

Business Focused Solutions Super Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	11	464.82	4,707.24
Dividends Received	10	6,915.05	3,982.98
Interest Received		120.48	105.84
Contribution Income			
Employer Contributions		25,653.87	22,189.52
Personal Concessional		0.00	4,864.93
Transfers In		0.00	20,072.61
Total Income		<u>33,154.22</u>	<u>55,923.12</u>
Expenses			
Accountancy Fees		2,200.00	4,400.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		275.00	275.00
Bank Charges		0.00	5.00
Investment expenses		254.41	0.00
		<u>2,988.41</u>	<u>4,939.00</u>
Member Payments			
Life Insurance Premiums		7,389.56	6,107.24
Investment Losses			
Changes in Market Values	12	7,641.82	(116,470.01)
Total Expenses		<u>18,019.79</u>	<u>(105,423.77)</u>
Benefits accrued as a result of operations before income tax			
		<u>15,134.43</u>	<u>161,346.89</u>
Income Tax Expense	13	6,850.55	528.96
Benefits accrued as a result of operations		<u>8,283.88</u>	<u>160,817.93</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Business Focused Solutions Super Fund
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	68,964.02	308,605.94
Shares in Listed Companies (Overseas)	3	52,596.70	51,852.03
Stapled Securities	4	0.00	10,699.92
Units in Listed Unit Trusts (Australian)	5	0.00	47,743.40
Total Investments		<u>121,560.72</u>	<u>418,901.29</u>
Other Assets			
Distributions Receivable		0.00	2,063.23
Suncorp Business Saver		16,398.30	5,759.96
CBA Direct Investment Acc		302,234.86	3,994.12
Halo Macrovue Cash Holdings		1,958.45	1,508.30
Debtors - ATO		5,303.04	0.00
Income Tax Refundable		2,069.45	3,503.04
Total Other Assets		<u>327,964.10</u>	<u>16,828.65</u>
Total Assets		<u>449,524.82</u>	<u>435,729.94</u>
Less:			
Liabilities			
PAYG Instalment Payable		4,460.00	1,008.00
Tax withheld - Distributions - ATO credit		0.00	(2,059.00)
Total Liabilities		<u>4,460.00</u>	<u>(1,051.00)</u>
Net assets available to pay benefits		<u>445,064.82</u>	<u>436,780.94</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Greco, Salvatore Enrico - Accumulation		324,281.12	317,774.23
Greco, Michell Kay - Accumulation		100,023.90	97,903.70
Greco, Serafina - Accumulation		20,759.80	21,103.01
Total Liability for accrued benefits allocated to members' accounts		<u>445,064.82</u>	<u>436,780.94</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Business Focused Solutions Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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 Trustee(s).

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market values have been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised 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 upon receipt.

Business Focused Solutions Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Dividend revenue

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

Rental revenue

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

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Australia And New Zealand Banking Group Limited	12,094.47	15,454.35
Afterpay Limited	0.00	47,268.00
BHP Group Limited	0.00	16,756.65
Bank Of Queensland Limited.	0.00	14,457.57
Commonwealth Bank Of Australia.	0.00	16,079.07
Collection House Limited	119.00	262.50
Cochlear Limited	0.00	12,835.17
Endeavour Group Limited	2,112.03	0.00
Etf Fang+ Etf	0.00	21,457.80
Flight Centre Travel Group Limited	5,121.20	14,775.75

Business Focused Solutions Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Medibank Private Limited	7,520.50	7,312.24
National Australia Bank Limited	0.00	15,732.00
Novonix Limited	5,700.00	11,268.72
Origin Energy Limited	0.00	9,574.73
Block Inc.	6,787.50	0.00
Vanguard Australian Shares Index Etf	0.00	48,806.76
Vicinity Centres	0.00	10,298.97
WAM Capital Limited	8,188.92	10,426.59
Westpac Banking Corporation	11,388.00	15,073.04
Woolworths Group Limited	9,932.40	10,638.27
Woodside Petroleum Ltd	0.00	10,127.76
	68,964.02	308,605.94

Note 3: Shares in Listed Companies (Overseas)

	2022 \$	2021 \$
Advanced Micro Devices Inc.	0.00	11,869.31
Amazon.com Inc.	3,083.47	0.00
Carlyle Group Inc (The)	0.00	8,346.38
Alphabet Inc - Ordinary Shares - Class A	9,490.17	0.00
Imperial Brands PLC	8,417.55	7,456.62
Moderna Inc	4,976.63	0.00
Microsoft Corporation	9,693.10	0.00
Qualcomm, Inc.	0.00	10,076.21
Telefonica SA	10,369.29	7,532.61
Vodafone Group Plc	6,566.49	6,570.90
	52,596.70	51,852.03

Note 4: Stapled Securities

	2022 \$	2021 \$
Sydney Airport	0.00	10,699.92
	0.00	10,699.92

Note 5: Units in Listed Unit Trusts (Australian)

2022	2021
------	------

Business Focused Solutions Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

	\$	\$
Betashares Nasdaq 100 Etf	0.00	11,880.70
Betashares Global Robotics And Artificial Intelligence Etf	0.00	12,504.98
Vanguard Msci Index International Shares Etf	0.00	23,357.72
	<u>0.00</u>	<u>47,743.40</u>

Note 7: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	436,780.94	275,963.01
Benefits accrued as a result of operations	8,283.88	160,817.93
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>445,064.82</u>	<u>436,780.94</u>

Note 8: 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 end of the reporting period.

	2022 \$	2021 \$
Vested Benefits	<u>445,064.82</u>	<u>436,780.94</u>

Note 9: Guaranteed Benefits

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

Note 10: Dividends

	2022 \$	2021 \$
Australia And New Zealand Banking Group Limited	779.58	192.15
BHP Group Limited	936.77	712.73
Bank Of Queensland Limited.	0.00	460.23
Cochlear Limited	38.40	31.65

Business Focused Solutions Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Commonwealth Bank Of Australia.	322.00	399.28
Endeavour Group Limited	54.41	0.00
Imperial Brands PLC	659.40	0.00
Medibank Private Limited	300.82	279.99
Microsoft Corporation	51.32	0.00
National Australia Bank Limited	360.00	360.00
Origin Energy Limited	85.23	141.38
Telefonica SA	1,010.34	0.00
Vodafone Group Plc	422.80	0.00
WAM Capital Limited	737.96	368.98
Westpac Banking Corporation	706.64	519.76
Woodside Petroleum Ltd	187.12	235.04
Woolworths Group Limited	262.26	281.79
	6,915.05	3,982.98

Note 11: Trust Distributions

	2022 \$	2021 \$
Vanguard Msci Index International Shares Etf	44.57	46.00
Ishares S&p 500 Etf	32.84	0.00
Vanguard Australian Shares Index Etf	387.41	535.32
Betashares Global Robotics And Artificial Intelligence Etf	0.00	387.94
Etf Fang+ Etf	0.00	2,737.00
Vicinity Centres	0.00	560.60
Betashares Nasdaq 100 Etf	0.00	440.38
	464.82	4,707.24

Note 12: Changes in Market Values Unrealised Movements in Market Value

	2022 \$	2021 \$
Other Revaluations		
Other Revaluations	677.31	(274.01)
	677.31	(274.01)
Shares in Listed Companies (Australian)		
Afterpay Limited	(26,161.84)	22,057.07
Australia And New Zealand Banking Group Limited	(3,359.88)	5,130.65

Business Focused Solutions Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

BHP Group Limited	(6,390.50)	4,398.75
Bank Of Queensland Limited.	(4,756.92)	4,756.92
Block Inc.	(3,750.52)	0.00
Cochlear Limited	(2,916.12)	3,199.74
Collection House Limited	(143.50)	(1,636.25)
Commonwealth Bank Of Australia.	(6,109.32)	4,902.45
Endeavour Group Limited	692.67	0.00
Etf Fang+ Etf	(6,421.25)	6,778.80
Flight Centre Travel Group Limited	1,229.25	3,711.35
Medibank Private Limited	208.26	393.38
National Australia Bank Limited	(5,722.05)	4,800.00
Novonix Limited	(3,021.24)	6,852.60
Origin Energy Limited	317.17	(317.17)
Vanguard Australian Shares Index Etf	(9,098.19)	7,742.53
Vicinity Centres	(313.35)	766.59
WAM Capital Limited	(2,237.67)	408.54
Westpac Banking Corporation	(3,685.04)	4,665.41
Woodside Petroleum Ltd	(112.29)	255.36
Woolworths Group Limited	713.49	237.15
	<hr/>	<hr/>
	(81,038.84)	79,103.87
	<hr/>	<hr/>
Shares in Listed Companies (Overseas)		
Advanced Micro Devices Inc.	(2,595.58)	2,595.58
Alphabet Inc - Ordinary Shares - Class A	(3,071.29)	0.00
Amazon.com Inc.	(1,550.36)	0.00
Carlyle Group Inc (The)	(705.48)	705.48
Imperial Brands PLC	960.93	(95.70)
Microsoft Corporation	(2,857.16)	0.00
Moderna Inc	(5,967.17)	0.00
Qualcomm, Inc.	(1,394.06)	1,394.06
Telefonica SA	1,853.91	23.39
Vodafone Group Plc	(4.41)	(988.47)
	<hr/>	<hr/>
	(15,330.67)	3,634.34
	<hr/>	<hr/>

Business Focused Solutions Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Stapled Securities		
Sydney Airport	(682.29)	682.29
	<hr/>	<hr/>
	(682.29)	682.29
	<hr/>	<hr/>
Units in Listed Unit Trusts (Australian)		
Betashares Global Robotics And Artificial Intelligence Etf	(2,487.87)	2,487.87
Betashares Nasdaq 100 Etf	(1,712.75)	1,712.75
Vanguard Msci Index International Shares Etf	(3,148.84)	3,148.84
	<hr/>	<hr/>
	(7,349.46)	7,349.46
	<hr/>	<hr/>
Total Unrealised Movement	(103,723.95)	90,495.95
	<hr/>	<hr/>
Realised Movements in Market Value		
	2022	2021
	\$	\$
Shares in Listed Companies (Australian)		
Afterpay Limited	12,140.90	25,974.06
BHP Group Limited	2,217.10	0.00
Bank Of Queensland Limited.	5,359.37	0.00
Cochlear Limited	987.42	0.00
Commonwealth Bank Of Australia.	6,966.48	0.00
Etf Fang+ Etf	5,484.55	0.00
Flight Centre Travel Group Limited	6,208.60	0.00
National Australia Bank Limited	6,591.03	0.00
Novonix Limited	10,801.42	0.00
Origin Energy Limited	831.15	0.00
Vanguard Australian Shares Index Etf	8,391.65	0.00
Vicinity Centres	1,219.11	0.00
Woodside Energy Group Ltd	1,338.62	0.00
	<hr/>	<hr/>
	68,537.40	25,974.06
	<hr/>	<hr/>
Shares in Listed Companies (Overseas)		
Advanced Micro Devices Inc.	5,522.74	0.00
Alphabet Inc - Ordinary Shares - Class A	438.92	0.00
Amazon.com Inc.	555.83	0.00
Carlyle Group Inc (The)	1,143.03	0.00

Business Focused Solutions Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Moderna Inc	582.78	0.00
NVIDIA Corp	4,781.72	0.00
Qualcomm, Inc.	1,750.54	0.00
	<u>14,775.56</u>	<u>0.00</u>
Stapled Securities		
Sydney Airport	6,152.37	0.00
	<u>6,152.37</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Betashares Global Robotics And Artificial Intelligence Etf	2,385.01	0.00
Betashares Nasdaq 100 Etf	1,076.36	0.00
Ishares S&p 500 Etf	(339.43)	0.00
Vanguard Msci Index International Shares Etf	3,494.85	0.00
	<u>6,616.79</u>	<u>0.00</u>
Total Realised Movement	<u>96,082.12</u>	<u>25,974.06</u>
Total Market Movement	<u>(7,641.83)</u>	<u>116,470.01</u>

Note 13: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	6,850.55	528.96
Income Tax Expense	<u>6,850.55</u>	<u>528.96</u>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	2,270.16	24,202.03
Less:		
Tax effect of:		
Non Taxable Transfer In	0.00	3,010.89
Increase in MV of Investments	0.00	13,574.39
Realised Accounting Capital Gains	14,412.32	3,896.11
Accounting Trust Distributions	69.72	706.09

Business Focused Solutions Super Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Add:

Tax effect of:

Decrease in MV of Investments	15,558.59	0.00
Franking Credits	340.58	297.80
Foreign Credits	3.22	7.46
Net Capital Gains	5,800.05	0.00
TFN Credits	16.05	22.65
Taxable Trust Distributions	112.98	205.96
Distributed Foreign Income	11.64	40.33
Rounding	(0.63)	(0.75)
	<hr/>	<hr/>
Income Tax on Taxable Income or Loss	9,630.60	3,588.00
Less credits:		
Franking Credits	2,270.56	1,985.33
Foreign Credits	21.49	49.71
TFN Credits	488.00	1,024.00
	<hr/>	<hr/>
Current Tax or Refund	6,850.55	528.96

Business Focused Solutions Super Fund

Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
CBA Direct Investment Acc	3,994.12	0.00	0.00	302,234.86	0.00	0.00	104.27	104.27	2.61 %
Halo Macrovue Cash Holdings	1,508.30	0.00	0.00	1,958.45	0.00	0.00	0.00	0.00	0.00 %
Suncorp Business Saver	5,759.96	0.00	0.00	16,398.30	0.00	0.00	16.21	16.21	0.28 %
	11,262.38	0.00	0.00	320,591.61	0.00	0.00	120.48	120.48	1.07 %
Shares in Listed Companies (Australian)									
APT.AX Afterpay Limited	47,268.00	0.00	21,106.16	0.00	12,140.90	(26,161.84)	0.00	(14,020.94)	(53.59) %
ANZ.AX Australia And New Zealand Banking Group Limited	15,454.35	0.00	0.00	12,094.47	0.00	(3,359.88)	1,113.69	(2,246.19)	(14.53) %
BOQ.AX Bank Of Queensland Limited.	14,457.57	0.00	9,700.65	0.00	5,359.37	(4,756.92)	0.00	602.45	12.66 %
BHP.AX BHP Group Limited	16,756.65	0.00	10,366.15	0.00	2,217.10	(6,390.50)	1,338.24	(2,835.16)	(44.37) %
SQ2.AX Block Inc.	0.00	10,538.02	0.00	6,787.50	0.00	(3,750.52)	0.00	(3,750.52)	(35.59) %
COH.AX Cochlear Limited	12,835.17	0.00	9,919.05	0.00	987.42	(2,916.12)	71.40	(1,857.30)	(63.69) %
CLH.AX Collection House Limited	262.50	0.00	0.00	119.00	0.00	(143.50)	0.00	(143.50)	(54.67) %
CBA.AX Commonwealth Bank Of Australia.	16,079.07	0.00	9,969.75	0.00	6,966.48	(6,109.32)	460.00	1,317.16	21.56 %
EDV.AX Endeavour Group Limited	0.00	1,419.36	0.00	2,112.03	0.00	692.67	77.73	770.40	54.28 %
FANG.AX Etf Fang+ Etf	21,457.80	0.00	15,036.55	0.00	5,484.55	(6,421.25)	0.00	(936.70)	(14.59) %
FLT.AX Flight Centre Travel Group Limited	14,775.75	0.00	10,883.80	5,121.20	6,208.60	1,229.25	0.00	7,437.85	191.11 %
MPL.AX Medibank Private Limited	7,312.24	0.00	0.00	7,520.50	0.00	208.26	429.74	638.00	8.73 %
NAB.AX National Australia Bank Limited	15,732.00	0.00	10,009.95	0.00	6,591.03	(5,722.05)	514.29	1,383.27	24.17 %
NVX.AX Novonix Limited	11,268.72	0.00	2,547.48	5,700.00	10,801.42	(3,021.24)	0.00	7,780.18	89.21 %
ORG.AX Origin Energy Limited	9,574.73	0.00	9,891.90	0.00	831.15	317.17	159.23	1,307.55	(412.26) %
VAS.AX Vanguard Australian Shares Index Etf	48,806.76	0.00	39,708.57	0.00	8,391.65	(9,098.19)	1,009.18	302.64	3.33 %
VCX.AX Vicinity Centres	10,298.97	0.00	9,985.62	0.00	1,219.11	(313.35)	0.00	905.76	289.06 %
WAM.AX WAM Capital Limited	10,426.59	0.00	0.00	8,188.92	0.00	(2,237.67)	1,054.22	(1,183.45)	(11.35) %

Business Focused Solutions Super Fund

Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
WBC.AX Westpac Banking Corporation	15,073.04	0.00	0.00	11,388.00	0.00	(3,685.04)	1,009.48	(2,675.56)	(17.75) %
WDS.AX Woodside Energy Group Ltd	0.00	10,015.47	10,015.47	0.00	1,338.62	0.00	0.00	1,338.62	0.00 %
WPL.AX Woodside Petroleum Ltd	10,127.76	0.00	10,015.47	0.00	0.00	(112.29)	267.31	155.02	138.05 %
WOW.AX Woolworths Group Limited	10,638.27	0.00	1,419.36	9,932.40	0.00	713.49	374.65	1,088.14	11.80 %
	308,605.94	21,972.85	180,575.93	68,964.02	68,537.40	(81,038.84)	7,879.16	(4,622.28)	(3.08) %
Shares in Listed Companies (Overseas)									
AMD.NDQ Advanced Micro Devices Inc.	11,869.31	0.00	9,273.73	0.00	5,522.74	(2,595.58)	0.00	2,927.16	112.77 %
GOOGL. Alphabet Inc - Ordinary Shares - Class A	0.00	23,768.49	11,207.03	9,490.17	438.92	(3,071.29)	0.00	(2,632.37)	(20.96) %
AMZN.NDQ Amazon.com Inc.	0.00	13,901.48	9,267.65	3,083.47	555.83	(1,550.36)	0.00	(994.53)	(21.46) %
CG.NDQ Carlyle Group Inc (The)	8,346.38	0.00	7,640.90	0.00	1,143.03	(705.48)	0.00	437.55	62.02 %
IMB.L Imperial Brands PLC	7,456.62	0.00	0.00	8,417.55	0.00	960.93	659.40	1,620.33	21.73 %
MSFT.NDQ Microsoft Corporation	0.00	12,550.26	0.00	9,693.10	0.00	(2,857.16)	51.32	(2,805.84)	(22.36) %
MRNA.NDQ Moderna Inc	0.00	16,577.16	5,633.36	4,976.63	582.78	(5,967.17)	0.00	(5,384.39)	(49.20) %
NVDA.NDQ NVIDIA Corp	0.00	10,765.19	10,765.19	0.00	4,781.72	0.00	0.00	4,781.72	0.00 %
QCOM.NDQ Qualcomm, Inc.	10,076.21	0.00	8,682.15	0.00	1,750.54	(1,394.06)	0.00	356.48	25.57 %
TEFSA Telefonica SA	7,532.61	982.77	0.00	10,369.29	0.00	1,853.91	1,010.34	2,864.25	33.64 %
VOD.L Vodafone Group Plc	6,570.90	0.00	0.00	6,566.49	0.00	(4.41)	422.80	418.39	6.37 %
	51,852.03	78,545.35	62,470.01	52,596.70	14,775.56	(15,330.67)	2,143.86	1,588.75	2.34 %
Stapled Securities									
SYD.AX Sydney Airport	10,699.92	0.00	10,017.63	0.00	6,152.37	(682.29)	0.00	5,470.08	801.72 %
	10,699.92	0.00	10,017.63	0.00	6,152.37	(682.29)	0.00	5,470.08	801.72 %
Units in Listed Unit Trusts (Australian)									
RBTZ.AX Betashares Global Robotics And Artificial Intelligence Etf	12,504.98	0.00	10,017.11	0.00	2,385.01	(2,487.87)	0.00	(102.86)	(4.13) %
NDQ.AX Betashares Nasdaq 100 Etf	11,880.70	10,168.68	20,336.63	0.00	1,076.36	(1,712.75)	0.00	(636.39)	(37.16) %

Business Focused Solutions Super Fund

Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
IVV.AX Ishares S&p 500 Etf	0.00	10,461.50	10,461.50	0.00	(339.43)	0.00	32.84	(306.59)	0.00 %
VGS.AX Vanguard Msci Index International Shares Etf	23,357.72	0.00	20,208.88	0.00	3,494.85	(3,148.84)	82.57	428.58	13.61 %
	47,743.40	20,630.18	61,024.12	0.00	6,616.79	(7,349.46)	115.41	(617.26)	(8.40) %
	430,163.67	121,148.38	314,087.69	442,152.33	96,082.12	(104,401.26)	10,258.91	1,939.77	0.82 %

Business Focused Solutions Super Fund Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price ¹	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
CBA Direct Investment Acc		302,234.860000	302,234.86	302,234.86	302,234.86			68.36 %	
Halo Macrovue Cash Holdings		1,958.450000	1,958.45	1,958.45	1,958.45			0.44 %	
Suncorp Business Saver		16,398.300000	16,398.30	16,398.30	16,398.30			3.71 %	
			320,591.61		320,591.61			72.51 %	
Other Revaluations									
Other Revaluations						677.31			
						677.31		0.00 %	
Shares in Listed Companies (Australian)									
ANZ.AX	Australia And New Zealand Banking Group Limited	549.00	22.030000	12,094.47	18.80	10,323.70	1,770.77	17.15 %	2.74 %
SQ2.AX	Block Inc.	75.00	90.500000	6,787.50	140.51	10,538.02	(3,750.52)	(35.59) %	1.54 %
CLH.AX	Collection House Limited	1,750.00	0.068000*	119.00	3.46	6,048.18	(5,929.18)	(98.03) %	0.03 %
EDV.AX	Endeavour Group Limited	279.00	7.570000	2,112.03	5.09	1,419.36	692.67	48.80 %	0.48 %
FLT.AX	Flight Centre Travel Group Limited	295.00	17.360000	5,121.20	14.38	4,242.92	878.28	20.70 %	1.16 %
MPL.AX	Medibank Private Limited	2,314.00	3.250000	7,520.50	2.00	4,628.00	2,892.50	62.50 %	1.70 %
NVX.AX	Novonix Limited	2,500.00	2.280000	5,700.00	0.99	2,472.33	3,227.67	130.55 %	1.29 %
WAM.AX	WAM Capital Limited	4,761.00	1.720000	8,188.92	2.10	10,018.05	(1,829.13)	(18.26) %	1.85 %
WBC.AX	Westpac Banking Corporation	584.00	19.500000	11,388.00	17.82	10,407.63	980.37	9.42 %	2.58 %
WOW.AX	Woolworths Group Limited	279.00	35.600000	9,932.40	30.76	8,583.21	1,349.19	15.72 %	2.25 %
			68,964.02		68,681.40	282.62	0.41 %	15.60 %	
Shares in Listed Companies (Overseas)									
GOOGL.ND Q	Alphabet Inc - Ordinary Shares - Class A	3.00	3,163.390900	9,490.17	4,187.15	12,561.46	(3,071.29)	(24.45) %	2.15 %
AMZN.NDQ	Amazon.com Inc.	20.00	154.173300	3,083.47	231.69	4,633.83	(1,550.36)	(33.46) %	0.70 %
IMB.L	Imperial Brands PLC	260.00	32.375200	8,417.55	29.05	7,552.32	865.23	11.46 %	1.90 %
MSFT.NDQ	Microsoft Corporation	26.00	372.811700	9,693.10	482.70	12,550.26	(2,857.16)	(22.77) %	2.19 %
MRNA.NDQ	Moderna Inc	24.00	207.359600	4,976.63	455.99	10,943.80	(5,967.17)	(54.53) %	1.13 %

Business Focused Solutions Super Fund Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price ¹	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
TEFSA Telefonica SA	1,402.81	7.391800	10,369.29	6.05	8,491.99	1,877.30	22.11 %	2.35 %
VOD.L Vodafone Group Plc	2,940.00	2.233500	6,566.49	2.57	7,559.37	(992.88)	(13.13) %	1.49 %
			52,596.70		64,293.03	(11,696.33)	(18.19) %	11.90 %
			442,152.33		453,566.04	(10,736.40)	(2.37) %	100.00 %

¹Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

* Investments using last known price

<u>Investment</u>	<u>Market Price</u>	<u>Market Price Date</u>
Collection House Limited	0.068000	28/06/2022

Business Focused Solutions Super Fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
APT.AX - Afterpay Limited												
17/06/2020	07/10/2021	200.00	10,568.15	22,709.05	12,140.91	10,568.15	10,568.15	0.00	0.00	12,140.91	0.00	0.00
		200.00	10,568.15	22,709.05	12,140.91	10,568.15	10,568.15	0.00	0.00	12,140.91	0.00	0.00
BHP.AX - BHP Group Limited												
03/04/2020	07/10/2021	345.00	10,366.15	12,583.25	2,217.10	10,366.15	10,366.15	0.00	0.00	2,217.10	0.00	0.00
		345.00	10,366.15	12,583.25	2,217.10	10,366.15	10,366.15	0.00	0.00	2,217.10	0.00	0.00
BOQ.AX - Bank Of Queensland Limited.												
08/09/2020	07/10/2021	1,587.00	9,700.65	15,060.02	5,359.37	9,700.65	9,700.65	0.00	0.00	5,359.37	0.00	0.00
		1,587.00	9,700.65	15,060.02	5,359.37	9,700.65	9,700.65	0.00	0.00	5,359.37	0.00	0.00
CBA.AX - Commonwealth Bank Of Australia.												
03/04/2020	07/10/2021	161.00	9,969.75	16,936.23	6,966.48	9,969.75	9,969.75	0.00	0.00	6,966.48	0.00	0.00
		161.00	9,969.75	16,936.23	6,966.48	9,969.75	9,969.75	0.00	0.00	6,966.48	0.00	0.00
COH.AX - Cochlear Limited												
03/04/2020	07/10/2021	51.00	9,919.05	10,906.47	987.42	9,919.05	9,919.05	0.00	0.00	987.42	0.00	0.00
		51.00	9,919.05	10,906.47	987.42	9,919.05	9,919.05	0.00	0.00	987.42	0.00	0.00
FANG.AX - Etf Fang+ Etf												
19/06/2020	07/10/2021	1,260.00	15,036.55	20,521.10	5,484.55	15,036.55	15,036.55	0.00	0.00	5,484.55	0.00	0.00
		1,260.00	15,036.55	20,521.10	5,484.55	15,036.55	15,036.55	0.00	0.00	5,484.55	0.00	0.00
FLT.AX - Flight Centre Travel Group Limited												
17/06/2020	07/10/2021	405.00	5,825.03	9,889.17	4,064.15	5,825.03	5,825.03	0.00	0.00	4,064.15	0.00	0.00

Business Focused Solutions Super Fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
21/01/2005	07/10/2021	295.00	5,058.77	7,203.23	2,144.46	5,058.77	5,058.77	0.00	0.00	2,144.46	0.00	0.00
		700.00	10,883.80	17,092.40	6,208.61	10,883.80	10,883.80	0.00	0.00	6,208.61	0.00	0.00
NAB.AX - National Australia Bank Limited												
03/04/2020	07/10/2021	600.00	10,009.95	16,600.98	6,591.03	10,009.95	10,009.95	0.00	0.00	6,591.03	0.00	0.00
		600.00	10,009.95	16,600.98	6,591.03	10,009.95	10,009.95	0.00	0.00	6,591.03	0.00	0.00
NVX.AX - Novonix Limited												
29/06/2020	07/10/2021	2,576.00	2,547.48	13,348.90	10,801.42	2,547.48	2,547.48	0.00	0.00	10,801.42	0.00	0.00
		2,576.00	2,547.48	13,348.90	10,801.42	2,547.48	2,547.48	0.00	0.00	10,801.42	0.00	0.00
ORG.AX - Origin Energy Limited												
17/11/2020	07/10/2021	2,123.00	9,891.90	10,723.05	831.15	9,891.90	9,891.90	0.00	0.00	0.00	831.15	0.00
		2,123.00	9,891.90	10,723.05	831.15	9,891.90	9,891.90	0.00	0.00	0.00	831.15	0.00
VAS.AX1 - Vanguard Australian Shares Index Etf												
17/11/2020	07/10/2021	240.00	19,652.35	22,242.88	2,590.53	19,681.87	19,681.87	0.00	0.00	0.00	2,561.01	0.00
27/08/2020	07/10/2021	128.00	10,070.27	11,862.87	1,792.60	10,086.01	10,086.01	0.00	0.00	1,776.86	0.00	0.00
03/04/2020	07/10/2021	151.00	9,985.95	13,994.48	4,008.53	10,004.52	10,004.52	0.00	0.00	3,989.96	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.86	0.00	0.00
		519.00	39,708.57	48,100.23	8,391.66	39,772.40	39,772.40	0.00	0.00	5,771.68	2,561.01	0.00
VCX.AX1 - Vicinity Centres												
26/06/2020	07/10/2021	6,666.00	9,985.62	11,204.73	1,219.11	9,985.62	9,985.62	0.00	0.00	1,219.11	0.00	0.00
		6,666.00	9,985.62	11,204.73	1,219.11	9,985.62	9,985.62	0.00	0.00	1,219.11	0.00	0.00

Business Focused Solutions Super Fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
WDS.AX - Woodside Energy Group Ltd												
26/06/2020	07/10/2021	456.00	10,015.47	11,354.09	1,338.62	10,015.47	10,015.47	0.00	0.00	1,338.62	0.00	0.00
		456.00	10,015.47	11,354.09	1,338.62	10,015.47	10,015.47	0.00	0.00	1,338.62	0.00	0.00
		17,244.00	158,603.09	227,140.50	68,537.43	158,666.92	158,666.92	0.00	0.00	65,086.30	3,392.16	0.00
Shares in Listed Companies (Overseas)												
AMD.NDQ - Advanced Micro Devices Inc.												
14/05/2021	05/08/2021	95.00	9,273.73	14,796.47	5,522.74	9,273.73	9,273.73	0.00	0.00	0.00	5,522.74	0.00
		95.00	9,273.73	14,796.47	5,522.74	9,273.73	9,273.73	0.00	0.00	0.00	5,522.74	0.00
AMZN.NDQ1 - Amazon.com Inc.												
06/08/2021	23/11/2021	2.00	9,267.65	9,823.48	555.83	9,267.65	9,267.65	0.00	0.00	0.00	555.83	0.00
		2.00	9,267.65	9,823.48	555.83	9,267.65	9,267.65	0.00	0.00	0.00	555.83	0.00
CG.NDQ - Carlyle Group Inc (The)												
14/05/2021	05/08/2021	135.00	7,640.90	8,783.93	1,143.03	7,640.90	7,640.90	0.00	0.00	0.00	1,143.03	0.00
		135.00	7,640.90	8,783.93	1,143.03	7,640.90	7,640.90	0.00	0.00	0.00	1,143.03	0.00
GOOGL.NDQ1 - Alphabet Inc - Ordinary Shares - Class A												
06/08/2021	10/09/2021	3.00	11,207.03	11,645.95	438.92	11,207.03	11,207.03	0.00	0.00	0.00	438.92	0.00
		3.00	11,207.03	11,645.95	438.92	11,207.03	11,207.03	0.00	0.00	0.00	438.92	0.00
MRNA.NDQ - Moderna Inc												
06/08/2021	10/09/2021	10.00	5,633.36	6,216.14	582.78	5,633.36	5,633.36	0.00	0.00	0.00	582.78	0.00
		10.00	5,633.36	6,216.14	582.78	5,633.36	5,633.36	0.00	0.00	0.00	582.78	0.00

Business Focused Solutions Super Fund

Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Overseas)												
NVDA.NDQ - NVIDIA Corp												
21/10/2021	23/11/2021	36.00	10,765.19	15,546.91	4,781.72	10,765.19	10,765.19	0.00	0.00	0.00	4,781.72	0.00
		36.00	10,765.19	15,546.91	4,781.72	10,765.19	10,765.19	0.00	0.00	0.00	4,781.72	0.00
QCOM.NDQ - Qualcomm, Inc.												
14/05/2021	05/08/2021	53.00	8,682.15	10,432.69	1,750.54	8,682.15	8,682.15	0.00	0.00	0.00	1,750.54	0.00
		53.00	8,682.15	10,432.69	1,750.54	8,682.15	8,682.15	0.00	0.00	0.00	1,750.54	0.00
		334.00	62,470.01	77,245.57	14,775.56	62,470.01	62,470.01	0.00	0.00	0.00	14,775.56	0.00
Stapled Securities												
SYD.AX2 - Sydney Airport												
27/08/2020	09/03/2022	1,848.00	10,017.63	16,170.00	6,152.37	10,017.63	10,017.63	0.00	0.00	6,152.37	0.00	0.00
		1,848.00	10,017.63	16,170.00	6,152.37	10,017.63	10,017.63	0.00	0.00	6,152.37	0.00	0.00
		1,848.00	10,017.63	16,170.00	6,152.37	10,017.63	10,017.63	0.00	0.00	6,152.37	0.00	0.00
Units in Listed Unit Trusts (Australian)												
IVV.AX - Ishares S&p 500 Etf												
13/09/2021	21/10/2021	17.00	10,461.50	10,122.07	(339.43)	10,461.50	10,461.50	0.00	0.00	0.00	0.00	(339.43)
		17.00	10,461.50	10,122.07	(339.43)	10,461.50	10,461.50	0.00	0.00	0.00	0.00	(339.43)
NDQ.AX1 - Betashares Nasdaq 100 Etf												
01/09/2020	07/10/2021	370.00	10,167.95	11,754.55	1,586.60	10,167.95	10,167.95	0.00	0.00	1,586.60	0.00	0.00
13/09/2021	21/10/2021	300.00	10,168.68	9,658.44	(510.24)	10,168.68	10,168.68	0.00	0.00	0.00	0.00	(510.24)
		670.00	20,336.63	21,412.99	1,076.36	20,336.63	20,336.63	0.00	0.00	1,586.60	0.00	(510.24)

Business Focused Solutions Super Fund
Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Listed Unit Trusts (Australian)												
RBTZ.AX1 - Betashares Global Robotics And Artificial Intelligence Etf												
31/08/2020	07/10/2021	853.00	10,017.11	12,402.12	2,385.01	10,405.05	10,405.05	0.00	0.00	1,997.07	0.00	0.00
		853.00	10,017.11	12,402.12	2,385.01	10,405.05	10,405.05	0.00	0.00	1,997.07	0.00	0.00
VGS.AX - Vanguard Msci Index International Shares Etf												
11/01/2021	07/10/2021	241.00	20,208.88	23,703.73	3,494.85	20,421.15	20,421.15	0.00	0.00	0.00	3,282.58	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.85	5.87	0.00
		241.00	20,208.88	23,703.73	3,494.85	20,421.15	20,421.15	0.00	0.00	8.85	3,288.45	0.00
		1,781.00	61,024.12	67,640.91	6,616.79	61,624.33	61,624.33	0.00	0.00	3,592.52	3,288.45	(849.67)
		21,207.00	292,114.85	388,196.98	96,082.15	292,778.89	292,778.89	0.00	0.00	74,831.19	21,456.17	(849.67)

Business Focused Solutions Super Fund

Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
CBA Direct Investment Acc	104.27			104.27	0.00	0.00	0.00	104.27			0.00	0.00
Suncorp Business Saver	16.21			16.21	0.00	0.00	0.00	16.21			0.00	0.00
	120.48			120.48	0.00	0.00	0.00	120.48			0.00	0.00
Shares in Listed Companies (Australian)												
ANZ.AX	Australia And New Zealand Banking Group Limited	779.58	779.58	0.00		334.11		1,113.69		0.00		
BHP.AX	BHP Group Limited	936.77	936.77	0.00		401.47		1,338.24		0.00		
COH.AX	Cochlear Limited	38.40		71.40				71.40	33.00	0.00		
CBA.AX	Commonwealth Bank Of Australia.	322.00	322.00	0.00		138.00		460.00		0.00		
EDV.AX	Endeavour Group Limited	54.41	54.41	0.00		23.32		77.73		0.00		
MPL.AX	Medibank Private Limited	300.82	300.82	0.00		128.92		429.74		0.00		
NAB.AX	National Australia Bank Limited	360.00	360.00	0.00		154.29		514.29		0.00		
ORG.AX	Origin Energy Limited	85.23		159.23				159.23	74.00	0.00		
VAS.AX	Vanguard Australian Shares Index Etf	387.41	634.82		84.88	278.77	7.47	1,006.69	343.00	0.00	3.24	0.00
WAM.AX	WAM Capital Limited	737.96	737.96	0.00		316.26		1,054.22		0.00		
WBC.AX	Westpac Banking Corporation	706.64	706.64	0.00		302.84		1,009.48		0.00		
WPL.AX	Woodside Petroleum Ltd	187.12	187.12	0.00		80.19		267.31		0.00		
WOW.AX	Woolworths Group Limited	262.26	262.26	0.00		112.39		374.65		0.00		
		5,158.60	5,282.38	230.63	84.88	2,270.56	7.47	7,876.67	450.00	0.00	3.24	0.00
Shares in Listed Companies (Overseas)												
IMB.L	Imperial Brands PLC	659.40					659.40	659.40		0.00		
MSFT.NDQ	Microsoft Corporation	51.32					51.32	58.02	6.70	0.00		
TEFSA	Telefonica SA	1,010.34					1,010.34	1,015.55	5.21	0.00		
VOD.L	Vodafone Group Plc	422.80					422.80	422.80		0.00		
		2,143.86					2,143.86	2,155.77	11.91	0.00		
Units in Listed Unit Trusts (Australian)												
IVV.AX	Ishares S&p 500 Etf	32.84		32.84		0.00	0.00	32.84		0.00	0.00	0.00

Business Focused Solutions Super Fund
Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
VGS.AX Vanguard Msci Index International Shares Etf	44.57			0.69	0.00	70.11	8.83	79.63	38.00	0.00	11.77	0.00
	77.41		32.84	0.69	0.00	70.11	8.83	112.47	38.00	0.00	11.77	0.00
	7,500.35	5,282.38	263.47	206.05	2,270.56	2,221.44	21.49	10,265.39	488.00	0.00	15.01	0.00

Assessable Income (Excl. Capital Gains) **10,265.39**

Net Capital Gain **15.01**

Total Assessable Income 10,280.40

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Business Focused Solutions Super Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Business Focused Solutions Super Fund which comprise the statement of financial position as at 30 June 2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

The Trustee of Business Focused Solutions 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 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, 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 trustees 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.

Sam Greco & Co Chartered Accountants

of

Level 1 Mitcham House 1355 Gympie Road, Aspley, Queensland 4034

Signed:



Dated:

13-4-2023

Business Focused Solutions Super Fund

Trustees Declaration

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

In the opinion of the trustees:

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

Signed in accordance with a resolution of the trustees by:



.....
Salvatore Enrico Greco

Trustee



.....
Mitchell Kay Greco

Trustee

Dated this 12th day of April 2023