300	3,000.00	4,589.95
<i>Global X Ultra Short Nasdaq 100 Hedge Fund</i>			
14 Jul 2022	5.2300	1,000.00	5,229.95
<i>Westgold Resources Limited</i>			
14 Jul 2022	1.1375	4,000.00	4,549.95

DISPOSAL OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Unlisted Market</i>			
<i>AAVECOIN</i>			
23 Apr 2023	104.5757	0.45	46.92
<i>Cardano</i>			
29 Aug 2022	0.6250	1,274.90	796.81
19 Sep 2022	0.6636	3,778.14	2,507.05
11 Oct 2022	0.6432	3,350.00	2,154.62
13 Nov 2022	0.4946	4,268.51	2,111.36
23 Apr 2023	0.5818	194.59	113.22
<i>Algorand</i>			
12 Nov 2022	0.4355	6,431.80	2,800.91
<i>PancakeSwap</i>			
23 Apr 2023	4.9802	18.35	91.38
<i>Cartesi</i>			
10 Dec 2022	0.1867	190.00	35.48
<i>Dagcoin</i>			
29 Aug 2022	0.0980	12,061.59	1,182.02
23 Apr 2023	0.0587	2,743.75	161.03
<i>Polkadot</i>			
23 Apr 2023	8.7898	5.73	50.40
<i>dYdX</i>			
29 Aug 2022	2.2000	292.40	643.27
23 Apr 2023	3.6900	45.25	166.97
<i>Ethereum</i>			
29 Aug 2022	2,102.2910	1.32	2,774.94
16 Sep 2022	2,148.1815	0.43	931.43
25 Sep 2022	1,974.6667	1.20	2,369.60
27 Apr 2023	2,838.5064	0.04	121.63
<i>Fantom</i>			
23 Apr 2023	0.6397	211.07	135.02
<i>GAS</i>			
24 Apr 2023	4.6521	99.00	460.56
<i>The Graph</i>			
23 Apr 2023	0.2071	423.27	87.64
<i>Hedera</i>			
23 Apr 2023	0.0898	657.11	59.03
<i>Immutable</i>			
29 Aug 2022	1.2117	590.98	716.09
23 Apr 2023	1.4328	60.90	87.26
<i>ChainLink</i>			
12 Aug 2022	12.4771	200.00	2,495.41
29 Aug 2022	9.1600	240.56	2,203.54
16 Sep 2022	11.0298	90.00	992.68
19 Sep 2022	10.9100	203.83	2,223.78
02 Oct 2022	11.3900	80.00	911.20
11 Oct 2022	11.3500	80.00	908.00
10 Dec 2022	9.9700	2.00	19.94
<i>Livepeer</i>			
10 Dec 2022	10.6329	0.08	0.84
<i>Litecoin</i>			
19 Sep 2022	79.5898	12.13	965.75
10 Nov 2022	75.9000	11.00	834.90
23 Apr 2023	128.5089	0.68	87.85
<i>Terra 2.0</i>			
27 Apr 2023	1.8598	3.67	6.82
<i>Matic</i>			
29 Aug 2022	1.1278	690.83	779.14
10 Nov 2022	1.2851	1,014.00	1,303.05
12 Nov 2022	1.4839	833.01	1,236.07
23 Apr 2023	1.5134	69.39	105.01
<i>NEO</i>			
23 Apr 2023	16.7799	1.87	31.46

<i>Numeraire</i>			
24 Apr 2023	24.7000	7.70	190.19
<i>OMG Network</i>			
23 Apr 2023	1.7695	0.49	0.86
<i>Quant</i>			
23 Apr 2023	170.2571	0.26	44.89
<i>Radicle</i>			
13 Oct 2022	2.9104	320.00	931.32
23 Apr 2023	2.5262	0.48	1.20
<i>Reddcoin</i>			
23 Apr 2023	0.0002	838,887.36	131.50
<i>Render Network</i>			
03 Oct 2022	0.6926	1,329.00	920.47
12 Nov 2022	0.7899	1,236.39	976.63
24 Apr 2023	2.4741	248.00	613.58
<i>Rune</i>			
23 Apr 2023	2.0501	39.16	80.29
<i>Solana</i>			
29 Aug 2022	44.0300	14.57	641.73
23 Apr 2023	32.5391	1.49	48.45
<i>SSV Network</i>			
17 Sep 2022	18.7199	31.80	595.35
<i>Syscoin</i>			
23 Apr 2023	0.2264	274.12	62.07
<i>Theta Fuel</i>			
12 Sep 2022	0.0887	500.00	44.37
16 Sep 2022	0.0802	1,000.00	80.15
19 Sep 2022	0.0760	57,224.02	4,348.74
03 Oct 2022	0.0790	49,500.00	3,908.82
10 Nov 2022	0.0693	24,000.00	1,662.38
24 Apr 2023	0.0777	0.90	0.07
27 Apr 2023	0.0739	28,532.00	2,107.92
<i>Theta</i>			
12 Sep 2022	1.7602	500.00	880.11
16 Sep 2022	1.5668	7,401.17	11,596.15
16 Sep 2022	1.5972	1,000.00	1,597.20
19 Sep 2022	1.5873	8,000.00	12,698.40
02 Oct 2022	1.6147	6,220.00	10,043.43
13 Oct 2022	1.5290	4,600.00	7,033.40
12 Nov 2022	1.3850	1,595.62	2,209.93
24 Apr 2023	1.4815	4,242.00	6,284.52
<i>TrueFi</i>			
23 Apr 2023	0.0926	982.67	90.97
<i>Uniswap</i>			
23 Apr 2023	8.1399	20.60	167.66
<i>VeChain Token</i>			
23 Apr 2023	0.0332	1,627.14	54.07
<i>VeThor</i>			
23 Apr 2023	0.0021	277.86	0.58
<i>XDC Network</i>			
10 Dec 2022	0.0318	39.00	1.24
<i>Stellar</i>			
29 Aug 2022	0.1476	5,587.90	824.81
13 Oct 2022	0.1714	15,200.00	2,604.58
23 Apr 2023	0.1407	563.35	79.26
<i>Ripple</i>			
29 Aug 2022	0.4638	1,730.47	802.60
09 Nov 2022	0.6359	6,100.00	3,879.20
12 Nov 2022	0.5542	4,079.62	2,260.79
23 Apr 2023	0.6929	1,004.00	695.64
<i>Zilliqa</i>			
19 Sep 2022	0.0482	17,841.78	860.49
23 Apr 2023	0.0492	12,167.00	598.51
<i>Ox</i>			
10 Dec 2022	0.2748	223.00	61.28
<i>Listed Securities Market</i>			
<i>Boss Energy Limited</i>			
26 Sep 2022	2.3434	3,000.00	7,030.05
<i>Costa Group Holdings Limited</i>			

22 Jul 2022	2.5500	2,000.00	5,100.05
<i>Centrex Limited</i>			
14 Sep 2022	0.1665	29,411.00	4,896.39
<i>Vaneck Australian Resources ETF</i>			
26 Sep 2022	31.9002	250.00	7,975.05
<i>Oceanagold Corporation</i>			
15 Aug 2022	2.3650	2,000.00	4,730.05
<i>Betashares Crude Oil Index Etf-Currency Hedged (Synthetic)</i>			
15 Sep 2022	6.0301	1,000.00	6,030.05
<i>Paladin Energy Limited</i>			
23 Sep 2022	0.7875	1,000.00	787.50
<i>Betashares Gold Bullion ETF - Currency Hedged</i>			
15 Sep 2022	14.6951	400.00	5,878.05
<i>Regis Resources Limited</i>			
30 Aug 2022	1.4880	2,500.00	3,720.05
15 Sep 2022	1.5153	500.00	757.63
<i>Silver Lake Resources Limited</i>			
30 Aug 2022	1.2600	1,500.00	1,890.05
15 Sep 2022	1.1632	527.00	612.99
<i>Global X Ultra Short Nasdaq 100 Hedge Fund</i>			
15 Sep 2022	4.5801	1,000.00	4,580.05
<i>SSR Mining Inc.</i>			
30 Aug 2022	14.5100	5.00	72.55
08 Sep 2022	20.5200	220.00	4,514.40
14 Sep 2022	19.2860	25.00	482.15
<i>Tulla Resources PLC</i>			
30 Aug 2022	0.4998	1,480.00	739.65
31 Aug 2022	0.5200	3,047.00	1,584.44
01 Sep 2022	0.5200	67.00	34.84
06 Sep 2022	0.5200	1,302.00	677.04
15 Sep 2022	0.4639	1,000.00	463.88
<i>Westgold Resources Limited</i>			
26 Aug 2022	0.9850	2,000.00	1,970.05
31 Aug 2022	0.9193	2,800.00	2,574.05
14 Sep 2022	0.8250	1,200.00	990.05

ALLOCATION OF NET INCOME:

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mrs Maria Brown</i>				
Accumulation	42,709.04	5.44	0.00	0.00
<i>Mr Erich Brown</i>				
Accumulation	8,057.08	1.10	0.00	0.00
Account Based Pension (40.71% Tax Free)	13,670.08	0.00	0.00	0.00

REPORTING ENTITY CONCEPT:

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

REPORTS AND STATEMENTS:

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2023 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2023, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2023.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2023 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2023 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2023 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were *being achieved and that the said investment strategy requires no further modification or adoption at this time.*

TRUSTEE AND MEMBER 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 Section 120 of the S/SA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

AUDITOR:

It was resolved that

Anthony Boys
of
Super Audits
702/20 Hindmarsh Square
Adelaide, SA 5000

act as the auditor of the fund for the next financial year.

TAX AGENT:

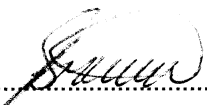
It was resolved that

Ms Emily Cooper
of
SMSF Australia
Unit 8
435-438 Fullarton Road
HIGHGATE, SA 5063

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.


..... Dated 21.10.2023
Erich Brown
Chairperson