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**Financial statements and reports for the year ended  
30 June 2023**

**Mansur Ostrognay Superannuation Fund**

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**Prepared for: Acn 068 904 549 Pty Ltd**

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# **Mansur Ostrognay Superannuation Fund**

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**Mansur Ostrognay Superannuation Fund**  
**Statement of Financial Position**

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	240,122.50	254,229.40
<b>Total Investments</b>		<u>240,122.50</u>	<u>254,229.40</u>
<b>Other Assets</b>			
NAB Cash Manager - 4952		859.93	3,254.13
Cash Account 5258		1,144.83	100,987.00
Trading Account		0.00	28,049.11
Distributions Receivable		0.00	542.36
NAB High Interest		302,813.62	311,872.31
Income Tax Refundable		0.00	6,988.10
<b>Total Other Assets</b>		<u>304,818.38</u>	<u>451,693.01</u>
<b>Total Assets</b>		<u>544,940.88</u>	<u>705,922.41</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		12,362.98	0.00
<b>Total Liabilities</b>		<u>12,362.98</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>532,577.90</u>	<u>705,922.41</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Mansur, Avraham - Accumulation		806.79	769.03
Mansur, Avraham - Pension (Account Based Pension)		197,084.15	329,929.54
Ostrognay, Mary - Accumulation		89,973.30	769.03
Ostrognay, Mary - Pension (Account Based Pension)		139,948.38	274,797.56
Ostrognay, Daniel - Accumulation		103,327.48	98,288.26
Mansur, Amir - Accumulation		1,437.80	1,368.99
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>532,577.90</u>	<u>705,922.41</u>

**Mansur Ostrognay Superannuation Fund**  
**Detailed Statement of Financial Position**

As at 30 June 2023

	Note	2023	2022
		\$	\$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2		
Allkem Limited		0.00	15,465.00
Ampol Limited		14,970.00	0.00
Atomos Limited		0.00	7,600.00
Collection House Limited		0.00	2,019.60
CSL Limited		22,190.40	21,524.80
Flinders Mines Limited - Ordinary Fully Paid		27,000.00	22,200.00
Graincorp Limited		11,745.00	0.00
Idp Education Limited		22,100.00	11,910.00
Kalium Lakes Limited		11,117.10	9,760.00
Maca Limited		0.00	19,800.00
Nrw Holdings Limited		0.00	23,730.00
Salt Lake Potash Limited		24,800.00	24,800.00
Santos Limited		37,600.00	37,100.00
Select Harvests Limited		24,900.00	18,800.00
Telstra Corporation Limited.		22,360.00	20,020.00
Westpac Banking Corporation		21,340.00	19,500.00
<b>Total Investments</b>		<u>240,122.50</u>	<u>254,229.40</u>
<b>Other Assets</b>			
Bank Accounts	3		
Cash Account 5258		1,144.83	100,987.00
NAB Cash Manager - 4952		859.93	3,254.13
NAB High Interest		302,813.62	311,872.31
Trading Account		0.00	28,049.11
Distributions Receivable			
Rural Funds Group		0.00	542.36
Income Tax Refundable		0.00	6,988.10
<b>Total Other Assets</b>		<u>304,818.38</u>	<u>451,693.01</u>
<b>Total Assets</b>		<u>544,940.88</u>	<u>705,922.41</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		12,362.98	0.00
<b>Total Liabilities</b>		<u>12,362.98</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>532,577.90</u>	<u>705,922.41</u>

**Mansur Ostrognay Superannuation Fund**  
**Detailed Statement of Financial Position**

As at 30 June 2023

	Note	2023	2022
		\$	\$
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Mansur, Avraham - Accumulation		806.79	769.03
Mansur, Avraham - Pension (Account Based Pension)		197,084.15	329,929.54
Ostrognay, Mary - Accumulation		89,973.30	769.03
Ostrognay, Mary - Pension (Account Based Pension)		139,948.38	274,797.56
Ostrognay, Daniel - Accumulation		103,327.48	98,288.26
Mansur, Amir - Accumulation		1,437.80	1,368.99
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>532,577.90</u>	<u>705,922.41</u>

**Mansur Ostrognay Superannuation Fund**

**Operating Statement**

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	8	(542.36)	0.00
Dividends Received	7	7,656.16	12,082.78
Interest Received		12,547.01	1,345.84
<b>Investment Gains</b>			
Changes in Market Values	9	18,094.29	(72,829.66)
<b>Contribution Income</b>			
Transfers In		101,331.40	0.00
Employer Contributions		0.00	8,605.93
Personal Non Concessional		0.00	550,000.00
Other Contributions		0.00	1,550.20
<b>Total Income</b>		<u>139,086.50</u>	<u>500,755.09</u>
<b>Expenses</b>			
Accountancy Fees		1,760.00	1,672.00
Administration Costs		145.00	0.00
ATO Supervisory Levy		259.00	0.00
Auditor's Remuneration		495.00	440.00
Fines		261.00	0.00
Filing Fees		59.00	1.00
		<u>2,979.00</u>	<u>2,113.00</u>
<b>Member Payments</b>			
Pensions Paid		296,000.00	250,000.00
<b>Total Expenses</b>		<u>298,979.00</u>	<u>252,113.00</u>
<b>Benefits accrued as a result of operations before income tax</b>			
Income Tax Expense	10	(159,892.50)	248,642.09
<b>Benefits accrued as a result of operations</b>		<u>(173,344.51)</u>	<u>251,836.25</u>

**Mansur Ostrognay Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Rural Funds Group	(542.36)	0.00
	<u>(542.36)</u>	<u>0.00</u>
Dividends Received		
Ampol Limited	775.00	0.00
Appen Limited	0.00	100.00
BHP Group Limited	0.00	1,607.04
Collins Foods Limited	240.00	0.00
CSL Limited	270.38	172.65
Graincorp Limited	450.00	0.00
Idp Education Limited	172.50	0.00
Infratil Limited.	0.00	56.94
Maca Limited	0.00	1,500.00
National Australia Bank Limited	0.00	652.20
Nrwl Holdings Limited	980.00	1,470.00
Santos Limited	1,664.51	744.31
Select Harvests Limited	80.00	0.00
Tassal Group Limited	0.00	480.00
Telstra Corporation Limited.	884.00	592.00
Westpac Banking Corporation	1,340.00	1,210.00
Woodside Petroleum Ltd	799.77	3,497.64
	<u>7,656.16</u>	<u>12,082.78</u>
Interest Received		
Cash Account 5258	88.77	30.63
NAB Cash Manager - 4952	16.93	11.77
NAB High Interest	12,441.31	1,303.44
	<u>12,547.01</u>	<u>1,345.84</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Daniel Ostrognay	0.00	8,605.93
	<u>0.00</u>	<u>8,605.93</u>
Personal Contributions - Non Concessional		
Avraham Mansur	0.00	275,000.00
Mary Ostrognay	0.00	275,000.00
	<u>0.00</u>	<u>550,000.00</u>
Other Contributions		
Avraham Mansur	0.00	775.10
Mary Ostrognay	0.00	775.10
	<u>0.00</u>	<u>1,550.20</u>
Transfers In		
Ostrognay, Mary - Accumulation (Accumulation)	101,331.40	0.00
	<u>101,331.40</u>	<u>0.00</u>
<b>Investment Gains</b>		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Adairs Limited	0.00	10.10
Allkem Limited	5,506.78	0.00
Appen Limited	0.00	(15,029.85)

**Mansur Ostrognay Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2023

	2023	2022
	\$	\$
Atomos Limited	(32,459.60)	7,948.64
BHP Group Limited	0.00	(1,404.90)
Boral Limited	0.00	(2,589.90)
Challenger Limited	0.00	1,073.15
Collection House Limited	(9,587.90)	0.00
Collins Foods Limited	(2,596.29)	0.00
Laybuy Group Holdings Limited	0.00	(13,198.63)
Maca Limited	1,576.92	0.00
National Australia Bank Limited	0.00	7,382.52
Nrw Holdings Limited	8,620.88	0.00
Tassal Group Limited	0.00	6,469.21
United Malt Group Limited	0.00	(19.90)
Woodside Energy Group Ltd	1,985.10	25.01
Woodside Petroleum Ltd	0.00	17,133.04
	<u>(26,954.11)</u>	<u>7,798.49</u>
Units in Listed Unit Trusts (Australian)		
Hotel Property Investments	0.00	4,063.72
	<u>0.00</u>	<u>4,063.72</u>
Unrealised Movements in Market Value		
Shares in Listed Companies (Australian)		
Adairs Limited	0.00	(380.05)
Allkem Limited	154.95	(154.95)
Ampol Limited	1,250.05	0.00
Appen Limited	0.00	7,889.90
Atomos Limited	26,929.86	(29,849.95)
Challenger Limited	0.00	1,700.90
Collection House Limited	7,568.30	(2,435.40)
CSL Limited	665.60	477.91
Flinders Mines Limited - Ordinary Fully Paid	4,800.00	(27,300.00)
Graincorp Limited	(289.95)	0.00
Idp Education Limited	(869.95)	(2,474.95)
Kalium Lakes Limited	(10,030.26)	(29,440.00)
Laybuy Group Holdings Limited	0.00	2,993.46
Maca Limited	8,739.91	(2,850.00)
National Australia Bank Limited	0.00	(4,586.69)
Nrw Holdings Limited	3,309.85	3,220.00
Salt Lake Potash Limited	0.00	(2,800.00)
Santos Limited	500.00	4,910.10
Select Harvests Limited	(1,859.95)	(4,099.90)
Telstra Corporation Limited	2,340.00	268.05
United Malt Group Limited	0.00	(1,020.05)
Westpac Banking Corporation	1,840.00	(4,044.90)
Woodside Petroleum Ltd	0.00	6,248.30
	<u>45,048.41</u>	<u>(83,728.22)</u>
Units in Listed Unit Trusts (Australian)		
Hotel Property Investments	0.00	(963.65)
	<u>0.00</u>	<u>(963.65)</u>
Other Investment Gains/Losses	(0.01)	0.00
<b>Changes in Market Values</b>	<u>18,094.29</u>	<u>(72,829.66)</u>
<b>Total Income</b>	<u>139,086.50</u>	<u>500,755.09</u>
<b>Expenses</b>		



**Mansur Ostrogday Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2023

	<b>2023</b>	<b>2022</b>
	\$	\$
Accountancy Fees	1,760.00	1,672.00
Administration Costs	145.00	0.00
ATO Supervisory Levy	259.00	0.00
Auditor's Remuneration	495.00	440.00
Filing Fees	59.00	1.00
Fines	261.00	0.00
	<u>2,979.00</u>	<u>2,113.00</u>
<b>Member Payments</b>		
Pensions Paid		
Mansur, Avraham - Pension (Account Based Pension)	148,500.00	125,000.00
Ostrogday, Mary - Pension (Account Based Pension)	147,500.00	125,000.00
	<u>296,000.00</u>	<u>250,000.00</u>
<b>Total Expenses</b>	<u>298,979.00</u>	<u>252,113.00</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(159,892.50)</u>	<u>248,642.09</u>
<b>Income Tax Expense</b>		
Income Tax Expense	13,452.01	(3,194.16)
<b>Total Income Tax</b>	<u>13,452.01</u>	<u>(3,194.16)</u>
<b>Benefits accrued as a result of operations</b>	<u>(173,344.51)</u>	<u>251,836.25</u>

# Mansur Ostrognay Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023

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### 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 Director(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.

#### 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

##### 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

# Mansur Ostrognay Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023

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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

### 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. Trade and Other Payables

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 the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### 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.

#### Note 2: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
Allkem Limited	0.00	15,465.00
Ampol Limited	14,970.00	0.00
Atomos Limited	0.00	7,600.00
Collection House Limited	0.00	2,019.60
CSL Limited	22,190.40	21,524.80

**Mansur Ostrogay Superannuation Fund**  
**Notes to the Financial Statements**  
For the year ended 30 June 2023

Flinders Mines Limited - Ordinary Fully Paid	27,000.00	22,200.00
Graincorp Limited	11,745.00	0.00
Idp Education Limited	22,100.00	11,910.00
Kalium Lakes Limited	11,117.10	9,760.00
Maca Limited	0.00	19,800.00
Nrw Holdings Limited	0.00	23,730.00
Select Harvests Limited	24,900.00	18,800.00
Salt Lake Potash Limited	24,800.00	24,800.00
Santos Limited	37,600.00	37,100.00
Telstra Corporation Limited.	22,360.00	20,020.00
Westpac Banking Corporation	21,340.00	19,500.00
	240,122.50	254,229.40

**Note 3: Banks and Term Deposits**

	2023 \$	2022 \$
<b>Banks</b>		
Cash Account 5258	1,144.83	100,987.00
NAB Cash Manager - 4952	859.93	3,254.13
NAB High Interest	302,813.62	311,872.31
Trading Account	0.00	28,049.11
	304,818.38	444,162.55

**Note 4: Liability for Accrued Benefits**

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	705,922.41	454,086.16
Benefits accrued as a result of operations	(173,344.51)	251,836.25
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	532,577.90	705,922.41

**Note 5: 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.

**Mansur Ostrognay Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2023

	2023 \$	2022 \$
Vested Benefits	532,577.90	705,922.41

**Note 6: Guaranteed Benefits**

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

**Note 7: Dividends**

	2023 \$	2022 \$
Ampol Limited	775.00	0.00
Appen Limited	0.00	100.00
BHP Group Limited	0.00	1,607.04
CSL Limited	270.38	172.65
Collins Foods Limited	240.00	0.00
Graincorp Limited	450.00	0.00
Idp Education Limited	172.50	0.00
Infratil Limited.	0.00	56.94
Maca Limited	0.00	1,500.00
National Australia Bank Limited	0.00	652.20
Nrw Holdings Limited	980.00	1,470.00
Santos Limited	1,664.51	744.31
Select Harvests Limited	80.00	0.00
Tassal Group Limited	0.00	480.00
Telstra Corporation Limited.	884.00	592.00
Westpac Banking Corporation	1,340.00	1,210.00
Woodside Petroleum Ltd	799.77	3,497.64
	7,656.16	12,082.78

**Note 8: Trust Distributions**

	2023 \$	2022 \$
Rural Funds Group	(542.36)	0.00
	(542.36)	0.00

**Note 9: Changes in Market Values**

**Mansur Ostrognay Superannuation Fund**  
**Notes to the Financial Statements**  
For the year ended 30 June 2023

**Unrealised Movements in Market Value**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Adairs Limited	0.00	(380.05)
Allkem Limited	154.95	(154.95)
Ampol Limited	1,250.05	0.00
Appen Limited	0.00	7,889.90
Atomos Limited	26,929.86	(29,849.95)
CSL Limited	665.60	477.91
Challenger Limited	0.00	1,700.90
Collection House Limited	7,568.30	(2,435.40)
Flinders Mines Limited - Ordinary Fully Paid	4,800.00	(27,300.00)
Graincorp Limited	(289.95)	0.00
Idp Education Limited	(869.95)	(2,474.95)
Kalium Lakes Limited	(10,030.26)	(29,440.00)
Laybuy Group Holdings Limited	0.00	2,993.46
Maca Limited	8,739.91	(2,850.00)
National Australia Bank Limited	0.00	(4,586.69)
Nrw Holdings Limited	3,309.85	3,220.00
Salt Lake Potash Limited	0.00	(2,800.00)
Santos Limited	500.00	4,910.10
Select Harvests Limited	(1,859.95)	(4,099.90)
Telstra Corporation Limited.	2,340.00	268.05
United Malt Group Limited	0.00	(1,020.05)
Westpac Banking Corporation	1,840.00	(4,044.90)
Woodside Petroleum Ltd	0.00	6,248.30
	<b>45,048.41</b>	<b>(83,728.22)</b>
<b>Units in Listed Unit Trusts (Australian)</b>		
Hotel Property Investments	0.00	(963.65)
	<b>0.00</b>	<b>(963.65)</b>
<b>Total Unrealised Movement</b>	<b>45,048.41</b>	<b>(84,691.87)</b>

**Realised Movements in Market Value**

**2023**

**2022**

**Mansur Ostrogay Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2023

	\$	\$
<b>Shares in Listed Companies (Australian)</b>		
Adairs Limited	0.00	10.10
Allkem Limited	5,506.78	0.00
Appen Limited	0.00	(15,029.85)
Atomos Limited	(32,459.60)	7,948.64
BHP Group Limited	0.00	(1,404.90)
Boral Limited	0.00	(2,589.90)
Challenger Limited	0.00	1,073.15
Collection House Limited	(9,587.90)	0.00
Collins Foods Limited	(2,596.29)	0.00
Laybuy Group Holdings Limited	0.00	(13,198.63)
Maca Limited	1,576.92	0.00
National Australia Bank Limited	0.00	7,382.52
Nrw Holdings Limited	8,620.88	0.00
Tassal Group Limited	0.00	6,469.21
United Malt Group Limited	0.00	(19.90)
Woodside Energy Group Ltd	1,985.10	25.01
Woodside Petroleum Ltd	0.00	17,133.04
	<u>(26,954.11)</u>	<u>7,798.49</u>
<b>Units in Listed Unit Trusts (Australian)</b>		
Hotel Property Investments	0.00	4,063.72
	<u>0.00</u>	<u>4,063.72</u>
<b>Total Realised Movement</b>	<u>(26,954.11)</u>	<u>11,862.21</u>
<b>Changes in Market Values</b>	<u>18,094.30</u>	<u>(72,829.66)</u>
<b>Note 10: Income Tax Expense</b>		
	<b>2023</b>	<b>2022</b>
The components of tax expense comprise	\$	\$
Current Tax	13,452.01	(3,194.16)
Income Tax Expense	<u>13,452.01</u>	<u>(3,194.16)</u>

**Mansur Ostrognay Superannuation Fund**  
**Notes to the Financial Statements**  
For the year ended 30 June 2023

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%	(23,983.88)	37,296.31
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	82,732.53
Increase in MV of Investments	6,757.26	0.00
Exempt Pension Income	2,615.40	2,118.45
Realised Accounting Capital Gains	(4,043.12)	1,779.33
Accounting Trust Distributions	(81.35)	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	12,703.78
SMSF Non-Deductible Expenses	323.55	7.50
Pension Payments	44,400.00	37,500.00
Franking Credits	359.91	718.28
Credit for Tax Withheld - Foreign resident	0.00	1.51
Rounding	0.01	(0.47)
Income Tax on Taxable Income or Loss	15,851.40	1,596.60
Less credits:		
Franking Credits	2,399.39	4,788.50
Credit for Tax Withheld - Foreign resident withholding	0.00	2.26
Current Tax or Refund	<u>13,452.01</u>	<u>(3,194.16)</u>



# Mansur Ostrognay Superannuation Fund Trustees Declaration

Acn 068 904 549 Pty Ltd ACN: 068904549

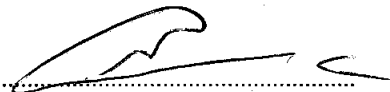
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The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

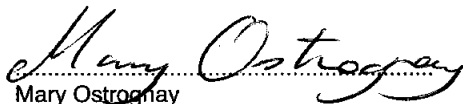
The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 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 2023.

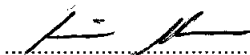
Signed in accordance with a resolution of the directors of the trustee company by:



Avraham Mansur  
Acn 068 904 549 Pty Ltd  
Director



Mary Ostrognay  
Acn 068 904 549 Pty Ltd  
Director



Amir Mansur  
Acn 068 904 549 Pty Ltd  
Director



Daniel Ostrognay  
Acn 068 904 549 Pty Ltd  
Director

25 October 2023

# Mansur Ostrognay Superannuation Fund Compilation Report

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We have compiled the accompanying special purpose financial statements of the Mansur Ostrognay Superannuation Fund which comprise the statement of financial position as at 30 June 2023, 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(s)**

The Trustee(s) of Mansur Ostrognay Superannuation 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(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.

Cosway Accounting

of

PO Box 1900, Midland Dc, Western Australia 6936

Signed:

Dated: 25/10/2023

**Mansur Ostrogney Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(159,892.50)
<b>Less</b>	
Increase in MV of investments	45,048.41
Exempt current pension income	17,436.00
Realised Accounting Capital Gains	(26,954.12)
Accounting Trust Distributions	(542.36)
	<u>34,987.93</u>
<b>Add</b>	
SMSF non deductible expenses	2,157.00
Pension Payments	296,000.00
Franking Credits	2,399.39
	<u>300,556.39</u>
SMSF Annual Return Rounding	0.04
<b>Taxable Income or Loss</b>	<u>105,676.00</u>
Income Tax on Taxable Income or Loss	15,851.40
<b>Less</b>	
Franking Credits	2,399.39
	<u>13,452.01</u>
<b>CURRENT TAX OR REFUND</b>	<u>13,452.01</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(4,003.09)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>9,707.92</u>

## Minutes of a meeting of the Director(s)

held on 25 October 2023 at 21 Jager St, Roebourne, Western Australia 6718

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<b>PRESENT:</b>	Avraham Mansur, Mary Ostrognay, Amir Mansur and Daniel Ostrognay
<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 directors of the Trustee Company, 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 2023 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>ANNUAL RETURN:</b>	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 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<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 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.
<b>INSURANCE COVER:</b>	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.
<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 2023.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Tony Boys</p> <p>of</p> <p>Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Cosway Accounting</p>

## Minutes of a meeting of the Director(s)

held on 25 October 2023 at 21 Jager St, Roebourne, Western Australia 6718

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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 –



.....

Amir Mansur

Chairperson

# Mansur Ostrogday Superannuation Fund

## Members Statement

Avraham Mansur  
 21 Jager St  
 Roebourne, Western Australia, 6718, Australia

### Your Details

Date of Birth : Provided  
 Age: 68  
 Tax File Number: Provided  
 Date Joined Fund: 10/08/1995  
 Service Period Start Date: 10/08/1995  
 Date Left Fund:  
 Member Code: MANAVR00001A  
 Account Start Date: 10/08/1995  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits: 806.79  
 Total Death Benefit: 806.79  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

### Your Balance

Total Benefits 806.79

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 806.79  
 Restricted Non Preserved

Tax Components  
 Tax Free 775.10  
 Taxable 31.69

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	769.03
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	40.89
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	3.13
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	806.79

# Mansur Ostrogday Superannuation Fund

## Members Statement

Avraham Mansur  
 21 Jager St  
 Roebourne, Western Australia, 6718, Australia

### Your Details

Date of Birth : Provided  
 Age: 68  
 Tax File Number: Provided  
 Date Joined Fund: 10/08/1995  
 Service Period Start Date: 10/08/1995  
 Date Left Fund:  
 Member Code: MANAVR00003P  
 Account Start Date: 23/08/2021  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits: 197,084.15  
 Total Death Benefit: 197,084.15  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

### Your Balance

Total Benefits 197,084.15

#### Preservation Components

##### Preserved

Unrestricted Non Preserved 197,084.15

Restricted Non Preserved

#### Tax Components

Tax Free (57.16%) 112,676.30

Taxable 84,407.85

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	329,929.54
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	15,654.61
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	148,500.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	197,084.15

# Mansur Ostrogday Superannuation Fund

## Members Statement

Mary Ostrogday  
 21 Jager St  
 Roebourne, Western Australia, 6718, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	89,973.30
Date Joined Fund:	10/08/1995	Total Death Benefit:	89,973.30
Service Period Start Date:	10/08/1995	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	OSTMAR00001A	Disability Benefit:	0.00
Account Start Date:	10/08/1995		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	<b>89,973.30</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	89,973.30
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	775.10
Taxable	89,198.20

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	769.03
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	101,331.40
Net Earnings	3,316.05
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	15,443.18
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	89,973.30



# Mansur Ostrognay Superannuation Fund

## Members Statement

Mary Ostrognay  
 21 Jager St  
 Roebourne, Western Australia, 6718, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	139,948.38
Date Joined Fund:	10/08/1995	Total Death Benefit:	139,948.38
Service Period Start Date:	10/08/1995	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	OSTMAR00003P	Disability Benefit:	0.00
Account Start Date:	23/08/2021		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

### Your Balance

<b>Total Benefits</b>	<b>139,948.38</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	139,948.38
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (65.25%)	91,296.49
Taxable	48,651.89

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	274,797.56
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	12,650.82
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	147,500.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	139,948.38

# Mansur Ostrognay Superannuation Fund

## Members Statement

Daniel Ostrognay  
 158 McDonald St  
 Joondanna, Western Australia, 6060, Australia

### Your Details

Date of Birth : Provided  
 Age: 39  
 Tax File Number: Provided  
 Date Joined Fund: 10/08/1995  
 Service Period Start Date: 13/09/2006  
 Date Left Fund:  
 Member Code: OSTDAN00001A  
 Account Start Date: 10/08/1995  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits: 103,327.48  
 Total Death Benefit: 103,327.48  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

### Your Balance

Total Benefits 103,327.48

Preservation Components

Preserved 103,327.48  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 61.91  
 Taxable 103,265.57

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	98,288.26
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	5,438.77
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	399.55
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	103,327.48

# Mansur Ostrognay Superannuation Fund

## Members Statement

Amir Mansur  
 33 Cedarleaf Ent  
 Treeby, Western Australia, 6164, Australia

### Your Details

Date of Birth : Provided  
 Age: 34  
 Tax File Number: Provided  
 Date Joined Fund: 10/08/1995  
 Service Period Start Date: 20/04/2007  
 Date Left Fund:  
 Member Code: MANAMI00001A  
 Account Start Date: 10/08/1995  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits: 1,437.80  
 Total Death Benefit: 1,437.80  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

### Your Balance

Total Benefits 1,437.80

Preservation Components  
 Preserved 1,437.80  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 11.00  
 Taxable 1,426.80

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	1,368.99
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	74.35
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	5.54
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	1,437.80

**Mansur Ostrognay Superannuation Fund  
Investment Summary Report**

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash Account 5258		1,144.830000	1,144.83	1,144.83	1,144.83			0.21 %
NAB Cash Manager - 4952		859.930000	859.93	859.93	859.93			0.16 %
NAB High Interest		302,813.620000	302,813.62	302,813.62	302,813.62			55.57 %
			<b>304,818.38</b>		<b>304,818.38</b>			<b>55.94 %</b>
<b>Shares in Listed Companies (Australian)</b>								
ALD.AX Ampol Limited	500.00	29.940000	14,970.00	27.44	13,719.95	1,250.05	9.11 %	2.75 %
CSL.AX CSL Limited	80.00	277.380000	22,190.40	265.52	21,241.42	948.98	4.47 %	4.07 %
FMS.AX Flinders Mines Limited - Ordinary Fully Paid	60,000.00	0.450000	27,000.00	2.80	167,791.68	(140,791.68)	(83.91) %	4.95 %
GNC.AX Graincorp Limited	1,500.00	7.830000	11,745.00	8.02	12,034.95	(289.95)	(2.41) %	2.16 %
IEL.AX Idp Education Limited	1,000.00	22.100000	22,100.00	25.44	25,444.90	(3,344.90)	(13.15) %	4.06 %
KLL.AX Kalium Lakes Limited	444,684.00	0.025000	11,117.10	0.10	44,747.21	(33,630.11)	(75.16) %	2.04 %
SO4.AX Salt Lake Potash Limited	80,000.00	0.310000	24,800.00	0.42	33,384.85	(8,584.85)	(25.71) %	4.55 %
STO.AX Santos Limited	5,000.00	7.520000	37,600.00	6.44	32,189.90	5,410.10	16.81 %	6.90 %
SHV.AX Select Harvests Limited	6,000.00	4.150000	24,900.00	5.14	30,859.85	(5,959.85)	(19.31) %	4.57 %
TLS.AX Telstra Corporation Limited	5,200.00	4.300000	22,360.00	3.03	15,769.95	6,590.05	41.79 %	4.10 %
WBC.AX Westpac Banking Corporation	1,000.00	21.340000	21,340.00	23.54	23,544.90	(2,204.90)	(9.36) %	3.92 %
			<b>240,122.50</b>		<b>420,729.56</b>	<b>(180,607.06)</b>	<b>(42.93) %</b>	<b>44.06 %</b>
			<b>544,940.88</b>		<b>725,547.94</b>	<b>(180,607.06)</b>	<b>(24.89) %</b>	<b>100.00 %</b>

**Mansur Ostrogny Superannuation Fund**  
**Investment Summary with Market Movement**

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
Cash Account 5258		1,144.830000	1,144.83	1,144.83	1,144.83			
NAB Cash Manager - 4952		859.930000	859.93	859.93	859.93			
NAB High Interest		302,813.620000	302,813.62	302,813.62	302,813.62			
			<b>304,818.38</b>		<b>304,818.38</b>			
<b>Shares in Listed Companies (Australian)</b>								
AKE.AX Allkem Limited	0.00	16.020000	0.00	0.00	0.00	0.00	154.95	5,506.78
ALD.AX Ampol Limited	500.00	29.940000	14,970.00	27.44	13,719.95	1,250.05	1,250.05	0.00
AMS.AX Atamos Limited	0.00	0.065000	0.00	0.00	(0.01)	0.01	26,929.86	(32,459.60)
CSL.AX CSL Limited	80.00	277.380000	22,190.40	265.52	21,241.42	948.98	665.60	0.00
CLH.AX Collection House Limited	0.00	0.068000	0.00	0.00	0.00	0.00	7,568.30	(9,587.90)
CKF.AX Collins Foods Limited	0.00	9.830000	0.00	0.00	0.00	0.00	0.00	(2,596.29)
FMS.AX Flinders Mines Limited - Ordinary Fully Paid	60,000.00	0.450000	27,000.00	2.80	167,791.68	(140,791.68)	4,800.00	0.00
GNC.AX Graincorp Limited	1,500.00	7.830000	11,745.00	8.02	12,034.95	(289.95)	(289.95)	0.00
IEL.AX Idp Education Limited	1,000.00	22.100000	22,100.00	25.44	25,444.90	(3,344.90)	(869.95)	0.00
KLL.AX Kalium Lakes Limited	444,684.00	0.025000	11,117.10	0.10	44,747.21	(33,630.11)	(10,030.26)	0.00
MLD.AX Macca Limited	0.00	1.065000	0.00	0.00	0.00	0.00	8,739.91	1,576.92
NWH.AX Nrw Holdings Limited	0.00	2.530000	0.00	0.00	0.00	0.00	3,309.85	8,620.88
SO4.AX Salt Lake Potash Limited	80,000.00	0.310000	24,800.00	0.42	33,384.85	(8,584.85)	0.00	0.00
STO.AX Santos Limited	5,000.00	7.520000	37,600.00	6.44	32,189.90	5,410.10	500.00	0.00
SHV.AX Select Harvests Limited	6,000.00	4.150000	24,900.00	5.14	30,859.85	(5,959.85)	(1,859.95)	0.00
TLS.AX Telsira Corporation Limited.	5,200.00	4.300000	22,360.00	3.03	15,769.95	6,590.05	2,340.00	0.00
WBC.AX Westpac Banking Corporation	1,000.00	21.340000	21,340.00	23.54	23,544.90	(2,204.90)	1,840.00	0.00
WDS.AX Woodside Energy Group Ltd	0.00	34.440000	0.00	0.00	0.00	0.00	0.00	1,985.10
			<b>240,122.50</b>		<b>420,729.55</b>	<b>(180,607.05)</b>	<b>45,048.41</b>	<b>(26,954.11)</b>
			<b>544,940.88</b>		<b>725,547.93</b>	<b>(180,607.05)</b>	<b>45,048.41</b>	<b>(26,954.11)</b>

**Mansur Ostrognay Superannuation Fund**  
**Investment Income Report**  
As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
Cash Account 5258	88.77			88.77				88.77				
NAB Cash Manager - 4952	16.93			16.93				16.93				
NAB High Interest	12,441.31			12,441.31				12,441.31				
	<b>12,547.01</b>	<b>0.00</b>	<b>0.00</b>	<b>12,547.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,547.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
ALD.AX Ampol Limited	775.00	775.00			332.14			1,107.14				
CKF.AX Collins Foods Limited	240.00	240.00			102.86			342.86				
CSL.AX CSL Limited	270.38	14.07	256.31		6.03			276.41				
GNC.AX Graincorp Limited	450.00	450.00			192.86			642.86				
IEL.AX Irip Education Limited	172.50	35.70	136.80		15.30			187.80				
NWH.AX Nrw Holdings Limited	980.00	980.00			420.00			1,400.00				
STO.AX Santos Limited	1,664.51		1,664.51					1,664.51				
SHV.AX Select Harvests Limited	80.00	80.00			34.29			114.29				
TLS.AX Telstra Corporation Limited	884.00	884.00			378.86			1,262.86				
WBC.AX Westpac Banking Corporation	1,340.00	1,340.00			574.29			1,914.29				
WPL.AX Woodside Petroleum Ltd	799.77	799.77			342.76			1,142.53				
	<b>7,856.16</b>	<b>5,598.54</b>	<b>2,057.62</b>	<b>0.00</b>	<b>2,399.39</b>	<b>0.00</b>	<b>0.00</b>	<b>10,055.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
RFF.AX Rural Funds Group	-542.36											
	<b>-542.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>19,860.81</b>	<b>5,598.54</b>	<b>2,057.62</b>	<b>12,547.01</b>	<b>2,399.39</b>	<b>0.00</b>	<b>0.00</b>	<b>22,602.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) 22,602.56  
Net Capital Gain 0.00  
**Total Assessable Income 22,602.56**

\*1 Includes foreign credits from foreign capital gains.

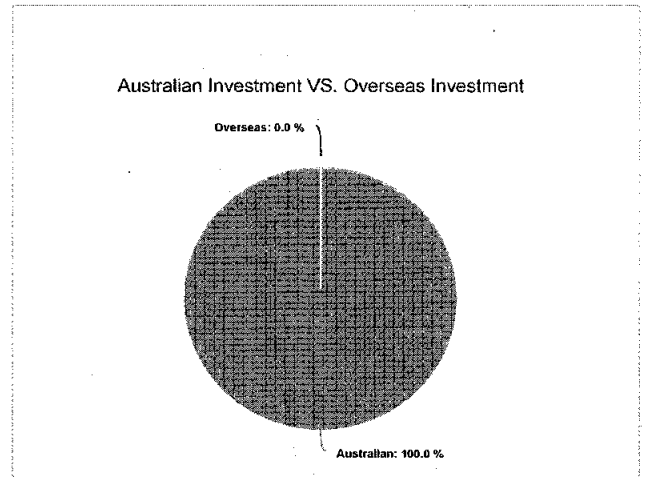
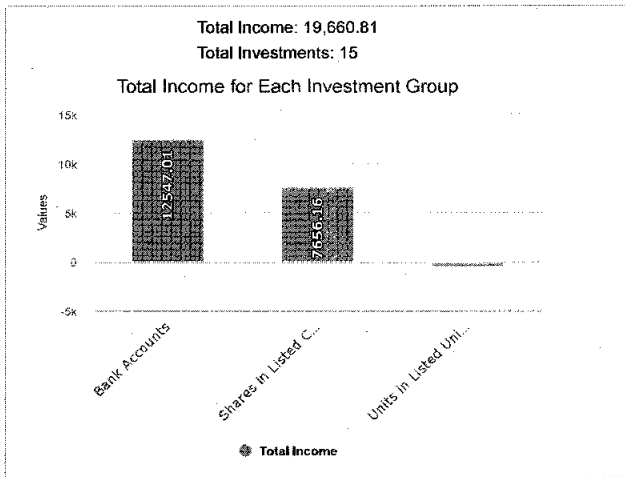
\*2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.

Mansur Ostrognay Superannuation Fund

Investment Income Report

As at 30 June 2023





Mansur Ostrogney Superannuation Fund

**Members Summary**

As at 30 June 2023

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Avraham Mansur (Age: 68)</b>											
MANAVR00001A - Accumulation											
769.03			40.89				3.13				806.79
MANAVR00003P - Account Based Pension - Tax Free: 57.16%											
329,929.54			15,654.61		148,500.00						197,084.15
<b>330,698.57</b>			<b>15,695.50</b>		<b>148,500.00</b>		<b>3.13</b>				<b>197,890.94</b>
<b>Mary Ostrogney (Age: 67)</b>											
OSTMAR00001A - Accumulation											
769.03		101,331.40	3,316.05				15,443.18				89,973.30
OSTMAR00003P - Account Based Pension - Tax Free: 65.25%											
274,797.56			12,650.82		147,500.00						139,948.36
<b>275,566.59</b>		<b>101,331.40</b>	<b>15,966.87</b>		<b>147,500.00</b>		<b>15,443.18</b>				<b>229,921.68</b>
<b>Daniel Ostrogney (Age: 39)</b>											
OSTDAN00001A - Accumulation											
98,288.26			5,438.77				399.55				103,327.48
<b>98,288.26</b>			<b>5,438.77</b>				<b>399.55</b>				<b>103,327.48</b>
<b>Amir Mansur (Age: 34)</b>											
MANAMI00001A - Accumulation											

Mansur Ostrogney Superannuation Fund

**Members Summary**

As at 30 June 2023

Opening Balances	Increases				Decreases				Closing Balance		
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out		Insurance Premiums	Member Expenses
1,368.99			74.35				5.54				1,437.80
<b>1,368.99</b>			<b>74.35</b>				<b>5.54</b>				<b>1,437.80</b>
<b>705,922.41</b>		<b>101,331.40</b>	<b>37,175.49</b>		<b>286,000.00</b>		<b>15,851.40</b>				<b>532,577.90</b>

# Self-managed superannuation fund annual return **2023**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- 1 The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- 2 The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- 1 Print clearly, using a BLACK pen only.
- 2 Use BLOCK LETTERS and print one character per box.

S M I T H S T

- 3 Place  in ALL applicable boxes.

- 4 Postal address for annual returns:

**Australian Taxation Office**  
GPO Box 9845  
[insert the name and postcode  
of your capital city]

For example;

**Australian Taxation Office**  
GPO Box 9845  
SYDNEY NSW 2001

## Section A: Fund information

1 Tax file number (TFN)

- 5 To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

- 6 The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

Mansur Ostrognay Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

21 Jager Street

Suburb/town

Roebourne

State/territory

WA

Postcode

6718

5 Annual return status

Is this an amendment to the SMSF's 2023 return?

A No  Yes

Is this the first required return for a newly registered SMSF?

B No  Yes

Tax File Number

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**  /  /

Was Part A of the audit report qualified? **B** No  Yes

Was Part B of the audit report qualified? **C** No  Yes

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No  Yes

**7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

**A Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number  Fund account number

Fund account name

I would like my tax refunds made to this account.  Go to C.

**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number  Account number

Account name

**C Electronic service address alias**

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Tax File Number

**8 Status of SMSF** Australian superannuation fund **A** No  Yes  Fund benefit structure **B**  **A** Code  
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No  Yes

**9 Was the fund wound up during the income year?**  
No  Yes  If yes, provide the date on which the fund was wound up  Day /  Month /  Year Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No  Go to Section B: Income.

Yes  Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C**  Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** Yes  Go to Section B: Income.

No  Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

**Section B: Income**

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

**11 Income**

Did you have a capital gains tax (CGT) event during the year? **G** No  Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover? **M** No  Yes  Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income **D1** \$  Net foreign income **D** \$  Loss

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$  Number

Gross payments where ABN not quoted **H** \$

**Calculation of assessable contributions**

Assessable employer contributions **R1** \$

plus Assessable personal contributions **R2** \$

plus **\*\*No-TFN-quoted contributions** **R3** \$   
*(an amount must be included even if it is zero)*

less Transfer of liability to life insurance company or PST **R6** \$

Gross distribution from partnerships **I** \$  Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$  Code

**Assessable contributions (R1 plus R2 plus R3 less R6)** **R** \$

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends **U1** \$

plus \*Net non-arm's length trust distributions **U2** \$

plus \*Net other non-arm's length income **U3** \$

\*Other income **S** \$  Code

\*Assessable income due to changed tax status of fund **T** \$

**Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)** **U** \$

\*This is a mandatory label.  
\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME (Sum of labels A to U)** **W** \$  Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$  Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input style="width: 100%;" type="text"/>	A2 \$ <input style="width: 100%;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 100%;" type="text"/>	B2 \$ <input style="width: 100%;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 100%;" type="text"/>	D2 \$ <input style="width: 100%;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 100%;" type="text"/>	E2 \$ <input style="width: 100%;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 100%;" type="text"/>	F2 \$ <input style="width: 100%;" type="text"/>
SMSF auditor fee	H1 \$ <input style="width: 100%;" type="text"/> 113	H2 \$ <input style="width: 100%;" type="text"/> 381
Investment expenses	I1 \$ <input style="width: 100%;" type="text"/>	I2 \$ <input style="width: 100%;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 100%;" type="text"/> 707	J2 \$ <input style="width: 100%;" type="text"/> 1,515
Forestry managed investment scheme expense	U1 \$ <input style="width: 100%;" type="text"/>	U2 \$ <input style="width: 100%;" type="text"/>
Other amounts	L1 \$ <input style="width: 100%;" type="text"/> <span style="font-size: small;">Code <input style="width: 20px;" type="text"/></span>	L2 \$ <input style="width: 100%;" type="text"/> 261 <span style="font-size: small;">Code <input style="width: 20px;" type="text"/></span>
Tax losses deducted	M1 \$ <input style="width: 100%;" type="text"/>	

<b>TOTAL DEDUCTIONS</b>
N \$ <input style="width: 100%;" type="text"/> 820
(Total A1 to M1)

<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>
Y \$ <input style="width: 100%;" type="text"/> 2,157
(Total A2 to L2)

<b>*TAXABLE INCOME OR LOSS</b>	Loss <input style="width: 20px;" type="checkbox"/>
O \$ <input style="width: 100%;" type="text"/> 105,676	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	

<b>TOTAL SMSF EXPENSES</b>
Z \$ <input style="width: 100%;" type="text"/> 2,977
(N plus Y)

#This is a mandatory label.

**Section D: Income tax calculation statement**

**\*Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

**13 Calculation statement**

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

*Taxable income <b>A</b> \$	105,676
	<small>(an amount must be included even if it is zero)</small>
*Tax on taxable income <b>T1</b> \$	15,851.40
	<small>(an amount must be included even if it is zero)</small>
*Tax on no-TFN-quoted contributions <b>J</b> \$	0.00
	<small>(an amount must be included even if it is zero)</small>
<b>Gross tax B</b> \$	15,851.40
	<small>(T1 plus J)</small>

Foreign income tax offset <b>C1</b> \$	
Rebates and tax offsets <b>C2</b> \$	
<b>Non-refundable non-carry forward tax offsets</b>	
<b>C</b> \$	
<small>(C1 plus C2)</small>	

**SUBTOTAL 1**

**T2** \$ 15,851.40

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset <b>D1</b> \$	0.00
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2</b> \$	0.00
Early stage investor tax offset <b>D3</b> \$	0.00
Early stage investor tax offset carried forward from previous year <b>D4</b> \$	0.00
<b>Non-refundable carry forward tax offsets</b>	
<b>D</b> \$	
<small>(D1 plus D2 plus D3 plus D4)</small>	

**SUBTOTAL 2**

**T3** \$ 15,851.40

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset <b>E1</b> \$	2,399.39
No-TFN tax offset <b>E2</b> \$	
National rental affordability scheme tax offset <b>E3</b> \$	
Exploration credit tax offset <b>E4</b> \$	0.00
<b>Refundable tax offsets</b>	
<b>E</b> \$	
<small>(E1 plus E2 plus E3 plus E4)</small>	

**\*TAX PAYABLE T5** \$ 13,452.01

(T3 less E – cannot be less than zero)

**Section 102AAM interest charge**

**G** \$



<b>H2</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input type="text"/>		
<b>H3</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input type="text"/>		
<b>H5</b>	Credit for TFN amounts withheld from payments from closely held trusts	<input type="text" value="0.00"/>		
<b>H6</b>	Credit for interest on no-TFN tax offset	<input type="text"/>		
<b>H8</b>	Credit for foreign resident capital gains withholding amounts	<input type="text" value="0.00"/>		
<b>Eligible credits</b>			<b>H</b>	<input type="text"/>
			<small>(H2 plus H3 plus H5 plus H6 plus H8)</small>	

<b>*Tax offset refunds</b> <small>(Remainder of refundable tax offsets)</small>	<b>I</b>	<input type="text" value="0.00"/>	<small>(unused amount from label E – an amount must be included even if it is zero)</small>
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<b>PAYG instalments raised</b>	
<b>K</b>	<input type="text" value="4,003.09"/>
<b>Supervisory levy</b>	
<b>L</b>	<input type="text" value="259.00"/>
<b>Supervisory levy adjustment for wound up funds</b>	
<b>M</b>	<input type="text"/>
<b>Supervisory levy adjustment for new funds</b>	
<b>N</b>	<input type="text"/>

<b>AMOUNT DUE OR REFUNDABLE</b> <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	<b>S</b>	<input type="text" value="9,707.92"/>	<small>(T5 plus G less H less I less K plus L less M plus N)</small>
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\*This is a mandatory label.

## Section E: Losses

### 14 Losses

**1** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years	<b>U</b>	<input type="text"/>	
Net capital losses carried forward to later income years	<b>V</b>	<input type="text" value="34,172"/>	

**Section F: Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Mansur**

First given name **Avraham** Other given names

Member's TFN See the Privacy note in the Declaration. **Provided** Date of birth **Provided**

**Contributions** OPENING ACCOUNT BALANCE \$ **330,698.57**

**1** Refer to instructions for completing these labels.

Employer contributions  
**A \$**

ABN of principal employer  
**A1**

Personal contributions  
**B \$**

CGT small business retirement exemption  
**C \$**

CGT small business 15-year exemption amount  
**D \$**

Personal injury election  
**E \$**

Spouse and child contributions  
**F \$**

Other third party contributions  
**G \$**

Proceeds from primary residence disposal  
**H \$**

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount  
**I \$**

Non-assessable foreign superannuation fund amount  
**J \$**

Transfer from reserve: assessable amount  
**K \$**

Transfer from reserve: non-assessable amount  
**L \$**

Contributions from non-complying funds and previously non-complying funds  
**T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M \$**

**TOTAL CONTRIBUTIONS N \$**   
(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1 \$**  **806.79**

Retirement phase account balance - Non CDBIS  
**S2 \$**  **197,084.15**

Retirement phase account balance - CDBIS  
**S3 \$**  **0.00**

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**  **197,890.94**  
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses  
**O \$**  **15,692.37**

Inward rollovers and transfers  
**P \$**

Outward rollovers and transfers  
**Q \$**

Lump Sum payments  
**R1 \$**

Income stream payments  
**R2 \$**  **148,500.00**

Loss

Code

Code  **M**

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

Tax File Number **Provided**

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Ostrogny**

First given name **Mary** Other given names

Member's TFN **Provided** Date of birth **Provided**

Contributions **OPENING ACCOUNT BALANCE \$ 275,566.59**

**I** Refer to instructions for completing these labels.

Employer contributions **A \$**

ABN of principal employer **A1**

Personal contributions **B \$**

CGT small business retirement exemption **C \$**

CGT small business 15-year exemption amount **D \$**

Personal injury election **E \$**

Spouse and child contributions **F \$**

Other third party contributions **G \$**

Proceeds from primary residence disposal **H \$**

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount **I \$**

Non-assessable foreign superannuation fund amount **J \$**

Transfer from reserve: assessable amount **K \$**

Transfer from reserve: non-assessable amount **L \$**

Contributions from non-complying funds and previously non-complying funds **T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts) **M \$**

**TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance **S1 \$ 89,973.30**

Retirement phase account balance - Non CDBIS **S2 \$ 139,948.38**

Retirement phase account balance - CDBIS **S3 \$ 0.00**

TRIS Count

**CLOSING ACCOUNT BALANCE S \$ 229,921.68** (**S1 plus S2 plus S3**)

Allocated earnings or losses **O \$ 523.69**

Inward rollovers and transfers **P \$ 101,331.40**

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$ 147,500.00**

Loss

Code

Code **M**

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

Tax File Number **Provided**

**MEMBER 3**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Ostrogay**

First given name **Daniel** Other given names

Member's TFN **Provided** Date of birth **Provided**

**Contributions** OPENING ACCOUNT BALANCE \$ **98,288.26**

**1** Refer to instructions for completing these labels.

- A** \$  Employer contributions
- A1**  ABN of principal employer
- B** \$  Personal contributions
- C** \$  CGT small business retirement exemption
- D** \$  CGT small business 15-year exemption amount
- E** \$  Personal injury election
- F** \$  Spouse and child contributions
- G** \$  Other third party contributions

- H** \$  Proceeds from primary residence disposal
- H1** Receipt date  /  /  (Day / Month / Year)
- I** \$  Assessable foreign superannuation fund amount
- J** \$  Non-assessable foreign superannuation fund amount
- K** \$  Transfer from reserve: assessable amount
- L** \$  Transfer from reserve: non-assessable amount
- T** \$  Contributions from non-complying funds and previously non-complying funds
- M** \$  Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**TOTAL CONTRIBUTIONS N** \$  (Sum of labels **A** to **M**)

**Other transactions**

- S1** \$  Accumulation phase account balance **103,327.48**
- S2** \$  Retirement phase account balance - Non CDBIS **0.00**
- S3** \$  Retirement phase account balance - CDBIS **0.00**

- O** \$  Allocated earnings or losses **5,039.22** Loss
- P** \$  Inward rollovers and transfers
- Q** \$  Outward rollovers and transfers
- R1** \$  Lump Sum payments Code
- R2** \$  Income stream payments Code

TRIS Count **CLOSING ACCOUNT BALANCE S** \$  **103,327.48** (**S1 plus S2 plus S3**)

- Accumulation phase value **X1** \$
- Retirement phase value **X2** \$
- Outstanding limited recourse borrowing arrangement amount **Y** \$

Tax File Number **Provided**

**MEMBER 4**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Mansur**

First given name **Amir** Other given names

Member's TFN **Provided** Date of birth **Provided**

**Contributions** OPENING ACCOUNT BALANCE \$ **1,368.99**

**I** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal  
**H** \$

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount  
**I** \$

Non-assessable foreign superannuation fund amount  
**J** \$

Transfer from reserve: assessable amount  
**K** \$

Transfer from reserve: non-assessable amount  
**L** \$

Contributions from non-complying funds and previously non-complying funds  
**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$

**TOTAL CONTRIBUTIONS N** \$ (Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1** \$ **1,437.80**

Retirement phase account balance - Non CDBIS  
**S2** \$ **0.00**

Retirement phase account balance - CDBIS  
**S3** \$ **0.00**

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ **1,437.80**  
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses  
**O** \$ **68.81**

Inward rollovers and transfers  
**P** \$

Outward rollovers and transfers  
**Q** \$

Lump Sum payments  
**R1** \$

Income stream payments  
**R2** \$

Loss

Code

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

**15b Australian direct investments**

Cash and term deposits **E** \$

<b>Limited recourse borrowing arrangements</b>	
Australian residential real property	<b>J1</b> \$ <input type="text"/>
Australian non-residential real property	<b>J2</b> \$ <input type="text"/>
Overseas real property	<b>J3</b> \$ <input type="text"/>
Australian shares	<b>J4</b> \$ <input type="text"/>
Overseas shares	<b>J5</b> \$ <input type="text"/>
Other	<b>J6</b> \$ <input type="text"/>
Property count	<b>J7</b> <input type="text"/>

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$

**15c Other investments**

Crypto-Currency **N** \$

**15d Overseas direct investments**

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b>	<b>U</b> \$ <input type="text" value="544,940"/>
(Sum of labels <b>A</b> to <b>T</b> )	

**15e In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No  Yes  \$

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No  Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No  Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1</b> \$ <input type="text"/>	
Permissible temporary borrowings	<b>V2</b> \$ <input type="text"/>	
Other borrowings	<b>V3</b> \$ <input type="text"/>	
		Borrowings <b>V</b> \$ <input type="text"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W</b> \$ <input type="text" value="532,578"/>
Reserve accounts		<b>X</b> \$ <input type="text"/>
Other liabilities		<b>Y</b> \$ <input type="text" value="12,362"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$ <input type="text" value="544,940"/>

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022-23 income year, write 2023). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

**Section K: Declarations**

**⊖** Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

**Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

*Mary Ostrogay* *AVI MANSUR* Date  /  /

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

**1** The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

**TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /

**Tax agent's contact details**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



# Mansur Ostrognay Superannuation Fund

## Investment Strategy

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### Overview

The aim of this strategy is to provide the Members with an income on retirement.

### Investment Objectives

The Trustee(s) will at all times ensure the funds assets are invested in accordance with the trust deed and comply with the applicable legislative requirements.

The Trustee(s) will act prudently to maximise the rate of return, subject to acceptable risk parameters whilst maintaining an appropriate diversification across a broad range of assets whilst assessing the risks where it is determined the fund's portfolio lacks diversification and / or has elected to implement a sector bias.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.
- to consider the need to hold a policy of insurance for one or more members of the fund.

### Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

### Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	30 - 50 %	40 %
International Shares	0 - 0 %	0 %
Cash	50 - 70 %	60 %
Australian Fixed Interest	0 - 0 %	0 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 0 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

### Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

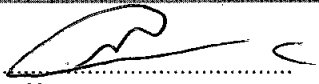
### Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

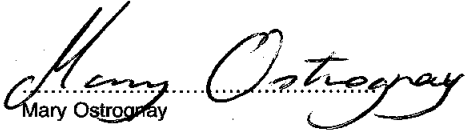
Date: 01/07/2022

**Mansur Ostrognay Superannuation Fund  
Investment Strategy**

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Avraham Mansur



Mary Ostrognay



Amir Mansur



Daniel Ostrognay

**Mansur Ostrognay Superannuation Fund**  
**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Rural Funds Group (RFF.AX)</u>					
01/07/2022	RFF Distribution receivable correction 31/1/2020		542.36		542.36 DR
30/06/2023	RFF.AX - Rural Funds Group - Generate Tax Data - 30/06/2023				542.36 DR
			<b>542.36</b>		<b>542.36 DR</b>
<b>Dividends Received (23900)</b>					
<u>Ampol Limited (ALD.AX)</u>					
30/03/2023	001294471605 ALD DIV 629509 [System Matched Income Data]			775.00	775.00 CR
				<b>775.00</b>	<b>775.00 CR</b>
<u>Collins Foods Limited (CKF.AX)</u>					
06/01/2023	DEC2299999984 CKF REPLACEMENT 358020			240.00	240.00 CR
				<b>240.00</b>	<b>240.00 CR</b>
<u>CSL Limited (CSL.AX)</u>					
05/10/2022	AUF2200933090 CSL LTD DIVIDEND 458106 [System Matched Income Data]			140.66	140.66 CR
05/04/2023	23AUD00832368 CSL LTD DIVIDEND 458106 [System Matched Income Data]			129.72	270.38 CR
				<b>270.38</b>	<b>270.38 CR</b>
<u>Graincorp Limited (GNC.AX)</u>					
14/12/2022	001286789242 GNCFNLSPCDIV 302169 [System Matched Income Data]			450.00	450.00 CR
				<b>450.00</b>	<b>450.00 CR</b>
<u>Idp Education Limited (IEL.AX)</u>					
07/11/2022	CASH ANDOR CHEQUES			67.50	67.50 CR
31/03/2023	001294837796 IEL DIV 404673 [System Matched Income Data]			105.00	172.50 CR
				<b>172.50</b>	<b>172.50 CR</b>
<u>Nrw Holdings Limited (NWH.AX)</u>					
12/10/2022	001284881538 NWH FNL DIV 208379 [System Matched Income Data]			980.00	980.00 CR
				<b>980.00</b>	<b>980.00 CR</b>
<u>Select Harvests Limited (SHV.AX)</u>					
03/02/2023	FEB2300801022 SELECT HARVESTS 423607 [System Matched Income Data]			80.00	80.00 CR
				<b>80.00</b>	<b>80.00 CR</b>
<u>Santos Limited (STO.AX)</u>					
21/09/2022	AUI2200844214 SANTOS DIVIDEND 458106 [System Matched Income Data]			546.34	546.34 CR
29/03/2023	AUS2200843886 SANTOS DIVIDEND 458106 [System Matched Income Data]			1,118.17	1,664.51 CR
				<b>1,664.51</b>	<b>1,664.51 CR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
21/09/2022	001282286287 TLS FNL DIV 629786 [System Matched Income Data]			442.00	442.00 CR
31/03/2023	001293256728 TLS ITM DIV 629786 [System Matched Income Data]			442.00	884.00 CR
				<b>884.00</b>	<b>884.00 CR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
20/12/2022	001286596075 WBC DIVIDEND 250556 [System Matched Income Data]			640.00	640.00 CR

**Mansur Ostrognay Superannuation Fund**  
**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/06/2023	001296501048 WBC DIVIDEND 250556 [System Matched Income Data]			700.00	1,340.00 CR
				<b>1,340.00</b>	<b>1,340.00 CR</b>
<b>Woodside Petroleum Ltd (WPL.AX)</b>					
06/10/2022	INT2200684041 WOODSIDE 458106			799.77	799.77 CR
				<b>799.77</b>	<b>799.77 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<b>Changes in Market Values of Investments (24700)</b>					
05/08/2022	SELL MLD.ASX 30000 AUD 1.005 115685128 NT1540569-002 (MLD.AX)			1,576.92	1,576.92 CR
05/08/2022	Unrealised Gain writeback as at 05/08/2022 (MLD.AX)			8,739.91	10,316.83 CR
02/09/2022	SELL AKE.ASX 1500 AUD 14.1 117186471 NT1540569-002 (AKE.AX)			5,506.78	15,823.61 CR
02/09/2022	Unrealised Gain writeback as at 02/09/2022 (AKE.AX)			154.95	15,978.56 CR
07/10/2022	SELL AMS.ASX 10000 AUD .165 118775477 NT1540569-002 (AMS.AX)		9,184.90		6,793.66 CR
07/10/2022	SELL NWH.ASX 14000 AUD 2.55 118761791 NT1540569-002 (NWH.AX)			8,620.88	15,414.54 CR
07/10/2022	Unrealised Gain writeback as at 07/10/2022 (AMS.AX)			3,366.23	18,780.77 CR
07/10/2022	Unrealised Gain writeback as at 07/10/2022 (NWH.AX)			3,309.85	22,090.62 CR
10/10/2022	SELL AMS.ASX 30000 AUD .16 118836831 NT1540569-002 (AMS.AX)		18,924.85		3,165.77 CR
10/10/2022	Unrealised Gain writeback as at 10/10/2022 (AMS.AX)			10,098.69	13,264.46 CR
21/11/2022	SELL AMS.ASX 20000 AUD .11 120888142 NT1540569-002 (AMS.AX)		1,724.93		11,539.53 CR
21/11/2022	Unrealised Gain writeback as at 21/11/2022 (AMS.AX)			6,732.47	18,272.00 CR
29/11/2022	CLH Liquidation (CLH.AX)		9,587.90		8,684.10 CR
29/11/2022	Unrealised Gain writeback as at 29/11/2022 (CLH.AX)			7,568.30	16,252.40 CR
08/12/2022	SELL AMS.ASX 20000 AUD .065 121692866 NT1540569-002 (AMS.AX)		2,624.93		13,627.47 CR
08/12/2022	Unrealised Gain writeback as at 08/12/2022 (AMS.AX)			6,732.46	20,359.93 CR
12/12/2022	SELL WDS.ASX 500 AUD 34.6 121813382 NT1540569-002 (WDS.AX)			1,985.10	22,345.03 CR
13/12/2022	SELL CKF.ASX 2000 AUD 7.38 121842420 NT1540569-002 (CKF.AX)		2,596.29		19,748.74 CR
30/06/2023	Revaluation - 30/06/2023 @ \$21.340000 (System Price) - 1,000.000000 Units on hand (WBC.AX)			1,840.00	21,588.74 CR
30/06/2023	Revaluation - 30/06/2023 @ \$7.830000 (System Price) - 1,500.000000 Units on hand (GNC.AX)		289.95		21,298.79 CR
30/06/2023	Revaluation - 01/06/2023 @ \$0.025000 (System Price) - 444,684.000000 Units on hand (KLL.AX)		10,030.26		11,268.53 CR
30/06/2023	Revaluation - 30/06/2023 @ \$29.940000 (System Price) - 500.000000 Units on hand (ALD.AX)			1,250.05	12,518.58 CR
30/06/2023	Revaluation - 30/06/2023 @ \$4.300000 (System Price) - 5,200.000000 Units on hand (TLS.AX)			2,340.00	14,858.58 CR
30/06/2023	Revaluation - 30/06/2023 @ \$7.520000 (System Price) - 5,000.000000 Units on hand (STO.AX)			500.00	15,358.58 CR
30/06/2023	Revaluation - 30/06/2023 @ \$4.150000 (System Price) - 6,000.000000 Units on hand (SHV.AX)		1,859.95		13,498.63 CR
30/06/2023	Revaluation - 30/06/2023 @ \$22.100000 (System Price) - 1,000.000000 Units on hand		869.95		12,628.68 CR

**Mansur Ostrognay Superannuation Fund**

**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand (IEL.AX)				
30/06/2023	Revaluation - 30/06/2023 @ \$0.000000 - 0.000000 Units on hand (AMS.AX)			0.01	12,628.69 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.450000 (System Price) - 60,000.000000 Units on hand (FMS.AX)			4,800.00	17,428.69 CR
30/06/2023	Revaluation - 30/06/2023 @ \$277.380000 (System Price) - 80.000000 Units on hand (CSL.AX)			665.60	18,094.29 CR
			<b>57,693.91</b>	<b>75,788.20</b>	<b>18,094.29 CR</b>

**Interest Received (25000)**

Cash Account 5258 (609)

29/07/2022	INTEREST			22.51	22.51 CR
31/08/2022	INTEREST			29.49	52.00 CR
30/09/2022	INTEREST			29.77	81.77 CR
31/10/2022	INTEREST			1.98	83.75 CR
30/11/2022	INTEREST			2.24	85.99 CR
30/12/2022	INTEREST			1.43	87.42 CR
31/01/2023	INTEREST			0.05	87.47 CR
31/03/2023	INTEREST			0.56	88.03 CR
31/05/2023	INTEREST			0.30	88.33 CR
30/06/2023	INTEREST			0.44	88.77 CR
				<b>88.77</b>	<b>88.77 CR</b>

NAB High Interest (611)

29/07/2022	INTEREST			307.58	307.58 CR
31/08/2022	INTEREST			504.71	812.29 CR
30/09/2022	INTEREST			639.36	1,451.65 CR
31/10/2022	INTEREST			961.60	2,413.25 CR
30/11/2022	INTEREST			1,176.68	3,589.93 CR
30/12/2022	INTEREST			1,422.08	5,012.01 CR
31/01/2023	INTEREST			1,660.89	6,672.90 CR
28/02/2023	INTEREST			1,494.16	8,167.06 CR
31/03/2023	INTEREST			1,295.37	9,462.43 CR
28/04/2023	INTEREST			871.08	10,333.51 CR
31/05/2023	INTEREST			1,086.72	11,420.23 CR
30/06/2023	INTEREST			1,021.08	12,441.31 CR
				<b>12,441.31</b>	<b>12,441.31 CR</b>

NAB Cash Manager - 4952 (NAB526824952)

29/07/2022	Credit Interest			0.18	0.18 CR
31/08/2022	Credit Interest			0.13	0.31 CR
30/09/2022	Credit Interest			0.19	0.50 CR
31/10/2022	Credit Interest			0.75	1.25 CR
30/11/2022	Credit Interest			0.69	1.94 CR
30/12/2022	Credit Interest			9.19	11.13 CR
31/01/2023	Credit Interest			0.10	11.23 CR
28/02/2023	Credit Interest			0.09	11.32 CR
31/03/2023	Credit Interest			3.73	15.05 CR
28/04/2023	Credit Interest			0.93	15.98 CR
31/05/2023	Credit Interest			0.85	16.83 CR

Mansur Ostrognay Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2023	Credit Interest			0.10	16.93 CR
				<b>16.93</b>	<b>16.93 CR</b>
<b>Transfers In (28500)</b>					
<u>(Transfers In) Ostrognay, Mary - Accumulation (OSTMAR00001A)</u>					
30/11/2022	933501730380705221WEST STATE SUPER 067495 [SuperStream roll in at 29/11/2022 - PRN:933501730380705221]			101,331.40	101,331.40 CR
				<b>101,331.40</b>	<b>101,331.40 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
25/05/2023	INTERNET TRANSFER INTERNET TRANSFER INVOICE 8631		1,760.00		1,760.00 DR
			<b>1,760.00</b>		<b>1,760.00 DR</b>
<b>Administration Costs (30200)</b>					
<u>Administration Costs (30200)</u>					
11/05/2023	INTERNET TRANSFER INTERNET TRANSFER Reimburse Auspost		145.00		145.00 DR
			<b>145.00</b>		<b>145.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
08/05/2023	ATO004000017603573ATO 012721		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
09/05/2023	INTERNET TRANSFER INTERNET TRANSFER Mansur Ostrognay		495.00		495.00 DR
			<b>495.00</b>		<b>495.00 DR</b>
<b>Fines (38200)</b>					
<u>Fines (38200)</u>					
16/11/2022	INTERNET BILL PAYMNT INTERNET BPAY ASIC 2290689045495 [INTERNET BILL PAYMNT INTERNET BPAY ASIC 2290689045495 Late Lodgement Notices]		261.00		261.00 DR
			<b>261.00</b>		<b>261.00 DR</b>
<b>Filing Fees (38300)</b>					
<u>Filing Fees (38300)</u>					
24/04/2023	INTERNET BILL PAYMNT INTERNET BPAY ASIC 2290689045495		59.00		59.00 DR
			<b>59.00</b>		<b>59.00 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Mansur, Avraham - Pension (Account Based Pension) (MANAVR00003P)</u>					
14/07/2022	INTERNET TRANSFER INTERNET TRANSFER July Super		1,500.00		1,500.00 DR
21/09/2022	INTERNET TRANSFER INTERNET TRANSFER SUPER Withdrawal		500.00		2,000.00 DR
28/09/2022	INTERNET TRANSFER INTERNET TRANSFER JULY SUPER		2,000.00		4,000.00 DR
28/09/2022	INTERNET TRANSFER INTERNET TRANSFER Sept Oct Super		1,000.00		5,000.00 DR
20/12/2022	INTERNET TRANSFER INTERNET		500.00		5,500.00 DR

**Mansur Ostrognay Superannuation Fund**  
**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
04/01/2023	TRANSFER SUPER Dec Divs Avi				
	INTERNET TRANSFER INTERNET		1,000.00		6,500.00 DR
03/02/2023	TRANSFER Super Jan Divs				
	INTERNET TRANSFER INTERNET		1,000.00		7,500.00 DR
28/02/2023	TRANSFER Super Feb Divs Avi				
	INTERNET TRANSFER INTERNET		1,000.00		8,500.00 DR
06/03/2023	TRANSFER March Divs Avi				
	INTERNET TRANSFER From Super Mary		20,000.00		28,500.00 DR
13/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		68,500.00 DR
15/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		108,500.00 DR
20/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		148,500.00 DR
			<b>148,500.00</b>		<b>148,500.00 DR</b>

(Pensions Paid) Ostrognay, Mary - Pension (Account Based Pension) (OSTMAR00003P)

14/07/2022	INTERNET TRANSFER INTERNET		1,500.00		1,500.00 DR
	TRANSFER July Super				
21/09/2022	INTERNET TRANSFER INTERNET		500.00		2,000.00 DR
	TRANSFER SUPER Withdrawal				
28/09/2022	INTERNET TRANSFER INTERNET		2,000.00		4,000.00 DR
	TRANSFER Sept Oct Super				
20/12/2022	INTERNET TRANSFER INTERNET		500.00		4,500.00 DR
	TRANSFER Super Dec Divs MO				
05/01/2023	INTERNET TRANSFER INTERNET		1,000.00		5,500.00 DR
	TRANSFER Super Jan Divs				
06/02/2023	INTERNET TRANSFER INTERNET		1,000.00		6,500.00 DR
	TRANSFER Super Feb Divs MO				
01/03/2023	INTERNET TRANSFER INTERNET		1,000.00		7,500.00 DR
	TRANSFER March Divs Mary				
06/03/2023	INTERNET TRANSFER From Super Mary		20,000.00		27,500.00 DR
13/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		67,500.00 DR
16/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		107,500.00 DR
21/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		147,500.00 DR
			<b>147,500.00</b>		<b>147,500.00 DR</b>

Income Tax Expense (48500)

Income Tax Expense (48500)

30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			2,399.39	2,399.39 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		15,851.40		13,452.01 DR
			<b>15,851.40</b>	<b>2,399.39</b>	<b>13,452.01 DR</b>

Profit/Loss Allocation Account (49000)

Profit/Loss Allocation Account (49000)

14/07/2022	System Member Journals			1,500.00	1,500.00 CR
14/07/2022	System Member Journals			1,500.00	3,000.00 CR
21/09/2022	System Member Journals			500.00	3,500.00 CR
21/09/2022	System Member Journals			500.00	4,000.00 CR
28/09/2022	System Member Journals			2,000.00	6,000.00 CR
28/09/2022	System Member Journals			1,000.00	7,000.00 CR
28/09/2022	System Member Journals			2,000.00	9,000.00 CR
30/11/2022	System Member Journals		86,131.69		77,131.69 DR
20/12/2022	System Member Journals			500.00	76,631.69 DR
20/12/2022	System Member Journals			500.00	76,131.69 DR
04/01/2023	System Member Journals			1,000.00	75,131.69 DR
05/01/2023	System Member Journals			1,000.00	74,131.69 DR
03/02/2023	System Member Journals			1,000.00	73,131.69 DR

Mansur Ostrognay Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
06/02/2023	System Member Journals			1,000.00	72,131.69 DR
28/02/2023	System Member Journals			1,000.00	71,131.69 DR
01/03/2023	System Member Journals			1,000.00	70,131.69 DR
06/03/2023	System Member Journals			20,000.00	50,131.69 DR
06/03/2023	System Member Journals			20,000.00	30,131.69 DR
13/03/2023	System Member Journals			40,000.00	9,868.31 CR
13/03/2023	System Member Journals			40,000.00	49,868.31 CR
15/03/2023	System Member Journals			40,000.00	89,868.31 CR
16/03/2023	System Member Journals			40,000.00	129,868.31 CR
20/03/2023	System Member Journals			40,000.00	169,868.31 CR
21/03/2023	System Member Journals			40,000.00	209,868.31 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		40.89		209,827.42 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		15,654.61		194,172.81 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		3,316.05		190,856.76 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		12,650.82		178,205.94 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		5,438.77		172,767.17 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		74.35		172,692.82 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			3.13	172,695.95 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			243.47	172,939.42 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			399.55	173,338.97 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			5.54	173,344.51 CR
			<b>123,307.18</b>	<b>296,651.69</b>	<b>173,344.51 CR</b>

**Opening Balance (50010)**

(Opening Balance) Mansur. Amir - Accumulation (MANAMI00001A)

01/07/2022	Opening Balance				1,475.84 CR
01/07/2022	Close Period Journal		106.85		1,368.99 CR
			<b>106.85</b>		<b>1,368.99 CR</b>

(Opening Balance) Mansur. Avraham - Accumulation (MANAVR00001A)

01/07/2022	Opening Balance				206,669.02 CR
01/07/2022	Close Period Journal		205,899.99		769.03 CR
			<b>205,899.99</b>		<b>769.03 CR</b>

(Opening Balance) Mansur. Avraham - Pension (Account Based Pension) (MANAVR00003P)

01/07/2022	Close Period Journal			329,929.54	329,929.54 CR
				<b>329,929.54</b>	<b>329,929.54 CR</b>

(Opening Balance) Ostrognay. Daniel - Accumulation (OSTDAN00001A)

01/07/2022	Opening Balance				98,736.57 CR
01/07/2022	Close Period Journal		448.31		98,288.26 CR
			<b>448.31</b>		<b>98,288.26 CR</b>

(Opening Balance) Ostrognay. Mary - Accumulation (OSTMAR00001A)

01/07/2022	Opening Balance				147,204.73 CR
01/07/2022	Close Period Journal		146,435.70		769.03 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				769.03 CR



**Mansur Ostrognay Superannuation Fund**  
**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>146,435.70</b>		<b>769.03 CR</b>
	<u>(Opening Balance) Ostrognay, Mary - Pension (Account Based Pension) (OSTMAR00003P)</u>				
01/07/2022	Close Period Journal			274,797.56	274,797.56 CR
				<b>274,797.56</b>	<b>274,797.56 CR</b>
	<b>Contributions (52420)</b>				
	<u>(Contributions) Mansur, Avraham - Accumulation (MANAVR00001A)</u>				
01/07/2022	Opening Balance				275,775.10 CR
01/07/2022	Close Period Journal		275,775.10		0.00 DR
			<b>275,775.10</b>		<b>0.00 DR</b>
	<u>(Contributions) Ostrognay, Daniel - Accumulation (OSTDAN00001A)</u>				
01/07/2022	Opening Balance				8,605.93 CR
01/07/2022	Close Period Journal		8,605.93		0.00 DR
			<b>8,605.93</b>		<b>0.00 DR</b>
	<u>(Contributions) Ostrognay, Mary - Accumulation (OSTMAR00001A)</u>				
01/07/2022	Opening Balance				275,775.10 CR
01/07/2022	Close Period Journal		275,775.10		0.00 DR
			<b>275,775.10</b>		<b>0.00 DR</b>
	<b>Transfers In (52850)</b>				
	<u>(Transfers In) Ostrognay, Mary - Accumulation (OSTMAR00001A)</u>				
30/11/2022	System Member Journals			101,331.40	101,331.40 CR
				<b>101,331.40</b>	<b>101,331.40 CR</b>
	<b>Share of Profit/(Loss) (53100)</b>				
	<u>(Share of Profit/(Loss)) Mansur, Amir - Accumulation (MANAMI00001A)</u>				
01/07/2022	Opening Balance				104.12 DR
01/07/2022	Close Period Journal			104.12	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			74.35	74.35 CR
				<b>178.47</b>	<b>74.35 CR</b>
	<u>(Share of Profit/(Loss)) Mansur, Avraham - Accumulation (MANAVR00001A)</u>				
01/07/2022	Opening Balance				1,517.12 CR
01/07/2022	Close Period Journal		1,517.12		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			40.89	40.89 CR
			<b>1,517.12</b>	<b>40.89</b>	<b>40.89 CR</b>
	<u>(Share of Profit/(Loss)) Mansur, Avraham - Pension (Account Based Pension) (MANAVR00003P)</u>				
01/07/2022	Opening Balance				28,198.27 DR
01/07/2022	Close Period Journal			28,198.27	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			15,654.61	15,654.61 CR
				<b>43,852.88</b>	<b>15,654.61 CR</b>
	<u>(Share of Profit/(Loss)) Ostrognay, Daniel - Accumulation (OSTDAN00001A)</u>				
01/07/2022	Opening Balance				7,572.35 DR
01/07/2022	Close Period Journal			7,572.35	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			5,438.77	5,438.77 CR
				<b>13,011.12</b>	<b>5,438.77 CR</b>
	<u>(Share of Profit/(Loss)) Ostrognay, Mary - Accumulation (OSTMAR00001A)</u>				

**Mansur Ostrognay Superannuation Fund**

**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance				1,118.89 CR
01/07/2022	Close Period Journal		1,118.89		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			3,316.05	3,316.05 CR
			<b>1,118.89</b>	<b>3,316.05</b>	<b>3,316.05 CR</b>
<u>(Share of Profit/(Loss)) Ostrognay, Mary - Pension (Account Based Pension) (OSTMAR00003P)</u>					
01/07/2022	Opening Balance				23,484.55 DR
01/07/2022	Close Period Journal			23,484.55	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			12,650.82	12,650.82 CR
				<b>36,135.37</b>	<b>12,650.82 CR</b>
<u>Income Tax (53330)</u>					
<u>(Income Tax) Mansur, Amir - Accumulation (MANAMI00001A)</u>					
01/07/2022	Opening Balance				2.73 DR
01/07/2022	Close Period Journal			2.73	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		5.54		5.54 DR
			<b>5.54</b>	<b>2.73</b>	<b>5.54 DR</b>
<u>(Income Tax) Mansur, Avraham - Accumulation (MANAVR00001A)</u>					
01/07/2022	Opening Balance				64.40 DR
01/07/2022	Close Period Journal			64.40	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		3.13		3.13 DR
			<b>3.13</b>	<b>64.40</b>	<b>3.13 DR</b>
<u>(Income Tax) Ostrognay, Daniel - Accumulation (OSTDAN00001A)</u>					
01/07/2022	Opening Balance				191.00 DR
01/07/2022	Close Period Journal			191.00	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		399.55		399.55 DR
			<b>399.55</b>	<b>191.00</b>	<b>399.55 DR</b>
<u>(Income Tax) Ostrognay, Mary - Accumulation (OSTMAR00001A)</u>					
01/07/2022	Opening Balance				47.58 DR
01/07/2022	Close Period Journal			47.58	0.00 DR
30/11/2022	System Member Journals		15,199.71		15,199.71 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		243.47		15,443.18 DR
			<b>15,443.18</b>	<b>47.58</b>	<b>15,443.18 DR</b>
<u>Contributions Tax (53800)</u>					
<u>(Contributions Tax) Ostrognay, Daniel - Accumulation (OSTDAN00001A)</u>					
01/07/2022	Opening Balance				1,290.89 DR
01/07/2022	Close Period Journal			1,290.89	0.00 DR
				<b>1,290.89</b>	<b>0.00 DR</b>
<u>Pensions Paid (54160)</u>					
<u>(Pensions Paid) Mansur, Avraham - Pension (Account Based Pension) (MANAVR00003P)</u>					
01/07/2022	Opening Balance				125,000.00 DR
01/07/2022	Close Period Journal			125,000.00	0.00 DR
14/07/2022	System Member Journals		1,500.00		1,500.00 DR
21/09/2022	System Member Journals		500.00		2,000.00 DR
28/09/2022	System Member Journals		2,000.00		4,000.00 DR

**Mansur Ostrognay Superannuation Fund**

**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/09/2022	System Member Journals		1,000.00		5,000.00 DR
20/12/2022	System Member Journals		500.00		5,500.00 DR
04/01/2023	System Member Journals		1,000.00		6,500.00 DR
03/02/2023	System Member Journals		1,000.00		7,500.00 DR
28/02/2023	System Member Journals		1,000.00		8,500.00 DR
06/03/2023	System Member Journals		20,000.00		28,500.00 DR
13/03/2023	System Member Journals		40,000.00		68,500.00 DR
15/03/2023	System Member Journals		40,000.00		108,500.00 DR
20/03/2023	System Member Journals		40,000.00		148,500.00 DR
			<b>148,500.00</b>	<b>125,000.00</b>	<b>148,500.00 DR</b>
<b>(Pensions Paid) Ostrognay, Mary - Pension (Account Based Pension) (OSTMAR00003P)</b>					
01/07/2022	Opening Balance				125,000.00 DR
01/07/2022	Close Period Journal			125,000.00	0.00 DR
14/07/2022	System Member Journals		1,500.00		1,500.00 DR
21/09/2022	System Member Journals		500.00		2,000.00 DR
28/09/2022	System Member Journals		2,000.00		4,000.00 DR
20/12/2022	System Member Journals		500.00		4,500.00 DR
05/01/2023	System Member Journals		1,000.00		5,500.00 DR
06/02/2023	System Member Journals		1,000.00		6,500.00 DR
01/03/2023	System Member Journals		1,000.00		7,500.00 DR
06/03/2023	System Member Journals		20,000.00		27,500.00 DR
13/03/2023	System Member Journals		40,000.00		67,500.00 DR
16/03/2023	System Member Journals		40,000.00		107,500.00 DR
21/03/2023	System Member Journals		40,000.00		147,500.00 DR
			<b>147,500.00</b>	<b>125,000.00</b>	<b>147,500.00 DR</b>
<b>Internal Transfers In (56100)</b>					
<b>(Internal Transfers In) Mansur, Avraham - Pension (Account Based Pension) (MANAVR00003P)</b>					
01/07/2022	Opening Balance				483,127.81 CR
01/07/2022	Close Period Journal		483,127.81		0.00 DR
			<b>483,127.81</b>		<b>0.00 DR</b>
<b>(Internal Transfers In) Ostrognay, Mary - Pension (Account Based Pension) (OSTMAR00003P)</b>					
01/07/2022	Opening Balance				423,282.11 CR
01/07/2022	Close Period Journal		423,282.11		0.00 DR
			<b>423,282.11</b>		<b>0.00 DR</b>
<b>Internal Transfers Out (57100)</b>					
<b>(Internal Transfers Out) Mansur, Avraham - Accumulation (MANAVR00001A)</b>					
01/07/2022	Opening Balance				483,127.81 DR
01/07/2022	Close Period Journal			483,127.81	0.00 DR
				<b>483,127.81</b>	<b>0.00 DR</b>
<b>(Internal Transfers Out) Ostrognay, Mary - Accumulation (OSTMAR00001A)</b>					
01/07/2022	Opening Balance				423,282.11 DR
01/07/2022	Close Period Journal			423,282.11	0.00 DR
				<b>423,282.11</b>	<b>0.00 DR</b>

**Bank Accounts (60400)**

**Cash Account 5258 (609)**

**Mansur Ostrognay Superannuation Fund**  
**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance				100,987.00 DR
01/07/2022	SELL TGR.ASX 6000 AUD 4.68 114169021 NT1540569-002		28,049.11		129,036.11 DR
26/07/2022	BUY WDS.ASX 500 AUD 30.55 115149143 NT1540569-002			15,294.95	113,741.16 DR
29/07/2022	INTEREST		22.51		113,763.67 DR
05/08/2022	SELL MLD.ASX 30000 AUD 1.005 115685128 NT1540569-002		30,116.83		143,880.50 DR
12/08/2022	BUY GNC.ASX 1500 AUD 8.01 116109080 NT1540569-002			12,034.95	131,845.55 DR
31/08/2022	INTEREST		29.49		131,875.04 DR
02/09/2022	SELL AKE.ASX 1500 AUD 14.1 117186471 NT1540569-002		21,126.73		153,001.77 DR
05/09/2022	BUY AMS.ASX 40000 AUD .195 117263549 NT1540569-002			7,819.95	145,181.82 DR
23/09/2022	FUNDS TRANSFER Higher interest Higher interest [FUNDS TRANSFER Higher interest Higher interest]			145,000.00	181.82 DR
27/09/2022	FUNDS TRANSFER Buy Shares M Ostrognay [FUNDS TRANSFER Buy Shares M Ostrognay]		20,000.00		20,181.82 DR
27/09/2022	nabtrade: 13900495 FUNDS TRANSFER 083088, 526824952 SPP and Super M Ostrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE13900495]			20,000.00	181.82 DR
30/09/2022	INTEREST		29.77		211.59 DR
07/10/2022	SELL AMS.ASX 10000 AUD .165 118775477 NT1540569-002		1,635.05		1,846.64 DR
07/10/2022	SELL NWH.ASX 14000 AUD 2.55 118761791 NT1540569-002		35,660.73		37,507.37 DR
10/10/2022	SELL AMS.ASX 30000 AUD .16 118836831 NT1540569-002		4,785.05		42,292.42 DR
11/10/2022	FUNDS TRANSFER High i MOstrognay [FUNDS TRANSFER High i MOstrognay]			42,000.00	292.42 DR
21/10/2022	FUNDS TRANSFER Buy Shares M Ostrognay [FUNDS TRANSFER Buy Shares M Ostrognay]		15,000.00		15,292.42 DR
28/10/2022	FUNDS TRANSFER Buy Shares MOstrognay [FUNDS TRANSFER Buy Shares MOstrognay]		15,000.00		30,292.42 DR
31/10/2022	INTEREST		1.98		30,294.40 DR
01/11/2022	BUY ALD.ASX 500 AUD 27.4 119850621 NT1540569-002			13,719.95	16,574.45 DR
10/11/2022	FUNDS TRANSFER - MARY OSTROGNAY BUY SHARES [INTERNET TRANSFER INTERNET TRANSFER BUY SHARES]		5,000.00		21,574.45 DR
11/11/2022	FUNDS TRANSFER Transfer To High i Transfer THigh i [FUNDS TRANSFER Transfer To High i Transfer THigh i]			20,000.00	1,574.45 DR
21/11/2022	SELL AMS.ASX 20000 AUD .11 120888142 NT1540569-002		2,185.05		3,759.50 DR
29/11/2022	FUNDS TRANSFER Buy Shares MOstrognay [FUNDS TRANSFER Buy Shares MOstrognay]		15,000.00		18,759.50 DR
30/11/2022	INTEREST		2.24		18,761.74 DR
01/12/2022	BUY CKF.ASX 2000 AUD 8.66 121352498 NT1540569-002			17,336.34	1,425.40 DR
06/12/2022	FUNDS TRANSFER - MARY OSTROGNAY GESB MOstrognay [INTERNET TRANSFER INTERNET TRANSFER GESB MOstrognay]		40,000.00		41,425.40 DR
07/12/2022	FUNDS TRANSFER To Higher i A/C TO Higher i A/C [FUNDS TRANSFER To Higher i A/C TO Higher i A/C]			40,000.00	1,425.40 DR
07/12/2022	FUNDS TRANSFER - MARY OSTROGNAY GESB MOstrognay [INTERNET TRANSFER INTERNET TRANSFER GESB MOstrognay]		21,331.40		22,756.80 DR

Mansur Ostrognay Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/12/2022	FUNDS TRANSFER To Higher i A/C To Higher i A/C [FUNDS TRANSFER To Higher i A/C To Higher i A/C]			22,000.00	756.80 DR
08/12/2022	SELL AMS.ASX 20000 AUD .065 121692866 NT1540569-002		1,285.05		2,041.85 DR
12/12/2022	SELL WDS.ASX 500 AUD 34.6 121813382 NT1540569-002		17,280.05		19,321.90 DR
13/12/2022	SELL CKF.ASX 2000 AUD 7.38 121842420 NT1540569-002		14,740.05		34,061.95 DR
14/12/2022	FUNDS TRANSFER To Higher i A/C MOstrognay [FUNDS TRANSFER To Higher i A/C MOstrognay]			34,000.00	61.95 DR
28/12/2022	FUNDS TRANSFER Buy Shares MOstrognay [FUNDS TRANSFER Buy Shares MOstrognay]		10,000.00		10,061.95 DR
30/12/2022	BUY SHV.ASX 2000 AUD 3.97 122467328 NT1540569-002			7,959.95	2,102.00 DR
30/12/2022	INTEREST		1.43		2,103.43 DR
04/01/2023	nabtrade: 14578463 FUNDS TRANSFER 083088, 526824952 Divs Jan Avi Mary MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14578463]			1,400.00	703.43 DR
10/01/2023	FUNDS TRANSFER Pay ATO MOstrognay [FUNDS TRANSFER Pay ATO MOstrognay]		3,000.00		3,703.43 DR
10/01/2023	nabtrade: 14608885 FUNDS TRANSFER 083088, 526824952 Pay ATO MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14608885]			3,000.00	703.43 DR
31/01/2023	INTEREST		0.05		703.48 DR
03/02/2023	FUNDS TRANSFER Divs Feb Avi Mary MOstrognay [FUNDS TRANSFER Divs Feb Avi Mary MOstrognay]		2,000.00		2,703.48 DR
03/02/2023	nabtrade: 14766445 FUNDS TRANSFER 083088, 526824952 Divs Feb Avi Mary MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14766445]			2,000.00	703.48 DR
28/02/2023	FUNDS TRANSFER March Divs AviMary MOstrognay [FUNDS TRANSFER March Divs AviMary MOstrognay]		1,500.00		2,203.48 DR
28/02/2023	nabtrade: 14898318 FUNDS TRANSFER 083088, 526824952 March Divs AviMary MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14898318]			2,000.00	203.48 DR
06/03/2023	FUNDS TRANSFER Nab Super MOstrognay [FUNDS TRANSFER Nab Super MOstrognay]		20,000.00		20,203.48 DR
06/03/2023	FUNDS TRANSFER Nab Super MOstrognay [FUNDS TRANSFER Nab Super MOstrognay]		20,000.00		40,203.48 DR
06/03/2023	nabtrade: 14939136 FUNDS TRANSFER 083088, 526824952 Nab Super MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14939136]			20,000.00	20,203.48 DR
06/03/2023	nabtrade: 14939118 FUNDS TRANSFER 083088, 526824952 Nab Super MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14939118]			20,000.00	203.48 DR
07/03/2023	FUNDS TRANSFER From Super Mary MOstrognay [FUNDS TRANSFER From Super Mary MOstrognay]		40,000.00		40,203.48 DR
07/03/2023	nabtrade: 14944113 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14944113]			40,000.00	203.48 DR
13/03/2023	FUNDS TRANSFER Higher i MOstrognay		40,000.00		40,203.48 DR
13/03/2023	FUNDS TRANSFER From Super Mary MOstrognay		40,000.00		80,203.48 DR

**Mansur Ostrogney Superannuation Fund**  
**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
13/03/2023	nabtrade: 14944113 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrogney			40,000.00	40,203.48 DR
15/03/2023	nabtrade: 14994709 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrogney [INTERNET TRANSFER INTERNET TRANSFER NT:CE14994709]			40,000.00	203.48 DR
16/03/2023	FUNDS TRANSFER From Super Mary MOstrogney [FUNDS TRANSFER From Super Mary MOstrogney]		40,000.00		40,203.48 DR
16/03/2023	nabtrade: 15008047 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrogney [INTERNET TRANSFER INTERNET TRANSFER NT:CE15008047]			40,000.00	203.48 DR
20/03/2023	FUNDS TRANSFER From Super Mary MOstrogney [FUNDS TRANSFER From Super Mary MOstrogney]		40,000.00		40,203.48 DR
20/03/2023	nabtrade: 15034030 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrogney [INTERNET TRANSFER INTERNET TRANSFER NT:CE15034030]			40,000.00	203.48 DR
21/03/2023	FUNDS TRANSFER From Super Mary MOstrogney [FUNDS TRANSFER From Super Mary MOstrogney]		40,000.00		40,203.48 DR
21/03/2023	nabtrade: 15046745 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrogney [INTERNET TRANSFER INTERNET TRANSFER NT:CE15046745]			40,000.00	203.48 DR
31/03/2023	INTEREST		0.56		204.04 DR
10/05/2023	INTERNET TRANSFER INTERNET TRANSFER Super ATO Refund [FUNDS TRANSFER - MARY OSTROGNAY Super ATO Refund]		10,000.00		10,204.04 DR
12/05/2023	FUNDS TRANSFER ATO Refund MOstrogney [FUNDS TRANSFER ATO Refund MOstrogney]			10,000.00	204.04 DR
25/05/2023	FUNDS TRANSFER Cosway Inv 8631 MOstrogney [INTERNET TRANSFER INTERNET TRANSFER NT:CE15569262]			1,000.00	795.96 CR
25/05/2023	FUNDS TRANSFER Cosway Inv 8631 MOstrogney [FUNDS TRANSFER Cosway Inv 8631 MOstrogney]		1,000.00		204.04 DR
29/05/2023	FUNDS TRANSFER Buy Shares MOstrogney [FUNDS TRANSFER Buy Shares MOstrogney]		12,000.00		12,204.04 DR
31/05/2023	BUY IEL.ASX 500 AUD 22.08 128673832 NT1540569-002			11,059.95	1,144.09 DR
31/05/2023	INTEREST		0.30		1,144.39 DR
30/06/2023	INTEREST		0.44		1,144.83 DR
			<b>607,783.87</b>	<b>707,626.04</b>	<b>1,144.83 DR</b>
<b>Trading Account (610)</b>					
01/07/2022	Opening Balance				28,049.11 DR
01/07/2022	SELL TGR.ASX 6000 AUD 4.68 114169021 NT1540569-002			28,049.11	0.00 DR
				<b>28,049.11</b>	<b>0.00 DR</b>
<b>NAB High Interest (611)</b>					
01/07/2022	Opening Balance				311,872.31 DR
29/07/2022	INTEREST		307.58		312,179.89 DR
31/08/2022	INTEREST		504.71		312,684.60 DR
23/09/2022	FUNDS TRANSFER Higher interest Higher		145,000.00		457,684.60 DR

# Mansur Ostrogney Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/09/2022	interest [FUNDS TRANSFER Higher interest Higher interest] FUNDS TRANSFER Buy Shares M Ostrogney [FUNDS TRANSFER Buy Shares M Ostrogney]			20,000.00	437,684.60 DR
30/09/2022	INTEREST		639.36		438,323.96 DR
11/10/2022	FUNDS TRANSFER High i MOstrogney [FUNDS TRANSFER High i MOstrogney]		42,000.00		480,323.96 DR
21/10/2022	FUNDS TRANSFER Buy Shares M Ostrogney [FUNDS TRANSFER Buy Shares M Ostrogney]			15,000.00	465,323.96 DR
28/10/2022	FUNDS TRANSFER Buy Shares MOstrogney [FUNDS TRANSFER Buy Shares MOstrogney]			15,000.00	450,323.96 DR
31/10/2022	INTEREST		961.60		451,285.56 DR
11/11/2022	FUNDS TRANSFER Transfer To High i Transfer THigh i [FUNDS TRANSFER Transfer To High i Transfer THigh i]		20,000.00		471,285.56 DR
29/11/2022	FUNDS TRANSFER Buy Shares MOstrogney [FUNDS TRANSFER Buy Shares MOstrogney]			15,000.00	456,285.56 DR
30/11/2022	INTEREST		1,176.68		457,462.24 DR
06/12/2022	FUNDS TRANSFER To Higher i A/C MOstrogney		40,000.00		497,462.24 DR
07/12/2022	FUNDS TRANSFER To Higher i A/C TO Higher i A/C [FUNDS TRANSFER To Higher i A/C TO Higher i A/C]		40,000.00		537,462.24 DR
08/12/2022	FUNDS TRANSFER To Higher i A/C To Higher i A/C [FUNDS TRANSFER To Higher i A/C To Higher i A/C]		22,000.00		559,462.24 DR
14/12/2022	FUNDS TRANSFER To Higher i A/C MOstrogney [FUNDS TRANSFER To Higher i A/C MOstrogney]		34,000.00		593,462.24 DR
28/12/2022	FUNDS TRANSFER Buy Shares MOstrogney [FUNDS TRANSFER Buy Shares MOstrogney]			10,000.00	583,462.24 DR
30/12/2022	INTEREST		1,422.08		584,884.32 DR
10/01/2023	FUNDS TRANSFER Pay ATO MOstrogney [FUNDS TRANSFER Pay ATO MOstrogney]			3,000.00	581,884.32 DR
31/01/2023	INTEREST		1,660.89		583,545.21 DR
03/02/2023	FUNDS TRANSFER Divs Feb Avi Mary MOstrogney [FUNDS TRANSFER Divs Feb Avi Mary MOstrogney]			2,000.00	581,545.21 DR
28/02/2023	FUNDS TRANSFER March Divs AviMary MOstrogney [FUNDS TRANSFER March Divs AviMary MOstrogney]			1,500.00	580,045.21 DR
28/02/2023	INTEREST		1,494.16		581,539.37 DR
06/03/2023	FUNDS TRANSFER Nab Super MOstrogney [FUNDS TRANSFER Nab Super MOstrogney]			20,000.00	561,539.37 DR
06/03/2023	FUNDS TRANSFER Nab Super MOstrogney [FUNDS TRANSFER Nab Super MOstrogney]			20,000.00	541,539.37 DR
07/03/2023	FUNDS TRANSFER From Super Mary MOstrogney [FUNDS TRANSFER From Super Mary MOstrogney]			40,000.00	501,539.37 DR
13/03/2023	FUNDS TRANSFER Higher i MOstrogney			40,000.00	461,539.37 DR
13/03/2023	FUNDS TRANSFER From Super Mary MOstrogney			40,000.00	421,539.37 DR
16/03/2023	FUNDS TRANSFER From Super Mary MOstrogney [FUNDS TRANSFER From Super Mary MOstrogney]			40,000.00	381,539.37 DR
20/03/2023	FUNDS TRANSFER From Super Mary MOstrogney [FUNDS TRANSFER From Super Mary MOstrogney]			40,000.00	341,539.37 DR

**Mansur Ostrognoy Superannuation Fund**  
**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/03/2023	FUNDS TRANSFER From Super Mary MStrognoy [FUNDS TRANSFER From Super Mary MStrognoy]			40,000.00	301,539.37 DR
31/03/2023	INTEREST		1,295.37		302,834.74 DR
28/04/2023	INTEREST		871.08		303,705.82 DR
12/05/2023	FUNDS TRANSFER ATO Refund MStrognoy [FUNDS TRANSFER ATO Refund MStrognoy]		10,000.00		313,705.82 DR
25/05/2023	FUNDS TRANSFER Cosway Inv 8631 MStrognoy [FUNDS TRANSFER Cosway Inv 8631 MStrognoy]			1,000.00	312,705.82 DR
29/05/2023	FUNDS TRANSFER Buy Shares MStrognoy [FUNDS TRANSFER Buy Shares MStrognoy]			12,000.00	300,705.82 DR
31/05/2023	INTEREST		1,086.72		301,792.54 DR
30/06/2023	INTEREST		1,021.08		302,813.62 DR
			<b>365,441.31</b>	<b>374,500.00</b>	<b>302,813.62 DR</b>
<b>NAB Cash Manager - 4952 (NAB526824952)</b>					
01/07/2022	Opening Balance				3,254.13 DR
14/07/2022	INTERNET TRANSFER INTERNET TRANSFER July Super			1,500.00	1,754.13 DR
14/07/2022	INTERNET TRANSFER INTERNET TRANSFER July Super			1,500.00	254.13 DR
29/07/2022	Credit Interest		0.18		254.31 DR
31/08/2022	Credit Interest		0.13		254.44 DR
21/09/2022	AUI2200844214 SANTOS DIVIDEND 458106 [System Matched Income Data]		546.34		800.78 DR
21/09/2022	001282286287 TLS FNL DIV 629786 [System Matched Income Data]		442.00		1,242.78 DR
21/09/2022	INTERNET TRANSFER INTERNET TRANSFER SUPER Withdrawal			500.00	742.78 DR
21/09/2022	INTERNET TRANSFER INTERNET TRANSFER SUPER Withdrawal			500.00	242.78 DR
27/09/2022	INTERNET BILL PAYMNT INTERNET BPAY KLL SPP 2022 162609900285901615 [Oversubscription KLL]			15,000.00	14,757.22 CR
27/09/2022	nabtrade: 13900495 FUNDS TRANSFER 083088, 526824952 SPP and Super M Ostrognoy [INTERNET TRANSFER INTERNET TRANSFER NT:CE13900495]		20,000.00		5,242.78 DR
28/09/2022	INTERNET TRANSFER INTERNET TRANSFER Sept Oct Super			2,000.00	3,242.78 DR
28/09/2022	INTERNET TRANSFER INTERNET TRANSFER JULY SUPER			2,000.00	1,242.78 DR
28/09/2022	INTERNET TRANSFER INTERNET TRANSFER Sept Oct Super			1,000.00	242.78 DR
30/09/2022	Credit Interest		0.19		242.97 DR
05/10/2022	AUF2200933090 CSL LTD DIVIDEND 458106 [System Matched Income Data]		140.66		383.63 DR
06/10/2022	INT2200684041 WOODSIDE 458106		799.77		1,183.40 DR
12/10/2022	001284881538 NWH FNL DIV 208379 [System Matched Income Data]		980.00		2,163.40 DR
31/10/2022	Credit Interest		0.75		2,164.15 DR
07/11/2022	CASH ANDOR CHEQUES		3,680.14		5,844.29 DR
10/11/2022	FUNDS TRANSFER - MARY OSTROGNOY BUY SHARES [INTERNET TRANSFER INTERNET TRANSFER BUY SHARES]			5,000.00	844.29 DR
16/11/2022	INTERNET BILL PAYMNT INTERNET BPAY ASIC 2290689045495 [INTERNET BILL PAYMNT INTERNET BPAY ASIC 2290689045495 Late Lodgement Notices]			261.00	583.29 DR
30/11/2022	Credit Interest		0.69		583.98 DR



# Mansur Ostrognay Superannuation Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/11/2022	933501730380705221WEST STATE SUPER 067495 [SuperStream roll in at 29/11/2022 - PRN:933501730380705221]		101,331.40		101,915.38 DR
06/12/2022	FUNDS TRANSFER To Higher i AVC MOstrognay			40,000.00	61,915.38 DR
06/12/2022	FUNDS TRANSFER - MARY OSTROGNAY GESB MOstrognay [INTERNET TRANSFER INTERNET TRANSFER GESB MOstrognay]			40,000.00	21,915.38 DR
07/12/2022	FUNDS TRANSFER - MARY OSTROGNAY GESB MOstrognay [INTERNET TRANSFER INTERNET TRANSFER GESB MOstrognay]			21,331.40	583.98 DR
14/12/2022	001286789242 GNCFNLSPCDIV 302169 [System Matched Income Data]		450.00		1,033.98 DR
20/12/2022	001286596075 WBC DIVIDEND 250556 [System Matched Income Data]		640.00		1,673.98 DR
20/12/2022	INTERNET TRANSFER INTERNET TRANSFER SUPER Dec Divs Avi			500.00	1,173.98 DR
20/12/2022	INTERNET TRANSFER INTERNET TRANSFER Super Dec Divs MO			500.00	673.98 DR
30/12/2022	Credit Interest				
04/01/2023	INTERNET TRANSFER INTERNET TRANSFER Super Jan Divs		9.19		683.17 DR
04/01/2023	nabtrade: 14578463 FUNDS TRANSFER 083088, 526824952 Divs Jan Avi Mary MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14578463]		1,400.00	1,000.00	316.83 CR
05/01/2023	INTERNET TRANSFER INTERNET TRANSFER Super Jan Divs				1,083.17 DR
06/01/2023	DEC2299999984 CKF REPLACEMENT 358020		240.00	1,000.00	83.17 DR
10/01/2023	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001577482759056360			3,277.09	323.17 DR
10/01/2023	nabtrade: 14608885 FUNDS TRANSFER 083088, 526824952 Pay ATO MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14608885]		3,000.00		2,953.92 CR
31/01/2023	Credit Interest		0.10		46.18 DR
03/02/2023	FEB2300801022 SELECT HARVESTS 423607 [System Matched Income Data]		80.00		126.18 DR
03/02/2023	INTERNET TRANSFER INTERNET TRANSFER Super Feb Divs Avi			1,000.00	873.82 CR
03/02/2023	nabtrade: 14766445 FUNDS TRANSFER 083088, 526824952 Divs Feb Avi Mary MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14766445]		2,000.00		1,126.18 DR
06/02/2023	INTERNET TRANSFER INTERNET TRANSFER Super Feb Divs MO			1,000.00	126.18 DR
28/02/2023	Credit Interest		0.09		126.27 DR
28/02/2023	INTERNET TRANSFER INTERNET TRANSFER March Divs Avi			1,000.00	873.73 CR
28/02/2023	nabtrade: 14898318 FUNDS TRANSFER 083088, 526824952 March Divs AviMary MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14898318]		2,000.00		1,126.27 DR
01/03/2023	INTERNET TRANSFER INTERNET TRANSFER March Divs Mary			1,000.00	126.27 DR
06/03/2023	nabtrade: 14939136 FUNDS TRANSFER 083088, 526824952 Nab Super MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14939136]		20,000.00		20,126.27 DR
06/03/2023	nabtrade: 14939118 FUNDS TRANSFER 083088, 526824952 Nab Super MOstrognay [INTERNET TRANSFER INTERNET TRANSFER NT:CE14939118]		20,000.00		40,126.27 DR
06/03/2023	INTERNET TRANSFER From Super Mary			40,000.00	126.27 DR
07/03/2023	nabtrade: 14944113 FUNDS TRANSFER		40,000.00		40,126.27 DR

# Mansur Ostrognoy Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
13/03/2023	083088, 526824952 From Super Mary MOstrognoy [INTERNET TRANSFER INTERNET TRANSFER NT:CE14944113] nabtrade: 14944113 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrognoy		40,000.00		80,126.27 DR
13/03/2023	INTERNET TRANSFER From Super Mary			40,000.00	40,126.27 DR
13/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		126.27 DR
15/03/2023	nabtrade: 14994709 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrognoy [INTERNET TRANSFER INTERNET TRANSFER NT:CE14994709] INTERNET TRANSFER From Super Mary			40,000.00	40,126.27 DR
15/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		126.27 DR
16/03/2023	nabtrade: 15008047 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrognoy [INTERNET TRANSFER INTERNET TRANSFER NT:CE15008047] INTERNET TRANSFER From Super Mary			40,000.00	40,126.27 DR
16/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		126.27 DR
20/03/2023	nabtrade: 15034030 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrognoy [INTERNET TRANSFER INTERNET TRANSFER NT:CE15034030] INTERNET TRANSFER From Super Mary			40,000.00	40,126.27 DR
20/03/2023	INTERNET TRANSFER From Super Mary		40,000.00		126.27 DR
21/03/2023	nabtrade: 15046745 FUNDS TRANSFER 083088, 526824952 From Super Mary MOstrognoy [INTERNET TRANSFER INTERNET TRANSFER NT:CE15046745] INTERNET TRANSFER From Super Mary			40,000.00	40,126.27 DR
21/03/2023	INTERNET TRANSFER From Super Mary		1,118.17		1,244.44 DR
29/03/2023	AUS2200843886 SANTOS DIVIDEND 458106 [System Matched Income Data]		775.00		2,019.44 DR
30/03/2023	001294471605 ALD DIV 629509 [System Matched Income Data]		442.00		2,461.44 DR
31/03/2023	001293256728 TLS ITM DIV 629786 [System Matched Income Data]		105.00		2,566.44 DR
31/03/2023	001294837796 IEL DIV 404673 [System Matched Income Data]		3.73		2,570.17 DR
31/03/2023	Credit Interest		129.72		2,699.89 DR
05/04/2023	23AUD00832368 CSL LTD DIVIDEND 458106 [System Matched Income Data]			363.00	2,336.89 DR
11/04/2023	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001577482759056360			363.00	1,973.89 DR
11/04/2023	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 577482759057760			59.00	1,914.89 DR
24/04/2023	INTERNET BILL PAYMNT INTERNET BPAY ASIC 2290689045495		0.93		1,915.82 DR
28/04/2023	Credit Interest		9,643.16		11,558.98 DR
08/05/2023	ATO004000017603573ATO 012721			495.00	11,063.98 DR
09/05/2023	INTERNET TRANSFER INTERNET TRANSFER Mansur Ostrognoy			10,000.00	1,063.98 DR
10/05/2023	INTERNET TRANSFER INTERNET TRANSFER Super ATO Refund [FUNDS TRANSFER - MARY OSTROGNAY Super ATO Refund]			145.00	918.98 DR
11/05/2023	INTERNET TRANSFER INTERNET TRANSFER Reimburse Auspost			1,760.00	841.02 CR
25/05/2023	INTERNET TRANSFER INTERNET TRANSFER INVOICE 8631		1,000.00		158.98 DR
25/05/2023	FUNDS TRANSFER Cosway Inv 8631 MOstrognoy [INTERNET TRANSFER INTERNET TRANSFER NT:CE15569262]			0.85	159.83 DR
31/05/2023	Credit Interest		700.00		859.83 DR
27/06/2023	001296501048 WBC DIVIDEND 250556				
25/10/2023	15:02:23				

Mansur Ostrogny Supernation Fund  
**General Ledger**  
 As at 30 June 2023

Date	Transaction Description	Units	Debit	Credit	Balance \$
13/12/2022	SELL CKF ASX 2000 AUD 7.38 121842420 NT1540569-002	(2,000.00)	17,336.34		0.00 DR
<b>Collection House Limited (CLH,AX)</b>					
01/07/2022	Opening Balance	29,700.00			2,019.60 DR
29/11/2022	CLH Liquidation	(29,700.00)		9,587.90	7,568.30 CR
29/11/2022	CLH Liquidation				7,568.30 CR
29/11/2022	Unrealised Gain writeback as at 29/11/2022		7,568.30		0.00 DR
<b>CSL Limited (CSL,AX)</b>					
01/07/2022	Opening Balance	80.00			21,524.80 DR
30/06/2023	Revaluation - 30/06/2023 @ \$277.380000 (System Price) - 80.000000 Units on hand		665.60		22,190.40 DR
<b>Finders Mines Limited - Ordinary Fully Paid (FMS,AX)</b>					
01/07/2022	Opening Balance	60,000.00			22,200.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.450000 (System Price) - 60,000.000000 Units on hand		4,800.00		27,000.00 DR
<b>Gaincorp Limited (GNC,AX)</b>					
12/08/2022	BUY GNC ASX 1500 AUD 8.01 116109080 NT1540569-002	1,500.00	12,034.95		12,034.95 DR
30/06/2023	Revaluation - 30/06/2023 @ \$7.830000 (System Price) - 1,500.000000 Units on hand		289.95		11,745.00 DR
<b>Ibp Education Limited (IEL,AX)</b>					
01/07/2022	Opening Balance	500.00			11,910.00 DR
31/05/2023	BUY IEL ASX 500 AUD 22.08 128673832 NT1540569-002	500.00	11,059.95		22,969.95 DR
30/06/2023	Revaluation - 30/06/2023 @ \$22.100000 (System Price) - 1,000.000000 Units on hand		869.95		22,100.00 DR
<b>Kallium Lakes Limited (KLL,AX)</b>					
01/07/2022	Opening Balance	160,000.00			9,760.00 DR
27/09/2022	INTERNET BILL PAYMNT INTERNET BPAY KLL SPP 2022 162609900285901615	284,684.00	11,387.36		21,147.36 DR
30/06/2023	[Oversubscription KLL] Revaluation - 01/06/2023 @ \$0.025000 (System Price) - 444,684.000000 Units on hand		10,030.26		11,117.10 DR
<b>Maca Limited (MLD,AX)</b>					
01/07/2022	Opening Balance	30,000.00			19,800.00 DR
05/08/2022	SELL MLD ASX 30000 AUD 1.005 115685128 NT1540569-002	(30,000.00)		28,539.91	8,739.91 CR
05/08/2022	Unrealised Gain writeback as at 05/08/2022		8,739.91		0.00 DR
<b>Nrw Holdings Limited (NMH,AX)</b>					
01/07/2022	Opening Balance	14,000.00			23,730.00 DR



Mansur Ostrogday Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
07/10/2022	SELL NWH.ASX 14000 AUD 2.55 118761791 NT1540569-002	(14,000.00)		27,039.85	3,309.85 CR
07/10/2022	Unrealised Gain writeback as at 07/10/2022		3,309.85		0.00 DR
		<b>0.00</b>	<b>3,309.85</b>	<b>27,039.85</b>	<b>0.00 DR</b>
<u>Select Harvests Limited (SHV.AX)</u>					
01/07/2022	Opening Balance	4,000.00			18,800.00 DR
30/12/2022	BUY SHV.ASX 2000 AUD 3.97 122467328 NT1540569-002	2,000.00	7,959.95		26,759.95 DR
30/06/2023	Revaluation - 30/06/2023 @ \$4.150000 (System Price) - 6,000.000000 Units on hand			1,859.95	24,900.00 DR
		<b>6,000.00</b>	<b>7,959.95</b>	<b>1,859.95</b>	<b>24,900.00 DR</b>
<u>Salt Lake Potash Limited (SO4.AX)</u>					
01/07/2022	Opening Balance	80,000.00			24,800.00 DR
		<b>80,000.00</b>			<b>24,800.00 DR</b>
<u>Santos Limited (STO.AX)</u>					
01/07/2022	Opening Balance	5,000.00			37,100.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$7.520000 (System Price) - 5,000.000000 Units on hand		500.00		37,600.00 DR
		<b>5,000.00</b>	<b>500.00</b>		<b>37,600.00 DR</b>
<u>Telstra Corporation Limited (TLS.AX)</u>					
01/07/2022	Opening Balance	5,200.00			20,020.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$4.300000 (System Price) - 5,200.000000 Units on hand		2,340.00		22,360.00 DR
		<b>5,200.00</b>	<b>2,340.00</b>		<b>22,360.00 DR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
01/07/2022	Opening Balance	1,000.00			19,500.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$21.340000 (System Price) - 1,000.000000 Units on hand		1,840.00		21,340.00 DR
		<b>1,000.00</b>	<b>1,840.00</b>		<b>21,340.00 DR</b>
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
26/07/2022	BUY WDS.ASX 500 AUD 30.55 115149143 NT1540569-002	500.00	15,294.95		15,294.95 DR
12/12/2022	SELL WDS.ASX 500 AUD 34.6 121813382 NT1540569-002	(500.00)		15,294.95	0.00 DR
		<b>0.00</b>	<b>15,294.95</b>	<b>15,294.95</b>	<b>0.00 DR</b>
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				6,988.10 DR
10/01/2023	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001577482759056360		3,277.09		10,265.19 DR
11/04/2023	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001577482759056360		363.00		10,628.19 DR
11/04/2023	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 577482759057760		363.00		10,991.19 DR
08/05/2023	ATO004000017603573ATO 012721			9,902.16	1,089.03 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		2,399.39		3,488.42 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			15,851.40	12,362.98 CR

Mansur Ostrognay Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			6,402.48	25,753.56	12,362.98 CR
<b>Member Data Clearing Account (94920)</b>					
<u>Member Data Clearing Account (94920)</u>					
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
			0.00		0.00 DR
<b>Total Debits:</b>			<b>4,199,930.67</b>		
<b>Total Credits:</b>				<b>4,199,930.67</b>	

## **Audit Representation Letter from Trustee(s)**

### **Mansur Ostrognay Superannuation Fund**

**Year ended 30 June 2023**

To the auditor,

Dear Sir,

With respect to the audit of the financial statements of the above mentioned fund for the year ended stated, the following representations are made which are true and correct to the best of my (our) knowledge and belief that will address the necessary compliance requirements of the *Superannuation Industry (Supervision) Act 1993*.

#### **Preparation of the ATO Income Tax & Regulatory Return**

The information disclosed in the annual return is complete and accurate.

#### **Sole Purpose of the Fund**

The sole purpose of the Fund is to provide retirement and/or death benefits to its members and/or beneficiaries.

#### **Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Statements and the Notes thereto. These policies are consistently applied unless specifically noted in the Financial Statements and Notes.

#### **Fund Books/Records/Minutes**

All financial books, records and relevant material relating to the transactions and activities of the Fund have been made available to you, including minutes of the Trustees' meetings, the Trust Deed (as amended) and the Rules of the Fund. The Financial Statements accurately disclose the Revenue and Expenses and the full extent of the Assets and Liabilities of the Fund.

#### **Asset Form**

The assets of the Fund are being held in an acceptable form suitable for the benefit of the members of the Fund, and have been stated at their net market value.

### **Ownership and Pledging of Assets**

1. The Fund has satisfactory title to all assets shown in the Financial Statements
2. Investments are registered in the name of Mansur Ostrognay Superannuation Fund
3. No assets of the Fund have been pledged to secure liabilities of the Fund or of any other fund or entity.

### **Investments**

1. Investments are carried in the books at their net market value.
2. Amounts stated are considered reasonable in the current market condition, and there has not been any permanent diminution in their value below the amounts recorded in the Financial Statements.
3. There are no commitments, fixed or contingent, for the purchase or sale of long term investments.
4. Investment transactions and investments held are in accordance with the Investment Strategy, which has been determined with due regard to risk, return, liquidity and diversity.
5. The Trustee(s) have complied with all the Investment Standards stipulated in the Regulations relating to the SIS Act as amended.

### **Trust Deed Amendments**

All amendments (if any) to the Trust Deed were made in order for the Fund to comply with the SIS Act, Regulations and any other applicable legislation relating to the operation and governance of the Fund.

### **Governing Rules**

The Fund is being conducted in accordance with its Trust Deed and Governing Rules.

### **Legislative Requirements**

The Fund is being conducted in accordance with the *Superannuation Industry (Supervision) Act 1993*, and the Regulations of the said Act.

### **Trustee Responsibilities**

The Trustees are aware of their responsibilities to the Members and the various regulatory bodies.

### **Trustee Covenants**

The Trustee(s) have complied with all the Trustee Covenants set out in section 52 of the *Superannuation (Supervision) Act 1993*.



**Disqualified person not to act as a Trustee**

There is no reason why any Trustee should be prohibited from acting as a Trustee of this Superannuation Fund.

**Information to Members**

Information relating to the transactions and activities of the Fund has been supplied in a timely manner.


**Meetings**

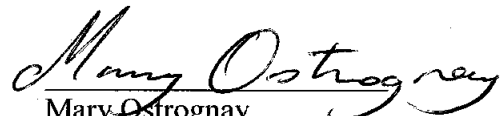
Meetings have been conducted in accordance with the Trust Deed and the requirements of the SIS Act. Resolutions and issues on which the Trustee(s) have voted, or on which they were required to vote have been passed by at least a 2/3rds majority of the Trustees.


**Subsequent Events**


Since the end of the financial year stated in the Financial Statements till the date of this letter, there have been no events or transactions that would have a material effect upon the Fund either financially or operationally.

Yours faithfully

  
\_\_\_\_\_  
Avraham Mansur  
Trustee

  
\_\_\_\_\_  
Mary Ostrogney  
Trustee

  
\_\_\_\_\_  
Daniel Ostrogney  
Trustee

  
\_\_\_\_\_  
Amir Mansur  
Trustee

## ENGAGEMENT LETTER

To: The Trustees, Mansur Ostrognay Superannuation Fund

### Scope

You have requested that we audit the financial report of Mansur Ostrognay Superannuation Fund, which comprises the balance sheet as at 30 June 2023, and the income statement for the year then ended a summary of significant accounting policies, other explanatory notes and the trustees' declaration. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on the financial report and compliance with the *Superannuation Industry Supervisory Act 1993*.

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial report.

Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered. In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We take this opportunity to remind you that the responsibility for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Superannuation Industry Supervisory Act 1993* is that of the trustees. Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report in accordance with the applicable financial reporting framework and this responsibility includes:

- designing, implementing and maintaining internal control relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and

• making accounting estimates that are reasonable in the circumstances.  
As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

**Other Matters under the *Corporations Act 2001***

*Independence*

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the *Corporations Act 2001* in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the *Corporations Act 2001*, we shall notify you on a timely basis.

We look forward to your full cooperation and make available to us whatever records, documentation and other information we request in connection with our audit.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

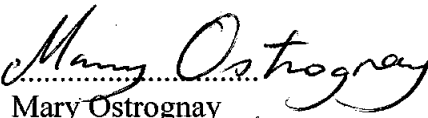
Yours faithfully,

.....

A.W. Boys  
Registered Company Auditor 67793  
Dated

Acknowledged on behalf of, Mansur Ostrogay Superannuation Fund by

(signed)

  
.....  
Mary Ostrogay  
Dated 27/10/2023