
Financial statements and reports for the year ended
30 June 2021

SHABNAM & NIKUNJ SUPERANNUATION FUND

Prepared for: Nikunj Parikh and Shabnam Parikh

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SHABNAM & NIKUNJ SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	0.00	41,121.24
Units in Listed Unit Trusts (Australian)	3	0.00	3,500.21
Units in Unlisted Unit Trusts (Australian)	4	225,000.00	0.00
Total Investments		<u>225,000.00</u>	<u>44,621.45</u>
Other Assets			
CUA- Cash at Bank		50,904.97	1,890.86
ANZ- Cash at Bank 4967		0.00	5.59
CU Fixed Deposits		0.00	194,961.07
Income Tax Refundable		0.00	583.57
Total Other Assets		<u>50,904.97</u>	<u>197,441.09</u>
Total Assets		<u>275,904.97</u>	<u>242,062.54</u>
Less:			
Liabilities			
Income Tax Payable		1,246.35	0.00
Sundry Creditors		0.00	990.00
Total Liabilities		<u>1,246.35</u>	<u>990.00</u>
Net assets available to pay benefits		<u>274,658.62</u>	<u>241,072.54</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Parikh, Nikunj - Accumulation		241,458.05	207,875.61
Parikh, Shabnam - Accumulation		33,200.57	33,196.93
Total Liability for accrued benefits allocated to members' accounts		<u>274,658.62</u>	<u>241,072.54</u>

SHABNAM & NIKUNJ SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	10	0.00	364.52
Dividends Received	9	761.62	2,226.01
Interest Received		815.84	4,403.41
Investment Gains			
Changes in Market Values	11	11,025.60	(8,892.71)
Contribution Income			
Personal Concessional		10,000.00	1,500.00
Transfers In		17,725.99	0.00
Total Income		<u>40,329.05</u>	<u>(398.77)</u>
Expenses			
Accountancy Fees		770.00	660.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
Bank Charges		4.95	0.00
		<u>1,363.95</u>	<u>1,249.00</u>
Member Payments			
Life Insurance Premiums		4,422.02	4,285.36
Total Expenses		<u>5,785.97</u>	<u>5,534.36</u>
Benefits accrued as a result of operations before income tax		<u>34,543.08</u>	<u>(5,933.13)</u>
Income Tax Expense	12	957.00	(287.94)
Benefits accrued as a result of operations		<u>33,586.08</u>	<u>(5,645.19)</u>

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 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 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 market value, 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 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 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 values 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 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 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.

Notes to the Financial Statements

For the year ended 30 June 2021

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

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 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. 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)

	2021 \$	2020 \$
Australia And New Zealand Banking Group Limited	0.00	3,038.32
BHP Group Limited	0.00	23,856.12
South32 Limited	0.00	1,358.64
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	0.00	1,050.40
Woolworths Group Limited	0.00	11,817.76

Notes to the Financial Statements

For the year ended 30 June 2021

	0.00	41,121.24
Note 3: Units in Listed Unit Trusts (Australian)		
	2021	2020
	\$	\$
Scentre Group - Stapled Securities	0.00	3,500.21
	0.00	3,500.21
Note 4: Units in Unlisted Unit Trusts (Australian)		
	2021	2020
	\$	\$
Parlay Property Trust	225,000.00	0.00
	225,000.00	0.00
Note 5: Banks and Term Deposits		
	2021	2020
	\$	\$
Banks		
ANZ- Cash at Bank 4967	0.00	5.59
CUA- Cash at Bank	50,904.97	1,890.86
	50,904.97	1,896.45
Note 6: Liability for Accrued Benefits		
	2021	2020
	\$	\$
Liability for accrued benefits at beginning of year	241,072.54	246,717.73
Benefits accrued as a result of operations	33,296.73	(5,645.19)
Current year member movements	289.35	0.00
Liability for accrued benefits at end of year	274,658.62	241,072.54
Note 7: Vested Benefits		
Vested benefits are benefits that 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.		
	2021	2020
	\$	\$
Vested Benefits	274,658.62	241,072.54

Notes to the Financial Statements

For the year ended 30 June 2021

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2021 \$	2020 \$
Australia And New Zealand Banking Group Limited	97.80	260.80
BHP Group Limited	502.54	1,419.29
South32 Limited	9.12	49.64
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	0.00	169.77
Woolworths Group Limited	152.16	326.51
	<hr/> 761.62	<hr/> 2,226.01

Note 10: Trust Distributions

	2021 \$	2020 \$
Scentre Group - Stapled Securities	0.00	364.52
	<hr/> 0.00	<hr/> 364.52

Note 11: Changes in Market Values**Unrealised Movements in Market Value**

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	547.68	(1,559.91)
BHP Group Limited	2,659.41	(3,556.44)
Onemarket Limited - Ordinary Fully Paid	0.00	21.94
South32 Limited	1,295.83	(759.24)
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	2,762.73	(1,619.80)
Woolworths Group Limited	(3,021.76)	1,283.85
	<hr/> 4,243.89	<hr/> (6,189.60)
Units in Listed Unit Trusts (Australian)		
Scentre Group - Stapled Securities	412.58	(2,693.71)
	<hr/> 412.58	<hr/> (2,693.71)

Notes to the Financial Statements

For the year ended 30 June 2021

Total Unrealised Movement	4,656.47	(8,883.31)
Realised Movements in Market Value		
	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	398.96	0.00
BHP Group Limited	4,485.93	0.00
Onemarket Limited - Ordinary Fully Paid	0.00	(9.40)
South32 Limited	(862.90)	0.00
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	(2,416.08)	0.00
Woolworths Group Limited	4,082.78	0.00
	5,688.69	(9.40)
Units in Listed Unit Trusts (Australian)		
Scentre Group - Stapled Securities	680.44	0.00
	680.44	0.00
Total Realised Movement	6,369.13	(9.40)
Changes in Market Values	11,025.60	(8,892.71)
Note 12: Income Tax Expense		
	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	1,246.35	(287.94)
Prior Year Over/Under Provision for Income Tax	(289.35)	0.00
Income Tax Expense	957.00	(287.94)

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%	5,181.46	(889.97)
Less:		
Tax effect of:		
Non Taxable Transfer In	2,658.90	0.00
Increase in MV of Investments	698.47	0.00

Notes to the Financial Statements

For the year ended 30 June 2021

Realised Accounting Capital Gains	955.37	(1.41)
Accounting Trust Distributions	0.00	54.68
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	1,332.50
Franking Credits	48.96	129.68
Foreign Credits	0.00	10.40
Net Capital Gains	655.35	77.25
Taxable Trust Distributions	0.00	39.71
Distributed Foreign Income	0.00	0.09
Rounding	(0.28)	(0.49)
Income Tax on Taxable Income or Loss	1,572.75	645.90
Less credits:		
Franking Credits	326.40	864.52
Foreign Credits	0.00	69.32
Current Tax or Refund	1,246.35	(287.94)

SHABNAM & NIKUNJ SUPERANNUATION FUND

Trustees Declaration

The trustees 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 trustees 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 s120 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 s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 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 trustees by:

.....
Nikunj Parikh

Trustee

.....
Shabnam Parikh

Trustee

21 July 2022

Minutes of a meeting of the Trustee(s)

held on 21 July 2022 at PO Box 5057, South Turramurra, New South Wales 2074

PRESENT:	Nikunj Parikh and Shabnam Parikh
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<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 not a 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>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	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.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	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).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Alisten Joseph</p>

Minutes of a meeting of the Trustee(s)

held on 21 July 2022 at PO Box 5057, South Turramurra, New South Wales 2074

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.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

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 –

.....
Nikunj Parikh

Chairperson

SHABNAM & NIKUNJ SUPERANNUATION FUND

Members Statement

Nikunj Parikh
PO Box 5057
South Turramurra, New South Wales, 2074, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	241,458.05
Age:	51	Total Death Benefit	241,458.05
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	08/03/2002	Previous Salary	0.00
Service Period Start Date:	21/07/2019	Disability Benefit	0.00
Date Left Fund:			
Member Code:	PARNIK00001A		
Account Start Date:	08/03/2002		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance		Your Detailed Account Summary		
Total Benefits	241,458.05		This Year	Last Year
<u>Preservation Components</u>		Opening balance at 01/07/2020	207,875.61	211,748.52
Preserved	241,458.05	<u>Increases to Member account during the period</u>		
Unrestricted Non Preserved		Employer Contributions		
Restricted Non Preserved		Personal Contributions (Concessional)	10,000.00	1,500.00
<u>Tax Components</u>		Personal Contributions (Non Concessional)		
Tax Free	16,235.00	Government Co-Contributions		
Taxable	225,223.05	Other Contributions		
		Proceeds of Insurance Policies		
		Transfers In	17,725.99	
		Net Earnings	10,074.72	(1,903.98)
		Internal Transfer In		
		<u>Decreases to Member account during the period</u>		
		Pensions Paid		
		Contributions Tax	1,500.00	225.00
		Income Tax	(21.90)	503.76
		No TFN Excess Contributions Tax		
		Excess Contributions Tax		
		Refund Excess Contributions		
		Division 293 Tax		
		Insurance Policy Premiums Paid	2,740.17	2,740.17
		Management Fees		
		Member Expenses		
		Benefits Paid/Transfers Out		
		Superannuation Surcharge Tax		
		Internal Transfer Out		
		Closing balance at 30/06/2021	241,458.05	207,875.61

SHABNAM & NIKUNJ SUPERANNUATION FUND

Members Statement

Shabnam Parikh
PO Box 5057
South Turramurra, New South Wales, 2074, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	33,200.57
Age:	46	Total Death Benefit	33,200.57
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	08/03/2002	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:			
Member Code:	PARSHA00001A		
Account Start Date:	08/03/2002		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance		Your Detailed Account Summary		
Total Benefits	33,200.57		This Year	Last Year
<u>Preservation Components</u>		Opening balance at 01/07/2020	33,196.93	34,969.21
Preserved	33,200.57	<u>Increases to Member account during the period</u>		
Unrestricted Non Preserved		Employer Contributions		
Restricted Non Preserved		Personal Contributions (Concessional)		
<u>Tax Components</u>		Personal Contributions (Non Concessional)		
Tax Free	32,268.00	Government Co-Contributions		
Taxable	932.57	Other Contributions		
		Proceeds of Insurance Policies		
		Transfers In		
		Net Earnings	1,490.79	(309.95)
		Internal Transfer In		
		<u>Decreases to Member account during the period</u>		
		Pensions Paid		
		Contributions Tax		
		Income Tax	(194.70)	(82.86)
		No TFN Excess Contributions Tax		
		Excess Contributions Tax		
		Refund Excess Contributions		
		Division 293 Tax		
		Insurance Policy Premiums Paid	1,681.85	1,545.19
		Management Fees		
		Member Expenses		
		Benefits Paid/Transfers Out		
		Superannuation Surcharge Tax		
		Internal Transfer Out		
		Closing balance at 30/06/2021	33,200.57	33,196.93

SHABNAM & NIKUNJ SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
CUA- Cash at Bank		50,904.970000	50,904.97	50,904.97	50,904.97			18.45 %
			50,904.97		50,904.97			18.45 %
Units in Unlisted Unit Trusts (Australian)								
PPT	Parlay Property Trust	10.00	22,500.000000	225,000.00	22,500.00	225,000.00	0.00	0.00 %
				225,000.00	225,000.00	0.00	0.00 %	81.55 %
				275,904.97	275,904.97	0.00	0.00 %	100.00 %

SHABNAM & NIKUNJ SUPERANNUATION FUND

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

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)												
ANZ.AX - Australia And New Zealand Banking Group Limited												
01/07/2011	27/01/2021	163.00	3,586.00	3,984.96	398.96	3,586.00	3,586.00	0.00	0.00	398.96	0.00	0.00
		163.00	3,586.00	3,984.96	398.96	3,586.00	3,586.00	0.00	0.00	398.96	0.00	0.00
BHP.AX - BHP Group Limited												
01/07/2011	18/02/2021	666.00	26,515.53	31,001.46	4,485.93	26,515.53	26,515.53	0.00	0.00	4,485.93	0.00	0.00
		666.00	26,515.53	31,001.46	4,485.93	26,515.53	26,515.53	0.00	0.00	4,485.93	0.00	0.00
S32.AX - South32 Limited												
24/05/2015	27/01/2021	666.00	2,654.47	1,791.57	(862.90)	2,654.47	2,654.47	0.00	0.00	0.00	0.00	(862.90)
		666.00	2,654.47	1,791.57	(862.90)	2,654.47	2,654.47	0.00	0.00	0.00	0.00	(862.90)
URW.AX - Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1												
07/06/2018	02/02/2021	260.00	3,813.13	1,397.05	(2,416.08)	3,813.13	3,813.13	0.00	0.00	0.00	0.00	(2,416.08)
		260.00	3,813.13	1,397.05	(2,416.08)	3,813.13	3,813.13	0.00	0.00	0.00	0.00	(2,416.08)
WOW.AX - Woolworths Group Limited												
01/07/2011	27/01/2021	317.00	8,796.00	12,878.78	4,082.78	8,796.00	8,796.00	0.00	0.00	4,082.78	0.00	0.00
		317.00	8,796.00	12,878.78	4,082.78	8,796.00	8,796.00	0.00	0.00	4,082.78	0.00	0.00
		2,072.00	45,365.13	51,053.82	5,688.69	45,365.13	45,365.13	0.00	0.00	8,967.67	0.00	(3,278.98)

Units in Listed Unit Trusts (Australian)

SCG - Scentre Group - Stapled Securities

01/07/2011	10/02/2021	929.00	2,308.97	2,645.45	336.48	2,203.12	2,203.12	0.00	0.00	442.33	0.00	0.00
01/07/2011	10/02/2021	684.00	1,603.82	1,947.78	343.96	1,525.89	1,525.89	0.00	0.00	421.89	0.00	0.00

SHABNAM & NIKUNJ SUPERANNUATION FUND

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

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)												
		1,613.00	3,912.79	4,593.23	680.44	3,729.01	3,729.01	0.00	0.00	864.22	0.00	0.00
		1,613.00	3,912.79	4,593.23	680.44	3,729.01	3,729.01	0.00	0.00	864.22	0.00	0.00
		3,685.00	49,277.92	55,647.05	6,369.13	49,094.14	49,094.14	0.00	0.00	9,831.89	0.00	(3,278.98)