

# **R D & G Jagger Superannuation Fund**

ABN 48 509 932 538

**Financial Statement**  
**For the year ended 30 June 2021**

**R D & G Jagger Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2021**

	Note	2021 \$	2020 \$
<b>Assets</b>			
Investments			
Cash and Cash Equivalents	6A	-	78,166.60
Managed Investments	6B	155,328.51	-
Other Assets	6C	990.00	990.00
Shares in Listed Companies	6D	202,319.59	136,722.32
Shares in Unlisted Companies	6E	7,500.00	7,500.00
Units In Listed Unit Trusts	6F	27,522.00	-
Other Assets			
Cash At Bank		93,291.72	180,687.15
Receivables		1,952.34	-
<b>Total Assets</b>		<b><u>488,904.16</u></b>	<b><u>404,066.07</u></b>
<b>Liabilities</b>			
Income Tax Payable		3,734.74	2,409.42
Other Taxes Payable		678.00	705.00
<b>Total Liabilities</b>		<b><u>4,412.74</u></b>	<b><u>3,114.42</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>484,491.42</u></b>	<b><u>400,951.65</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Richard Jagger		353,457.95	290,695.94
Mrs Gillian Jagger		131,033.47	110,255.71
<b>Total Liability for Accrued Benefits</b>		<b><u>484,491.42</u></b>	<b><u>400,951.65</u></b>

*The accompanying notes form part of these financial statements.*

**R D & G Jagger Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer		24,343.11	25,380.39
Investment Gains			
Realised Capital Gains	8A	12,843.29	414.03
Increase in Market Value	8B	58,234.92	(18,990.71)
Investment Income			
Distributions	7A	1,985.68	-
Dividends	7B	1,054.08	726.04
Foreign Income	7C	138.96	439.90
Interest	7D	540.15	1,560.58
		<u>99,140.19</u>	<u>9,530.23</u>
<b>Expenses</b>			
Member Payments			
Lump Sums Paid		3,183.05	2,526.80
Insurance Premiums		3,118.44	2,758.12
Other Expenses			
Accountancy Fee		3,585.00	3,464.00
Auditor Fee		1,200.00	1,200.00
Filing Fee		273.00	267.00
SMSF Supervisory Levy		259.00	259.00
		<u>11,618.49</u>	<u>10,474.92</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>87,521.70</b>	<b>(944.69)</b>
<b>Income Tax</b>			
Income Tax Expense		3,981.93	2,778.40
		<u>3,981.93</u>	<u>2,778.40</u>
<b>Benefits Accrued as a Result of Operations</b>		<b><u>83,539.77</u></b>	<b><u>(3,723.09)</u></b>

*The accompanying notes form part of these financial statements.*

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# R D & G Jagger Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2021

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#### **Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

##### **(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

##### **(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

##### **(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

##### **(d) Cash and Cash Equivalents**

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

##### **(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

##### **(f) Valuation of Assets**

###### *Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# R D & G Jagger Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2021

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

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

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers 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.

The financial report was authorised for issue on 24 January 2022 by the directors of the trustee company.

**R D & G Jagger Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	400,951.65	404,674.74
Benefits Accrued during the period	86,722.82	(1,196.29)
Benefits Paid during the period	(3,183.05)	(2,526.80)
<b>Liability for Accrued Benefits at end of period</b>	<b>484,491.42</b>	<b>400,951.65</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – Vested Benefits**

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

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	400,951.65	404,674.74
Benefits Accrued during the period	86,722.82	(1,196.29)
Benefits Paid during the period	(3,183.05)	(2,526.80)
<b>Vested Benefits at end of period</b>	<b>484,491.42</b>	<b>400,951.65</b>

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**Note 6A – Cash and Cash Equivalents**

	<b>Current</b>	<b>Previous</b>
At market value:		
Westpac Term Deposit 93-0512	0.00	78,166.60
	<b>0.00</b>	<b>78,166.60</b>

**Note 6B – Managed Investments**

	<b>Current</b>	<b>Previous</b>
At market value:		
Partners Group Global Value Fund (AUD) - Wholesale Units	155,328.51	0.00
	<b>155,328.51</b>	<b>0.00</b>

**Note 6C – Other Assets**

	<b>Current</b>	<b>Previous</b>
At market value:		
Formation Expenses	990.00	990.00
	<b>990.00</b>	<b>990.00</b>

**R D & G Jagger Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

**Note 6D – Shares in Listed Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Audinate Group Limited	5,528.40	3,672.00
Bigtincan Holdings Limited	10,782.50	6,982.50
Calix Limited	54,446.64	14,823.40
Clover Corporation Limited	3,430.70	4,015.05
Codan Limited	11,449.05	0.00
Collection House Limited - Ordinary Fully Paid	165.00	1,193.50
CSR Limited	4,809.60	0.00
Dubber Corporation Limited	9,532.65	0.00
Electro Optic Systems Holdings Limited	6,637.40	7,207.20
Ellex Medical Lasers Limited	0.00	1,734.00
EML Payments Limited	6,159.60	5,911.80
Event Hospitality and Entertainment Ltd - Ordinary Fully Paid	2,401.60	1,597.90
G8 Education Limited - Ordinary Fully Paid	407.02	358.42
Integrated Research Limited	3,578.80	7,084.00
Medical Developments International Limited - Ordinary Fully Paid	6,232.50	9,667.30
Nearmap Ltd	9,207.00	11,137.50
Neuren Pharmaceuticals Limited - Ordinary Fully Paid	961.70	805.35
Nova EYE Medical Limited	816.00	0.00
Objective Corporation Limited	19,217.00	8,118.00
Pact Group Holdings Ltd	2,349.50	1,390.65
Reliance Worldwide Corporation Limited	5,260.00	2,940.00
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	0.00	18,314.10
Serko Limited - Ordinary Fully Paid Foreign Exempt Nzx	8,094.80	3,622.60
Service Stream Limited	2,175.00	4,762.50
Sigma Healthcare Limited	1,844.50	1,937.50
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	4,163.25	2,856.63
Tinybeans Group Ltd	1,795.68	1,249.52
Volpara Health Technologies Limited	4,060.00	4,795.00
Wisetech Global Limited	12,612.35	7,643.25
Zip Co Limited.	4,201.35	2,902.65
	<b>202,319.59</b>	<b>136,722.32</b>

**Note 6E – Shares in Unlisted Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
BIFOX LIMITED	7,500.00	7,500.00
	<b>7,500.00</b>	<b>7,500.00</b>

**Note 6F – Units In Listed Unit Trusts**

	<b>Current</b>	<b>Previous</b>
At market value:		
Vanguard MSCI Index International Shares (Hedged) ETF - Vanguard	27,522.00	0.00
MSCI Indx International Shre (Hedged) ETF		
	<b>27,522.00</b>	<b>0.00</b>

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
Vanguard MSCI Index International Shares (Hedged) ETF - Vanguard	1,985.68	0.00
MSCI Indx International Shre (Hedged) ETF		
	<b>1,985.68</b>	<b>0.00</b>

**R D & G Jagger Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
Clover Corporation Limited	56.56	0.00
Codan Limited	66.68	0.00
Collection House Limited - Ordinary Fully Paid	0.00	45.10
Event Hospitality and Entertainment Ltd - Ordinary Fully Paid	0.00	98.80
G8 Education Limited - Ordinary Fully Paid	24.30	19.24
Integrated Research Limited	69.00	133.40
Medical Developments International Limited - Ordinary Fully Paid	0.00	55.40
Nova EYE Medical Limited	344.25	0.00
Objective Corporation Limited	77.00	0.00
Pact Group Holdings Ltd	50.80	0.00
Ramsay Health Care Limited - Ordinary Fully Paid	0.00	41.18
Reliance Worldwide Corporation Limited	130.00	50.00
Service Stream Limited	187.50	237.50
Sigma Healthcare Limited	31.00	31.00
Wisetech Global Limited	16.99	14.42
	<b>1,054.08</b>	<b>726.04</b>

**Note 7C – Foreign Income**

	<b>Current</b>	<b>Previous</b>
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	138.96	154.65
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	0.00	285.25
	<b>138.96</b>	<b>439.90</b>

**Note 7D – Interest**

	<b>Current</b>	<b>Previous</b>
Westpac Term Deposit 93-0512	460.82	1,339.40
Westpac #032-102 83-5240	78.90	219.73
Westpac DIY Super Working Account # 83-5232	0.43	1.45
	<b>540.15</b>	<b>1,560.58</b>

**Note 8A – Realised Capital Gains**

	<b>Current</b>	<b>Previous</b>
<b>Shares in Listed Companies</b>		
Bapcor Limited - Ordinary Fully Paid	0.00	1,359.35
BIG Un Limited	0.00	(3,681.23)
Calix Limited	1,418.81	0.00
Ramsay Health Care Limited - Ordinary Fully Paid	0.00	873.15
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	11,424.48	0.00
Zip Co Limited.	0.00	1,771.76
<b>Units In Listed Unit Trusts</b>		
ETFS ROBO Global Robotics And Automation ETF - Exchange Traded Fund Units Fully Paid	0.00	91.00
	<b>12,843.29</b>	<b>414.03</b>



**R D & G Jagger Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

**Note 8B – Increase in Market Value**

	Current	Previous
<b>Managed Investments</b>		
Partners Group Global Value Fund (AUD) - Wholesale Units	5,328.51	0.00
<b>Shares in Listed Companies</b>		
Audinate Group Limited	1,856.40	(1,345.95)
Bapcor Limited - Ordinary Fully Paid	0.00	(1,038.55)
BIG Un Limited	0.00	(3,644.77)
Bigtinca Holdings Limited	3,800.00	692.55
Calix Limited	33,940.91	1,493.54
Clover Corporation Limited	(584.35)	(1,999.20)
Codan Limited	3,917.75	0.00
Collection House Limited - Ordinary Fully Paid	(1,028.50)	(137.50)
CSR Limited	(182.78)	0.00
Dubber Corporation Limited	4,530.42	0.00
Electro Optic Systems Holdings Limited	(569.80)	226.45
Ellex Medical Lasers Limited	1,269.45	382.50
EML Payments Limited	247.80	(1,099.65)
Event Hospitality and Entertainment Ltd - Ordinary Fully Paid	803.70	(777.10)
G8 Education Limited - Ordinary Fully Paid	48.60	(868.73)
Integrated Research Limited	(3,505.20)	1,012.00
Medical Developments International Limited - Ordinary Fully Paid	(3,434.80)	2,326.80
Nearmap Ltd	(1,930.50)	(7,573.50)
Neuren Pharmaceuticals Limited - Ordinary Fully Paid	156.35	129.80
Nova EYE Medical Limited	(1,447.95)	0.00
Objective Corporation Limited	11,099.00	970.05
Pact Group Holdings Ltd	958.85	(381.00)
Ramsay Health Care Limited - Ordinary Fully Paid	0.00	(746.40)
Reliance Worldwide Corporation Limited	2,320.00	(580.00)
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	(10,833.50)	6,896.05
Serko Limited - Ordinary Fully Paid Foreign Exempt Nzx	4,472.20	(1,400.55)
Service Stream Limited	(2,587.50)	(2,257.45)
Sigma Healthcare Limited	(93.00)	217.00
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	1,306.62	(1,742.16)
Tinybeans Group Ltd	546.16	(3,785.08)
Volpara Health Technologies Limited	(735.00)	(1,857.45)
Wisetech Global Limited	4,969.10	(3,302.20)
Zip Co Limited.	1,298.70	1,124.59
<b>Units In Listed Unit Trusts</b>		
ETFs ROBO Global Robotics And Automation ETF - Exchange Traded Fund Units Fully Paid	0.00	75.20
Vanguard MSCI Index International Shares (Hedged) ETF - Vanguard MSCI Indx International Shre (Hedged) ETF	2,297.28	0.00
	<b>58,234.92</b>	<b>(18,990.71)</b>

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# R D & G Jagger Superannuation Fund

## Tax Accounting Reconciliation

For the period 1 July 2020 to 30 June 2021

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### Operating Statement Profit vs. Provision for Income Tax

2021  
\$

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#### Benefits Accrued as a Result of Operations before Income Tax

87,521.70

#### ADD:

Franking Credits	399.57
Lump Sums Paid	3,183.05
Non-Taxable Income	1,019.87
Taxable Capital Gains	9,354.00

#### LESS:

Increase in Market Value	58,234.92
Realised Capital Gains	12,843.29
Distributed Capital Gains	1,187.08
Rounding	2.90

#### Taxable Income or Loss

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**29,210.00**

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	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	29,210.00	4,381.50
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
<b>Provision for Income Tax</b>		<b>4,381.50</b>

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### Provision for Income Tax vs. Income Tax Expense

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#### Provision for Income Tax

4,381.50

#### LESS:

Franking Credits	399.57
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#### Income Tax Expense

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**3,981.93**

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### Provision for Income Tax vs. Income Tax Payable

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#### Provision for Income Tax

4,381.50

#### LESS:

Franking Credits	399.57
Foreign Tax Credits	54.19
Income Tax Instalments Paid	2,710.00

#### Income Tax Payable (Receivable)

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**1,217.74**

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### Exempt Current Pension Income Settings

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Pension Exempt % (Actuarial)	0.0000%
Pension Exempt % (Expenses)	0.0000%
Assets Segregated For Pensions	No

**R D & G Jagger Superannuation Fund**  
**Investment Summary as at 30 June 2021**

<b>Investment</b>	<b>Units</b>	<b>Average Cost Price</b>	<b>Market Price</b>	<b>Accounting Cost</b>	<b>Market Value</b>	<b>Unrealised Accounting Gain/(Loss)</b>	<b>Accounting Gain/(Loss) (%)</b>	<b>Portfolio Weight (%)</b>
<b><u>Bank</u></b>								
Westpac #032-102 83-5240				73,922.49	73,922.49			15.21%
Westpac DIY Super Working Account # 83-5232				19,369.23	19,369.23			3.99%
				<b>93,291.72</b>	<b>93,291.72</b>			<b>19.20%</b>
<b><u>Listed Securities Market</u></b>								
Audinate Group Limited (ASX:AD8)	680.00000	7.3793	8.1300	5,017.95	5,528.40	510.45	10.17%	1.14%
Bigtincan Holdings Limited (ASX:BTH)	9,500.00000	0.6621	1.1350	6,289.95	10,782.50	4,492.55	71.42%	2.22%
Codan Limited (ASX:CDA)	635.00000	11.8603	18.0300	7,531.30	11,449.05	3,917.75	52.02%	2.36%
Collection House Limited - Ordinary Fully Paid (ASX:CLH)	1,100.00000	2.2681	0.1500	2,494.95	165.00	(2,329.95)	(93.39)%	0.03%
Clover Corporation Limited (ASX:CLV)	1,885.00000	3.1906	1.8200	6,014.25	3,430.70	(2,583.55)	(42.96)%	0.71%
CSR Limited (ASX:CSR)	835.00000	5.9789	5.7600	4,992.38	4,809.60	(182.78)	(3.66)%	0.99%
Calix Limited (ASX:CXL)	20,392.00000	1.0073	2.6700	20,540.59	54,446.64	33,906.05	165.07%	11.20%
Dubber Corporation Limited (ASX:DUB)	3,085.00000	1.6215	3.0900	5,002.23	9,532.65	4,530.42	90.57%	1.96%
EML Payments Limited (ASX:EML)	1,770.00000	3.9613	3.4800	7,011.45	6,159.60	(851.85)	(12.15)%	1.27%
Electro Optic Systems Holdings Limited (ASX:EOS)	1,540.00000	4.5330	4.3100	6,980.75	6,637.40	(343.35)	(4.92)%	1.37%
Event Hospitality and Entertainment Ltd - Ordinary Fully Paid (ASX:EVT)	190.00000	13.0550	12.6400	2,480.45	2,401.60	(78.85)	(3.18)%	0.49%
Nova EYE Medical Limited (ASX:EYE)	2,550.00000	0.8878	0.3200	2,263.95	816.00	(1,447.95)	(63.96)%	0.17%
G8 Education Limited - Ordinary Fully Paid (ASX:GEM)	405.00000	4.9993	1.0050	2,024.70	407.02	(1,617.68)	(79.90)%	0.08%
Integrated Research Limited (ASX:IRI)	1,840.00000	3.7946	1.9450	6,982.10	3,578.80	(3,403.30)	(48.74)%	0.74%
Medical Developments International Limited - Ordinary Fully Paid (ASX:MVP)	1,385.00000	3.2771	4.5000	4,538.85	6,232.50	1,693.65	37.31%	1.28%
Nearmap Ltd (ASX:NEA)	4,950.00000	0.6090	1.8600	3,014.70	9,207.00	6,192.30	205.40%	1.89%
Neuren Pharmaceuticals Limited - Ordinary Fully Paid (ASX:NEU)	590.00000	3.3338	1.6300	1,966.95	961.70	(1,005.25)	(51.11)%	0.20%
Objective Corporation Limited (ASX:OCL)	1,100.00000	6.4981	17.4700	7,147.95	19,217.00	12,069.05	168.85%	3.95%
Pact Group Holdings Ltd (ASX:PGH)	635.00000	6.3214	3.7000	4,014.10	2,349.50	(1,664.60)	(41.47)%	0.48%
Reliance Worldwide Corporation Limited (ASX:RWC)	1,000.00000	5.0000	5.2600	4,999.95	5,260.00	260.05	5.20%	1.08%
Sigma Healthcare Limited (ASX:SIG)	3,100.00000	1.2739	0.5950	3,949.20	1,844.50	(2,104.70)	(53.29)%	0.38%

**R D & G Jagger Superannuation Fund**  
**Investment Summary as at 30 June 2021**

<b>Investment</b>	<b>Units</b>	<b>Average Cost Price</b>	<b>Market Price</b>	<b>Accounting Cost</b>	<b>Market Value</b>	<b>Unrealised Accounting Gain/(Loss)</b>	<b>Accounting Gain/(Loss) (%)</b>	<b>Portfolio Weight (%)</b>
<b><u>Listed Securities Market</u></b>								
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx (ASX:SKC)	1,281.00000	4.2657	3.2500	5,464.30	4,163.25	(1,301.05)	(23.81)%	0.86%
Serko Limited - Ordinary Fully Paid Foreign Exempt Nzx (ASX:SKO)	1,180.00000	4.2569	6.8600	5,023.15	8,094.80	3,071.65	61.15%	1.67%
Service Stream Limited (ASX:SSM)	2,500.00000	2.8080	0.8700	7,019.95	2,175.00	(4,844.95)	(69.02)%	0.45%
Tinybeans Group Ltd (ASX:TNY)	1,655.00000	3.0421	1.0850	5,034.60	1,795.68	(3,238.92)	(64.33)%	0.37%
Vanguard MSCI Index International Shares (Hedged) ETF - Vanguard MSCI Indx International Shre (Hedged) ETF (ASX:VGAD)	300.00000	84.0824	91.7400	25,224.72	27,522.00	2,297.28	9.11%	5.66%
Volpara Health Technologies Limited (ASX:VHT)	3,500.00000	1.9007	1.1600	6,652.45	4,060.00	(2,592.45)	(38.97)%	0.84%
Wisetech Global Limited (ASX:WTC)	395.00000	14.4550	31.9300	5,709.71	12,612.35	6,902.64	120.89%	2.60%
Zip Co Limited. (ASX:Z1P)	555.00000	3.3734	7.5700	1,872.26	4,201.35	2,329.09	124.40%	0.86%
				<b>177,259.84</b>	<b>229,841.59</b>	<b>52,581.75</b>	<b>29.66%</b>	<b>47.30%</b>
<b><u>Managed Funds Market</u></b>								
Partners Group Global Value Fund (AUD) - Wholesale Units	51,733.06000	2.8995	3.0025	150,000.00	155,328.51	5,328.51	3.55%	31.96%
				<b>150,000.00</b>	<b>155,328.51</b>	<b>5,328.51</b>	<b>3.55%</b>	<b>31.96%</b>
<b><u>Unlisted Market</u></b>								
BIFOX LIMITED	30,000.00000	0.2500	0.2500	7,500.00	7,500.00	0.00	0.00%	1.54%
				<b>7,500.00</b>	<b>7,500.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>1.54%</b>
				<b>428,051.56</b>	<b>485,961.82</b>	<b>57,910.26</b>	<b>13.53%</b>	<b>100.00%</b>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

## R D & G Jagger Superannuation Fund

### Members Summary Report - For the period 1/07/2020 to 30/06/2021

Member's Detail	Opening Balance	Increases				Decreases				Closing Balance	
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
<b>Mrs Gillian Jagger</b>											
7 Adelaide Street BALGOWLAH HEIGHTS NSW 2093											
Accumulation <b>Accumulation</b>	110,255.71	3,368.22	0.00	18,811.31	0.00	(601.33)	0.00	(800.44)	0.00	0.00	131,033.47
	110,255.71	3,368.22	0.00	18,811.31	0.00	(601.33)	0.00	(800.44)	0.00	0.00	131,033.47
<b>Mr Richard Jagger</b>											
7 Adelaide Street BALGOWLAH HEIGHTS NSW 2093											
Accumulation <b>Accumulation</b>	290,695.94	20,974.89	0.00	50,668.77	0.00	(3,380.60)	0.00	(2,318.00)	0.00	(3,183.05)	353,457.95
	290,695.94	20,974.89	0.00	50,668.77	0.00	(3,380.60)	0.00	(2,318.00)	0.00	(3,183.05)	353,457.95
	400,951.65	24,343.11	0.00	69,480.08	0.00	(3,981.93)	0.00	(3,118.44)	0.00	(3,183.05)	484,491.42

**R D & G Jagger Superannuation Fund**  
(ABN: 48 509 932 538)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 7 Adelaide Street BALGOWLAH HEIGHTS, NSW 2093
Member	Number: JAGGEG0
Mrs Gillian Jagger	Date of Birth: 30 April 1975 Date Joined Fund: 17 April 2012 Eligible Service Date: 17 April 2012 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2020	
Accumulation	110,255.71
<b>Total</b> as at 1 Jul 2020	<u><u>110,255.71</u></u>
<b>Withdrawal Benefit</b> as at 30 Jun 2021	
Accumulation	131,033.47
<b>Total</b> as at 30 Jun 2021	<u><u>131,033.47</u></u>

**Your Tax Components**

Tax Free	756.85
Taxable - Taxed	130,276.62
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	131,033.47
Restricted Non Preserved	-
Unrestricted Non Preserved	-

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

Richard Jagger (Husband) 100%

\* Nomination in effect from **26 October 2014**

**For Enquiries:**

phone 0292993603 | email [admin@rbwca.com.au](mailto:admin@rbwca.com.au) | fax 0292903401  
mail **RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000**

**R D & G Jagger Superannuation Fund**  
(ABN: 48 509 932 538)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2020 - 30 June 2021</b>	Residential Address: 7 Adelaide Street BALGOWLAH HEIGHTS, NSW 2093
<b>Member</b> Number: JAGGEG0	Date of Birth: 30 April 1975
<b>Mrs Gillian Jagger</b>	Date Joined Fund: 17 April 2012
<b>Accumulation Account</b>	Eligible Service Date: 17 April 2012
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 17 April 2012

**Your Account Summary**

<b>Withdrawal Benefit</b> as at 1 Jul 2020	<b>110,255.71</b>
<i><u>Increases to your account:</u></i>	
Employer Contributions	3,368.22
Share Of Net Fund Income	18,811.31
Tax Effect Of Direct Member Expenses	120.07
<b><u>Total Increases</u></b>	<b>22,299.60</b>
<i><u>Decreases to your account:</u></i>	
Contributions Tax	505.23
Member Insurance Premiums	800.44
Tax on Net Fund Income	216.17
<b><u>Total Decreases</u></b>	<b>1,521.84</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2021	<b><u>131,033.47</u></b>

**Your Tax Components**

Tax Free	0.5776 %	756.85
Taxable - Taxed		130,276.62
Taxable - Untaxed		-

**Your Preservation Components**

Preserved	131,033.47
Restricted Non Preserved	-
Unrestricted Non Preserved	-

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

Richard Jagger (Husband) 100%

\* Nomination in effect from **26 October 2014**

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mail **RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000**

## Trustee

The Trustee of the Fund is as follows:

Girich Pty Ltd

The directors of the Trustee company are:

Gillian Jagger and  
Richard Jagger

## Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Gillian Jagger  
Director - Girich Pty Ltd

.....  
Richard Jagger  
Director - Girich Pty Ltd

Statement Date: 30 June 2021

### For Enquiries:

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**R D & G Jagger Superannuation Fund**  
(ABN: 48 509 932 538)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 7 Adelaide Street BALGOWLAH HEIGHTS, NSW 2093
Member	Number: JAGGER0
Mr Richard Derrick Jagger	Date of Birth: 29 October 1976 Date Joined Fund: 17 April 2012 Eligible Service Date: 17 April 2012 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2020	
Accumulation	290,695.94
<b>Total</b> as at 1 Jul 2020	<u><u>290,695.94</u></u>

<b>Withdrawal Benefit</b> as at 30 Jun 2021	
Accumulation	353,457.95
<b>Total</b> as at 30 Jun 2021	<u><u>353,457.95</u></u>

**Your Tax Components**

Tax Free	495.00
Taxable - Taxed	352,962.95
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	353,457.95
Restricted Non Preserved	-
Unrestricted Non Preserved	-

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

Gillian Jagger (Wife) 100%

\* Nomination in effect from 26 October 2014

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mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

**R D & G Jagger Superannuation Fund**  
(ABN: 48 509 932 538)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2020 - 30 June 2021</b>	Residential Address: 7 Adelaide Street BALGOWLAH HEIGHTS, NSW 2093
<b>Member</b> Number: JAGGER0	Date of Birth: 29 October 1976
<b>Mr Richard Derrick Jagger</b>	Date Joined Fund: 17 April 2012
<b>Accumulation Account</b>	Eligible Service Date: 17 April 2012
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 17 April 2012

Your Account Summary		Your Tax Components	
<b>Withdrawal Benefit</b> as at 1 Jul 2020	<b>290,695.94</b>	Tax Free	0.1400 % 495.00
<i><u>Increases to your account:</u></i>		Taxable - Taxed	352,962.95
Employer Contributions	20,974.89	Taxable - Untaxed	-
Share Of Net Fund Income	50,668.77	<b>Your Preservation Components</b>	
Tax Effect Of Direct Member Expenses	347.70	Preserved	353,457.95
<u>Total Increases</u>	<u>71,991.36</u>	Restricted Non Preserved	-
<i><u>Decreases to your account:</u></i>		Unrestricted Non Preserved	-
Contributions Tax	3,146.24	<b>Your Insurance Benefits</b>	
Lump Sum Cash Payments	3,183.05	No insurance details have been recorded	
Member Insurance Premiums	2,318.00	<b>Your Beneficiaries</b>	
Tax on Net Fund Income	582.06	<b>Binding Beneficiary Nomination*</b>	
<u>Total Decreases</u>	<u>9,229.35</u>	Gillian Jagger (Wife) 100%	
<b>Withdrawal Benefit</b> as at 30 Jun 2021	<b><u>353,457.95</u></b>	* Nomination in effect from <b>26 October 2014</b>	

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## Trustee

The Trustee of the Fund is as follows:

Girich Pty Ltd

The directors of the Trustee company are:

Gillian Jagger and  
Richard Jagger

## Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Gillian Jagger  
Director - Girich Pty Ltd

.....  
Richard Jagger  
Director - Girich Pty Ltd

Statement Date: 30 June 2021

### For Enquiries:

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mail **RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000**