

Tran Nguyen Self Managed Super Fund

ABN 11 470 134 269

Trustees: Tran Nguyen SMSF Pty Ltd

Financial Statement

For the year ended 30 June 2022

Tran Nguyen Self Managed Super Fund

Reports

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Compilation Report to the Trustees and Members of Tran Nguyen Self Managed Super Fund

ABN 11 470 134 269
For the period 1 July 2021 to 30 June 2022

On the basis of the information provided by the Trustees of Tran Nguyen Self Managed Super Fund, we have compiled the accompanying special purpose financial statements of Tran Nguyen Self Managed Super Fund for the period ended 30 June 2022, which comprise the Statement of Financial Position, Operating Statement, 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 Trustees

The Trustees of Tran Nguyen Self Managed Super 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 / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees of Tran Nguyen Self Managed Super Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting 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 / basis of accounting 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 conclusion¹ on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund 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.

Signature of Accountant

Dated: 25 November 2022



Name of Signatory: Mr John Paul Bartley

Address: 322 Glen Osmond Road
MYRTLE BANK, SA 5064

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Tran Nguyen Self Managed Super Fund

Trustee Declaration

In the opinion of the Trustees of the Tran Nguyen Self Managed Super Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of Tran Nguyen SMSF Pty Ltd by:

..... Dated:/...../.....
Tin Tran
Director: Tran Nguyen SMSF Pty Ltd

..... Dated:/...../.....
Toya Nguyen
Director: Tran Nguyen SMSF Pty Ltd

Tran Nguyen Self Managed Super Fund
Operating Statement
For the period 1 July 2021 to 30 June 2022

| | Note | 2022 | 2021 |
|---|------|------------------|------------------|
| Income | | | |
| Member Receipts | | | |
| Rollovers In | | \$4,722 | - |
| Contributions | | | |
| Employer | | \$92,029 | \$46,792 |
| Investment Gains | | | |
| Increase in Market Value | 8A | \$1,796 | \$57,152 |
| Investment Income | | | |
| Distributions | 7A | \$4,313 | \$4,049 |
| Dividends | 7B | \$31,736 | \$10,460 |
| Foreign Income | 7C | \$622 | - |
| Interest | 7D | \$68 | \$109 |
| Other Income | | - | \$167 |
| | | <u>\$135,287</u> | <u>\$118,729</u> |
| Expenses | | | |
| Member Payments | | | |
| Lump Sums Paid | | \$385 | - |
| Insurance Premiums | | \$3,086 | \$2,806 |
| Other Expenses | | | |
| Accountancy Fee | | \$990 | - |
| Adviser Fee | | \$2,715 | \$2,962 |
| ASIC Fee | | \$55 | - |
| Auditor Fee | | \$330 | - |
| Fund Administration Fee | | \$15 | - |
| SMSF Supervisory Levy | | \$259 | \$259 |
| Investment Losses | | | |
| Realised Capital Losses | 8B | \$3,998 | (\$530) |
| | | <u>\$11,834</u> | <u>\$5,497</u> |
| Benefits Accrued as a Result of Operations before Income Tax | | \$123,454 | \$113,231 |
| Income Tax | | | |
| Income Tax Expense | | \$18,593 | \$8,349 |
| | | <u>\$18,593</u> | <u>\$8,349</u> |
| Benefits Accrued as a Result of Operations | | \$104,861 | \$104,883 |

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Tran Nguyen Self Managed Super Fund
Statement of Financial Position
as at 30 June 2022

| | Note | 2022 | 2021 |
|---|------|-------------------------|-------------------------|
| Assets | | | |
| Investments | | | |
| Shares in Listed Companies | 6A | \$222,689 | \$186,133 |
| Shares in Unlisted Companies | 6B | \$162,500 | \$131,311 |
| Stapled Securities | 6C | \$32,973 | \$43,278 |
| Units In Listed Unit Trusts | 6D | \$91,732 | \$41,071 |
| Other Assets | | | |
| Cash At Bank | | \$119,364 | \$91,707 |
| Unsettled Trades | | - | \$31,098 |
| Receivables | | \$1,730 | \$1,267 |
| Total Assets | | <u>\$630,987</u> | <u>\$525,865</u> |
| Liabilities | | | |
| Income Tax Payable | | \$2,187 | \$4,768 |
| Other Taxes Payable | | \$3,804 | \$962 |
| Total Liabilities | | <u>\$5,991</u> | <u>\$5,730</u> |
| Net Assets Available to Pay Benefits | | <u>\$624,996</u> | <u>\$520,135</u> |
| <i>Represented by:</i> | | | |
| Liability for Accrued Benefits | | | |
| | 2 | | |
| Mr Tin Tran | | \$403,024 | \$346,674 |
| Ms Toya Nguyen | | \$221,972 | \$173,461 |
| Total Liability for Accrued Benefits | | <u>\$624,996</u> | <u>\$520,135</u> |

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Tran Nguyen Self Managed Super Fund

Notes to the Financial Statements

As at 30 June 2022

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Tran Nguyen Self Managed Super Fund

Notes to the Financial Statements

As at 30 June 2022

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

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

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

The financial report was authorised for issue on 25 November 2022 by the directors of the trustee company.

Tran Nguyen Self Managed Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

| | Current | Previous |
|--|------------------|------------------|
| Liability for Accrued Benefits at beginning of period | \$520,135 | \$415,253 |
| Benefits Accrued during the period | \$105,246 | \$104,883 |
| Benefits Paid during the period | (\$385) | \$0 |
| Liability for Accrued Benefits at end of period | \$624,996 | \$520,135 |

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which 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 reporting period.

| | Current | Previous |
|---|------------------|------------------|
| Vested Benefits at beginning of period | \$520,135 | \$415,253 |
| Benefits Accrued during the period | \$105,246 | \$104,883 |
| Benefits Paid during the period | (\$385) | \$0 |
| Vested Benefits at end of period | \$624,996 | \$520,135 |

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Tran Nguyen Self Managed Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 6A – Shares in Listed Companies

| | Current | Previous |
|---|------------------|------------------|
| At market value: | | |
| Amcor PLC - Cdi 1:1 Foreign Exempt Nyse | \$18,040 | \$0 |
| ASX Limited | \$0 | \$9,714 |
| ASX Limited | \$10,214 | \$0 |
| Auckland International Airport Limited - Ordinary Fully Paid Foreign Exempt Nzx | \$12,960 | \$0 |
| Auckland International Airport Limited - Ordinary Fully Paid Foreign Exempt Nzx | \$0 | \$6,760 |
| Bendigo And Adelaide Bank Limited | \$0 | \$10,490 |
| Bendigo And Adelaide Bank Limited | \$9,070 | \$0 |
| BHP Group Limited | \$10,313 | \$0 |
| Boral Limited. | \$0 | \$9,923 |
| Challenger Limited | \$13,680 | \$0 |
| Commonwealth Bank Of Australia. | \$0 | \$19,974 |
| Commonwealth Bank Of Australia. | \$18,076 | \$0 |
| Elders Limited | \$0 | \$8,085 |
| Elders Limited | \$8,813 | \$0 |
| Evolution Mining Limited | \$0 | \$18,000 |
| Evolution Mining Limited | \$11,900 | \$0 |
| Invocare Limited | \$0 | \$5,785 |
| Link Administration Holdings Limited | \$0 | \$5,040 |
| Ma Financial Group Limited | \$0 | \$11,320 |
| Ma Financial Group Limited | \$2,633 | \$0 |
| Medibank Private Limited | \$6,500 | \$0 |
| Medibank Private Limited | \$0 | \$6,320 |
| Oceanagold Corporation - Chess Depository Interest 1:1 | \$0 | \$6,100 |
| Propel Funeral Partners Limited | \$9,460 | \$0 |
| Santos Limited | \$11,130 | \$0 |
| Santos Limited | \$0 | \$10,635 |
| Servcorp Limited | \$6,600 | \$0 |
| Telstra Corporation Limited. | \$0 | \$7,520 |
| Telstra Group Limited | \$7,700 | \$0 |
| Unifi Group Limited | \$9,840 | \$0 |
| Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse | \$0 | \$7,360 |
| Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse | \$4,420 | \$0 |
| WAM Capital Limited | \$0 | \$20,468 |
| WAM Capital Limited | \$16,075 | \$0 |
| Webjet Limited | \$5,340 | \$0 |
| Webjet Limited | \$0 | \$4,910 |
| Wesfarmers Limited | \$12,573 | \$0 |
| Wesfarmers Limited | \$0 | \$17,730 |
| Woodside Energy Group Ltd | \$17,353 | \$0 |
| | \$222,689 | \$186,133 |

Note 6B – Shares in Unlisted Companies

| | Current | Previous |
|------------------|------------------|------------------|
| At market value: | | |
| Escient Pty Ltd | \$162,500 | \$131,311 |
| | \$162,500 | \$131,311 |

Tran Nguyen Self Managed Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 6C – Stapled Securities

| | Current | Previous |
|--|-----------------|-----------------|
| At market value: | | |
| APA Group - Fully Paid Units Stapled Securities | \$0 | \$4,450 |
| GDI Property Group - Fully Paid Ordinary/Units Stapled Securities | \$9,100 | \$0 |
| GDI Property Group - Fully Paid Ordinary/Units Stapled Securities | \$0 | \$11,200 |
| Ingenia Communities Group - Fully Paid Ordinary/Units Stapled Securities | \$7,960 | \$0 |
| National Storage REIT - Fully Paid Ordinary/Units Stapled Securities | \$15,913 | \$0 |
| National Storage REIT - Fully Paid Ordinary/Units Stapled Securities | \$0 | \$14,723 |
| Sydney Airport - Fully Paid Ordinary/Units Stapled Securities | \$0 | \$5,790 |
| Transurban Group - Fully Paid Ordinary/Units Stapled Securities | \$0 | \$7,115 |
| | \$32,973 | \$43,278 |

Note 6D – Units In Listed Unit Trusts

| | Current | Previous |
|---|-----------------|-----------------|
| At market value: | | |
| Betashares Active Australian Hybrids Fund (Managed Fund) - | \$19,840 | \$0 |
| Betashares Active Aus Hybrids Fund (Managed Fund) | | |
| Betashares Global Banks ETF - Currency Hedged - Betashares Global | \$17,430 | \$0 |
| Banks ETF - Currency Hedged | | |
| Betashares Us Eq Strong Bear Hdge Fnd-Crncy Hdged - Trading | \$0 | \$7,595 |
| Managed Fund Units Fully Paid | | |
| Ishares Core Composite Bond ETF - Exchange Traded Fund Units | \$0 | \$18,358 |
| Fully Paid | | |
| Ishares Core Composite Bond ETF - Ishares Core Composite Bond | \$16,135 | \$0 |
| ETF | | |
| SPDR Dow Jones Global Real Estate Esg Fund - SPDR Dow Jones | \$6,378 | \$0 |
| Global Real Estate Esg Fund | | |
| SPDR Dow Jones Global Real Estate Fund - Exchange Traded Fund | \$0 | \$7,155 |
| Units Fully Paid | | |
| Vaneck Ftse International Property (Hedged) ETF - Vaneck Ftse | \$12,033 | \$0 |
| International Property (Hedged) ETF | | |
| Vaneck MSCI International Quality (Hedged) ETF - Vaneck MSCI | \$13,228 | \$0 |
| International Quality (Hedged) ETF | | |
| Vanguard Australian Property Securities Index ETF - Exchange Traded | \$0 | \$7,963 |
| Fund Units Fully Paid | | |
| Vanguard Australian Property Securities Index ETF - Vanguard | \$6,688 | \$0 |
| Australian Property Securities Index ETF | | |
| | \$91,732 | \$41,071 |

Tran Nguyen Self Managed Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 7A – Distributions

| | Current | Previous |
|---|----------------|-----------------|
| APA Group - Fully Paid Units Stapled Securities | \$127 | \$271 |
| GDI Property Group - Fully Paid Ordinary/Units Stapled Securities | \$388 | \$0 |
| GDI Property Group - Fully Paid Ordinary/Units Stapled Securities | \$388 | \$388 |
| Ingenia Communities Group - Fully Paid Ordinary/Units Stapled Securities | \$116 | \$0 |
| Ingenia Communities Group - Fully Paid Ordinary/Units Stapled Securities | \$104 | \$0 |
| National Storage REIT - Fully Paid Ordinary/Units Stapled Securities | \$402 | \$0 |
| National Storage REIT - Fully Paid Ordinary/Units Stapled Securities | \$363 | \$413 |
| Transurban Group - Fully Paid Ordinary/Units Stapled Securities | \$0 | \$178 |
| Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) | \$465 | \$0 |
| Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) | \$68 | \$0 |
| Betashares Global Banks ETF - Currency Hedged - Betashares Global Banks ETF - Currency Hedged | \$309 | \$0 |
| Ishares Core Composite Bond ETF - Exchange Traded Fund Units Fully Paid | \$172 | \$301 |
| Ishares Core Composite Bond ETF - Ishares Core Composite Bond ETF | \$83 | \$0 |
| Magellan Infrastructure Fund (Currency Hedged)(Managed Fund) - Trading Managed Fund Units Fully Paid | \$0 | \$409 |
| SPDR Dow Jones Global Real Estate Esg Fund - SPDR Dow Jones Global Real Estate Esg Fund | \$329 | \$0 |
| SPDR Dow Jones Global Real Estate Fund - Exchange Traded Fund Units Fully Paid | \$123 | \$192 |
| Vaneck Ftse International Property (Hedged) ETF - Vaneck Ftse International Property (Hedged) ETF | \$264 | \$0 |
| Vaneck Ftse International Property (Hedged) ETF - Vaneck Ftse International Property (Hedged) ETF | \$132 | \$0 |
| Vaneck MSCI International Quality (Hedged) ETF - Vaneck MSCI International Quality (Hedged) ETF | \$173 | \$0 |
| Vanguard Australian Property Securities Index ETF - Exchange Traded Fund Units Fully Paid | \$194 | \$366 |
| Vanguard Australian Property Securities Index ETF - Vanguard Australian Property Securities Index ETF | \$115 | \$0 |
| Vanguard International Credit Securities Index (Hedged) ETF - Exchange Traded Fund Units Fully Paid | \$0 | \$1,531 |
| | \$4,313 | \$4,049 |

Tran Nguyen Self Managed Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 7B – Dividends

| | Current | Previous |
|---|-----------------|-----------------|
| ASX Limited | \$406 | \$0 |
| Bendigo And Adelaide Bank Limited | \$757 | \$400 |
| BHP Group Limited | \$743 | \$0 |
| Cadence Capital Limited | \$0 | \$194 |
| Challenger Limited | \$329 | \$0 |
| Commonwealth Bank Of Australia. | \$1,071 | \$709 |
| Elders Limited | \$388 | \$282 |
| Evolution Mining Limited | \$778 | \$457 |
| Invocare Limited | \$68 | \$156 |
| Link Administration Holdings Limited | \$79 | \$99 |
| Ma Financial Group Limited | \$243 | \$0 |
| Medibank Private Limited | \$371 | \$0 |
| Moelis Australia Limited | \$0 | \$286 |
| Propel Funeral Partners Limited | \$171 | \$0 |
| Santos Limited | \$395 | \$198 |
| Servcorp Limited | \$200 | \$0 |
| Telstra Corporation Limited. | \$457 | \$178 |
| Vgi Partners Global Investments Limited | \$0 | \$129 |
| WAM Capital Limited | \$2,069 | \$1,588 |
| Wesfarmers Limited | \$729 | \$784 |
| Woodside Petroleum Ltd | \$1,044 | \$0 |
| Escient Pty Ltd | \$21,429 | \$5,000 |
| Transurban Group - Fully Paid Ordinary/Units Stapled Securities | \$7 | \$0 |
| | \$31,736 | \$10,460 |

Note 7C – Foreign Income

| | Current | Previous |
|--|----------------|-----------------|
| Amcor PLC - Cdi 1:1 Foreign Exempt Nyse | \$495 | \$0 |
| Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse | \$127 | \$0 |
| | \$622 | \$0 |

Note 7D – Interest

| | Current | Previous |
|---------------|----------------|-----------------|
| Macquarie CMA | \$68 | \$109 |
| | \$68 | \$109 |

Tran Nguyen Self Managed Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 8A – Increase in Market Value

| | Current | Previous |
|---|-----------|-----------|
| Shares in Listed Companies | | |
| Amcor PLC - Cdi 1:1 Foreign Exempt Nyse | \$1,943 | \$0 |
| ASX Limited | (\$770) | \$770 |
| ASX Limited | \$1,270 | \$0 |
| Auckland International Airport Limited - Ordinary Fully Paid Foreign Exempt Nzx | (\$1,636) | \$0 |
| Auckland International Airport Limited - Ordinary Fully Paid Foreign Exempt Nzx | \$255 | (\$255) |
| Bendigo And Adelaide Bank Limited | (\$2,009) | \$3,480 |
| Bendigo And Adelaide Bank Limited | \$589 | \$0 |
| BHP Group Limited | (\$50) | \$0 |
| Boral Limited. | (\$2,625) | \$2,625 |
| Cadence Capital Limited | \$0 | \$1,109 |
| Challenger Limited | (\$203) | \$0 |
| Commonwealth Bank Of Australia. | (\$6,548) | \$6,090 |
| Commonwealth Bank Of Australia. | \$4,650 | \$0 |
| Elders Limited | (\$757) | \$757 |
| Elders Limited | \$1,485 | \$0 |
| Evolution Mining Limited | (\$1,530) | (\$1,995) |
| Evolution Mining Limited | (\$7,877) | \$0 |
| Invocare Limited | \$909 | \$545 |
| Link Administration Holdings Limited | (\$429) | \$940 |
| Ma Financial Group Limited | (\$3,865) | \$3,865 |
| Ma Financial Group Limited | (\$1,901) | \$0 |
| Medibank Private Limited | \$645 | \$0 |
| Medibank Private Limited | (\$465) | \$465 |
| Oceanagold Corporation - Chess Depository Interest 1:1 | (\$745) | \$745 |
| Propel Funeral Partners Limited | \$700 | \$0 |
| Santos Limited | \$3,820 | \$0 |
| Santos Limited | (\$3,325) | \$2,685 |
| Servcorp Limited | (\$1,361) | \$0 |
| Telstra Corporation Limited. | (\$708) | \$985 |
| Telstra Group Limited | \$888 | \$0 |
| Uniti Group Limited | \$900 | \$0 |
| Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse | (\$3,753) | \$3,753 |
| Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse | \$813 | \$0 |
| WAM Capital Limited | (\$1,489) | \$3,550 |
| WAM Capital Limited | (\$2,904) | \$0 |
| Webjet Limited | (\$695) | \$0 |
| Webjet Limited | \$1,125 | (\$1,125) |
| Wesfarmers Limited | \$2,473 | \$0 |
| Wesfarmers Limited | (\$7,030) | \$4,281 |
| Woodside Energy Group Ltd | \$6,160 | \$0 |
| Shares in Unlisted Companies | | |
| Escient Pty Ltd | \$31,189 | \$31,311 |
| Stapled Securities | | |
| APA Group - Fully Paid Units Stapled Securities | \$741 | (\$1,115) |
| GDI Property Group - Fully Paid Ordinary/Units Stapled Securities | (\$1,885) | \$0 |
| GDI Property Group - Fully Paid Ordinary/Units Stapled Securities | (\$215) | \$215 |
| Ingenia Communities Group - Fully Paid Ordinary/Units Stapled Securities | (\$5,260) | \$0 |
| National Storage REIT - Fully Paid Ordinary/Units Stapled Securities | \$1,621 | \$0 |
| National Storage REIT - Fully Paid Ordinary/Units Stapled Securities | (\$431) | \$431 |
| Sydney Airport - Fully Paid Ordinary/Units Stapled Securities | \$320 | (\$320) |
| Transurban Group - Fully Paid Ordinary/Units Stapled Securities | (\$1,235) | \$50 |
| Units In Listed Unit Trusts | | |
| Betashares Active Australian Hybrids Fund (Managed Fund) - | (\$905) | \$0 |
| Betashares Active Aus Hybrids Fund (Managed Fund) | | |

Tran Nguyen Self Managed Super Fund
Notes to the Financial Statements
As at 30 June 2022

| | | |
|---|----------------|-----------------|
| Betashares Global Banks ETF - Currency Hedged - Betashares Global Banks ETF - Currency Hedged | (\$3,818) | \$0 |
| Betashares Us Eq Strong Bear Hdge Fnd-Crncy Hdged - Trading Managed Fund Units Fully Paid | \$16,266 | (\$11,725) |
| Ishares Core Composite Bond ETF - Exchange Traded Fund Units Fully Paid | \$625 | (\$517) |
| Ishares Core Composite Bond ETF - Ishares Core Composite Bond ETF | (\$2,848) | \$0 |
| Magellan Infrastructure Fund (Currency Hedged)(Managed Fund) - Trading Managed Fund Units Fully Paid | \$0 | \$2,454 |
| SPDR Dow Jones Global Real Estate Esg Fund - SPDR Dow Jones Global Real Estate Esg Fund | (\$1,562) | \$0 |
| SPDR Dow Jones Global Real Estate Fund - Exchange Traded Fund Units Fully Paid | \$785 | \$1,312 |
| Vaneck Ftse International Property (Hedged) ETF - Vaneck Ftse International Property (Hedged) ETF | (\$2,559) | \$0 |
| Vaneck MSCI International Quality (Hedged) ETF - Vaneck MSCI International Quality (Hedged) ETF | (\$3,710) | \$0 |
| Vanguard Australian Property Securities Index ETF - Exchange Traded Fund Units Fully Paid | (\$1) | \$1,859 |
| Vanguard Australian Property Securities Index ETF - Vanguard Australian Property Securities Index ETF | (\$1,274) | \$0 |
| Vanguard International Credit Securities Index (Hedged) ETF - Exchange Traded Fund Units Fully Paid | \$0 | (\$73) |
| | \$1,796 | \$57,152 |

Note 8B – Realised Capital Losses

| | Current | Previous |
|--|----------------|-----------------|
| Shares in Listed Companies | | |
| Boral Limited. | (\$1,133) | \$0 |
| Cadence Capital Limited | \$0 | (\$1,930) |
| Evolution Mining Limited | \$783 | \$0 |
| Invocare Limited | \$1,165 | \$0 |
| Link Administration Holdings Limited | (\$278) | \$0 |
| Ma Financial Group Limited | (\$10,498) | \$0 |
| Oceanagold Corporation - Chess Depository Interest 1:1 | (\$335) | \$0 |
| The A2 Milk Company Limited | \$0 | \$3,330 |
| Vgi Partners Global Investments Limited | \$0 | (\$1,907) |
| Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse | \$0 | (\$3,178) |
| WAM Capital Limited | \$0 | (\$77) |
| Stapled Securities | | |
| APA Group - Fully Paid Units Stapled Securities | \$382 | \$0 |
| Sydney Airport - Fully Paid Ordinary/Units Stapled Securities | (\$2,400) | \$0 |
| Transurban Group - Fully Paid Ordinary/Units Stapled Securities | (\$1,015) | \$0 |
| Units In Listed Unit Trusts | | |
| Betashares Us Eq Strong Bear Hdge Fnd-Crncy Hdged - Trading Managed Fund Units Fully Paid | \$17,327 | \$0 |
| Magellan Infrastructure Fund (Currency Hedged)(Managed Fund) - Trading Managed Fund Units Fully Paid | \$0 | \$1,780 |
| Vanguard International Credit Securities Index (Hedged) ETF - Exchange Traded Fund Units Fully Paid | \$0 | \$1,452 |
| | \$3,998 | (\$530) |

Tran Nguyen Self Managed Super Fund
Investment Summary as at 30 June 2022

| Investment | Units | Average Cost Price | Market Price | Accounting Cost | Market Value | Unrealised Accounting Gain/(Loss) | Accounting Gain/(Loss) (%) | Portfolio Weight (%) |
|---|--------|--------------------|--------------|------------------|------------------|-----------------------------------|----------------------------|----------------------|
| <u>Bank</u> | | | | | | | | |
| Macquarie CMA | | | | \$119,364 | \$119,364 | | | 19% |
| | | | | \$119,364 | \$119,364 | | | 19% |
| <u>Listed Securities Market</u> | | | | | | | | |
| Auckland International Airport Limited - Ordinary Fully Paid Foreign Exempt Nzx (ASX:AIA) | 2,000 | \$7.2977 | \$6.4800 | \$14,596 | \$12,960 | (\$1,636) | (11)% | 2% |
| Amcor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC) | 1,000 | \$16.0968 | \$18.0400 | \$16,097 | \$18,040 | \$1,943 | 12% | 3% |
| ASX Limited (ASX:ASX) | 125 | \$71.5512 | \$81.7100 | \$8,944 | \$10,214 | \$1,270 | 14% | 2% |
| Bendigo And Adelaide Bank Limited (ASX:BEN) | 1,000 | \$8.4813 | \$9.0700 | \$8,481 | \$9,070 | \$589 | 7% | 1% |
| BHP Group Limited (ASX:BHP) | 250 | \$41.4493 | \$41.2500 | \$10,362 | \$10,313 | (\$50) | 0% | 2% |
| Betashares Global Banks ETF - Currency Hedged - Betashares Global Banks ETF - Currency Hedged (ASX:BNKS) | 3,000 | \$7.0826 | \$5.8100 | \$21,248 | \$17,430 | (\$3,818) | (18)% | 3% |
| Commonwealth Bank Of Australia. (ASX:CBA) | 200 | \$67.1310 | \$90.3800 | \$13,426 | \$18,076 | \$4,650 | 35% | 3% |
| Challenger Limited (ASX:CGF) | 2,000 | \$6.9417 | \$6.8400 | \$13,883 | \$13,680 | (\$203) | (1)% | 2% |
| SPDR Dow Jones Global Real Estate Esg Fund - SPDR Dow Jones Global Real Estate Esg Fund (ASX:DJRE) | 320 | \$24.8119 | \$19.9300 | \$7,940 | \$6,378 | (\$1,562) | (20)% | 1% |
| Elders Limited (ASX:ELD) | 700 | \$10.4686 | \$12.5900 | \$7,328 | \$8,813 | \$1,485 | 20% | 1% |
| Evolution Mining Limited (ASX:EVN) | 5,000 | \$3.9554 | \$2.3800 | \$19,777 | \$11,900 | (\$7,877) | (40)% | 2% |
| GDI Property Group - Fully Paid Ordinary/Units Stapled Securities (ASX:GDI) | 10,000 | \$1.0985 | \$0.9100 | \$10,985 | \$9,100 | (\$1,885) | (17)% | 1% |
| Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund) (ASX:HBRD) | 2,000 | \$10.3724 | \$9.9200 | \$20,745 | \$19,840 | (\$905) | (4)% | 3% |
| Ishares Core Composite Bond ETF - Ishares Core Composite Bond ETF (ASX:IAF) | 162 | \$117.1810 | \$99.6000 | \$18,983 | \$16,135 | (\$2,848) | (15)% | 3% |
| Ingenia Communities Group - Fully Paid Ordinary/Units Stapled Securities (ASX:INA) | 2,000 | \$6.6098 | \$3.9800 | \$13,220 | \$7,960 | (\$5,260) | (40)% | 1% |
| Ma Financial Group Limited (ASX:MAF) | 585 | \$7.7500 | \$4.5000 | \$4,534 | \$2,633 | (\$1,901) | (42)% | -% |
| Medibank Private Limited (ASX:MPL) | 2,000 | \$2.9275 | \$3.2500 | \$5,855 | \$6,500 | \$645 | 11% | 1% |
| National Storage REIT - Fully Paid Ordinary/Units Stapled Securities (ASX:NSR) | 7,436 | \$1.9220 | \$2.1400 | \$14,292 | \$15,913 | \$1,621 | 11% | 3% |

Tran Nguyen Self Managed Super Fund
Investment Summary as at 30 June 2022

| Investment | Units | Average Cost Price | Market Price | Accounting Cost | Market Value | Unrealised Accounting Gain/(Loss) | Accounting Gain/(Loss) (%) | Portfolio Weight (%) |
|---|--------|--------------------|--------------|------------------|------------------|-----------------------------------|----------------------------|----------------------|
| <u>Listed Securities Market</u> | | | | | | | | |
| Propel Funeral Partners Limited (ASX:PFP) | 2,000 | \$4.3802 | \$4.7300 | \$8,761 | \$9,460 | \$700 | 8% | 2% |
| Vaneck MSCI International Quality (Hedged) ETF - Vaneck MSCI International Quality (Hedged) ETF (ASX:QHAL) | 400 | \$42.3447 | \$33.0700 | \$16,938 | \$13,228 | (\$3,710) | (22)% | 2% |
| Vaneck Ftse International Property (Hedged) ETF - Vaneck Ftse International Property (Hedged) ETF (ASX:REIT) | 700 | \$20.8454 | \$17.1900 | \$14,592 | \$12,033 | (\$2,559) | (18)% | 2% |
| Servcorp Limited (ASX:SRV) | 2,000 | \$3.9802 | \$3.3000 | \$7,961 | \$6,600 | (\$1,361) | (17)% | 1% |
| Santos Limited (ASX:STO) | 1,500 | \$4.8736 | \$7.4200 | \$7,310 | \$11,130 | \$3,820 | 52% | 2% |
| Telstra Group Limited (ASX:TLS) | 2,000 | \$3.4060 | \$3.8500 | \$6,812 | \$7,700 | \$888 | 13% | 1% |
| Uniti Group Limited (ASX:UWL) | 2,000 | \$4.4702 | \$4.9200 | \$8,941 | \$9,840 | \$900 | 10% | 2% |
| Vanguard Australian Property Securities Index ETF - Vanguard Australian Property Securities Index ETF (ASX:VAP) | 88 | \$90.4750 | \$76.0000 | \$7,962 | \$6,688 | (\$1,274) | (16)% | 1% |
| Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK) | 2,000 | \$1.8038 | \$2.2100 | \$3,608 | \$4,420 | \$813 | 23% | 1% |
| WAM Capital Limited (ASX:WAM) | 9,346 | \$2.0307 | \$1.7200 | \$18,979 | \$16,075 | (\$2,904) | (15)% | 3% |
| Woodside Energy Group Ltd (ASX:WDS) | 545 | \$20.5363 | \$31.8400 | \$11,192 | \$17,353 | \$6,160 | 55% | 3% |
| Webjet Limited (ASX:WEB) | 1,000 | \$6.0350 | \$5.3400 | \$6,035 | \$5,340 | (\$695) | (12)% | 1% |
| Wesfarmers Limited (ASX:WES) | 300 | \$33.6667 | \$41.9100 | \$10,100 | \$12,573 | \$2,473 | 24% | 2% |
| | | | | \$359,885 | \$347,394 | (\$12,491) | (3)% | 55% |
| <u>Unlisted Market</u> | | | | | | | | |
| Escient Pty Ltd | 50,000 | \$1.9000 | \$3.2500 | \$95,000 | \$162,500 | \$67,500 | 71% | 26% |
| | | | | \$95,000 | \$162,500 | \$67,500 | 71% | 26% |
| | | | | \$574,248 | \$629,257 | \$55,009 | 10% | 100% |

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Tran Nguyen Self Managed Super Fund
(ABN: 11 470 134 269)

Consolidated Member Benefit Totals

| Period | Member Account Details |
|-----------------------------------|--|
| 1 July 2021 - 30 June 2022 | Residential Address: 35 Anglesey Avenue St Georges, SA 5064 |
| Member | Number: 1 |
| Mr Tin Tran | Date of Birth: 8 October 1977 Date Joined Fund: 10 June 2019 Eligible Service Date: 10 June 2019 |
| | Tax File Number Held: Yes |

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

| | |
|---|-------------------------|
| Withdrawal Benefit as at 1 Jul 2021 | |
| Accumulation | \$346,674 |
| Total as at 1 Jul 2021 | <u>\$346,674</u> |
| Withdrawal Benefit as at 30 Jun 2022 | |
| Accumulation | \$403,024 |
| Total as at 30 Jun 2022 | <u>\$403,024</u> |

Your Tax Components

| | |
|-------------------|-----------|
| Tax Free | \$30 |
| Taxable - Taxed | \$402,994 |
| Taxable - Untaxed | \$- |

Your Preservation Components

| | |
|----------------------------|-----------|
| Preserved | \$403,024 |
| Restricted Non Preserved | \$- |
| Unrestricted Non Preserved | \$- |

Your Insurance Benefits

| | Balance | Insurance | Total Benefit |
|-------------|-----------|-----------|---------------|
| On Death | \$403,024 | \$787,500 | \$1,190,524 |
| On TPD | \$403,024 | \$787,500 | \$1,190,524 |
| Salary Cont | | \$- | |

Your Beneficiaries

No beneficiary details have been recorded

Tran Nguyen Self Managed Super Fund

(ABN: 11 470 134 269)

Member Benefit Statement

| Period | Member Account Details |
|----------------------------|--|
| 1 July 2021 - 30 June 2022 | Residential Address: 35 Anglesey Avenue St Georges, SA 5064 |
| Member Number: 1 | Date of Birth: 8 October 1977 |
| Mr Tin Tran | Date Joined Fund: 10 June 2019 |
| Accumulation Account | Eligible Service Date: 10 June 2019 |
| Accumulation | Tax File Number Held: Yes |
| | Account Start Date: 10 June 2019 |

| Your Account Summary | |
|---|-------------------------|
| Withdrawal Benefit as at 1 Jul 2021 | \$346,674 |
| <i>Increases to your account:</i> | |
| Employer Contributions | \$43,247 |
| Rollovers In | \$4,722 |
| Share Of Net Fund Income | \$20,299 |
| Tax Effect Of Direct Member Expenses | \$226 |
| <u>Total Increases</u> | <u>\$68,494</u> |
| <i>Decreases to your account:</i> | |
| Contributions Tax | \$7,192 |
| Lump Sum Cash Payments | \$385 |
| Member Insurance Premiums | \$1,505 |
| Tax on Net Fund Income | \$3,062 |
| <u>Total Decreases</u> | <u>\$12,144</u> |
| Withdrawal Benefit as at 30 Jun 2022 | <u>\$403,024</u> |

| Your Tax Components | | |
|---------------------|----------|-----------|
| Tax Free | 0.0075 % | \$30 |
| Taxable - Taxed | | \$402,994 |
| Taxable - Untaxed | | \$- |

| Your Preservation Components | |
|------------------------------|-----------|
| Preserved | \$403,024 |
| Restricted Non Preserved | \$- |
| Unrestricted Non Preserved | \$- |

| Your Insurance Benefits | | | |
|-------------------------|-----------|-----------|---------------|
| | Balance | Insurance | Total Benefit |
| On Death | \$403,024 | \$787,500 | \$1,190,524 |
| On TPD | \$403,024 | \$787,500 | \$1,190,524 |
| Salary Cont | | \$- | |

| Your Beneficiaries | |
|---|--|
| No beneficiary details have been recorded | |

Tran Nguyen Self Managed Super Fund
(ABN: 11 470 134 269)

Consolidated Member Benefit Totals

| Period | Member Account Details |
|-----------------------------------|--|
| 1 July 2021 - 30 June 2022 | Residential Address: 35 Anglesey Avenue St Georges, SA 5064 |
| Member | Number: 2 |
| Ms Toya Tran Nguyen | Date of Birth: 13 January 1978 Date Joined Fund: 10 June 2019 Eligible Service Date: 10 June 2019 Tax File Number Held: Yes |

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

| | |
|---|------------------|
| Withdrawal Benefit as at 1 Jul 2021 | |
| Accumulation | \$173,461 |
| Total as at 1 Jul 2021 | \$173,461 |
| | |
| Withdrawal Benefit as at 30 Jun 2022 | |
| Accumulation | \$221,972 |
| Total as at 30 Jun 2022 | \$221,972 |

Your Tax Components

| | |
|-------------------|-----------|
| Tax Free | \$- |
| Taxable - Taxed | \$221,972 |
| Taxable - Untaxed | \$- |

Your Preservation Components

| | |
|----------------------------|-----------|
| Preserved | \$221,972 |
| Restricted Non Preserved | \$- |
| Unrestricted Non Preserved | \$- |

Your Insurance Benefits

| | Balance | Insurance | Total Benefit |
|-------------|-----------|-----------|---------------|
| On Death | \$221,972 | \$918,750 | \$1,140,722 |
| On TPD | \$221,972 | \$918,750 | \$1,140,722 |
| Salary Cont | | \$- | |

Your Beneficiaries

No beneficiary details have been recorded

Tran Nguyen Self Managed Super Fund

(ABN: 11 470 134 269)

Member Benefit Statement

| Period | Member Account Details |
|----------------------------|--|
| 1 July 2021 - 30 June 2022 | Residential Address: 35 Anglesey Avenue St Georges, SA 5064 |
| Member Number: 2 | Date of Birth: 13 January 1978 |
| Ms Toya Tran Nguyen | Date Joined Fund: 10 June 2019 |
| Accumulation Account | Eligible Service Date: 10 June 2019 |
| Accumulation | Tax File Number Held: Yes |
| | Account Start Date: 10 June 2019 |

Your Account Summary

| | |
|---|--------------------------------|
| Withdrawal Benefit as at 1 Jul 2021 | \$173,461 |
| <i>Increases to your account:</i> | |
| Employer Contributions | \$48,783 |
| Share Of Net Fund Income | \$9,874 |
| Tax Effect Of Direct Member Expenses | \$237 |
| <u>Total Increases</u> | <u>\$58,894</u> |
| <i>Decreases to your account:</i> | |
| Contributions Tax | \$7,317 |
| Member Insurance Premiums | \$1,581 |
| Tax on Net Fund Income | \$1,484 |
| <u>Total Decreases</u> | <u>\$10,383</u> |
| Withdrawal Benefit as at 30 Jun 2022 | <u><u>\$221,972</u></u> |

Your Tax Components

| | | |
|-------------------|----------|-----------|
| Tax Free | 0.0000 % | \$- |
| Taxable - Taxed | | \$221,972 |
| Taxable - Untaxed | | \$- |

Your Preservation Components

| | |
|----------------------------|-----------|
| Preserved | \$221,972 |
| Restricted Non Preserved | \$- |
| Unrestricted Non Preserved | \$- |

Your Insurance Benefits

| | Balance | Insurance | Total Benefit |
|-------------|-----------|-----------|---------------|
| On Death | \$221,972 | \$918,750 | \$1,140,722 |
| On TPD | \$221,972 | \$918,750 | \$1,140,722 |
| Salary Cont | | \$- | |

Your Beneficiaries

No beneficiary details have been recorded

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
TRAN NGUYEN SMSF PTY LTD ATF
TRAN NGUYEN SELF MANAGED SUPER FUND
HELD ON 25 NOVEMBER 2022 AT
35 ANGLESEY AVENUE, ST GEORGES SA**

PRESENT

Tin Tran

Toya Nguyen

**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>Ms Toya Nguyen</i> Employer | \$48,783 |
| <i>Mr Tin Tran</i> Employer | \$43,247 |

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 Tin Tran</i> Lump Sum | \$385 |

**ACCEPTANCE OF
ROLLOVERS:**

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

1. making rollovers between funds; and
2. breaching the fund's or the member's investment strategy

The trustees have reviewed the rollovers and received advice that the rollovers are 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 following rollovers on behalf of the members:

| Member Name/Payee Name | Amount |
|--|---------------|
| <i>Mr Tin Tran</i> Australian Taxation Office | \$4,722 |

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 2022 hereto be confirmed and are in line with the investment strategy of the fund.

| Asset / Date | Price | Units | Consideration |
|--|--------------|--------------|----------------------|
| <i>Listed Securities Market</i> | | | |
| <i>Auckland International Airport Limited - Ordinary Fully Paid Foreign Exempt Nzx</i> | | | |
| 21 Oct 2021 | 7.5805 | 1,000.00 | \$7,581 |
| 06 Jun 2022 | 7.5805 | 1,000.00 | \$7,581 |
| 06 Jun 2022 | 7.0150 | 1,000.00 | \$7,015 |
| <i>Amtcor PLC - Cdi 1:1 Foreign Exempt Nyse</i> | | | |
| 21 Oct 2021 | 16.0968 | 1,000.00 | \$16,097 |
| 06 Jun 2022 | 16.0968 | 1,000.00 | \$16,097 |
| <i>ASX Limited</i> | | | |
| 06 Jun 2022 | 71.5512 | 125.00 | \$8,944 |
| <i>Bendigo And Adelaide Bank Limited</i> | | | |
| 06 Jun 2022 | 6.3478 | 510.00 | \$3,237 |
| 06 Jun 2022 | 10.2150 | 250.00 | \$2,554 |
| 06 Jun 2022 | 11.2092 | 240.00 | \$2,690 |
| <i>BHP Group Limited</i> | | | |
| 15 Dec 2021 | 41.4493 | 250.00 | \$10,362 |
| 06 Jun 2022 | 41.4493 | 250.00 | \$10,362 |
| <i>Betashares Global Banks ETF - Currency Hedged - Betashares Global Banks ETF - Currency Hedged</i> | | | |
| 21 Oct 2021 | 7.0826 | 3,000.00 | \$21,248 |
| 06 Jun 2022 | 7.0826 | 3,000.00 | \$21,248 |
| <i>Commonwealth Bank Of Australia.</i> | | | |
| 06 Jun 2022 | 60.8931 | 130.00 | \$7,916 |
| 06 Jun 2022 | 78.7157 | 70.00 | \$5,510 |
| <i>Challenger Limited</i> | | | |
| 21 Oct 2021 | 6.9417 | 2,000.00 | \$13,883 |
| 06 Jun 2022 | 6.9417 | 2,000.00 | \$13,883 |
| <i>SPDR Dow Jones Global Real Estate Esg Fund - SPDR Dow Jones Global Real Estate Esg Fund</i> | | | |
| 06 Jun 2022 | 24.8119 | 320.00 | \$7,940 |
| <i>Elders Limited</i> | | | |
| 06 Jun 2022 | 10.4686 | 700.00 | \$7,328 |
| <i>Evolution Mining Limited</i> | | | |
| 20 Aug 2021 | 3.8500 | 3,896.00 | \$15,000 |
| 06 Jun 2022 | 3.8500 | 3,896.00 | \$15,000 |
| 06 Jun 2022 | 4.3275 | 1,104.00 | \$4,778 |
| <i>GDI Property Group - Fully Paid Ordinary/Units</i> | | | |
| <i>Stapled Securities</i> | | | |
| 06 Jun 2022 | 1.0610 | 5,000.00 | \$5,305 |
| 06 Jun 2022 | 1.1360 | 5,000.00 | \$5,680 |
| <i>Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Australian Hybrids Fund (Managed Fund)</i> | | | |
| 21 Oct 2021 | 10.3724 | 2,000.00 | \$20,745 |
| 06 Jun 2022 | 10.3724 | 2,000.00 | \$20,745 |

| | | | | |
|--|-------------|----------|----------|----------|
| <i>Ishares Core Composite Bond ETF - Ishares Core Composite Bond ETF</i> | 06 Jun 2022 | 117.1810 | 162.00 | \$18,983 |
| <i>Ingenia Communities Group - Fully Paid Ordinary/Units Stapled Securities</i> | 21 Oct 2021 | 6.6098 | 2,000.00 | \$13,220 |
| | 06 Jun 2022 | 6.6098 | 2,000.00 | \$13,220 |
| <i>Ma Financial Group Limited</i> | 28 Jan 2022 | 7.7500 | 585.00 | \$4,534 |
| | 06 Jun 2022 | 7.7500 | 585.00 | \$4,534 |
| <i>Medibank Private Limited</i> | 06 Jun 2022 | 2.9275 | 2,000.00 | \$5,855 |
| <i>National Storage REIT - Fully Paid Ordinary/Units Stapled Securities</i> | 06 Jun 2022 | 2.0000 | 1,436.00 | \$2,872 |
| | 06 Jun 2022 | 1.9383 | 3,000.00 | \$5,815 |
| | 06 Jun 2022 | 1.8683 | 3,000.00 | \$5,605 |
| <i>Propel Funeral Partners Limited</i> | 15 Dec 2021 | 4.3803 | 2,000.00 | \$8,761 |
| | 06 Jun 2022 | 4.3803 | 2,000.00 | \$8,761 |
| <i>Vaneck MSCI International Quality (Hedged) ETF - Vaneck MSCI International Quality (Hedged) ETF</i> | 15 Dec 2021 | 42.3447 | 400.00 | \$16,938 |
| | 06 Jun 2022 | 42.3447 | 400.00 | \$16,938 |
| <i>Vaneck Ftse International Property (Hedged) ETF - Vaneck Ftse International Property (Hedged) ETF</i> | 21 Oct 2021 | 20.8454 | 700.00 | \$14,592 |
| | 06 Jun 2022 | 20.8454 | 700.00 | \$14,592 |
| <i>Servcorp Limited</i> | 21 Oct 2021 | 3.9803 | 2,000.00 | \$7,961 |
| | 06 Jun 2022 | 3.9803 | 2,000.00 | \$7,961 |
| <i>Santos Limited</i> | 06 Jun 2022 | 4.0387 | 1,130.00 | \$4,564 |
| | 06 Jun 2022 | 7.4236 | 370.00 | \$2,747 |
| <i>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</i> | 19 Oct 2021 | 0.0000 | 56.00 | \$0 |
| <i>Telstra Group Limited</i> | 06 Jun 2022 | 3.3551 | 1,220.00 | \$4,093 |
| | 06 Jun 2022 | 3.4855 | 780.00 | \$2,719 |
| <i>Uniti Group Limited</i> | 15 Dec 2021 | 4.4703 | 2,000.00 | \$8,941 |
| | 06 Jun 2022 | 4.4703 | 2,000.00 | \$8,941 |
| <i>Vanguard Australian Property Securities Index ETF - Vanguard Australian Property Securities Index ETF</i> | 06 Jun 2022 | 90.4750 | 88.00 | \$7,962 |
| <i>Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse</i> | 06 Jun 2022 | 1.8038 | 2,000.00 | \$3,608 |
| <i>WAM Capital Limited</i> | 06 Jun 2022 | 2.0307 | 9,346.00 | \$18,979 |

| | | | |
|--|---------|----------|----------|
| <i>Woodside Energy Group Ltd</i> | | | |
| 24 May 2022 | 0.0000 | 45.00 | \$0 |
| 25 May 2022 | 22.3846 | 500.00 | \$11,192 |
| 06 Jun 2022 | 0.0000 | 45.00 | \$0 |
| 06 Jun 2022 | 22.3846 | 500.00 | \$11,192 |
| <i>Webjet Limited</i> | | | |
| 06 Jun 2022 | 6.0350 | 1,000.00 | \$6,035 |
| <i>Wesfarmers Limited</i> | | | |
| 06 Jun 2022 | 30.8438 | 160.00 | \$4,935 |
| 06 Jun 2022 | 36.8929 | 140.00 | \$5,165 |
| <i>Woodside Petroleum Ltd</i> | | | |
| 15 Dec 2021 | 22.3846 | 500.00 | \$11,192 |
| <i>Unlisted Market</i> | | | |
| <i>INA_R</i> | | | |
| 04 Nov 2021 | 0.0000 | 472.00 | \$0 |
| <i>Listed Derivatives Market</i> | | | |
| <i>Transurban Group - Rights-Appsclose 15Dec2015 Us Prohibited</i> | | | |
| 28 Sep 2021 | 0.0000 | 56.00 | \$0 |

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 2022 hereto be confirmed and are in line with the investment strategy of the fund.

| Asset / Date | Price | Units | Consideration |
|----------------------------------|--------------|--------------|----------------------|
| <i>Listed Securities Market</i> | | | |
| <i>Auckland International</i> | | | |
| <i>Airport Limited -</i> | | | |
| <i>Ordinary Fully Paid</i> | | | |
| <i>Foreign Exempt Nzx</i> | | | |
| 06 Jun 2022 | 7.5805 | 1,000.00 | \$7,581 |
| 06 Jun 2022 | 7.0150 | 1,000.00 | \$7,015 |
| <i>Amcor PLC - Cdi 1:1</i> | | | |
| <i>Foreign Exempt Nyse</i> | | | |
| 06 Jun 2022 | 16.0968 | 1,000.00 | \$16,097 |
| <i>APA Group - Fully Paid</i> | | | |
| <i>Units Stapled Securities</i> | | | |
| 15 Dec 2021 | 9.6190 | 500.00 | \$4,810 |
| <i>ASX Limited</i> | | | |
| 06 Jun 2022 | 71.5512 | 125.00 | \$8,944 |
| <i>Betashares Us Eq</i> | | | |
| <i>Strong Bear Hdge Fnd-</i> | | | |
| <i>Cmncy Hdged - Trading</i> | | | |
| <i>Managed Fund Units</i> | | | |
| <i>Fully Paid</i> | | | |
| 21 Oct 2021 | 9.3336 | 700.00 | \$6,534 |
| <i>Bendigo And Adelaide</i> | | | |
| <i>Bank Limited</i> | | | |
| 06 Jun 2022 | 6.3478 | 510.00 | \$3,237 |
| 06 Jun 2022 | 10.2150 | 250.00 | \$2,554 |
| 06 Jun 2022 | 11.2092 | 240.00 | \$2,690 |
| <i>BHP Group Limited</i> | | | |
| 06 Jun 2022 | 41.4493 | 250.00 | \$10,362 |
| <i>Boral Limited.</i> | | | |
| 21 Oct 2021 | 6.2452 | 1,350.00 | \$8,431 |
| <i>Betashares Global</i> | | | |
| <i>Banks ETF - Currency</i> | | | |
| <i>Hedged - Betashares</i> | | | |
| <i>Global Banks ETF -</i> | | | |
| <i>Currency Hedged</i> | | | |
| 06 Jun 2022 | 7.0826 | 3,000.00 | \$21,248 |
| <i>Commonwealth Bank Of</i> | | | |
| <i>Australia.</i> | | | |
| 06 Jun 2022 | 60.8931 | 130.00 | \$7,916 |
| 06 Jun 2022 | 78.7157 | 70.00 | \$5,510 |
| <i>Challenger Limited</i> | | | |
| 06 Jun 2022 | 6.9417 | 2,000.00 | \$13,883 |
| <i>SPDR Dow Jones</i> | | | |
| <i>Global Real Estate Fund</i> | | | |
| <i>- Exchange Traded Fund</i> | | | |
| <i>Units Fully Paid</i> | | | |
| 06 Jun 2022 | 24.8119 | 320.00 | \$7,940 |
| <i>Elders Limited</i> | | | |
| 06 Jun 2022 | 10.4686 | 700.00 | \$7,328 |
| <i>Evolution Mining Limited</i> | | | |
| 21 Oct 2021 | 3.7671 | 2,896.00 | \$10,909 |
| 06 Jun 2022 | 3.8500 | 3,896.00 | \$15,000 |
| 06 Jun 2022 | 4.3275 | 1,104.00 | \$4,778 |
| <i>GDI Property Group -</i> | | | |
| <i>Fully Paid Ordinary/Units</i> | | | |
| <i>Stapled Securities</i> | | | |
| 06 Jun 2022 | 1.0610 | 5,000.00 | \$5,305 |
| 06 Jun 2022 | 1.1360 | 5,000.00 | \$5,680 |

| | | | | |
|---|-------------|----------|----------|----------|
| <i>Betashares Active Australian Hybrids Fund (Managed Fund) - Betashares Active Aus Hybrids Fund (Managed Fund)</i> | 06 Jun 2022 | 10.3724 | 2,000.00 | \$20,745 |
| <i>Ishares Core Composite Bond ETF - Exchange Traded Fund Units Fully Paid</i> | 06 Jun 2022 | 117.1810 | 162.00 | \$18,983 |
| <i>Ingenia Communities Group - Fully Paid Ordinary/Units Stapled Securities</i> | 06 Jun 2022 | 6.6098 | 2,000.00 | \$13,220 |
| <i>Invocare Limited</i> | 15 Dec 2021 | 11.0590 | 500.00 | \$5,530 |
| <i>Link Administration Holdings Limited</i> | 15 Dec 2021 | 4.8895 | 1,000.00 | \$4,890 |
| <i>Ma Financial Group Limited</i> | 21 Jan 2022 | 9.0043 | 365.00 | \$3,287 |
| | 01 Feb 2022 | 8.9702 | 1,635.00 | \$14,666 |
| | 06 Jun 2022 | 7.7500 | 585.00 | \$4,534 |
| <i>Medibank Private Limited</i> | 06 Jun 2022 | 2.9275 | 2,000.00 | \$5,855 |
| <i>National Storage REIT - Fully Paid Ordinary/Units Stapled Securities</i> | 06 Jun 2022 | 2.0000 | 1,436.00 | \$2,872 |
| | 06 Jun 2022 | 1.9383 | 3,000.00 | \$5,815 |
| | 06 Jun 2022 | 1.8683 | 3,000.00 | \$5,605 |
| <i>Oceanagold Corporation - Chess Depositary Interest 1:1</i> | 15 Dec 2021 | 2.2758 | 2,500.00 | \$5,690 |
| <i>Propel Funeral Partners Limited</i> | 06 Jun 2022 | 4.3803 | 2,000.00 | \$8,761 |
| <i>Vaneck MSCI International Quality (Hedged) ETF - Vaneck MSCI International Quality (Hedged) ETF</i> | 06 Jun 2022 | 42.3447 | 400.00 | \$16,938 |
| <i>Vaneck Ftse International Property (Hedged) ETF - Vaneck Ftse International Property (Hedged) ETF</i> | 06 Jun 2022 | 20.8454 | 700.00 | \$14,592 |
| <i>Servcorp Limited</i> | 06 Jun 2022 | 3.9803 | 2,000.00 | \$7,961 |
| <i>Santos Limited</i> | 06 Jun 2022 | 4.0387 | 1,130.00 | \$4,564 |
| | 06 Jun 2022 | 7.4236 | 370.00 | \$2,747 |
| <i>Sydney Airport - Fully Paid Ordinary/Units Stapled Securities</i> | 15 Dec 2021 | 8.5095 | 1,000.00 | \$8,510 |
| <i>Transurban Group - Fully Paid Ordinary/Units Stapled Securities</i> | 15 Dec 2021 | 13.7112 | 556.00 | \$7,623 |
| <i>Telstra Corporation Limited.</i> | | | | |

| | | | |
|--|---------|----------|----------|
| 06 Jun 2022 | 3.3551 | 1,220.00 | \$4,093 |
| 06 Jun 2022 | 3.4855 | 780.00 | \$2,719 |
| <i>Uniti Group Limited</i> | | | |
| 06 Jun 2022 | 4.4703 | 2,000.00 | \$8,941 |
| <i>Vanguard Australian Property Securities Index ETF - Exchange Traded Fund Units Fully Paid</i> | | | |
| 06 Jun 2022 | 90.4750 | 88.00 | \$7,962 |
| <i>Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse</i> | | | |
| 06 Jun 2022 | 1.8038 | 2,000.00 | \$3,608 |
| <i>WAM Capital Limited</i> | | | |
| 06 Jun 2022 | 2.0307 | 9,346.00 | \$18,979 |
| <i>Woodside Energy Group Ltd</i> | | | |
| 06 Jun 2022 | 0.0000 | 45.00 | \$0 |
| 06 Jun 2022 | 22.3846 | 500.00 | \$11,192 |
| <i>Webjet Limited</i> | | | |
| 06 Jun 2022 | 6.0350 | 1,000.00 | \$6,035 |
| <i>Wesfarmers Limited</i> | | | |
| 06 Jun 2022 | 30.8438 | 160.00 | \$4,935 |
| 06 Jun 2022 | 36.8929 | 140.00 | \$5,165 |
| <i>Woodside Petroleum Ltd</i> | | | |
| 25 May 2022 | 22.3846 | 500.00 | \$11,192 |
| <i>Unlisted Market</i> | | | |
| <i>INA_R</i> | | | |
| 25 Nov 2021 | 0.0000 | 472.00 | \$0 |
| <i>Listed Derivatives Market</i> | | | |
| <i>Transurban Group - Rights-Appsclose 15Dec2015 Us Prohibited</i> | | | |
| 19 Oct 2021 | 0.0000 | 56.00 | \$0 |

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>Ms Toya Nguyen</i> | | | | |
| Accumulation | \$9,874 | \$1,484 | \$7,317 | (\$237) |
| <i>Mr Tin Tran</i> | | | | |
| Accumulation | \$20,299 | \$3,062 | \$7,192 | (\$226) |

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 2022 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 2022, 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 (S/ISA)*, during the year ended 30 June 2022.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2022 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2022 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 2022 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 SISA.

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

Mr John Paul Bartley
of
Bartley Partners
322 Glen Osmond Road
MYRTLE BANK, SA 5064

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

CLOSURE:

There being no further business the meeting was closed.

..... Dated:/...../.....

Tin Tran
Chairperson