

**DIPOLAR SUPER FUND**

**FINANCIAL STATEMENTS**

**AND REPORTS**

**FOR THE PERIOD 1 JULY 2020 TO 30 JUNE 2021**

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Stephen Cole Fcpa  
12-14 Ormonde Parade  
Hurstville NSW 2220

**DIPOLAR SUPER FUND**  
**FINANCIAL STATEMENTS INDEX**

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**DIPOLAR SUPER FUND**  
**DETAILED BALANCE SHEET AS AT 30 JUNE 2021**

	2021	2020
	\$	\$
<b>Investments</b>		
Real Estate Properties (Australian)		
Lot 66 in SP 53665 (Suite 703), Level 7, 491 Kent Street, Sydney	1,007,500.00	1,007,500.00
Accumulated Depreciation	(50,376.00)	(44,744.00)
	957,124.00	962,756.00
Shares in Listed Companies (Australian)		
Senex Energy Limited	-	5,750.00
Westpac Banking Corporation	-	8,975.00
Aerometrex Limited	6,700.00	7,500.00
Regis Resources Limited	106,200.00	-
Invocare Limited	-	10,480.00
Aristocrat Leisure Limited	-	19,125.00
CSL Limited	-	28,700.00
Airtasker Limited	5,500.00	-
Pro Medicus Limited	-	26,460.00
Betashares Us Equities Bear Hedged Etf	-	9,660.00
Freedom Foods Group Limited	-	9,030.00
Genex Power Limited	20,075.00	-
Beach Energy Limited	12,400.00	-
Camplify Holdings Limited	13,200.00	-
Peter Warren Automotive Holdings Limited	20,460.00	-
Camplify Holdings Limited Fpo Escrow	6,454.80	-
	190,989.80	125,680.00
Shares in Listed Companies (Overseas)		
Alibaba Group Holding Ltd Ads	30,543.13	31,285.00
Amazon.Com Inc Common	45,901.76	58,497.60
Apple Inc Common	90,741.50	105,274.00
Lvmh Moet-Hennessy Louis Vuitton SA	53,398.83	31,868.00
Magellan Global Trust	668.19	54,313.00
Naspers Limited Class N Shares	-	15,690.00
Samsung Electronics Co Limited Gdr	35,632.99	23,788.20
Abbvie Incorporated Common	12,856.48	12,067.52
Ping An Insurance Group Company of China Adr	-	14,600.00
Kina Securities Limited	-	26,750.00
Amcor PLC	-	14,480.00
Prosus Nv Adr	7,915.35	7,881.00
Hyperion Global Growth Companies Fund	6,555.00	-
Roche Holdings Ag Fpo (Switzerland)	15,124.55	-
Taiwan Semiconductor Co Ltd Common (Us)	16,005.06	-
Safran SA Common (France)	18,602.44	-
Betashares Ftse 100 Etf	20,000.00	-
	353,945.28	396,494.32
Shares in Unlisted Companies (Australian)		

The accompanying notes form part of these financial statements

**DIPOLAR SUPER FUND**  
**DETAILED BALANCE SHEET AS AT 30 JUNE 2021**

	2021	2020
	\$	\$
White Bay Beer Company Pty Ltd	25,000.00	-
	<u>25,000.00</u>	<u>-</u>
Units in Listed Unit Trusts (Australian) Cvc Emerging Companies Fund	16,604.00	-
	<u>16,604.00</u>	<u>-</u>
Units in Unlisted Unit Trusts (Australian) Fixed Trust Units - Health Bridge Invest	32,399.93	35,999.50
	<u>32,399.93</u>	<u>35,999.50</u>
	1,576,063.01	1,520,929.82
<b>Other Assets</b>		
Amounts owing by Other Persons Loan To Peter Hubert Schieler	65,402.74	-
	<u>65,402.74</u>	<u>-</u>
National Australia Bank #2170 ANZ Cash Management	14,144.24	8,328.54
	38,040.87	41,130.96
	<u>52,185.11</u>	<u>49,459.50</u>
Distributions Receivable Magellan Global Trust	-	1,067.64
	<u>-</u>	<u>1,067.64</u>
Preliminary Expenses PAYG Payable	-	638.33
	<u>-</u>	<u>4,935.00</u>
	<u>-</u>	<u>5,573.33</u>
	117,587.85	56,100.47
<b>Total Assets</b>	<u>1,693,650.86</u>	<u>1,577,030.29</u>
<b>Less:</b>		
<b>Liabilities</b>		
National Australia Bank #7406	146,399.79	173,799.83
ATO Regulatory Fee Accrual	259.00	259.00
GST Payable/Refundable	4,473.11	4,102.47
Income Tax Payable (Note 7)	4,572.95	2,213.64
PAYG Payable	3,594.00	-
	<u>159,298.85</u>	<u>180,374.94</u>
	159,298.85	180,374.94
<b>Net Assets Available to Pay Benefits</b>	<u>1,534,352.01</u>	<u>1,396,655.35</u>
<b>Represented by:</b>		
<b>Liability for Accrued Benefits (Notes 2, 3, 4)</b> Beauchamp, James (Accumulation)	274,629.97	258,156.33

The accompanying notes form part of these financial statements

**DIPOLAR SUPER FUND**  
**DETAILED BALANCE SHEET AS AT 30 JUNE 2021**

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	2021	2020
	\$	\$
Cole, Julian (Accumulation)	420,044.83	380,241.97
Cole, Stephen (Accumulation)	794,717.37	715,957.47
Harris, Richard (Accumulation)	44,959.84	42,299.58
	<hr/>	<hr/>
	1,534,352.01	1,396,655.35
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	1,534,352.01	1,396,655.35
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The accompanying notes form part of these financial statements

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**DIPOLAR SUPER FUND**  
**DETAILED INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
<b>Income</b>		
Capital Gains/(Losses) - Taxable		
Allergan Plc Common	-	4,044.00
Amazon.Com Inc Common	9,047.61	-
Amcor PLC	252.81	-
Apple Inc Common	26,579.25	-
Aristocrat Leisure Limited	1,373.80	-
Audeara Limited	(4,778.88)	-
Betashares Australian Equities Strong Bear Hedge Fund	-	(9,786.46)
Betashares Us Equities Bear Hedged Etf	(12,552.55)	-
CSL Limited	5.00	-
Cleanaway Waste Management Ltd	-	1,232.57
Control Bionics Limited	(2,286.90)	-
Coronado Global Resources Inc. Cdi 10:1	11,683.98	-
Delorean Corporation Limited	572.50	-
Freedom Foods Group Limited	(8,725.25)	-
Generation Development Group Limited	2,735.69	-
Home Consortium	3,696.78	-
Incitec Pivot Limited	405.07	-
Infigen Energy Limited	-	2,036.10
Invocare Limited	(3,566.06)	-
Karooon Energy Limited	-	(7,992.95)
Kina Securities Limited	(5,079.85)	(6,059.11)
Magellan Global Trust	7,043.53	-
Megaport Limited	-	1,705.66
Mosaic Brands Limited	-	(8,390.20)
Naspers Limited Class N Shares	(6,061.96)	-
Opticomm Ltd	-	6,610.76
PTB Group Limited	-	60.50
Ping An Insurance Group Company of China Adr	(3,188.15)	-
Pro Medicus Limited	16,074.38	-
Regis Resources Limited	(275.00)	-
Senex Energy Limited	(2,004.04)	-
Splitit Payments Ltd	-	(2,764.88)
Westpac Banking Corporation	2,223.48	-
	33,175.24	(19,304.01)
Capital Gains/(Losses) - Non Taxable		

The accompanying notes form part of these financial statements

**DIPOLAR SUPER FUND**  
**DETAILED INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
Allergan Plc Common	-	2,022.00
Amazon.Com Inc Common	4,523.80	-
Ancor PLC	126.41	-
Apple Inc Common	13,289.63	-
Aristocrat Leisure Limited	686.90	-
CSL Limited	2.50	-
Magellan Global Trust	3,076.93	-
Pro Medicus Limited	8,037.19	-
Senex Energy Limited	2,902.15	-
	32,645.51	2,022.00
Capital Gains - Tax Deferred Write Backs		
Magellan Global Trust	(1,994.39)	-
	(1,994.39)	-
Distributions Received		
Home Consortium	257.14	-
Magellan Global Trust	1,111.09	3,022.91
	1,368.23	3,022.91
Dividends Received		
Abbvie Incorporated Common	564.62	-
Allergan Plc Common	-	453.89
Ancor PLC	477.60	348.00
Apple Inc Common	721.56	937.07
Aristocrat Leisure Limited	107.14	-
CSL Limited	281.87	147.13
Generation Development Group Limited	144.00	-
Invocare Limited	414.28	-
Kina Securities Limited	1,000.00	2,387.84
Lvmh Moet-Hennessy Louis Vuitton SA	682.92	178.13
Naspers Limited Class N Shares	-	43.28
Opticomm Ltd	-	128.57
Ping An Insurance Group Company of China Adr	418.78	-
Pro Medicus Limited	185.71	85.71
Prosus Nv Adr	10.54	-
Safran SA Common (France)	67.21	-
Samsung Electronics Co Limited Gdr	1,291.08	652.22
Senex Energy Limited	353.39	-
Westpac Banking Corporation	442.86	571.43

The accompanying notes form part of these financial statements

**DIPOLAR SUPER FUND**  
**DETAILED INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
	7,163.56	5,933.27
Employer Contributions - Concessional		
Cole, Stephen	13,160.09	14,736.15
	13,160.09	14,736.15
Interest Received		
ANZ Cash Management	134.20	444.78
Interest Loan	-	5,559.34
Loan To Peter Hubert Schieler	1,402.74	-
	1,536.94	6,004.12
Other Income		
Underwriting Income	2,370.45	538.00
	2,370.45	538.00
Rent Received		
Lot 66 in SP 53665 (Suite 703), Level 7, 491 Kent Street, Sydney	48,115.71	48,115.71
	48,115.71	48,115.71
Revaluations		
Real Estate Properties (Australian)		
Lot 66 in SP 53665 (Suite 703), Level 7, 491 Kent Street, Sydney	(6,111.60)	232,966.00
	(6,111.60)	226,976.00
Shares in Listed Companies (Australian)		
Aerometrex Limited	(4,827.50)	2,500.00
Airtasker Limited	2,250.00	-
Aristocrat Leisure Limited	6,138.18	(6,138.18)
Beach Energy Limited	(1,174.25)	-
Betashares Us Equities Bear Hedged Etf	9,167.99	(9,167.99)
CSL Limited	(1,068.86)	1,068.86
Camplify Holdings Limited	(1,000.00)	-
Camplify Holdings Limited Fpo Escrow	792.49	-
Freedom Foods Group Limited	1,527.75	(1,527.75)
Genex Power Limited	1,518.62	-
Invocare Limited	2,772.49	(2,772.49)
Peter Warren Automotive Holdings Limited	4,510.00	-
Pro Medicus Limited	(4,861.86)	4,861.86
Regis Resources Limited	(15,300.00)	-

The accompanying notes form part of these financial statements



**DIPOLAR SUPER FUND**  
**DETAILED INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
Senex Energy Limited	3,173.82	(3,125.00)
Splitit Payments Ltd	-	2,312.00
Westpac Banking Corporation	5,856.13	(5,205.00)
	9,475.00	(17,193.69)
Shares in Listed Companies (Overseas)		
Abbvie Incorporated Common	788.96	4,642.83
Alibaba Group Holding Ltd Ads	(741.87)	7,148.54
Allergan Plc Common	-	(3,812.84)
Amazon.Com Inc Common	(6,208.72)	18,038.30
Ancor PLC	853.88	(853.88)
Apple Inc Common	(5,022.44)	48,890.56
Betashares Ftse 100 Etf	774.84	-
Hyperion Global Growth Companies Fund	537.08	-
Kina Securities Limited	7,434.27	(7,434.27)
Lvmh Moet-Hennessy Louis Vuitton SA	21,530.83	1,548.03
Magellan Global Trust	(9,380.12)	(1,086.26)
Naspers Limited Class N Shares	5,281.44	1,566.21
Ping An Insurance Group Company of China Adr	3,187.29	(3,187.29)
Prosus Nv Adr	34.35	1,309.68
Roche Holdings Ag Fpo (Switzerland)	83.29	-
Safran SA Common (France)	(509.10)	-
Samsung Electronics Co Limited Gdr	11,844.79	2,058.99
Taiwan Semiconductor Co Ltd Common (Us)	173.84	-
	30,662.61	68,828.60
Units in Listed Unit Trusts (Australian)		
Cvc Emerging Companies Fund	(196.00)	-
	(196.00)	-
Units in Unlisted Unit Trusts (Australian)		
Fixed Trust Units - Health Bridge Invest	(3,599.57)	(0.50)
	(3,599.57)	(0.50)
Other Investment		
Other Revaluation	0.00	5,990.00
	0.00	5,990.00
	30,230.44	284,600.41
	167,771.78	351,658.56

The accompanying notes form part of these financial statements

**DIPOLAR SUPER FUND**  
**DETAILED INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
<b>Expenses</b>		
Accountancy Fees	750.11	512.50
ASIC Fees	55.00	54.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	350.00	350.00
Bank Charges	720.00	720.00
Depreciation		
Depreciation - Building	3,936.00	3,936.00
Depreciation - Plant	1,696.00	2,054.00
	5,632.00	5,990.00
Written Off Preliminary Expenses	638.33	-
Investment Expenses		
Investment Expenses	2,108.24	6,715.78
	2,108.24	6,715.78
Interest Paid	5,619.72	8,157.71
Legal Fees	727.27	-
	16,859.67	22,758.99
<b>Benefits Accrued as a Result of Operations before Income Tax</b>	150,912.11	328,899.57
<b>Income Tax (Note 7)</b>		
Income Tax Expense	13,215.45	8,024.70
Prior Years Under/Over Provision for Income Tax	-	(2,516.65)
	13,215.45	5,508.05
<b>Benefits Accrued as a Result of Operations</b>	137,696.66	323,391.52

The accompanying notes form part of these financial statements

**DIPOLAR SUPER FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**1. Summary of Significant Accounting Policies**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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 unless stated otherwise 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 trustees/ directors of the trustee company.

**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 values, 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 are 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 value 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 income 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.

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**DIPOLAR SUPER FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**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.

**Interest revenue**

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

**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-distributions and, if not received at the end of the reporting period, are reflected in the balance sheet as a receivable at net 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. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the balance sheet.

**f. 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.

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**DIPOLAR SUPER FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**2. Liability for Accrued Benefits**

Changes in the Liability for Accrued Benefits are as follows:

	2021	2020
	\$	\$
Liability for Accrued Benefits at beginning of period	1,396,655.35	1,079,253.83
Add:		
Benefits Accrued as a Result of Operations	137,696.66	317,401.52
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	<u>1,534,352.01</u>	<u>1,396,655.35</u>
Liability for Accrued Benefits at end of period	<u>1,534,352.01</u>	<u>1,396,655.35</u>

**3. Vested Benefits**

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any other factor other than resignation from the fund) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting date.

	2021	2020
	\$	\$
Vested Benefits	<u>1,534,352.01</u>	<u>1,396,655.35</u>

**4. Guaranteed Benefits**

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

**5. Changes in Market Values**

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2021	2020
	\$	\$
Real Estate Properties (Australian)	(6,111.60)	232,966.00
Shares in Listed Companies (Australian)	9,475.00	(17,193.69)
Shares in Listed Companies (Overseas)	30,662.61	68,828.60
Units in Listed Unit Trusts (Australian)	(196.00)	-
Units in Unlisted Unit Trusts (Australian)	(3,599.57)	(.50)
	<u>30,230.44</u>	<u>284,600.41</u>

**6. Funding Arrangements**

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**DIPOLAR SUPER FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

	2021	2020
	\$	\$
Employer		
Members		

**7. Income Tax**

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2021	2020
	\$	\$
Benefits accrued as a result of operations before income tax	150,912.11	322,909.57
Prima facie income tax on accrued benefits	22,636.82	48,436.44
Add/(Less) Tax Effect of:		
Distributions Received	132.50	(313.77)
Increase in Market Value of Investments	(4,534.57)	(42,690.06)
Accounting (Profits)/Losses on Sale of Investments	(9,873.11)	2,592.30
Taxable Capital Gains	4,853.85	-
Other	(.04)	(.21)
	(9,421.37)	(40,411.74)
Income Tax Expense	13,215.45	8,024.70

Income tax expense comprises:

Income Tax Payable/(Refundable)	4,572.95	2,213.64
Imputed Credits	525.52	235.71
Foreign Credits	918.98	589.35
Tax Instalments Paid	7,198.00	4,986.00
	13,215.45	8,024.70

**8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax**

	2021	2020
	\$	\$

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**DIPOLAR SUPER FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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Benefits accrued from operations after income tax	137,696.66	317,401.52
Add/(Less) non cash amounts included in benefits accrued from operations		
Capital Gains/(Losses) - Taxable	(33,175.24)	19,304.01
Capital Gains/(Losses) - Non Taxable	(32,645.51)	(2,022.00)
Increase in Market Value of Investments	(30,230.44)	(284,600.41)
Depreciation	5,632.00	5,990.00
Income Tax Expense	13,215.45	8,024.70
Other non cash items	(1,956.50)	(7,633.83)
	(79,160.24)	(260,937.53)
Net cash provided by operating activities	58,536.42	56,463.99

**9. Reconciliation of Cash**

For the purpose of the cash flow statement, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the cash flow statement is reconciled to the related item in the Balance Sheet or Statement of Net Assets as follows:

	2021	2020
	\$	\$
Cash	52,185.11	49,459.50

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**DIPOLAR SUPER FUND**  
**TRUSTEE: DIPOLAR PTY. LIMITED**  
**ACN: 081 623 181**  
**TRUSTEES DECLARATION**

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

The directors of the trustee company declare that:

- i. the financial statements and notes to the financial statements for the year ended 30 June 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 trustees declare that

- in accordance with s 120 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 s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the trustees, 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:

James Beauchamp  
Dipolar Pty. Limited  
Director

Julian Cole  
Dipolar Pty. Limited  
Director

Stephen Cole  
Dipolar Pty. Limited  
Director

Richard Harris  
Dipolar Pty. Limited  
Director



**DIPOLAR SUPER FUND**  
**TRUSTEE: DIPOLAR PTY. LIMITED**  
**ACN: 081 623 181**  
**TRUSTEES DECLARATION**

---

DATED: / /

**DIPOLAR SUPER FUND**  
**COMPILATION REPORT TO THE MEMBER(S) OF DIPOLAR SUPER FUND**

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We have compiled the accompanying special purpose financial statements of Dipolar Super Fund, which comprise the balance sheet as at 30 June 2021, the income statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

*The Responsibility of the Trustee(s)*

The Trustee (s) of the Dipolar Super Fund is 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.

Stephen Cole Fcpa

of

12-14 Ormonde Parade  
Hurstville NSW 2220

Dated:     /     /

**DIPOLAR SUPER FUND**  
**STATEMENT OF TAXABLE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2021**

---

	2021
	\$
Benefits Accrued as a Result of Operations before Income Tax	150,912.00
<b>Less:</b>	
Increase in Market Value of Investments	(30,230.00)
Accounting Capital Gains	(65,821.00)
Non Taxable Distributions Received	883.00
	<hr/>
	(95,168.00)
	<hr/>
	55,744.00
<b>Add:</b>	
Taxable Capital Gains	32,359.00
	<hr/>
	32,359.00
	<hr/>
<b>Taxable Income</b>	<b>88,103.00</b>
	<hr/>
<b>Tax Payable on Taxable Income</b>	<b>13,215.45</b>
<b>Less:</b>	
Imputed Credits	525.52
Foreign Credits	918.98
Instalments Paid	7,198.00
	<hr/>
	8,642.50
	<hr/>
<b>Income Tax Payable/(Refund)</b>	<b>4,572.95</b>
<b>Add:</b>	
Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>4,831.95</b>
	<hr/>

**DIPOLAR PTY. LIMITED**

**ACN: 081 623 181**

**ATF DIPOLAR SUPER FUND**

**MINUTES OF A MEETING OF THE DIRECTOR(S) HELD ON / /**  
**AT SUITE 703, 491 KENT STREET, SYDNEY NSW 2000**

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<b>PRESENT:</b>	James Beauchamp Julian Cole Stephen Cole Richard Harris
<b>ELECTION OF CHAIRPERSON:</b>	James Beauchamp was elected chairperson of the meeting.
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the superannuation fund be signed.
<b>TRUST DEED:</b>	The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
<b>AUDITORS</b>	It was resolved that  Anthony Boys  of  Po Box 3376

act as auditors of the Fund for the next financial year.

**TAX AGENTS**

It was resolved that

Stephen Cole Fcpa

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

**TRUSTEE STATUS:**

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

**CONTRIBUTIONS RECEIVED:**

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

**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 –

.....  
James Beauchamp  
Chairperson

**DIPOLAR SUPER FUND**  
**SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS**  
**FOR THE REPORTING PERIOD ENDED 30 JUNE 2021**

Details	No of Units
<b>Purchases of Fund Assets</b>	
<u>Shares in Listed Companies (Australian)</u>	
Westpac Banking Corporation	500
Aerometrex Limited	5,000
Regis Resources Limited	72,592
Airtasker Limited	5,000
Betashares Us Equities Bear Hedged Etf	3,500
Delorean Corporation Limited	15,000
Control Bionics Limited	10,000
Audeara Limited	50,000
Generation Development Group Limited	14,400
Genex Power Limited	91,250
Incitec Pivot Limited	5,000
Beach Energy Limited	10,000
Camplify Holdings Limited	10,000
Peter Warren Automotive Holdings Limited	5,500
Camplify Holdings Limited Fpo Escrow	4,890
<u>Shares in Listed Companies (Overseas)</u>	
Magellan Global Trust	32,210
Kina Securities Limited	83,254
Hyperion Global Growth Companies Fund	1,500
Roche Holdings Ag Fpo (Switzerland)	30
Taiwan Semiconductor Co Ltd Common (Us)	100
Safran SA Common (France)	100
Betashares Ftse 100 Etf	2,000
Coronado Global Resources Inc. Cdi 10:1	39,600
<u>Shares in Unlisted Companies (Australian)</u>	
White Bay Beer Company Pty Ltd	2,500
<u>Units in Listed Unit Trusts (Australian)</u>	
Home Consortium	3,000
Cvc Emerging Companies Fund	28,000
<b>Sales of Fund Assets</b>	
<u>Shares in Listed Companies (Australian)</u>	
Senex Energy Limited	25,000
Westpac Banking Corporation	1,000
Regis Resources Limited	27,592
Invocare Limited	1,000
Aristocrat Leisure Limited	750
CSL Limited	100
Pro Medicus Limited	1,000
Betashares Us Equities Bear Hedged Etf	7,000

**DIPOLAR SUPER FUND**  
**SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS**  
**FOR THE REPORTING PERIOD ENDED 30 JUNE 2021**

Details	No of Units
Freedom Foods Group Limited	3,000
Delorean Corporation Limited	15,000
Control Bionics Limited	10,000
Audeara Limited	50,000
Generation Development Group Limited	14,400
Incitec Pivot Limited	5,000
 <u>Shares in Listed Companies (Overseas)</u>	
Amazon.Com Inc Common	5
Apple Inc Common	300
Magellan Global Trust	39,382
Naspers Limited Class N Shares	300
Ping An Insurance Group Company of China Adr	1,000
Kina Securities Limited	108,254
Ancor PLC	1,000
Coronado Global Resources Inc. Cdi 10:1	39,600
 <u>Units in Listed Unit Trusts (Australian)</u>	
Home Consortium	3,000

**Member's Statement**  
**DIPOLAR SUPER FUND**

**JAMES BEAUCHAMP**  
**SUITE 703, 491 KENT STREET**  
**SYDNEY NSW 2000**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	17 March 1966	<b>Total Benefits</b>	<b>\$274,629.97</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	2 October 2014	- Preserved	\$274,629.97
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component	\$274,629.97
Vested Amount	\$274,629.97		
Insured Death Benefit			
Total Death Benefit	\$274,629.97		
Disability Benefit			
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2020	258,156.33			258,156.33
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	18,870.06			18,870.06
Transfers in and transfers from reserves				
	<u>18,870.06</u>			<u>18,870.06</u>
	277,026.39			277,026.39
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	2,396.42			2,396.42
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	<u>2,396.42</u>			<u>2,396.42</u>
<b>Member's Account Balance at 30/06/2021</b>	<b>274,629.97</b>			<b>274,629.97</b>

Reference: DDSF / 501



**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**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

James Beauchamp  
Director

Julian Cole  
Director

Stephen Cole  
Director

Richard Harris  
Director

Statement Date:    /    /

**Member's Statement**  
**DIPOLAR SUPER FUND**

**MR JULIAN COLE**  
**SUITE 703, 491 KENT STREET**  
**SYDNEY NSW 2000**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	7 July 1971	<b>Total Benefits</b>	<b>\$420,044.83</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	2 October 2014	- Preserved	\$420,044.83
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component	\$420,044.83
Vested Amount	\$420,044.83		
Insured Death Benefit			
Total Death Benefit	\$420,044.83		
Disability Benefit			
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2020	380,241.97			380,241.97
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	45,485.39			45,485.39
Transfers in and transfers from reserves				
	45,485.39			45,485.39
	425,727.36			425,727.36
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	5,682.53			5,682.53
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	5,682.53			5,682.53
<b>Member's Account Balance at 30/06/2021</b>	<b>420,044.83</b>			<b>420,044.83</b>

Reference: DDSF / 502

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**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

James Beauchamp  
Director

Julian Cole  
Director

Stephen Cole  
Director

Richard Harris  
Director

Statement Date:    /    /

**Member's Statement  
DIPOLAR SUPER FUND**

**STEPHEN COLE  
12-14 ORMONDE PARADE  
HURSTVILLE NSW 2220**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	10 June 1970	<b>Total Benefits</b>	<b>\$794,717.37</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	2 October 2014	- Preserved	\$794,717.37
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component	\$794,717.37
Vested Amount	\$794,717.37		
Insured Death Benefit			
Total Death Benefit	\$794,717.37		
Disability Benefit			
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2020	715,957.47			715,957.47
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions	13,160.09			13,160.09
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	70,346.57			70,346.57
Transfers in and transfers from reserves				
	<u>83,506.66</u>			<u>83,506.66</u>
	799,464.13			799,464.13
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	1,974.02			1,974.02
Income Tax	2,772.74			2,772.74
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	<u>4,746.76</u>			<u>4,746.76</u>
<b>Member's Account Balance at 30/06/2021</b>	<b>794,717.37</b>			<b>794,717.37</b>

Reference: DDSF / 503

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**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

James Beauchamp  
Director

Julian Cole  
Director

Stephen Cole  
Director

Richard Harris  
Director

Statement Date:    /    /

**Member's Statement  
DIPOLAR SUPER FUND**

**MR RICHARD HARRIS  
SUITE 703, 491 KENT STREET  
SYDNEY NSW 2000**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	19 September 1965	<b>Total Benefits</b>	<b>\$44,959.84</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	2 October 2014	- Preserved	\$44,959.84
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component	\$44,959.84
Vested Amount	\$44,959.84		
Insured Death Benefit			
Total Death Benefit	\$44,959.84		
Disability Benefit			
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2020	42,299.58			42,299.58
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	3,050.00			3,050.00
Transfers in and transfers from reserves				
	<u>3,050.00</u>			<u>3,050.00</u>
	45,349.58			45,349.58
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	389.74			389.74
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	<u>389.74</u>			<u>389.74</u>
<b>Member's Account Balance at 30/06/2021</b>	<b>44,959.84</b>			<b>44,959.84</b>

Reference: DDSF / 504

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**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

James Beauchamp  
Director

Julian Cole  
Director

Stephen Cole  
Director

Richard Harris  
Director

Statement Date:    /    /

**Dipolar Super Fund**  
**Member Contribution Caps Report**  
**JAMES BEAUCHAMP at 30/06/2021**

	2021	2020	2019	2018	2017	2016
Age	55	54	53	52	51	50
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	258,156.33	180,189.85	0.00	0.00	N/A	N/A
<b>Concessional Cap</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
Unused Concessional contribution brought forward	50,000.00	25,000.00	0.00	0.00	0.00	0.00
<b>Maximum Cap Available</b>	<b>75,000.00</b>	<b>50,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
YTD Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>35,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	<b>75,000.00</b>	<b>50,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>25,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>Unused 'Carry-forward' available to be brought forward</b>	<b>75,000.00</b>					



	2021	2020	2019	2018	2017
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	258,156.33	180,189.85	0.00	0.00	N/A
General Transfer Cap Limit	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	N/A
<b>Non-Concessional Cap</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>180,000.00</b>
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	100,000.00	100,000.00	100,000.00	100,000.00	180,000.00

**Dipolar Super Fund**  
**Member Contribution Caps Report**  
**JULIAN COLE at 30/06/2021**

	2021	2020	2019	2018	2017	2016
Age	49	48	47	46	45	44
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	380,241.97	252,970.84	0.00	0.00	N/A	N/A
<b>Concessional Cap</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
Unused Concessional contribution brought forward	50,000.00	25,000.00	0.00	0.00	0.00	0.00
<b>Maximum Cap Available</b>	<b>75,000.00</b>	<b>50,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
YTD Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	75,000.00	50,000.00	25,000.00	25,000.00	30,000.00	30,000.00
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>25,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>Unused 'Carry-forward' available to be brought forward</b>	<b>75,000.00</b>					

	2021	2020	2019	2018	2017
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	380,241.97	252,970.84	0.00	0.00	N/A
General Transfer Cap Limit	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	N/A
<b>Non-Concessional Cap</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>180,000.00</b>
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	100,000.00	100,000.00	100,000.00	100,000.00	180,000.00

**Dipolar Super Fund**  
**Member Contribution Caps Report**  
**STEPHEN COLE at 30/06/2021**

	2021	2020	2019	2018	2017	2016
Age	51	50	49	48	47	46
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	715,957.47	616,518.40	0.00	0.00	N/A	N/A
<b>Concessional Cap</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
Unused Concessional contribution brought forward	0.00	0.00	0.00	0.00	0.00	0.00
<b>Maximum Cap Available</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
YTD Concessional Contributions	13,160.09	14,736.15	21,133.22	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>11,839.91</i>	<i>10,263.85</i>	<i>3,866.78</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	<b>11,839.91</b>	<b>10,263.85</b>	<b>3,866.78</b>	<b>25,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>25,970.54</i>	<i>14,130.63</i>	<i>3,866.78</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>Unused 'Carry-forward' available to be brought forward</b>	<b>25,970.54</b>					

	2021	2020	2019	2018	2017
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	715,957.47	616,518.40	0.00	0.00	N/A
General Transfer Cap Limit	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	N/A
<b>Non-Concessional Cap</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>180,000.00</b>
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	100,000.00	100,000.00	100,000.00	100,000.00	180,000.00

**Dipolar Super Fund**  
**Member Contribution Caps Report**  
**RICHARD HARRIS at 30/06/2021**

	2021	2020	2019	2018	2017	2016
Age	55	54	53	52	51	50
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	42,299.58	29,574.74	0.00	0.00	N/A	N/A
<b>Concessional Cap</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
Unused Concessional contribution brought forward	50,000.00	25,000.00	0.00	0.00	0.00	0.00
<b>Maximum Cap Available</b>	<b>75,000.00</b>	<b>50,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
YTD Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>35,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	75,000.00	50,000.00	25,000.00	25,000.00	35,000.00	35,000.00
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>25,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<b>Unused 'Carry-forward' available to be brought forward</b>	<b>75,000.00</b>					

	2021	2020	2019	2018	2017
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	42,299.58	29,574.74	0.00	0.00	N/A
General Transfer Cap Limit	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	N/A
<b>Non-Concessional Cap</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>180,000.00</b>
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	100,000.00	100,000.00	100,000.00	100,000.00	180,000.00

**DIPOLAR SUPER FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>								
ANZ Cash Management		38,040.87	38,040.8700	38,040.87	38,040.87			2.27%
National Australia Bank #2170 (Allocated Investment)		14,144.24	14,144.2400	14,144.24	14,144.24			0.84%
				52,185.11	52,185.11			3.11%
<b>Real Estate Properties (Australian)</b>								
Lot 66 in SP 53665 (Suite 703), Level 7, 491 Kent Street, Sydney (Allocated Inve	1.0000	505,253.94	1,007,500.0000	505,253.94	1,007,500.00	502,246.06	99.40%	60.02%
				505,253.94	1,007,500.00	502,246.06	99.40%	60.02%
<b>Shares in Listed Companies (Australian)</b>								
Aerometrex Limited (Allocated Investment)	10,000.0000	0.90	0.6700	9,027.50	6,700.00	(2,327.50)	(25.78%)	0.40%
Airtasker Limited	5,000.0000	0.65	1.1000	3,250.00	5,500.00	2,250.00	69.23%	0.33%
Beach Energy Limited	10,000.0000	1.36	1.2400	13,574.25	12,400.00	(1,174.25)	(8.65%)	0.74%
Camplify Holdings Limited	10,000.0000	1.42	1.3200	14,200.00	13,200.00	(1,000.00)	(7.04%)	0.79%
Camplify Holdings Limited Fpo Escrow	4,890.0000	1.16	1.3200	5,662.31	6,454.80	792.49	14.00%	0.38%
Genex Power Limited	91,250.0000	0.20	0.2200	18,556.38	20,075.00	1,518.62	8.18%	1.20%
Peter Warren Automotive Holdings Limited	5,500.0000	2.90	3.7200	15,950.00	20,460.00	4,510.00	28.28%	1.22%
Regis Resources Limited	45,000.0000	2.70	2.3600	121,500.00	106,200.00	(15,300.00)	(12.59%)	6.33%
				201,720.44	190,989.80	(10,730.64)	(5.32%)	11.38%
<b>Shares in Listed Companies (Overseas)</b>								
Abbvie Incorporated Common (Allocated Investment)	86.0000	86.33	149.4940	7,424.69	12,856.48	5,431.79	73.16%	0.77%
Alibaba Group Holding Ltd Ads (Allocated Investment)	100.0000	227.62	305.4313	22,762.34	30,543.13	7,780.79	34.18%	1.82%
Amazon.Com Inc Common (Allocated Investment)	10.0000	1,277.42	4,590.1760	12,774.23	45,901.76	33,127.53	259.33%	2.73%
Apple Inc Common (Allocated	500.0000	31.70	181.4830	15,850.10	90,741.50	74,891.40	472.50%	5.41%



**DIPOLAR SUPER FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Investment)								
Betashares Ftse 100 Etf	2,000.0000	9.61	10.0000	19,225.16	20,000.00	774.84	4.03%	1.19%
Hyperion Global Growth Companies Fund	1,500.0000	4.01	4.3700	6,017.92	6,555.00	537.08	8.92%	0.39%
Lvmh Moet-Hennessy Louis Vuitton SA (Allocated Investment)	50.0000	493.88	1,067.9766	24,693.84	53,398.83	28,704.99	116.24%	3.18%
Magellan Global Trust (Allocated Investment)	23,864.0000		0.0280		668.19	668.19		0.04%
Prosus Nv Adr (Allocated Investment)	300.0000	21.90	26.3845	6,571.32	7,915.35	1,344.03	20.45%	0.47%
Roche Holdings Ag Fpo (Switzerland)	30.0000	501.38	504.1517	15,041.26	15,124.55	83.29	0.55%	0.90%
Safran SA Common (France)	100.0000	191.12	186.0244	19,111.54	18,602.44	(509.10)	(2.66%)	1.11%
Samsung Electronics Co Limited Gdr (Allocated Investment)	15.0000	1,436.20	2,375.5327	21,542.98	35,632.99	14,090.01	65.40%	2.12%
Taiwan Semiconductor Co Ltd Common (Us)	100.0000	158.31	160.0506	15,831.22	16,005.06	173.84	1.10%	0.95%
				186,846.60	353,945.28	167,098.68	89.43%	21.09%
<b>Shares in Unlisted Companies (Australian)</b>								
White Bay Beer Company Pty Ltd	2,500.0000	10.00	10.0000	25,000.00	25,000.00			1.49%
				25,000.00	25,000.00			1.49%
<b>Units in Listed Unit Trusts (Australian)</b>								
Cvc Emerging Companies Fund	28,000.0000	0.60	0.5930	16,800.00	16,604.00	(196.00)	(1.17%)	0.99%
				16,800.00	16,604.00	(196.00)	(1.17%)	0.99%
<b>Units in Unlisted Unit Trusts (Australian)</b>								
Fixed Trust Units - Health Bridge Invest (Allocated Investment)	38,461.0000	0.94	0.8424	36,000.00	32,399.93	(3,600.07)	(10.00%)	1.93%
				36,000.00	32,399.93	(3,600.07)	(10.00%)	1.93%

**DIPOLAR SUPER FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
				1,023,806.09	1,678,624.12	654,818.03	63.96%	100.00%

**DIPOLAR SUPER FUND**  
**INVESTMENT MOVEMENT REPORT AT 30 JUNE 2021**

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
<b>Cash/Bank Accounts</b>										
ANZ Cash Management		41,130.96		628,944.39		(632,034.48)			38,040.87	38,040.87
Loan To Peter Hubert Schieler				65,402.74					65,402.74	65,402.74
National Australia Bank #2170 (Allocated Investment)		8,328.54		141,920.70		(136,105.00)			14,144.24	14,144.24
		49,459.50		836,267.83		(768,139.48)			117,587.85	117,587.85
<b>Real Estate Properties (Australian)</b>										
Lot 66 in SP 53665 (Suite 703), Level 7, 491 Kent Street, Sydney (Allocated Inve	1.0000	499,142.34		6,111.60				1.0000	505,253.94	1,007,500.00
		499,142.34		6,111.60					505,253.94	1,007,500.00
<b>Shares in Listed Companies (Australian)</b>										
Aerometrex Limited (Allocated Investment)	5,000.0000	5,000.00	5,000.0000	4,027.50				10,000.0000	9,027.50	6,700.00
Airtasker Limited			5,000.0000	3,250.00				5,000.0000	3,250.00	5,500.00
Aristocrat Leisure Limited (Allocated Investment)	750.0000	25,263.18			(750.0000)	(25,263.18)	2,060.70			
Audeara Limited			50,000.0000	10,000.00	(50,000.0000)	(10,000.00)	(4,778.88)			
Beach Energy Limited			10,000.0000	13,574.25				10,000.0000	13,574.25	12,400.00
Betashares Us Equities Bear Hedged Etf (Allocated Investment)	3,500.0000	18,827.99	3,500.0000	8,622.17	(7,000.0000)	(27,450.16)	(12,552.55)		0.00	
CSL Limited (Allocated Investment)	100.0000	27,631.14			(100.0000)	(27,631.14)	7.50			
Camplify Holdings Limited			10,000.0000	14,200.00				10,000.0000	14,200.00	13,200.00
Camplify Holdings Limited Fpo Escrow			4,890.0000	5,662.31				4,890.0000	5,662.31	6,454.80
Control Bionics Limited			10,000.0000	9,049.50	(10,000.0000)	(9,049.50)	(2,286.90)			
Delorean Corporation Limited			15,000.0000	3,000.00	(15,000.0000)	(3,000.00)	572.50			
Freedom Foods Group	3,000.0000	10,557.75			(3,000.0000)	(10,557.75)	(8,725.25)			

**DIPOLAR SUPER FUND**  
**INVESTMENT MOVEMENT REPORT AT 30 JUNE 2021**

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
Limited (Allocated Investment)										
Generation Development Group Limited			14,400.0000	10,080.00	(14,400.0000)	(10,080.00)	2,735.69			
Genex Power Limited			91,250.0000	18,556.38				91,250.0000	18,556.38	20,075.00
Incitec Pivot Limited			5,000.0000	12,970.95	(5,000.0000)	(12,970.95)	405.07			
Invocare Limited (Allocated Investment)	1,000.0000	13,252.49			(1,000.0000)	(13,252.49)	(3,566.06)			
Peter Warren Automotive Holdings Limited			5,500.0000	15,950.00				5,500.0000	15,950.00	20,460.00
Pro Medicus Limited (Allocated Investment)	1,000.0000	21,598.14			(1,000.0000)	(21,598.14)	24,111.57			
Regis Resources Limited			72,592.0000	195,998.40	(27,592.0000)	(74,498.40)	(275.00)	45,000.0000	121,500.00	106,200.00
Senex Energy Limited (Allocated Investment)	25,000.0000	8,923.82			(25,000.0000)	(8,923.82)	898.11			
Westpac Banking Corporation (Allocated Investment)	500.0000	14,831.13	500.0000	8,732.77	(1,000.0000)	(23,563.90)	2,223.48		0.00	
		145,885.64		333,674.23		(277,839.43)	829.98		201,720.44	190,989.80
<b>Shares in Listed Companies (Overseas)</b>										
Abbvie Incorporated Common (Allocated Investment)	86.0000	7,424.69						86.0000	7,424.69	12,856.48
Alibaba Group Holding Ltd Ads (Allocated Investment)	100.0000	22,762.34						100.0000	22,762.34	30,543.13
Amazon.Com Inc Common (Allocated Investment)	15.0000	19,161.35			(5.0000)	(6,387.12)	13,571.41	10.0000	12,774.23	45,901.76
Amcor PLC (Allocated Investment)	1,000.0000	15,333.88			(1,000.0000)	(15,333.88)	379.22			
Apple Inc Common (Allocated Investment)	800.0000	25,360.16			(300.0000)	(9,510.06)	39,868.88	500.0000	15,850.10	90,741.50
Betashares Ftse 100 Etf			2,000.0000	19,225.16				2,000.0000	19,225.16	20,000.00
Coronado Global Resources			39,600.0000	23,760.00	(39,600.0000)	(23,760.00)	11,683.98			



**DIPOLAR SUPER FUND**  
**INVESTMENT MOVEMENT REPORT AT 30 JUNE 2021**

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
Cvc Emerging Companies Fund			28,000.0000	16,800.00				28,000.0000	16,800.00	16,604.00
Home Consortium			3,000.0000	11,161.05	(3,000.0000)	(11,161.05)	3,696.78			
				27,961.05		(11,161.05)	3,696.78		16,800.00	16,604.00
<b>Units in Unlisted Unit Trusts (Australian)</b>										
Fixed Trust Units - Health Bridge Invest (Allocated Investment)	38,461.0000	36,000.00						38,461.0000	36,000.00	32,399.93
		36,000.00							36,000.00	32,399.93
		983,974.41		1,408,101.01		(1,309,437.91)	65,820.75		1,082,637.51	1,744,026.86

**DIPOLAR SUPER FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2021**

Investment				Add			Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
<b>Cash/Bank Accounts</b>																	
Loan To Peter Hubert Schieler	1,402.74												1,402.74				
	1,402.74												1,402.74				
<b>Real Estate Properties (Australian)</b>																	
Lot 66 in SP 53665 (Suite 703), Level 7, 491 Kent Street, Sydney (Allocated Inve	52,927.26											4,811.55	48,115.71				
	52,927.26											4,811.55	48,115.71				
<b>Shares in Listed Companies (Australian)</b>																	
Aristocrat Leisure Limited (Allocated Investment)	75.00	75.00		32.14									107.14				
CSL Limited (Allocated Investment)	281.87		281.87										281.87				
Generation Development Group Limited	144.00		144.00										144.00				
Invocare Limited (Allocated Investment)	290.00	290.00		124.28									414.28				
Pro Medicus Limited (Allocated Investment)	130.00	130.00		55.71									185.71				
* Includes Foreign Capital Gains																	

**DIPOLAR SUPER FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2021**

Investment				Add			Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Senex Energy Limited (Allocated Investment)	250.00	241.25	8.75	103.39													353.39
Westpac Banking Corporation (Allocated Investment)	310.00	310.00		132.86													442.86
	1,480.87	1,046.25	434.62	448.38													1,929.25
<b>Shares in Listed Companies (Overseas)</b>																	
Abbvie Incorporated Common (Allocated Investment)	395.24				169.38												564.62
Amcor PLC (Allocated Investment)	477.60																477.60
Apple Inc Common (Allocated Investment)	505.10				216.46												721.56
Kina Securities Limited (Allocated Investment)	1,000.00																1,000.00
Lvmh Moet- Hennesy Louis Vuitton SA (Allocated Investment)	496.36				186.56												682.92
Magellan	(883.30)							(883.30)									

\* Includes Foreign Capital Gains



**DIPOLAR SUPER FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2021**

Investment	Add						Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains		
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST	
Global Trust (Allocated Investment)																		
Ping An Insurance Group Company of China ADR (Allocated Investment)	376.90				41.88													418.78
Prosus NV ADR (Allocated Investment)	7.70				2.84													10.54
Safran SA Common (France)	49.40				17.81													67.21
Samsung Electronics Co Limited GDR (Allocated Investment)	1,007.03				284.05													1,291.08
	3,432.03				918.98					(883.30)								5,234.31
<b>Units in Listed Unit Trusts (Australian)</b>																		
Home Consortium	180.00	180.00		77.14														257.14
	180.00	180.00		77.14														257.14
	59,422.90	1,226.25	434.62	525.52	918.98					(883.30)		4,811.55						56,939.15

\* Includes Foreign Capital Gains