

SCHEDULE - PROFIT / (LOSS) SHARE TO MEMBERS

|                                       |                 |            |                                  |                        |                              |                    |                                      |
|---------------------------------------|-----------------|------------|----------------------------------|------------------------|------------------------------|--------------------|--------------------------------------|
| Net Profit / (Loss) per Trial Balance | \$ (2,264.49)   |            |                                  |                        |                              |                    |                                      |
| Taxable Income                        | \$ 0.00         |            |                                  |                        |                              |                    |                                      |
| Beneficiaries                         | Opening Balance | Percentage | Profit / (Loss) Share to Members | Employer Contributions | Tax Payable on Contributions | Member's Insurance | Tax Payable (Refundable) on Earnings |
| Kevin Ta<br>Phuy Loeu                 | \$ 42,411.87    | 100.00%    | \$ (2,264.49)                    | \$ 8,984.50            | \$ 1,347.68                  | \$ 6,185.67        | \$ (1,347.68)                        |
|                                       | \$ 0.00         | 0.00%      | \$ 0.00                          |                        | \$ 0.00                      | \$ 5,829.09        |                                      |
|                                       | \$ 42,411.87    | 100.00%    | \$ (2,264.49)                    | \$ 8,984.50            | \$ 1,347.68                  | \$ 12,014.76       | \$ (1,347.68)                        |

JOURNALS

|                                  |          |          |
|----------------------------------|----------|----------|
| Profit / (Loss) Share to Members |          |          |
| Account Code                     | Debit    | Credit   |
| A/c 504.01                       |          | 2,264.49 |
| A/c 519.01                       | 2,264.49 |          |
| A/c 504.02                       |          |          |
| A/c 519.02                       |          |          |

|                            |          |          |
|----------------------------|----------|----------|
| Income Tax on Contribution |          |          |
| Account Code               | Debit    | Credit   |
| A/c 529.01                 | 1,347.68 |          |
| A/c 529.02                 | -        |          |
| A/c 774                    |          | 1,347.68 |

|                        |          |          |
|------------------------|----------|----------|
| Income Tax on Earnings |          |          |
| Account Code           | Debit    | Credit   |
| A/c 528.01             |          | 1,347.68 |
| A/c 528.02             |          |          |
| A/c 774                | 1,347.68 | -        |