

WORK PAPER INDEX

Client: Dr SH Chan Family Super Fund

Period: 30th June 2021

C - CLIENT INFORMATION

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Alex Mora

From: Su Chan <drsuchan@gmail.com> on behalf of Su Chan
Sent: Sunday, 29 August 2021 2:23 PM
To: Alex Mora
Subject: Tax 1 - Su Chan
Attachments: Netwealth Tax Statement.pdf; Perth Mintstatement-01-07-2020.pdf; Coinspot 2021.pdf; PN Bank.pdf; TAX 2020.pdf; tds bankwest.pdf; Options Trading Course.pdf

Hi Alex,

Can you pls do my tax for my SMSF?

I think I am pretty update with your previous entry to the tax office.

I have attached the following documents in this email:

Netwealth Tax Statement - previously used to trade shares; I have closed this account.

Perth Mint - previously held some paper bullion and have sold everything and have withdrew all the money

Coinspot - where all my crypto holdings are held

P& N bank - this is my bank account for my SMSF. My super from my employer goes into this account.

Tax 2020 - I have done my tax for the last financial year and the statement is as attached.

I have made an extra contribution of \$894.30 and I believe my accountant has reflected this.

The breakdown is as follows:

I paid TDS for storage of bullion in Singapore (using my own money NOT SMSF money) = \$344.30 (see TDS bankwest pdf below)

On 15/2/21 - I contributed \$300 into my SMSF (see P&N bank statement)

On 1/6/21 - I contributed \$250 into my SMSF (see P&N bank statement)

I wonder if I can get a tax deduction for my options trading course. I took this course as I wanted to learn how to better manage my share and in future buy options using SMSF.

I have attached the receipt below.

I will send you another email re: proof of my bullion holdings... as this email is getting too big with the attachments.

Thanks

Su

On Thu, 24 Jun 2021 at 16:44, Su Chan <drsuchan@gmail.com> wrote:

Hi Alex,

My employer contributes \$477.85 per fortnight (see attached file: cghs-605801-705.pdf).

I sold off all my bullion holdings at the Perth Mint; they were more than 1 year; and made a loss (see Perth Mint pdf). I sold urgently as Perth Mint ran out of bullion.

I also bought and sold MSFT shares, within a year and made a loss (see netwealth.pdf).

I don't think I sold off anything else.

Maybe for simplicity sake, If i just paid tax for my employee contribution - it will be more than enough to cover everything since I made losses NOT profits on the sale of my bullion and shares?

So $\$477.85 \times 26 \times 15\% = \1863.615

Pls advise.

Thanks so much,
Su

Alex Mora

From: Su Chan <drsuchan@gmail.com> on behalf of Su Chan
Sent: Sunday, 29 August 2021 2:33 PM
To: Alex Mora
Subject: Tax 2 - Su Chan
Attachments: 165074_18ba643b-b033-4578-a082-1762dd5aaee_8ed33c97-3e59-4afb-9279-549b9c888782.jpg; 165074_18ba643b-b033-4578-a082-1762dd5aaee_78602c85-fbd9-48ef-ad17-79c065ff731e.jpg; Dr SH Chan Family Super Fund - 2021 Custodial Review Letter.pdf; Dr Sh Chan Family Super Fund - 2021 EOFY Holdings Statement.pdf; 18ba643b-b033-4578-a082-1762dd5aaee.pdf; invoice_AUR2021334.pdf; invoice_AUR2021335.pdf; TDS Holdings.pdf

Hi Alex,

This is a continued message from my earlier email - "Tax 1 - Su Chan".

I have bullion holdings:
From As Good As Gold Australia (see below)
The storage cost plus insurance at As Good as Gold are in invoices 021334 and 012335. Total = \$240.
Payment was made using my P&N bank account (which is my bank account for my SMSF)

I also have bullion in Singapore
See TDS Holdings below

My bullion holdings from As Good As Gold and TDS Holdings have not changed since last financial year - I have not bought or sold anything.

I think that is all I need to tell you.

If you need any other information or want me to see you at your office, please let me know.

I hope you can help me with this tax thing.

Thanks so much,
Su

----- Forwarded message -----

From: **As Good As Gold Australia** <admin@asgoodasgoldaustralia.com>
Date: Mon, 26 Jul 2021 at 16:48
Subject: 2021 EOFY Audit & Custodial Account Review
To: <drsuchan@gmail.com>

Hi Su,

We have completed the annual review and valuation of your precious metals being held in custody with As Good As Gold Australia.

The following documents have been attached for your perusal:

- Custodial Holdings Statement and Valuation at 30th June 2021
- Account Review Letter with Spot Prices
- Internal Audit Report
- Photos of your precious metals

Internal Audit: An internal audit of all custodial storage accounts was completed by As Good As Gold Australia between the 15th June and 15th July 2021, in which all items in every safe were counted and matched against the corresponding account holdings statement. Photographic evidence has been attached to each independent audit report for verification that your precious metals were in existence at the time of this audit.

Results/Discrepancies: No discrepancies were found during this audit. **Please notify us immediately if you identify any mismatches on your account holdings statement.**

Should you have any further queries about the results of our audit or in relation to your precious metals, please do not hesitate to reply to this email or call our office on (02) 9188 9010.

Thank you once again for trusting us with your precious metals.

Kindest Regards,



TEL 1300 758 042 | HQ 0450 601 051

WWW asgoodasgoldaus.com.au | TEL jared@asgoodasgoldaustralia.com

Alex Mora

From: Su Chan <drsuchan@gmail.com> on behalf of Su Chan
Sent: Monday, 27 September 2021 2:16 PM
To: Alex Mora
Subject: Re: Overdue Tax ! - And additional query for 2020/21

Sorry Alex - can you pls confirm that I don't have to do anything about my overdue tax debt that is due on 29 September?

In regards to the \$1839.53, the money went to my P&N Bank account; this account is for my super (see picture below).

Thanks so much, Su **As the said amount is received in P&N Bank as on 01/07/2021, we have recorded the same through Debtors in this year and reversed the same next year.**

netwealth **Show** Last 90 Day **Search** Advanced Search

TRANSACTION **DESCRIPTION** **SHOWING**

ALL Netwealth 30/06/2021 - 27/09/2021

ORDER
Newest First

You can use the search function to search for transactions that cleared up to 90 days ago. To view transactions older than 90 days or within a specific date range, please use the advanced search function.

| Date | Description | Amount |
|------------|--|------------|
| 01/07/2021 | Direct Credit NETWEALTH INVEST - NETWEALTH Effective Date: 30/06/2021 | \$1,839.53 |

On Mon, 27 Sept 2021 at 13:54, Alex Mora <alex@morawealth.com.au> wrote:

Thanks Su

One last question, the Networth account had a \$1,839.53 withdrawal on the 29 Jun 2021 to close the account, where did these funds go to?

Regards,

N - NOTES ON JOB

F - FINANCIAL REPORT

Financial statements and reports for the year ended 30 June 2021

Dr SH Chan Family Super Fund

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Operating Statement

For the year ended 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|---|------|---------------|----------------|
| Income | | | |
| Investment Income | | | |
| Trust Distributions | 6 | 0 | 358 |
| Dividends Received | 5 | 0 | 82 |
| Interest Received | | 2 | 18 |
| Investment Gains | | | |
| Changes in Market Values | 7 | 62,336 | 14,599 |
| Contribution Income | | | |
| Employer Contributions | | 12,418 | 7,113 |
| Personal Non Concessional | | 949 | 1,330 |
| Transfers In | | 0 | 190,000 |
| Other Income | | | |
| Foreign Exchange Profits/ Losses | | (6) | 355 |
| Other Income | | 0 | 2 |
| Total Income | | <u>75,699</u> | <u>213,857</u> |
| Expenses | | | |
| Accountancy Fees | | 1,375 | 0 |
| Fund Establishment Fee | | 0 | 330 |
| Administration Costs | | 519 | 212 |
| ATO Supervisory Levy | | 518 | 0 |
| Auditor's Remuneration | | 330 | 0 |
| ASIC Fees | | 55 | 0 |
| Advisor Fees | | 0 | 340 |
| General Expenses | | 584 | 0 |
| Insurance | | 240 | 0 |
| | | <u>3,621</u> | <u>882</u> |
| Total Expenses | | <u>3,621</u> | <u>882</u> |
| Benefits accrued as a result of operations before income tax | | <u>72,077</u> | <u>212,975</u> |
| Income Tax Expense | | 1,320 | 29,579 |
| Benefits accrued as a result of operations | | <u>70,757</u> | <u>183,396</u> |

The accompanying notes form part of these financial statements.

Refer to compilation report

Dr SH Chan Family Super Fund
Statement of Financial Position



As at 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|--|------|----------------|----------------|
| Assets | | | |
| Investments | | | |
| Cryptocurrency | 2 | 148,760 | 27,323 |
| Other Investments | 3 | 104,320 | 147,994 |
| Total Investments | | <u>253,080</u> | <u>175,317</u> |
| Other Assets | | | |
| Sundry Debtors | | 1,840 | 0 |
| Cash at Bank - P & N Bank 9807 | | 295 | 36,037 |
| Cash at Bank - Netwealth Bank 2795 | | 0 | 1,620 |
| Cash at Bank - The Perth Mint Australia 8384 | | 0 | 1 |
| Income Tax Refundable | | 6,074 | 0 |
| Total Other Assets | | <u>8,209</u> | <u>37,658</u> |
| Total Assets | | <u>261,289</u> | <u>212,975</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 0 | 29,579 |
| PAYG Payable | | 7,135 | 0 |
| Total Liabilities | | <u>7,135</u> | <u>29,579</u> |
| Net assets available to pay benefits | | <u>254,154</u> | <u>183,396</u> |
| Represented by: | | | |
| Liability for accrued benefits allocated to members' accounts | | | |
| Chan, Su Hoon - Accumulation | | 254,154 | 183,396 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>254,154</u> | <u>183,396</u> |

The accompanying notes form part of these financial statements.

Refer to compilation report

Dr SH Chan Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and 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.

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Dr SH Chan Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Cryptocurrency

| | 2021 \$ | 2020 \$ |
|---------------|------------|------------|
| Bitcoin | 128,664 | 27,323 |
| DASH | 420 | 0 |
| Ethereum- ETH | 18,103 | 0 |
| ICON - ICX | 1,327 | 0 |
| Zilliqa - ZIL | 246 | 0 |

Dr SH Chan Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2021



| | | |
|--|---------|--------|
| | 148,760 | 27,323 |
|--|---------|--------|

Note 3: Other Investments

| | 2021 | 2020 |
|--|----------------|----------------|
| | \$ | \$ |
| US Dollar | 0 | 78 |
| Perth Mint Gold Bar | 0 | 38,813 |
| Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | 70,755 | 77,545 |
| Perth Mint Silver Bar | 0 | 6,114 |
| As Good As Gold Premium 1 kilo Silver Bar | 33,565 | 25,444 |
| | <u>104,320</u> | <u>147,994</u> |

Note 4: Banks and Term Deposits

| | 2021 | 2020 |
|--|-------------|---------------|
| | \$ | \$ |
| Banks | | |
| Cash at Bank - Netwealth Bank 2795 | 0 | 1,620 |
| Cash at Bank - P & N Bank 9807 | 295 | 36,037 |
| Cash at Bank - The Perth Mint Australia 8384 | 0 | 1 |
| | <u>295</u> | <u>37,658</u> |

Note 5: Dividends

| | 2021 | 2020 |
|-----------------------|-------------|-------------|
| | \$ | \$ |
| Apple Inc | 0 | 54 |
| Microsoft Corporation | 0 | 29 |
| | <u>0</u> | <u>83</u> |

Note 6: Trust Distributions

| | 2021 | 2020 |
|--------------------------------|-------------|-------------|
| | \$ | \$ |
| Magellan Infra Fund (Unhedged) | 0 | 358 |
| | <u>0</u> | <u>358</u> |

Note 7: Changes in Market Values

Dr SH Chan Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Unrealised Movements in Market Value

| | 2021 | 2020 |
|--|---------------|--------------|
| | \$ | \$ |
| Cryptocurrency | | |
| Bitcoin | 52,191 | 4,823 |
| DASH | (380) | 0 |
| Ethereum- ETH | 12,803 | 0 |
| ICON - ICX | 327 | 0 |
| Zilliqa - ZIL | 46 | 0 |
| | <hr/> 64,987 | <hr/> 4,823 |
| Other Investments | | |
| As Good As Gold Premium 1 kilo Silver Bar | 8,121 | 133 |
| Perth Mint Gold Bar | (2,613) | 2,613 |
| Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | (6,790) | 4,975 |
| Perth Mint Silver Bar | (214) | 214 |
| US Dollar | 4 | (334) |
| | <hr/> (1,492) | <hr/> 7,601 |
| Total Unrealised Movement | <hr/> 63,495 | <hr/> 12,425 |

Realised Movements in Market Value

| | 2021 | 2020 |
|--|---------------|-------------|
| | \$ | \$ |
| Managed Investments (Australian) | | |
| Magellan Infra Fund (Unhedged) | 0 | 342 |
| | <hr/> 0 | <hr/> 342 |
| Other Investments | | |
| Perth Mint Gold Bar | (2,407) | 0 |
| Perth Mint Silver Bar | 1,586 | 0 |
| US Dollar | (36) | (601) |
| | <hr/> (857) | <hr/> (601) |
| Shares in Listed Companies (Overseas) | | |
| Apple Inc | 0 | 1,034 |
| Microsoft Corporation | (302) | 1,400 |
| | <hr/> (302) | <hr/> 2,434 |
| Total Realised Movement | <hr/> (1,159) | <hr/> 2,175 |

Refer to compilation report

Dr SH Chan Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2021



| | | |
|---------------------------------|--------|--------|
| Changes in Market Values | 62,336 | 14,600 |
|---------------------------------|--------|--------|

Trustees Declaration

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

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

.....
Su Hoon Chan
Su H Chan Pty Ltd
Director

Dated this day of

Dr SH Chan Family Super Fund
Statement of Taxable Income

For the year ended 30 June 2021



| | 2021 |
|--|-------------------------|
| | \$ |
| Benefits accrued as a result of operations | 72,077.00 |
| Less | |
| Other Non Taxable Income | (6.00) |
| Increase in MV of investments | 63,495.00 |
| Realised Accounting Capital Gains | (1,159.00) |
| Non Taxable Contributions | 949.00 |
| | <hr/> 63,279.00 |
| SMSF Annual Return Rounding | (1.00) |
| Taxable Income or Loss | <hr/> 8,797.00 |
| Income Tax on Taxable Income or Loss | 1,319.55 |
| CURRENT TAX OR REFUND | <hr/> 1,319.55 |
| Supervisory Levy | 259.00 |
| Income Tax Instalments Paid | (7,394.00) |
| AMOUNT DUE OR REFUNDABLE | <hr/> (5,815.45) |

Dr SH Chan Family Super Fund

Members Statement



Su Hoon Chan
 Unit 3 / 25 Renwick Street
 SOUTH PERTH, Western Australia, 6151, Australia

Your Details

Date of Birth : Provided
 Age: 46
 Tax File Number: Provided
 Date Joined Fund: 25/10/2019
 Service Period Start Date:
 Date Left Fund:
 Member Code: CHASU 00001A
 Account Start Date 25/10/2019
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 254,155
 Total Death Benefit 254,155

Your Balance

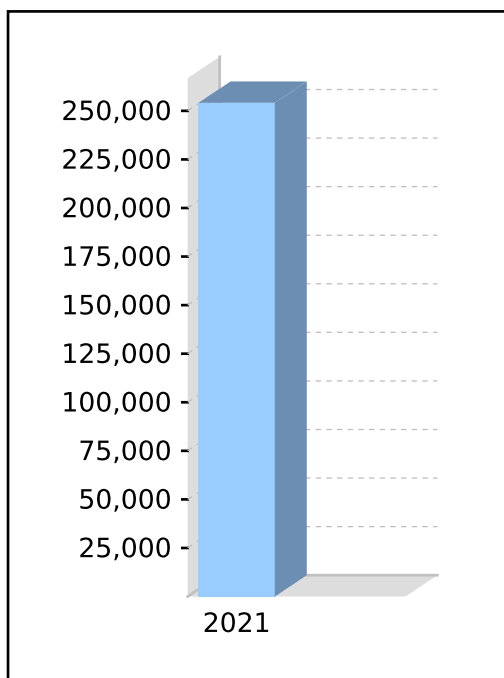
Total Benefits 254,155

Preservation Components

Preserved 254,155
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 2,279
 Taxable 251,875
 Investment Earnings Rate 31%



Your Detailed Account Summary

| | This Year |
|--|-----------|
| Opening balance at 01/07/2020 | 183,397 |
| <u>Increases to Member account during the period</u> | |
| Employer Contributions | 12,418 |
| Personal Contributions (Concessional) | |
| Personal Contributions (Non Concessional) | 949 |
| Government Co-Contributions | |
| Other Contributions | |
| Proceeds of Insurance Policies | |
| Transfers In | |
| Net Earnings | 58,711 |
| Internal Transfer In | |
| <u>Decreases to Member account during the period</u> | |
| Pensions Paid | |
| Contributions Tax | 1,863 |
| Income Tax | (543) |
| 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 30/06/2021 | 254,155 |

Dr SH Chan Family Super Fund
Investment Summary Report



As at 30 June 2021

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Unrealised Gain/(Loss) | Gain/(Loss)% | Portfolio Weight% | |
|-----------------------------------|--|--------------|-------------------|--------------|-------------------|------------------------|----------------|-------------------|---------|
| Cash/Bank Accounts | | | | | | | | | |
| Cash at Bank - P & N Bank 9807 | | 294.850000 | 294.85 | 294.85 | 294.85 | | | 0.12 % | |
| | | | 294.85 | | 294.85 | | 0.00 % | 0.12 % | |
| Cryptocurrency | | | | | | | | | |
| BITC | Bitcoin | 2.74 | 47,001.038489 | 128,664.31 | 26,173.73 | 71,650.00 | 57,014.31 | 79.57 % | 50.78 % |
| DAS | DASH | 2.16 | 194.542938 | 419.77 | 370.76 | 800.00 | (380.23) | (47.53) % | 0.17 % |
| ETH | Ethereum- ETH | 6.16 | 2,936.806778 | 18,102.77 | 859.82 | 5,300.00 | 12,802.77 | 241.56 % | 7.14 % |
| ICX | ICON - ICX | 1,209.81 | 1.097004 | 1,327.17 | 0.83 | 1,000.00 | 327.17 | 32.72 % | 0.52 % |
| ZIL | Zilliqa - ZIL | 2,155.27 | 0.114212 | 246.16 | 0.09 | 200.00 | 46.16 | 23.08 % | 0.10 % |
| | | | 148,760.18 | | 78,950.00 | 69,810.18 | 88.42 % | 58.71 % | |
| Other Investments | | | | | | | | | |
| Silver 1 kg | As Good As Gold Premium 1 kilo Silver Bar | 30.00 | 1,118.840000 | 33,565.20 | 843.70 | 25,311.00 | 8,254.20 | 32.61 % | 13.25 % |
| Gold 1 OZ | Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | 30.00 | 2,358.510000 | 70,755.30 | 2,419.00 | 72,570.00 | (1,814.70) | (2.50) % | 27.92 % |
| | | | 104,320.50 | | 97,881.00 | 6,439.50 | 6.58 % | 41.17 % | |
| | | | 253,375.53 | | 177,125.85 | 76,249.68 | 43.05 % | 100.00 % | |

Dr SH Chan Family Super Fund
Market Movement Report



As at 30 June 2021

| Investment | Date | Description | Unrealised | | | | Realised | | | Total |
|----------------------|-------------------|-----------------|-------------|--------------------------|------------------|--------------|-------------------|---------------|----------------------|-------------|
| | | | Units | Accounting Cost Movement | Market Movement | Depreciation | Balance | Consideration | Accounting Cost Base | |
| BITC - Bitcoin | | | | | | | | | | |
| | 01/07/2020 | Opening Balance | 2.03 | 0.00 | 0.00 | 0.00 | 27,323.41 | 0.00 | 0.00 | 0.00 |
| | 14/11/2020 | Purchase | 0.04 | 800.00 | 0.00 | 0.00 | 28,123.41 | 0.00 | 0.00 | 0.00 |
| | 16/03/2021 | Purchase | 0.01 | 550.00 | 0.00 | 0.00 | 28,673.41 | 0.00 | 0.00 | 0.00 |
| | 21/03/2021 | Purchase | 0.01 | 500.00 | 0.00 | 0.00 | 29,173.41 | 0.00 | 0.00 | 0.00 |
| | 23/03/2021 | Purchase | 0.10 | 7,500.00 | 0.00 | 0.00 | 36,673.41 | 0.00 | 0.00 | 0.00 |
| | 25/03/2021 | Purchase | 0.21 | 15,000.00 | 0.00 | 0.00 | 51,673.41 | 0.00 | 0.00 | 0.00 |
| | 26/03/2021 | Purchase | 0.31 | 22,500.00 | 0.00 | 0.00 | 74,173.41 | 0.00 | 0.00 | 0.00 |
| | 31/03/2021 | Purchase | 0.01 | 500.00 | 0.00 | 0.00 | 74,673.41 | 0.00 | 0.00 | 0.00 |
| | 15/05/2021 | Purchase | 0.02 | 1,000.00 | 0.00 | 0.00 | 75,673.41 | 0.00 | 0.00 | 0.00 |
| | 04/06/2021 | Purchase | 0.01 | 300.00 | 0.00 | 0.00 | 75,973.41 | 0.00 | 0.00 | 0.00 |
| | 12/06/2021 | Purchase | 0.01 | 500.00 | 0.00 | 0.00 | 76,473.41 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | 52,190.90 | 0.00 | 128,664.31 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 2.74 | 49,150.00 | 52,190.90 | 0.00 | 128,664.31 | 0.00 | 0.00 | 0.00 |
| DAS1 - DASH | | | | | | | | | | |
| | 16/05/2021 | Purchase | 1.08 | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| | 27/05/2021 | Purchase | 1.08 | 300.00 | 0.00 | 0.00 | 800.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | 372.71 | 0.00 | 1,172.71 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | (752.94) | 0.00 | 419.77 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 2.16 | 800.00 | (380.23) | 0.00 | 419.77 | 0.00 | 0.00 | 0.00 |
| ETH2 - Ethereum- ETH | | | | | | | | | | |
| | 29/10/2020 | Purchase | 2.64 | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 0.00 |
| | 03/01/2021 | Purchase | 3.39 | 3,500.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 |
| | 25/03/2021 | Purchase | 0.14 | 300.00 | 0.00 | 0.00 | 5,300.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | 12,802.77 | 0.00 | 18,102.77 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 6.16 | 5,300.00 | 12,802.77 | 0.00 | 18,102.77 | 0.00 | 0.00 | 0.00 |
| FXUSD - US Dollar | | | | | | | | | | |
| | 01/07/2020 | Opening Balance | 53.96 | 0.00 | 0.00 | 0.00 | 78.18 | 0.00 | 0.00 | 0.00 |
| | 17/07/2020 | Purchase | 3,566.09 | 5,122.63 | 0.00 | 0.00 | 5,200.81 | 0.00 | 0.00 | 0.00 |
| | 17/07/2020 | Disposal | (3,566.09) | (5,127.53) | 0.00 | 0.00 | 73.28 | 5,098.06 | 5,127.53 | (29.47) |
| | 17/07/2020 | Writeback | 0.00 | 0.00 | 4.17 | 0.00 | 77.45 | 0.00 | 0.00 | 0.00 |
| | 14/08/2020 | Purchase | 3,489.93 | 4,866.73 | 0.00 | 0.00 | 4,944.18 | 0.00 | 0.00 | 0.00 |
| | 14/08/2020 | Disposal | (3,489.93) | (4,869.00) | 0.00 | 0.00 | 75.18 | 4,866.71 | 4,869.00 | (2.29) |
| | 14/08/2020 | Writeback | 0.00 | 0.00 | (37.85) | 0.00 | 37.33 | 0.00 | 0.00 | 0.00 |

Dr SH Chan Family Super Fund
Market Movement Report



As at 30 June 2021

| Investment | Date | Description | Unrealised | | | | Realised | | | Total |
|--|-------------------|-----------------|-----------------|--------------------------|-------------------|--------------|------------------|------------------|----------------------|-------------------|
| | | | Units | Accounting Cost Movement | Market Movement | Depreciation | Balance | Consideration | Accounting Cost Base | |
| | 24/06/2021 | Disposal | (53.96) | (75.25) | 0.00 | 0.00 | (37.92) | 71.24 | 75.25 | (4.01) |
| | 24/06/2021 | Writeback | 0.00 | 0.00 | (39.09) | 0.00 | (77.01) | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | 0.01 | 0.00 | (77.00) | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | 77.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 0.00 | (82.42) | 4.24 | 0.00 | 0.00 | 10,036.01 | 10,071.78 | (35.77) |
| Gold - Perth Mint Gold Bar | | | | | | | | | | |
| | 01/07/2020 | Opening Balance | 15.00 | 0.00 | 0.00 | 0.00 | 38,812.80 | 0.00 | 0.00 | 0.00 |
| | 25/03/2021 | Disposal | (5.00) | (12,363.95) | 0.00 | 0.00 | 26,448.85 | 11,293.28 | 12,363.95 | (1,070.67) |
| | 25/03/2021 | Writeback | 0.00 | 0.00 | (871.04) | 0.00 | 25,577.81 | 0.00 | 0.00 | 0.00 |
| | 26/03/2021 | Disposal | (10.00) | (23,835.74) | 0.00 | 0.00 | 1,742.07 | 22,499.31 | 23,835.74 | (1,336.43) |
| | 26/03/2021 | Writeback | 0.00 | 0.00 | (1,742.07) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 0.00 | (36,199.69) | (2,613.11) | 0.00 | 0.00 | 33,792.59 | 36,199.69 | (2,407.10) |
| Gold 1 OZ - Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | | | | | | | | | | |
| | 01/07/2020 | Opening Balance | 30.00 | 0.00 | 0.00 | 0.00 | 77,545.20 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | (6,789.90) | 0.00 | 70,755.30 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 30.00 | 0.00 | (6,789.90) | 0.00 | 70,755.30 | 0.00 | 0.00 | 0.00 |
| ICX - ICON - ICX | | | | | | | | | | |
| | 09/01/2021 | Purchase | 1,209.81 | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | 327.17 | 0.00 | 1,327.17 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 1,209.81 | 1,000.00 | 327.17 | 0.00 | 1,327.17 | 0.00 | 0.00 | 0.00 |
| MSFT.NDQ - Microsoft Corporation | | | | | | | | | | |
| | 01/07/2020 | Opening Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 15/07/2020 | Purchase | 17.00 | 5,098.06 | 0.00 | 0.00 | 5,098.06 | 0.00 | 0.00 | 0.00 |
| | 17/07/2020 | Instalment | 0.00 | 38.50 | 0.00 | 0.00 | 5,136.56 | 0.00 | 0.00 | 0.00 |
| | 12/08/2020 | Disposal | (17.00) | (5,175.06) | 0.00 | 0.00 | (38.50) | 4,872.84 | 5,175.06 | (302.22) |
| | 14/08/2020 | Instalment | 0.00 | 38.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | (77.00) | 0.00 | (77.00) | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | 77.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,872.84 | 5,175.06 | (302.22) |
| Silver - Perth Mint Silver Bar | | | | | | | | | | |
| | 01/07/2020 | Opening Balance | 231.58 | 0.00 | 0.00 | 0.00 | 6,113.61 | 0.00 | 0.00 | 0.00 |
| | 23/03/2021 | Disposal | (7.16) | (187.98) | 0.00 | 0.00 | 5,925.63 | 231.56 | 187.98 | 43.58 |
| | 23/03/2021 | Writeback | 0.00 | 0.00 | (6.62) | 0.00 | 5,919.01 | 0.00 | 0.00 | 0.00 |
| | 23/03/2021 | Disposal | (224.41) | (5,711.57) | 0.00 | 0.00 | 207.44 | 7,253.78 | 5,711.57 | 1,542.21 |

Dr SH Chan Family Super Fund
Market Movement Report



As at 30 June 2021

| Investment | Date | Description | Unrealised | | | | Realised | | | Total |
|---|-------------------|-----------------|-----------------|--------------------------|------------------|--------------|------------------|-----------------|----------------------|-------------------|
| | | | Units | Accounting Cost Movement | Market Movement | Depreciation | Balance | Consideration | Accounting Cost Base | |
| | 23/03/2021 | Writeback | 0.00 | 0.00 | (207.44) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 0.00 | (5,899.55) | (214.06) | 0.00 | 0.00 | 7,485.34 | 5,899.55 | 1,585.79 |
| Silver 1 kg - As Good As Gold Premium 1 kilo Silver Bar | | | | | | | | | | |
| | 01/07/2020 | Opening Balance | 30.00 | 0.00 | 0.00 | 0.00 | 25,443.90 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | 8,121.30 | 0.00 | 33,565.20 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 30.00 | 0.00 | 8,121.30 | 0.00 | 33,565.20 | 0.00 | 0.00 | 0.00 |
| ZIL - Zilliqa - ZIL | | | | | | | | | | |
| | 14/01/2021 | Purchase | 2,155.27 | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | Revaluation | 0.00 | 0.00 | 46.16 | 0.00 | 246.16 | 0.00 | 0.00 | 0.00 |
| | 30/06/2021 | | 2,155.27 | 200.00 | 46.16 | 0.00 | 246.16 | 0.00 | 0.00 | 0.00 |
| Total Market Movement | | | | | 63,495.24 | | | | | (1,159.30) |
| | | | | | | | | | | 62,335.94 |

Dr SH Chan Family Super Fund
CGT Register Report



As at 30 June 2021

| Investment | Transaction Date | Contract Date | CGT Transaction Type | Units | Cost Base | Cost Base Adj Tax Def | Cost Base Adj Tax Free | Reduced Cost Base | Adjusted Cost Base | Net Other Capital Gain | Net Indexed Gain | Gross Discounted Gain | CGT Loss |
|----------------------------|------------------|---------------|----------------------|----------|-----------|-----------------------|------------------------|-------------------|--------------------|------------------------|------------------|-----------------------|------------|
| Cryptocurrency | | | | | | | | | | | | | |
| DAS1 - DASH | | | | | | | | | | | | | |
| | 16/05/2021 | 16/05/2021 | Purchase | 1.08 | 500.00 | | | | | | | | |
| | 27/05/2021 | 27/05/2021 | Purchase | 1.08 | 300.00 | | | | | | | | |
| ETH2 - Ethereum- ETH | | | | | | | | | | | | | |
| | 29/10/2020 | 29/10/2020 | Purchase | 2.64 | 1,500.00 | | | | | | | | |
| | 03/01/2021 | 03/01/2021 | Purchase | 3.39 | 3,500.00 | | | | | | | | |
| | 25/03/2021 | 25/03/2021 | Purchase | 0.14 | 300.00 | | | | | | | | |
| ICX - ICON - ICX | | | | | | | | | | | | | |
| | 09/01/2021 | 09/01/2021 | Purchase | 1,209.81 | 1,000.00 | | | | | | | | |
| ZIL - Zilliqa - ZIL | | | | | | | | | | | | | |
| | 14/01/2021 | 14/01/2021 | Purchase | 2,155.27 | 200.00 | | | | | | | | |
| Other Investments | | | | | | | | | | | | | |
| Gold - Perth Mint Gold Bar | | | | | | | | | | | | | |
| | 25/03/2021 | 25/03/2021 | Disposal | (5.00) | | 0.00 | | 12,363.95 | 12,363.95 | | | | (1,070.67) |
| | 26/03/2021 | 26/03/2021 | Disposal | (7.00) | | 0.00 | | 17,309.54 | 17,309.54 | | | | (1,560.02) |
| | 26/03/2021 | 26/03/2021 | Disposal | (3.00) | | 0.00 | | 6,526.20 | 6,526.20 | | | 223.59 | |

Dr SH Chan Family Super Fund
Investment Income Report



As at 30 June 2021

| 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 |
|--------------------------------|--------------|---------|-----------|--------------------|------------------|----------------|---------------------|--|-------------|------------------|---------------------------|-------------------------|
| Bank Accounts | | | | | | | | | | | | |
| Cash at Bank - P & N Bank 9807 | 1.95 | | | 1.95 | 0.00 | 0.00 | 0.00 | 1.95 | | | 0.00 | 0.00 |
| | 1.95 | | | 1.95 | 0.00 | 0.00 | 0.00 | 1.95 | | | 0.00 | 0.00 |
| Other Income | | | | | | | | | | | | |
| Adviser fee rebate | 0.01 | | | | | | | 0.01 | | | | |
| | 0.01 | | | | | | | 0.01 | | | | |
| | 1.96 | | | 1.95 | 0.00 | 0.00 | 0.00 | 1.96 | | | 0.00 | 0.00 |

Assessable Income (Excl. Capital Gains) **1.96**

Net Capital Gain **0.00**

Total Assessable Income 1.96

*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.

Dr SH Chan Family Super Fund
Realised Capital Gains Report



For The Period 01 July 2020 - 30 June 2021

| Investment | | Accounting Treatment | | | | Tax Treatment | | | | | | |
|--|------------------------|----------------------|------------------|------------------|--------------------------|--------------------|-------------------|-------------------|---------------|--------------------------|-------------|-------------------|
| Purchase Contract Date | Disposal Contract Date | Units | Cost | Proceeds | Accounting Profit/(Loss) | Adjusted Cost Base | Reduced Cost Base | Indexed Cost Base | Indexed Gains | Discounted Gains (Gross) | Other Gains | Capital Loss |
| Other Investments | | | | | | | | | | | | |
| FXUSD - US Dollar | | | | | | | | | | | | |
| 17/07/2020 | 17/07/2020 | 3,512.13 | 5,045.12 | 5,020.92 | (24.20) | 5,045.12 | 5,045.12 | 0.00 | 0.00 | 0.00 | 0.00 | (24.20) |
| 12/03/2020 | 17/07/2020 | 17.85 | 28.65 | 25.52 | (3.13) | 28.65 | 28.65 | 0.00 | 0.00 | 0.00 | 0.00 | (3.13) |
| 13/02/2020 | 17/07/2020 | 36.11 | 53.76 | 51.62 | (2.14) | 53.76 | 53.76 | 0.00 | 0.00 | 0.00 | 0.00 | (2.14) |
| 14/08/2020 | 14/08/2020 | 3,435.97 | 4,791.48 | 4,791.46 | (0.02) | 4,791.48 | 4,791.48 | 0.00 | 0.00 | 0.00 | 0.00 | (0.02) |
| 17/07/2020 | 14/08/2020 | 53.96 | 77.51 | 75.25 | (2.27) | 77.51 | 77.51 | 0.00 | 0.00 | 0.00 | 0.00 | (2.27) |
| 14/08/2020 | 24/06/2021 | 53.96 | 75.25 | 71.24 | (4.01) | 75.25 | 75.25 | 0.00 | 0.00 | 0.00 | 0.00 | (4.01) |
| | | 7,109.98 | 10,071.77 | 10,036.01 | (35.77) | 10,071.77 | 10,071.77 | 0.00 | 0.00 | 0.00 | 0.00 | (35.77) |
| Gold - Perth Mint Gold Bar | | | | | | | | | | | | |
| 03/03/2020 | 25/03/2021 | 5.00 | 12,363.95 | 11,293.28 | (1,070.67) | 12,363.95 | 12,363.95 | 0.00 | 0.00 | 0.00 | 0.00 | (1,070.67) |
| 03/03/2020 | 26/03/2021 | 7.00 | 17,309.54 | 15,749.52 | (1,560.02) | 17,309.54 | 17,309.54 | 0.00 | 0.00 | 0.00 | 0.00 | (1,560.02) |
| 25/11/2019 | 26/03/2021 | 3.00 | 6,526.20 | 6,749.79 | 223.59 | 6,526.20 | 6,526.20 | 0.00 | 0.00 | 223.59 | 0.00 | 0.00 |
| | | 15.00 | 36,199.69 | 33,792.59 | (2,407.10) | 36,199.69 | 36,199.69 | 0.00 | 0.00 | 223.59 | 0.00 | (2,630.69) |
| Silver - Perth Mint Silver Bar | | | | | | | | | | | | |
| 03/03/2020 | 23/03/2021 | 7.16 | 187.98 | 231.56 | 43.58 | 187.98 | 187.98 | 0.00 | 0.00 | 43.58 | 0.00 | 0.00 |
| 03/03/2020 | 23/03/2021 | 5.41 | 142.01 | 174.93 | 32.93 | 142.01 | 142.01 | 0.00 | 0.00 | 32.93 | 0.00 | 0.00 |
| 25/11/2019 | 23/03/2021 | 219.00 | 5,569.56 | 7,078.85 | 1,509.29 | 5,569.56 | 5,569.56 | 0.00 | 0.00 | 1,509.29 | 0.00 | 0.00 |
| | | 231.58 | 5,899.55 | 7,485.34 | 1,585.80 | 5,899.55 | 5,899.55 | 0.00 | 0.00 | 1,585.80 | 0.00 | 0.00 |
| | | 7,356.56 | 52,171.01 | 51,313.94 | (857.07) | 52,171.01 | 52,171.01 | 0.00 | 0.00 | 1,809.39 | 0.00 | (2,666.46) |
| Shares in Listed Companies (Overseas) | | | | | | | | | | | | |
| MSFT.NDQ - Microsoft | | | | | | | | | | | | |

Dr SH Chan Family Super Fund
Realised Capital Gains Report



For The Period 01 July 2020 - 30 June 2021

| Investment | | Accounting Treatment | | | | Tax Treatment | | | | | | |
|--|------------------------|----------------------|------------------|------------------|--------------------------|--------------------|-------------------|-------------------|---------------|--------------------------|-------------|-------------------|
| Purchase Contract Date | Disposal Contract Date | Units | Cost | Proceeds | Accounting Profit/(Loss) | Adjusted Cost Base | Reduced Cost Base | Indexed Cost Base | Indexed Gains | Discounted Gains (Gross) | Other Gains | Capital Loss |
| Shares in Listed Companies (Overseas) | | | | | | | | | | | | |
| Corporation | | | | | | | | | | | | |
| 15/07/2020 | 12/08/2020 | 17.00 | 5,175.06 | 4,872.84 | (302.22) | 5,175.06 | 5,175.06 | 0.00 | 0.00 | 0.00 | 0.00 | (302.22) |
| | | 17.00 | 5,175.06 | 4,872.84 | (302.22) | 5,175.06 | 5,175.06 | 0.00 | 0.00 | 0.00 | 0.00 | (302.22) |
| | | 17.00 | 5,175.06 | 4,872.84 | (302.22) | 5,175.06 | 5,175.06 | 0.00 | 0.00 | 0.00 | 0.00 | (302.22) |
| | | 7,373.56 | 57,346.07 | 56,186.78 | (1,159.29) | 57,346.07 | 57,346.07 | 0.00 | 0.00 | 1,809.39 | 0.00 | (2,968.68) |

Unrealised Capital Gains Report

As at 30 June 2021



| Investment | Units | Cost | Tax Deferred /Depreciation | CGT Cost Base | Market Value | Projected Profit /(Loss) | Taxable Profit Indexation | Taxable Profit Discounted | Taxable Profit Notional |
|---|----------|-------------------|-------------------------------|-------------------|---------------------|-----------------------------|------------------------------|------------------------------|----------------------------|
| Cryptocurrency | | | | | | | | | |
| BITC - Bitcoin | 2.74 | 71,650.00 | 0.00 | 71,650.00 | 128,664.3088 | 57,014.31 | 0.00 | 48,460.80 | 0.00 |
| DAS1 - DASH | 2.16 | 800.00 | 0.00 | 800.00 | 419.7688 | (380.23) | 0.00 | 0.00 | 0.00 |
| ETH2 - Ethereum- ETH | 6.16 | 5,300.00 | 0.00 | 5,300.00 | 18,102.7677 | 12,802.77 | 0.00 | 0.00 | 0.00 |
| ICX - ICON - ICX | 1,209.81 | 1,000.00 | 0.00 | 1,000.00 | 1,327.1665 | 327.17 | 0.00 | 0.00 | 0.00 |
| ZIL - Zilliqa - ZIL | 2,155.27 | 200.00 | 0.00 | 200.00 | 246.1572 | 46.16 | 0.00 | 0.00 | 0.00 |
| | | 78,950.00 | 0.00 | 78,950.00 | 148,760.1691 | 69,810.17 | 0.00 | 48,460.80 | 0.00 |
| Other Investments | | | | | | | | | |
| Gold 1 OZ - Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | 30.00 | 72,570.00 | 0.00 | 72,570.00 | 70,755.3000 | (1,814.70) | 0.00 | 0.00 | 0.00 |
| Silver 1 kg - As Good As Gold Premium 1 kilo Silver Bar | 30.00 | 25,311.00 | 0.00 | 25,311.00 | 33,565.2000 | 8,254.20 | 0.00 | 5,502.80 | 0.00 |
| | | 97,881.00 | 0.00 | 97,881.00 | 104,320.5000 | 6,439.50 | 0.00 | 5,502.80 | 0.00 |
| | | 176,831.00 | 0.00 | 176,831.00 | 253,080.6691 | 76,249.67 | 0.00 | 53,963.60 | 0.00 |

Memorandum of Resolutions of the Director(s) of

Su H Chan Pty Ltd ACN: 636888027

ATF Dr SH Chan Family Super Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

TRUST DEED:

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

INVESTMENT – PERSONAL USE:

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

ALLOCATION OF INCOME:

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

AUDITORS:

It was resolved that

Super Audits Pty Ltd

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

Memorandum of Resolutions of the Director(s) of

Su H Chan Pty Ltd ACN: 636888027

ATF Dr SH Chan Family Super Fund

TAX AGENTS:

It was resolved that

Mora Wealth Accountants Pty Ltd

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:

Signed as a true record –

.....

Su Hoon Chan

/ /

Dr SH Chan Family Super Fund
Trial Balance



As at 30 June 2021

| Last Year | Code | Account Name | Units | Debits \$ | Credits \$ |
|--------------|--------------------|--|-------|--------------|---------------|
| | 23800 | Distributions Received | | | |
| (357.79) | 23800/MGE0006AU | Magellan Infra Fund (Unhedged) | | | |
| | 23900 | Dividends Received | | | |
| (53.76) | 23900/AAPL.NDQ | Apple Inc | | | |
| (28.65) | 23900/MSFT.NDQ | Microsoft Corporation | | | |
| | 24200 | Contributions | | | |
| (8,443.01) | 24200/CHASU 00001A | (Contributions) Chan, Su Hoon - Accumulation | | | 13,367.03 |
| (14,598.99) | 24700 | Changes in Market Values of Investments | | | 62,335.94 |
| (355.43) | 24950 | Foreign Exchange Profits/ Losses | | 6.11 | |
| | 25000 | Interest Received | | | |
| (12.88) | 25000/01 | Cash at Bank - Netwealth Bank 2795 | | | |
| (5.11) | 25000/03 | Cash at Bank - P & N Bank 9807 | | | 1.95 |
| | 26760 | Other Income | | | |
| (1.84) | 26760/00001 | Adviser fee rebate | | | 0.01 |
| | 28500 | Transfers In | | | |
| (190,000.00) | 28500/CHASU 00001A | (Transfers In) Chan, Su Hoon - Accumulation | | | |
| | 30100 | Accountancy Fees | | 1,375.00 | |
| 330.00 | 30101 | Fund Establishment Fee | | | |
| 212.00 | 30200 | Administration Costs | | 519.07 | |
| | 30400 | ATO Supervisory Levy | | 518.00 | |
| | 30700 | Auditor's Remuneration | | 330.00 | |
| | 30800 | ASIC Fees | | 55.00 | |
| 340.21 | 30900 | Advisor Fees | | | |
| | 35000 | General Expenses | | 584.30 | |
| | 38000 | Insurance | | 240.00 | |
| 29,578.64 | 48500 | Income Tax Expense | | 1,319.55 | |
| 183,396.61 | 49000 | Profit/Loss Allocation Account | | 70,757.90 | |
| | 50010 | Opening Balance | | | |
| | 50010/CHASU 00001A | (Opening Balance) Chan, Su Hoon - Accumulation | | | 183,396.61 |

Trial Balance

As at 30 June 2021

| Last Year | Code | Account Name | Units | Debits \$ | Credits \$ |
|--------------|--------------------|---|------------|--------------|---------------|
| | 52420 | Contributions | | | |
| (8,443.01) | 52420/CHASU 00001A | (Contributions) Chan, Su Hoon - Accumulation | | | 13,367.03 |
| | 52850 | Transfers In | | | |
| (190,000.00) | 52850/CHASU 00001A | (Transfers In) Chan, Su Hoon - Accumulation | | | 0.00 |
| | 53100 | Share of Profit/(Loss) | | | |
| (14,594.50) | 53100/CHASU 00001A | (Share of Profit/(Loss)) Chan, Su Hoon - Accumulation | | | 58,710.42 |
| | 53330 | Income Tax | | | |
| 28,573.95 | 53330/CHASU 00001A | (Income Tax) Chan, Su Hoon - Accumulation | | | 543.12 |
| | 53800 | Contributions Tax | | | |
| 1,066.95 | 53800/CHASU 00001A | (Contributions Tax) Chan, Su Hoon - Accumulation | | 1,862.67 | |
| | 60400 | Bank Accounts | | | |
| 1,620.27 | 60400/01 | Cash at Bank - Netwealth Bank 2795 | | | 0.00 |
| 0.76 | 60400/02 | Cash at Bank - The Perth Mint Australia 8384 | | | 0.00 |
| 36,037.12 | 60400/03 | Cash at Bank - P & N Bank 9807 | | 294.85 | |
| 0.00 | 68000 | Sundry Debtors | | 1,839.53 | |
| | 70040 | Cryptocurrency | | | |
| 27,323.41 | 70040/BITC | Bitcoin | 2.7375 | 128,664.31 | |
| | 70040/DAS1 | DASH | 2.1577 | 419.77 | |
| | 70040/ETH2 | Ethereum- ETH | 6.1641 | 18,102.77 | |
| | 70040/ICX | ICON - ICX | 1,209.8101 | 1,327.17 | |
| | 70040/ZIL | Zilliqa - ZIL | 2,155.2653 | 246.16 | |
| | 76100 | Other Investments | | | |
| 78.18 | 76100/FXUSD | US Dollar | 0.0000 | | 0.00 |
| 38,812.80 | 76100/Gold | Perth Mint Gold Bar | 0.0000 | | 0.00 |
| 77,545.20 | 76100/Gold 1 OZ | Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | 30.0000 | 70,755.30 | |
| 6,113.61 | 76100/Silver | Perth Mint Silver Bar | 0.0000 | | 0.00 |
| 25,443.90 | 76100/Silver 1 kg | As Good As Gold Premium 1 kilo Silver Bar | 30.0000 | 33,565.20 | |
| (29,578.64) | 85000 | Income Tax Payable/Refundable | | 6,074.45 | |
| | 86000 | PAYG Payable | | | 7,135.00 |

338,857.11

338,857.11

Current Year Profit/(Loss): 72,077.45

T - TAX RETURN

SMSF Tax Return

2021

1 Jul 2020—30 Jun 2021

TFN Recorded

PART A ELECTRONIC LODGMENT DECLARATION (FORM P, T, F, SMSF OR EX)

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information – it outlines our commitment to safeguarding your details.

Electronic Funds Transfer – Direct Debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

| Tax File Number | Name of partnership, trust, fund or entity | Year |
|------------------------|---|-------------|
| TFN Recorded | Dr SH Chan Family Super Fund | 2021 |

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

Important

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration - I declare that:

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

| | |
|--|-------------|
| Signature of partner, trustee or director | Date |
|--|-------------|

PART B ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer EFT of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.

This declaration must be signed by the taxpayer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important

Care should be taken when completing EFT details as the payment of any refund, including any family tax benefit, will be made to the account specified.

| <u>Agent Ref No.</u> | <u>Account Name</u> |
|----------------------|------------------------------|
| 24742602 | Dr SH Chan Family Super Fund |

I authorise the refund to be deposited directly to the account specified.

| | |
|------------------|-------------|
| Signature | Date |
| | |

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

| <u>Client Ref</u> | <u>Agent Ref No.</u> | <u>Contact Name</u> | <u>Contact No.</u> |
|-------------------|----------------------|---------------------------------|--------------------|
| CHANS040 | 24742602 | Mora Wealth Accountants Pty Ltd | 0893091233 |

Declaration - I declare that:

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

| | |
|--------------------------|-------------|
| Agent's Signature | Date |
| | |

Section A: Fund information

Period start 01/07/2020

Period end 30/06/2021

1 TAX FILE NUMBER TFN Recorded

2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF) Dr SH Chan Family Super Fund

3 AUSTRALIAN BUSINESS NUMBER 83 978 724 386

4 CURRENT POSTAL ADDRESS

| Address | Town/City | State | Postcode |
|-------------|------------|-------|----------|
| PO Box 1389 | Wangara DC | WA | 6947 |

5 ANNUAL RETURN STATUS

Is this the first required return for a newly registered SMSF? No

6 SMSF AUDITOR

Title Mr

First name Anthony

Other name William

Family name Boys

SMSF auditor number 100014140

Contact number 61-410712708

| Auditor Address | Town/City | State | Postcode |
|-----------------|-------------|-------|----------|
| PO Box 3376 | RUNDLE MALL | SA | 5000 |

Was part A of the audit report qualified? B No

Was part B of the audit report qualified? C No

7 ELECTRONIC FUNDS TRANSFER (EFT)

A. Fund's financial institution account details

BSB number 806015

Account number 02009807

Account name Dr SH Chan Family Super Fund

I would like my tax refunds made to this account Yes

8 STATUS OF SMSF

Australian superannuation fund? A Yes

Fund benefit structure B A

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? C Yes

Section B: Income

| 11 INCOME | | |
|--|---------------------------------|--------------------|
| Prior year losses brought forward | | |
| Did you have a CGT event during the year? | G | Yes |
| Have you applied an exemption or rollover? | M | No |
| Net capital gain | A | \$0.00 |
| Losses carried forward | | |
| Other Net Capital Losses | | \$1,159.00 |
| Gross interest income | C | \$1.00 |
| Tax file number amounts withheld from gross interest | | \$0.00 |
| Transfers from foreign funds income | Number 0 F | |
| Assessable contributions | (R1 + R2 + R3 less R6) R | \$12,417.00 |
| Assessable employer contributions | R1 | \$12,417.00 |
| No-TFN-quoted contributions | R3 | \$0.00 |
| Gross income | W | \$12,418.00 |
| Total assessable income | V | \$12,418.00 |

Section C: Deductions and non-deductible expenses

| 12 DEDUCTIONS | | | Deductions | Non-Deductible Expenses |
|--|-----------|---|------------|---|
| SMSF auditor fee | H1 | \$330.00 | H2 | \$0.00 |
| Management and administration expenses | J1 | \$2,707.00 | J2 | \$0.00 |
| Other amounts | L1 | \$584.00 | L2 | \$29,578.00 |
| | | O - Other expenses not listed elsewhere | | O - Other expenses not listed elsewhere |
| Totals | N | \$3,621.00 | Y | \$29,578.00 |
| Total SMSF expenses | | (N + Y) | Z | \$33,199.00 |
| Taxable income or loss | | (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) | O | \$8,797.00 |

Section D: Income tax calculation statement

| 13 CALCULATION STATEMENT | | |
|------------------------------------|---|-------------------|
| Taxable income | A | \$8,797.00 |
| Tax on taxable income | T1 | \$1,319.55 |
| Tax on no-TFN-quoted contributions | J | \$0.00 |
| Gross tax | B | \$1,319.55 |
| Subtotal | (B less C - cannot be less than zero) T2 | \$1,319.55 |

| | | | |
|---|---|-----------|-------------------|
| Non-refundable carry forward tax offsets | (D1 + D2 + D3 + D4) | D | \$0.00 |
| Early stage venture capital limited partnership tax offset | | D1 | \$0.00 |
| Early stage venture capital limited partnership tax offset carried forward from previous year | | D2 | \$0.00 |
| Early stage investor tax offset | | D3 | \$0.00 |
| Early stage investor tax offset carried forward from previous year | | D4 | \$0.00 |
| Subtotal | (T2 less D – cannot be less than zero) | T3 | \$1,319.55 |
| REFUNDABLE TAX OFFSETS | (E1 + E2 + E3 + E4) | E | \$0.00 |
| Complying fund's franking credits tax offset | | E1 | \$0.00 |
| Exploration credit tax offset | | E4 | \$0.00 |
| Tax Payable | | T5 | \$1,319.55 |
| Eligible credits | (H1 + H2 + H3 + H5 + H6 + H8) | H | \$0.00 |
| Credit for tax withheld – where ABN or TFN not quoted (non-individual) | | H3 | \$0.00 |
| Credit for TFN amounts withheld from payments from closely held trusts | | H5 | \$0.00 |
| Credit for amounts withheld from foreign resident capital gains withholding | | H8 | \$0.00 |
| Tax offset refunds (Remainder of refundable tax offsets) | | I | \$0.00 |
| PAYG instalments raised | | K | \$7,394.00 |
| Supervisory levy | | L | \$259.00 |
| Supervisory levy adjustment for wound up funds | | M | \$0.00 |
| Supervisory levy adjustment for new funds | | N | \$0.00 |
| Amount refundable | | S | \$5,815.45 |

Section E: Losses

| | | | |
|--|--|----------|------------|
| 14 LOSSES | | | |
| Net capital losses carried forward to later income years | | V | \$1,159.00 |

Section H: Assets and liabilities

| | | | |
|--|--|----------|---------------------|
| 15 ASSETS | | | |
| 15b Australian direct investments | | | |
| Cash and term deposits | | E | \$295.00 |
| Other assets \$33,565.20 + \$70,755.30 + \$294.85 + \$6,074 + \$1,840 | | O | \$112,234.00 |
| 15c Other investments | | | |
| Crypto-Currency | | N | \$148,760.00 |
| 15d Overseas direct investments | | | |
| Total Australian and overseas assets | | U | \$261,289.00 |

16 LIABILITIES

| | | |
|---------------------------------------|----------|---------------------|
| Total member closing account balances | W | \$254,154.00 |
| Other liabilities | Y | \$7,135.00 |
| Total liabilities | Z | \$261,289.00 |

Section K : Declarations**PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS**

| | |
|-----------------------------|--------------------------|
| Title | Doctor |
| First name | Su Hoon |
| Family name | Chan |
| Non-individual trustee name | Su H Chan Pty Ltd |
| Contact number | 04 38975709 |
| Email address | drsuchan@optusnet.com.au |

TAX AGENT'S CONTACT DETAILS

| | |
|----------------|---------------------------------|
| Practice name | Mora Wealth Accountants Pty Ltd |
| Title | Mr |
| First name | Alex |
| Family name | Mora |
| Contact number | 08 93091233 |

Member 1 — Chan, Su Hoon (TFN Recorded)

| | | |
|---|-----------|--------------------|
| Account status | | Open |
| Tax File Number | | TFN Recorded |
| INDIVIDUAL NAME | | |
| Title | | Doctor |
| Given name | | Su Hoon |
| Other given names | | |
| Family name | | Chan |
| Suffix | | |
| Date of birth | | 6 Jan 1975 |
| Date of death | | |
| CONTRIBUTIONS | | |
| Opening account balance | | \$183,396.61 |
| Employer contributions | A | \$12,417.73 |
| Principal Employer ABN | A1 | |
| Personal contributions | B | \$949.30 |
| CGT small business retirement exemption | C | |
| CGT small business 15 year exemption | D | |
| Personal injury election | E | |
| Spouse and child contributions | F | |
| Other third party contributions | G | |
| Proceeds from primary residence disposal | H | |
| Receipt date | H1 | |
| 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 Contributions) | M | |
| Total Contributions | N | \$13,367.03 |

OTHER TRANSACTIONS

| | | |
|--|-----------|---------------------|
| Allocated earnings or losses | O | \$57,390.87 |
| Inward rollovers and transfers | P | |
| Outward rollovers and transfers | Q | |
| TRIS Count | | |
| Accumulation phase account balance | S1 | \$254,154.51 |
| Retirement phase account balance - Non CDBIS | S2 | |
| Retirement phase account balance - CDBIS | S3 | |
| Accumulation phase value | X1 | |
| Retirement phase value | X2 | |
| Outstanding Limited recourse borrowing arrangement | Y | |
| Lump Sum payment | R1 | |
| Income stream payment | R2 | |
| Closing account balance | S | \$254,154.51 |

Capital Gains Tax Schedule

| 1 CURRENT YEAR CAPITAL GAINS AND CAPITAL LOSSES | Capital gains | Capital losses |
|---|---------------------|---------------------|
| Shares in companies listed on an Australian securities exchange | A | K |
| Other shares | B | L \$302.00 |
| Units in unit trusts listed on an Australian securities exchange | C | M |
| Other units | D | N |
| Real estate situated in Australia | E | O |
| Other real estate | F | P |
| Amount of capital gains from a trust (including a managed fund) | G | |
| Collectables | H | Q |
| Other CGT assets and any other CGT events | I \$1,809.00 | R \$2,666.00 |
| Amount of capital gain previously deferred under transitional CGT relief for superannuation funds | S \$0.00 | |
| Total current year | J \$1,809.00 | A \$2,968.00 |
| 2 CAPITAL LOSSES | | |
| Total current year capital losses applied | | B \$1,809.00 |
| Total prior year net capital losses applied | | C |
| Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity) | | D |
| Total capital losses applied | | E \$1,809.00 |
| 3 UNAPPLIED NET CAPITAL LOSSES CARRIED FORWARD | | |
| Net capital losses from collectables carried forward to later income years | | A |
| Other net capital losses carried forward to later income years | | B \$1,159.00 |
| 4 CGT DISCOUNT | | |
| Total CGT discount applied | | A |
| 5 CGT CONCESSIONS FOR SMALL BUSINESS | | |
| Small business active asset reduction | | A |
| Small business retirement exemption | | B |
| Small business rollover | | C |
| Total small business concessions applied | | D \$0.00 |
| 6 NET CAPITAL GAIN | | |
| | | A \$0.00 |
| 1J less 2E less 4A less 5D (cannot be less than zero). Amount will appear at label A, Net capital gain on your tax return | | |
| 7 EARNOUT ARRANGEMENTS | | |
| Income year earnout right created | | F |
| Amended net capital gain or capital losses carried forward | | G |

8 OTHER CGT INFORMATION REQUIRED (IF APPLICABLE)

| | |
|--|----------|
| Small business 15 year exemption – exempt capital gains | A |
| Capital gains disregarded by a foreign resident | B |
| Capital gains disregarded as a result of a scrip for scrip rollover | C |
| Capital gains disregarded as a result of an inter-company asset rollover | D |
| Capital gains disregarded by a demerging entity | E |

Worksheets

11 INCOME

C Gross interest income

| Description | Tax Withheld | Interest |
|---------------------|---------------|---------------|
| Imported from SF360 | \$0.00 | \$1.00 |
| Total | \$0.00 | \$1.00 |

12 DEDUCTIONS

H SMSF auditor fee

| Description | Deductible | Non deductible |
|---------------------|-----------------|----------------|
| Imported from SF360 | \$330.00 | \$0.00 |
| Total | \$330.00 | \$0.00 |

J Management and administration expenses

| Description | Deductible | Non deductible |
|---------------------|-------------------|----------------|
| Imported from SF360 | \$2,707.00 | \$0.00 |
| Total | \$2,707.00 | \$0.00 |

L Other amounts

| Description | Deductible | Non deductible |
|---------------------|-----------------|--------------------|
| Imported from SF360 | \$584.00 | \$29,578.00 |
| Total | \$584.00 | \$29,578.00 |

13 CALCULATION STATEMENT**D1** Early stage venture capital limited partnership tax offset

| Description | Amount |
|---------------------|---------------|
| Imported from SF360 | \$0.00 |
| Total | \$0.00 |

D2 Early stage venture capital limited partnership tax offset carried forward from previous year

| Description | Amount |
|---------------------|---------------|
| Imported from SF360 | \$0.00 |
| Total | \$0.00 |

D3 Early stage investor tax offset

| Description | Amount |
|---------------------|---------------|
| Imported from SF360 | \$0.00 |
| Total | \$0.00 |

D4 Early stage investor tax offset carried forward from previous year

| Description | Amount |
|---------------------|---------------|
| Imported from SF360 | \$0.00 |
| Total | \$0.00 |

H5 Credit for TFN amounts withheld from payments from closely held trusts

| Description | Amount |
|---------------------|---------------|
| Imported from SF360 | \$0.00 |
| Total | \$0.00 |

H8 Credit for amounts withheld from foreign resident capital gains withholding

| Description | Amount |
|---------------------|---------------|
| Imported from SF360 | \$0.00 |
| Total | \$0.00 |

K PAYG INSTALMENTS RAISED

| Description | Amount |
|---------------------|-------------------|
| Imported from SF360 | \$7,394.00 |
| Total | \$7,394.00 |

15 ASSETS**15b** AUSTRALIAN DIRECT INVESTMENTS**E** Cash and term deposits

| Description | Amount |
|---------------------|-----------------|
| Imported from SF360 | \$295.00 |
| Total | \$295.00 |

Other assets

| Description | Amount |
|---------------------|---------------------|
| Imported from SF360 | \$112,234.00 |
| Total | \$112,234.00 |

15c OTHER INVESTMENTS

N Crypto-currency

| Description | Amount |
|---------------------|---------------------|
| Imported from SF360 | \$148,760.00 |
| Total | \$148,760.00 |

16 LIABILITIES

Y Other liabilities

| Description | Amount |
|---------------------|-------------------|
| Imported from SF360 | \$7,135.00 |
| Total | \$7,135.00 |

W - WORKING PAPER

Dr SH Chan Family Super Fund

Contributions Breakdown Report



For The Period 01 July 2020 - 30 June 2021

Summary

| Member | D.O.B | Age (at 30/06/2020) | Total Super Balance (at 30/06/2020) *1 | Concessional | Non-Concessional | Other | Reserves | Total |
|--------------------|----------|------------------------|---|------------------|------------------|-------------|-------------|------------------|
| Chan, Su Hoon | Provided | 45 | 183,396.61 | 12,417.73 | 949.30 | 0.00 | 0.00 | 13,367.03 |
| All Members | | | | 12,417.73 | 949.30 | 0.00 | 0.00 | 13,367.03 |

*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

Contribution Caps

| Member | Contribution Type | Contributions | Cap | Current Position |
|---------------|--|---------------|------------|---------------------|
| Chan, Su Hoon | Concessional (5 year carry forward cap available) | 12,417.73 | 42,886.99 | 30,469.26 Below Cap |
| | Non-Concessional | 949.30 | 100,000.00 | 99,050.70 Below Cap |

Carry Forward Unused Concessional Contribution Cap

| Member | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | Current Position |
|----------------------------------|------|------|------|------|-----------|------------|---------------------|
| Chan, Su Hoon | | | | | | | |
| Concessional Contribution Cap | N/A | N/A | N/A | N/A | 25,000.00 | 25,000.00 | |
| Concessional Contribution | N/A | N/A | N/A | N/A | 7,113.01 | 12,417.73 | |
| Unused Concessional Contribution | N/A | N/A | N/A | N/A | 17,886.99 | 12,582.27 | |
| Cumulative Carry Forward Unused | N/A | N/A | N/A | N/A | 0.00 | 17,886.99 | |
| Maximum Cap Available | N/A | N/A | N/A | N/A | 25,000.00 | 42,886.99 | 30,469.26 Below Cap |
| Total Super Balance | N/A | N/A | N/A | N/A | 0.00 | 183,396.61 | |

NCC Bring Forward Caps

| Member | Bring Forward Cap | 2018 | 2019 | 2020 | 2021 | Total | Current Position |
|---------------|-------------------|------|------|----------|--------|-------|-----------------------------|
| Chan, Su Hoon | N/A | 0.00 | 0.00 | 1,330.00 | 949.30 | N/A | Bring Forward Not Triggered |

| | | | | |
|------------|---|---------------------------------|--------|--------|
| 13/11/2020 | Direct Credit QUICKSUPER QUICKSPR2821422 252 | Employer | 474.20 | |
| 27/11/2020 | Direct Credit QUICKSUPER QUICKSPR2832276 412 | Employer | 474.20 | |
| 14/12/2020 | Direct Credit QUICKSUPER QUICKSPR2844911 712 | Employer | 474.20 | |
| 29/12/2020 | Direct Credit QUICKSUPER QUICKSPR2854818 600 | Employer | 474.20 | |
| 08/01/2021 | Direct Credit QUICKSUPER QUICKSPR2862161 100 | Employer | 474.20 | |
| 27/01/2021 | Direct Credit QUICKSUPER QUICKSPR2875462 406 | Employer | 474.20 | |
| 05/02/2021 | Direct Credit QUICKSUPER QUICKSPR2883272 536 | Employer | 474.20 | |
| 15/02/2021 | Direct Credit CHAN SU H00N Extra contribution | Personal - Non- Concessional | | 300.00 |
| 19/02/2021 | Direct Credit QUICKSUPER QUICKSPR2894365 408 | Employer | 474.20 | |
| 08/03/2021 | Direct Credit QUICKSUPER QUICKSPR2907493 502 | Employer | 477.85 | |
| 19/03/2021 | Direct Credit QUICKSUPER | Employer | 537.18 | |

| | | | | | | | | |
|------------------------------|---|---------------------------------|------------------|---------------|-------------|-------------|-------------|-------------|
| | 0338 | | | | | | | |
| 14/05/2021 | Direct Credit QUICKSUPER QUICKSPR2962022 512 | Employer | 1,911.40 | | | | | |
| 28/05/2021 | Direct Credit QUICKSUPER - QUICKSPR2972696 638 | Employer | 477.85 | | | | | |
| 01/06/2021 | Direct Credit CHAN,SU HOON - Extra super | Personal - Non- Concessional | | 250.00 | | | | |
| 11/06/2021 | Direct Credit QUICKSUPER QUICKSPR2982709 112 | Employer | 477.85 | | | | | |
| 30/06/2021 | Amount paid for storage of bullion in singapore | Personal - Non- Concessional | | 344.30 | | | | |
| Total - Chan, Su Hoon | | | 12,417.73 | 949.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for All Members | | | 12,417.73 | 949.30 | 0.00 | 0.00 | 0.00 | 0.00 |

Dr SH Chan Family Super Fund
General Ledger



As at 30 June 2021

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|---|-------|-------------|-------------|----------------|
| Foreign Exchange Profits/ Losses (24950) | | | | | |
| <u>Foreign Exchange Profits/ Losses (24950)</u> | | | | | |
| 14/08/2020 | Foreign Exchange Adjustment Microsoft Corporation | | 6.11 | | 6.11 DR |
| | | | 6.11 | | 6.11 DR |
| Interest Received (25000) | | | | | |
| <u>Cash at Bank - P & N Bank 9807 (03)</u> | | | | | |
| 30/09/2020 | Interest Credit | | | 0.85 | 0.85 CR |
| 31/12/2020 | Interest Credit | | | 0.75 | 1.60 CR |
| 31/03/2021 | Interest credit | | | 0.34 | 1.94 CR |
| 30/06/2021 | Interest Credit | | | 0.01 | 1.95 CR |
| | | | | 1.95 | 1.95 CR |
| Other Income (26760) | | | | | |
| <u>Adviser fee rebate (00001)</u> | | | | | |
| 01/02/2021 | Compensation Payment | | | 0.01 | 0.01 CR |
| | | | | 0.01 | 0.01 CR |
| Total Debits: | | | 6.11 | | |
| Total Credits: | | | | 1.96 | |

Dr SH Chan Family Super Fund
General Ledger



As at 30 June 2021

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---------------------------------------|--|-------|-----------------|--------|--------------------|
| Accountancy Fees (30100) | | | | | |
| <u>Accountancy Fees (30100)</u> | | | | | |
| 18/11/2020 | Payment to 036-022 243032 Mora Wealt Osko Payment To Mora Wealth Accountants Account 243032 WBC - Pe Ref#207828646 | | 1,375.00 | | 1,375.00 DR |
| | | | 1,375.00 | | 1,375.00 DR |
| Administration Costs (30200) | | | | | |
| <u>Administration Costs (30200)</u> | | | | | |
| 31/07/2020 | Administration Costs | | 17.06 | | 17.06 DR |
| 31/08/2020 | Administration Costs | | 46.94 | | 64.00 DR |
| 30/09/2020 | Administration Costs | | 45.21 | | 109.21 DR |
| 31/10/2020 | Administration Costs | | 46.71 | | 155.92 DR |
| 30/11/2020 | Administration Costs | | 45.21 | | 201.13 DR |
| 31/12/2020 | Administration Costs | | 46.71 | | 247.84 DR |
| 31/01/2021 | Administration Costs | | 46.71 | | 294.55 DR |
| 28/02/2021 | Administration Costs | | 42.19 | | 336.74 DR |
| 31/03/2021 | Administration Costs | | 46.71 | | 383.45 DR |
| 30/04/2021 | Administration Costs | | 45.21 | | 428.66 DR |
| 31/05/2021 | Administration Costs | | 46.71 | | 475.37 DR |
| 29/06/2021 | Administration Costs | | 43.70 | | 519.07 DR |
| | | | 519.07 | | 519.07 DR |
| ATO Supervisory Levy (30400) | | | | | |
| <u>ATO Supervisory Levy (30400)</u> | | | | | |
| 10/02/2021 | Internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Ref#002006439989555621 #3312118604 | | 518.00 | | 518.00 DR |
| | | | 518.00 | | 518.00 DR |
| Auditor's Remuneration (30700) | | | | | |
| <u>Auditor's Remuneration (30700)</u> | | | | | |
| 18/11/2020 | Payment to 036-022 243032 Mora Wealt Osko Payment To Mora Wealth Accountants Account 243032 WBC - Pe Ref#207828646 | | 330.00 | | 330.00 DR |
| | | | 330.00 | | 330.00 DR |
| ASIC Fees (30800) | | | | | |
| <u>ASIC Fees (30800)</u> | | | | | |
| 17/10/2020 | ASIC Fees paid through personal account | | 55.00 | | 55.00 DR |
| | | | 55.00 | | 55.00 DR |
| General Expenses (35000) | | | | | |
| <u>General Expenses (35000)</u> | | | | | |
| 29/04/2021 | Payment to 035-002 460633 Gold Austr Osko Payment To Gold Australia(SA)Pty Ltd 460633 WBC Ref#210934978 | | 240.00 | | 240.00 DR |
| 30/06/2021 | Amount paid for storage of bullion in singapore | | 344.30 | | 584.30 DR |
| | | | 584.30 | | 584.30 DR |

Dr SH Chan Family Super Fund
General Ledger



As at 30 June 2021

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--------------------------|---|-------|---------------|--------|------------------|
| Insurance (38000) | | | | | |
| Insurance (38000) | | | | | |
| 01/06/2021 | Payment to 035-002 460633 Gold Austr Osko Payment To Gold Australia (SA) Pty Ltd Account 460633 WBC Ref#211610295 | | 240.00 | | 240.00 DR |
| | | | 240.00 | | 240.00 DR |

Total Debits: 3,621.37

Total Credits: 0.00

Dr SH Chan Family Super Fund
General Ledger



As at 30 June 2021

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|-------------------------------|-----------------|-------|-----------------|--------|--------------------|
| Sundry Debtors (68000) | | | | | |
| <u>Sundry Debtors (68000)</u> | | | | | |
| 29/06/2021 | Withdrawal | | 1,839.53 | | 1,839.53 DR |
| | | | 1,839.53 | | 1,839.53 DR |
| <hr/> | | | | | |
| Total Debits: | 1,839.53 | | | | |
| Total Credits: | 0.00 | | | | |

Dr SH Chan Family Super Fund
General Ledger



As at 30 June 2021

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|--|-------|------------------|-----------------|--------------------|
| Income Tax Payable/Refundable (85000) | | | | | |
| <u>Income Tax Payable/Refundable (85000)</u> | | | | | |
| 01/07/2020 | Opening Balance | | | | 29,578.64 CR |
| 22/11/2020 | Internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Ref#002006439989555621 #3311901637 | | 96.64 | | 29,482.00 CR |
| 10/02/2021 | Internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Ref#002006439989555621 #3312118604 | | 9,482.00 | | 20,000.00 CR |
| 14/02/2021 | Internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Ref#002006439989555621 #3312131164 | | 10,000.00 | | 10,000.00 CR |
| 21/02/2021 | internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Ref#002006439989555621 #3312151923 | | 10,000.00 | | 0.00 DR |
| 30/06/2021 | June 2021 PAYGI Payable | | 7,394.00 | | 7,394.00 DR |
| 30/06/2021 | Create Entries - Income Tax Expense - 30/06/2021 | | | 1,319.55 | 6,074.45 DR |
| | | | 36,972.64 | 1,319.55 | 6,074.45 DR |
| PAYG Payable (86000) | | | | | |
| <u>PAYG Payable (86000)</u> | | | | | |
| 27/06/2021 | Internet Bpay Internet Banking Bpay to TAX OFFICE PAYMENTS Rec #3312513030 | | 259.00 | | 259.00 DR |
| 30/06/2021 | June 2021 PAYGI Payable | | | 7,394.00 | 7,135.00 CR |
| | | | 259.00 | 7,394.00 | 7,135.00 CR |
| Total Debits: | | | 37,231.64 | | |
| Total Credits: | | | | 8,713.55 | |

S - SOURCE DOCUMENTS

TAX INVOICE

Dr SH Chan Family Super Fund

Invoice Date
16 Nov 2020

Invoice Number
INV-3820

Reference
CHANS040

ABN
26 167 776 025

Mora Wealth
Accountants
PO Box 1389
WANGARA DC WA
6983

| Description | Quantity | Unit Price | GST | Amount AUD |
|---|----------|------------|------------------|---|
| In relation to taxation for year ended 30 June 2020 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; revaluing all investments as at 30 June 2020, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you. | 1.00 | 1,250.00 | 10% | 1,250.00 |
| Preparing Trustee minutes and representations. Accountancy = \$1,250 + GST \$125 = \$1,375 | | | | |
| TO PROFESSIONAL SERVICES: | 1.00 | 300.00 | 10% | 300.00 |
| In relation to the audit of the superannuation fund for the year ended 30 June 2020 . | | | | Audit = \$300 + GST \$30 = \$330 |
| | | | Subtotal | 1,550.00 |
| | | | TOTAL GST 10% | 155.00 |
| | | | TOTAL AUD | 1,705.00 |

Due Date: 23 Nov 2020

Direct Transfers can be made online to
Bank: Westpac Bank
BSB: 036-022
Account Number: 243-032

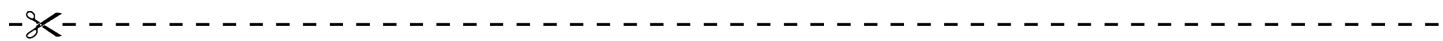
For Credit Card payments
Please provide the following Credit Card information

Card Number _____/_____/_____/_____

Expiry Date: _____ / _____

CCV: _____

Name on Card: _____



PAYMENT ADVICE

To: Mora Wealth Accountants
PO Box 1389
WANGARA DC WA 6983

Customer Dr SH Chan Family Super Fund

Invoice Number INV-3820

Amount Due **1,705.00**

Due Date 23 Nov 2020

Amount Enclosed

Enter the amount you are paying above



ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

Inquiries
www.asic.gov.au/invoices
1300 300 630

SU H CHAN PTY LTD
SUPER FUND ACCOUNTANTS
19B ERRINBEE ST RIVERTON WA 6148

INVOICE STATEMENT

Issue date 17 Oct 20

SU H CHAN PTY LTD

ACN 636 888 027

Account No. 22 636888027

Summary

| | |
|--------------------|----------------|
| Opening Balance | \$0.00 |
| New items | \$55.00 |
| Payments & credits | \$0.00 |
| TOTAL DUE | \$55.00 |

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

Please pay

| | |
|--------------|----------------|
| Immediately | \$0.00 |
| By 17 Dec 20 | \$55.00 |

If you have already paid please ignore this invoice statement.

- Late fees will apply if you do NOT
 - tell us about a change during the period that the law allows
 - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
 - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP
SU H CHAN PTY LTD

ACN 636 888 027

Account No: 22 636888027



22 636888027

| | |
|------------------|----------------|
| TOTAL DUE | \$55.00 |
| Immediately | \$0.00 |
| By 17 Dec 20 | \$55.00 |

Payment options are listed on the back of this payment slip



Billers Code: 17301
Ref: 2296368880276



*814 129 0002296368880276 76

Transaction details:

page 2 of 2

| | Transactions for this period | ASIC reference | \$ Amount |
|------------|--|-----------------------|------------------|
| 2020-10-17 | Annual Review - Special Purpose Pty Co | 3X5451105480P A | \$55.00 |

PAYMENT OPTIONS



Billpay Code: 8929
Ref: 2296 3688 8027 676

Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

Phone

Call 13 18 16 to pay by Mastercard or Visa

On-line

Go to postbillpay.com.au to pay by Mastercard or Visa

Mail

Mail this payment slip and cheque (do not staple) to ASIC,
Locked Bag 5000, Gippsland Mail Centre VIC 3841

Bill Code: 17301
Ref: 2296368880276

Telephone & Internet Banking – BPAY™
Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

A U S T R A L I A P O S T
QEII MED CENTRE NEDLANDS 6009

RBA Customer Payments \$ 55.00

Ref No: 0002296368880276 76

Customer ID: 129

ASIC

Unique Sequence No: 6611400051974

TOTAL \$55.00

Payment Tendered Details :

EFTPOS 55.00

22/10/20 00/50851 off/a 661140 12:19

PROVIDE FEEDBACK ON TODAY'S VISIT AT
AUSPOST.COM.AU/MYVISIT

EFTPOS

560267#####3011 (S) CHEQUE ACCOUNT

EFTPOS Tender 55.00

TOTAL EFTPOS AUD\$55.00

APPROVED 00

Proprietary Debit

CAIC 320000016611405

RRN 035769121932

22/10/20 12:19:32 661140 00/035769 off



Gold Australia (SA) Pty Ltd
Level 30, 91 King William Street
Adelaide, South Australia 5000
Australia
ABN : 72 641 570 309

BILLED TO
Su Hoon Chan
Dr SH Chan Family Super Fund
3/25 Renwick Street
South Perth, Western Australia
6151
Australia
drsuchan@gmail.com
0488 895 189

INVOICE

Invoice # **AUR2021334**
Invoice Date **Apr 29, 2021**
Invoice Amount **\$240.00 (AUD)**
Customer ID **790149**

PAYMENT DUE

SUBSCRIPTION
Billing Period **Mar 06, 2021 to Mar 05, 2022**
Next Billing Date **Mar 06, 2022**

| DESCRIPTION | AMOUNT (AUD) (Incl. Tax) |
|-------------|-----------------------------|
|-------------|-----------------------------|

| | |
|---|----------|
| Medium - Safe Deposit Box (Annual Plan) | \$240.00 |
|---|----------|

Total **\$240.00**
Inclusive of GST @ 10% (\$21.82)

Amount Due (AUD) \$240.00

TRANSFER DETAILS

DIRECT DEPOSIT

BANK NAME
Westpac

BSB NUMBER
035-002

ACCOUNT NUMBER
460 633

ACCOUNT HOLDER NAME
Gold Australia (SA) Pty Ltd



Transaction search results

search criteria

| | |
|-------------------|-------------------------------|
| account | All Accounts |
| date | From 01/07/2020 to 30/06/2021 |
| narration | Contains tds |
| transaction types | All Transaction Types |

Results

| BSB No. | Account No. | Transaction Date | Narration | Cheque No. | Debit | Credit | Account Balance |
|----------------|-------------|------------------|---|------------|-----------------|--------|-----------------|
| 306-048 | 0781519 | 06/04/2021 | PAYPAL *TDS VAULTS 4029357733 AUS | | \$64.68 | | |
| 306-048 | 0781519 | 12/01/2021 | PAYPAL *TDS VAULTS 4029357733 AUS | | \$63.04 | | |
| 306-048 | 0781519 | 15/10/2020 | PAYPAL *TDS VAULTS 4029357733 AUS | | \$68.03 | | |
| 306-048 | 0781519 | 14/07/2020 | PAYPAL *TDS VAULTS 4029357733 AUS | | \$148.55 | | |
| Total = | | | | | \$344.30 | | |



Gold Australia (SA) Pty Ltd
Level 30, 91 King William Street
Adelaide, South Australia 5000
Australia
ABN : 72 641 570 309

BILLED TO
Su Hoon Chan
Dr SH Chan Family Super Fund
3/25 Renwick Street
South Perth, Western Australia
6151
Australia
drsuchan@gmail.com
0488 895 189

INVOICE

Invoice # **AUR2021335**
Invoice Date **Apr 29, 2021**
Invoice Amount **\$240.00 (AUD)**
Customer ID **790149**

PAYMENT DUE

SUBSCRIPTION
Billing Period **Mar 06, 2021 to Mar 05, 2022**
Next Billing Date **Mar 06, 2022**

| DESCRIPTION | AMOUNT (AUD) (Incl. Tax) |
|-------------|-----------------------------|
|-------------|-----------------------------|

| | |
|---|----------|
| Service Package with Insurable Interest of \$70,000 | \$240.00 |
|---|----------|

Total **\$240.00**
Inclusive of GST @ 10% (\$21.82)

Amount Due (AUD) \$240.00

TRANSFER DETAILS

DIRECT DEPOSIT

BANK NAME
Westpac

BSB NUMBER
035-002

ACCOUNT NUMBER
460 633

ACCOUNT HOLDER NAME
Gold Australia (SA) Pty Ltd

29 June 2021

Dr S H Chan Family Super Fund
PO Box 7063
KARAWARA WA 6152

netwealth Investments Ltd
ABN 85 090 569 109
AFSL 230975
Level 8/52 Collins Street
Melbourne VIC 3000
PO Box 336
South Melbourne VIC 3205

Wealth Accelerator

Account Closure Confirmation

In accordance with your instructions, we have now closed your Wealth Accelerator account.

| | |
|-----------------|-------------------------------|
| Client Name: | Dr S H Chan Family Super Fund |
| Account Number: | WRAP052795 |
| Date Paid: | 29/06/2021 |

Withdrawal amount (net of all fees): \$1,839.53

The amount has been paid to your nominated bank account:

| | |
|------------------------|------------------------------|
| Financial Institution: | Cuscal Limited |
| Account Name: | DR SH CHAN FAMILY SUPER FUND |
| BSB: | 806-015 |
| Account Number: | xxxxx807 |

A comprehensive Taxation Statement will be sent to you after the end of the financial year.

Included in this document are a Cash Account Transaction Summary and a Transaction Listing.

Your Details

Client name

Dr S H Chan Family Super Fund

Client number

228505

Account number

WRAP052795

For more information

 1800 888 223

 contact@netwealth.com.au

 netwealth.com.au

Cash Account Transaction Summary from 01 July 2020 to 29 June 2021

| Description | Amount \$ |
|--------------------------------------|--------------|
| Opening Balance | 1,620.27 |
| Administration Costs | -519.07 |
| Asset Purchase | -15,087.42 |
| Asset Sale | 14,908.85 |
| Compensation Payment | 0.01 |
| Foreign Exchange Adjustment | -6.11 |
| International Security Brokerage Fee | -77.00 |
| Investment | 9,000.00 |
| Withdrawal | -9,839.53 |
| Closing Balance | 0.00 |

Information about Fees and Other Costs from 01 July 2020 to 29 June 2021

Other Fees of your Investment

This approximate amount or amounts have been deducted from your investment and covers fees that are not reflected as transactions on this statement.

| | |
|-------------------------|---------|
| Currency Conversion Fee | \$40.24 |
|-------------------------|---------|

Account Transaction Listing from 01 July 2020 to 29 June 2021

| Date | Asset Name | Description | Units | Deposits \$ | Withdrawals \$ | Cash Balance \$ |
|------------|-----------------------|---------------------------------------|-----------|----------------|-------------------|--------------------|
| | | Opening Balance | | | | 1,620.27 |
| 14/07/2020 | | Investment | | 5,000.00 | | 6,620.27 |
| 15/07/2020 | Microsoft Corporation | Asset Purchase - International Shares | 17.00 | | -5,098.06 | 1,522.21 |
| 17/07/2020 | US Dollar | Asset Purchase - International Shares | 3,566.09 | | -5,122.63 | -3,600.42 |
| 17/07/2020 | US Dollar | Asset Sale - International Shares | -3,566.09 | 5,098.06 | | 1,497.64 |
| 17/07/2020 | Microsoft Corporation | International Security Brokerage Fee | | | -38.50 | 1,459.14 |
| 31/07/2020 | | Administration Costs | | | -17.06 | 1,442.08 |
| 12/08/2020 | Microsoft Corporation | Asset Sale - International Shares | -17.00 | 4,872.84 | | 6,314.92 |
| 14/08/2020 | US Dollar | Asset Purchase - International Shares | 3,489.93 | | -4,866.73 | 1,448.19 |
| 14/08/2020 | US Dollar | Asset Sale - International Shares | -3,489.93 | 4,866.71 | | 6,314.90 |
| 14/08/2020 | Microsoft Corporation | International Security Brokerage Fee | | | -38.50 | 6,276.40 |
| 14/08/2020 | Microsoft Corporation | Foreign Exchange Adjustment | | | -6.11 | 6,270.29 |
| 31/08/2020 | | Administration Costs | | | -46.94 | 6,223.35 |
| 30/09/2020 | | Administration Costs | | | -45.21 | 6,178.14 |
| 06/10/2020 | | Investment | | 4,000.00 | | 10,178.14 |
| 31/10/2020 | | Administration Costs | | | -46.71 | 10,131.43 |
| 30/11/2020 | | Administration Costs | | | -45.21 | 10,086.22 |
| 31/12/2020 | | Administration Costs | | | -46.71 | 10,039.51 |

| Date | Asset Name | Description | Units | Deposits \$ | Withdrawals \$ | Cash Balance \$ |
|------------|------------|-------------------------|--------|----------------|-------------------|--------------------|
| 31/01/2021 | | Administration Costs | | | -46.71 | 9,992.80 |
| 01/02/2021 | | Compensation Payment | | 0.01 | | 9,992.81 |
| 05/02/2021 | | Withdrawal | | | -4,000.00 | 5,992.81 |
| 28/02/2021 | | Administration Costs | | | -42.19 | 5,950.62 |
| 25/03/2021 | | Withdrawal | | | -4,000.00 | 1,950.62 |
| 31/03/2021 | | Administration Costs | | | -46.71 | 1,903.91 |
| 30/04/2021 | | Administration Costs | | | -45.21 | 1,858.70 |
| 31/05/2021 | | Administration Costs | | | -46.71 | 1,811.99 |
| 24/06/2021 | US Dollar | Asset Sale | -53.96 | 71.24 | | 1,883.23 |
| 29/06/2021 | | Administration Costs | | | -43.70 | 1,839.53 |
| 29/06/2021 | | Withdrawal | | | -1,839.53 | 0.00 |
| | | Closing Balance | | 23,908.86 | -25,529.13 | 0.00 |

Account Statement

Account Number 28384
Account Holder Dr SH Chan Family Super Fund

| | | | |
|------------------------|-------------|-----------------|--------------------|
| Opening balance | | | 1 Jul 2020 |
| Cash | | | \$0.76 |
| Gold | 15.000 toz | \$2,587.52/ toz | \$38,812.80 |
| Silver | 231.576 toz | \$26.40/ toz | \$6,113.61 |
| Platinum | 0.000 toz | \$1,197.48/ toz | \$0.00 |
| Total | | | \$44,927.17 |

Transactions

| Transaction Type | Date | Description | Bullion | Amount | Balance |
|------------------|------------|---------------------------------|---------|-------------|-------------|
| Market Order | 23-03-2021 | Processing order 161000 | Silver | \$231.56 | \$232.32 |
| | | <i>Order ID</i> | | 161000 | |
| | | <i>Order Date</i> | | 23-03-2021 | |
| | | <i>Action</i> | | Sell | |
| | | <i>Order Value</i> | | \$233.90 | |
| | | <i>Fee</i> | | \$2.34 | |
| | | <i>G.S.T.</i> | | \$0.00 | |
| | | <i>Weight</i> | | 7.164 toz | |
| | | <i>Contract Total</i> | | \$231.56 | |
| Market Order | 23-03-2021 | Processing order 161001 | Silver | \$7,253.78 | \$7,486.10 |
| | | <i>Order ID</i> | | 161001 | |
| | | <i>Order Date</i> | | 23-03-2021 | |
| | | <i>Action</i> | | Sell | |
| | | <i>Order Value</i> | | \$7,327.05 | |
| | | <i>Fee</i> | | \$73.27 | |
| | | <i>G.S.T.</i> | | \$0.00 | |
| | | <i>Weight</i> | | 224.412 toz | |
| | | <i>Contract Total</i> | | \$7,253.78 | |
| Withdrawal | 23-03-2021 | Client withdrawal of \$7,486.00 | - | \$-7,486.00 | \$0.10 |
| Market Order | 25-03-2021 | Processing order 161335 | Gold | \$11,293.28 | \$11,293.38 |
| | | <i>Order ID</i> | | 161335 | |
| | | <i>Order Date</i> | | 25-03-2021 | |
| | | <i>Action</i> | | Sell | |
| | | <i>Order Value</i> | | \$11,401.60 | |
| | | <i>Fee</i> | | \$108.32 | |
| | | <i>G.S.T.</i> | | \$0.00 | |

| | | | | | | |
|--------------|------------|----------------------------------|-------------|------|--------------|-------------|
| | | <i>Weight</i> | 5.000 toz | | | |
| | | <i>Contract Total</i> | \$11,293.28 | | | |
| Withdrawal | 25-03-2021 | Client withdrawal of \$11,293.00 | | - | \$-11,293.00 | \$0.38 |
| Market Order | 26-03-2021 | Processing order 161536 | | Gold | \$22,499.31 | \$22,499.69 |
| | | <i>Order ID</i> | 161536 | | | |
| | | <i>Order Date</i> | 26-03-2021 | | | |
| | | <i>Action</i> | Sell | | | |
| | | <i>Order Value</i> | \$22,715.10 | | | |
| | | <i>Fee</i> | \$215.79 | | | |
| | | <i>G.S.T.</i> | \$0.00 | | | |
| | | <i>Weight</i> | 10.000 toz | | | |
| | | <i>Contract Total</i> | \$22,499.31 | | | |
| Withdrawal | 26-03-2021 | Client withdrawal of \$22,499.69 | | - | \$-22,499.69 | \$0.00 |

Closing balance

| | | | 30 Jun 2021 |
|--------------|-----------|-----------------|---------------|
| Cash | | | \$0.00 |
| Gold | 0.000 toz | \$2,355.31/ toz | \$0.00 |
| Silver | 0.000 toz | \$34.66/ toz | \$0.00 |
| Platinum | 0.000 toz | \$1,425.44/ toz | \$0.00 |
| Total | | | \$0.00 |



Police & Nurses Limited
Level 6, 556 Wellington St
Perth WA 6000

PO Box 8609, Perth BC
Western Australia 6849

13 25 77 pnbank.com.au

Statement Savings



049D 012411 000000

SU H CHAN PTY LTD ACN 636 888 027 ATF
DR SH CHAN FAMILY SUPER FUND
3 / 25 RENWICK STREET
SOUTH PERTH WA 6151

Statement No. 3
Period 01/07/20 - 31/12/20
Statement Date 31/12/2020

Account No. 02009807 Easy pay Access Account

BSB 806-015 Member 442020 Share 1

| | | | |
|-----------------------------|-------------|-------------------------|----------------|
| Credit Interest Paid | \$1.60 | TFN Status | TFN Not Quoted |
| | | Tax Withheld YTD | NIL |
| Opening Balance | \$36,037.12 | Total Debits | \$13,101.64 |
| | | Total Credits | \$6,640.40 |
| | | Closing Balance | \$29,575.88 |

| Date | Description | Debits (\$) | Credits (\$) | Balance |
|-----------|---|-------------|--------------|-----------|
| 01 Jul 20 | Opening Balance | | | 36,037.12 |
| 07 Jul 20 | Direct Credit QUICKSUPER - QUICKSPR2729189426 | | 474.20 | 36,511.32 |
| 13 Jul 20 | Internet Ext Transfer Transfer to - ANZ - ANZ Banking Group Ltd 999052795 netwealth applications account Dr S H Chan Family | 5,000.00 | | 31,511.32 |
| 14 Jul 20 | Direct Credit QUICKSUPER - QUICKSPR2733974239 | | 474.20 | 31,985.52 |
| 29 Jul 20 | Direct Credit QUICKSUPER - QUICKSPR2744446627 | | 474.20 | 32,459.72 |
| 11 Aug 20 | Direct Credit QUICKSUPER - QUICKSPR2753642059 | | 474.20 | 32,933.92 |
| 25 Aug 20 | Direct Credit QUICKSUPER - QUICKSPR2763592112 | | 474.20 | 33,408.12 |
| 08 Sep 20 | Direct Credit QUICKSUPER - QUICKSPR2773509590 | | 474.20 | 33,882.32 |
| 23 Sep 20 | Direct Credit QUICKSUPER - QUICKSPR2784225900 | | 474.20 | 34,356.52 |



PNS018ND05 / 012411 / 0000993

| Date | Description | Debits (\$) | Credits (\$) | Balance |
|-----------|---|-------------|--------------|-----------|
| 30 Sep 20 | Interest Credit | | 0.85 | 34,357.37 |
| 03 Oct 20 | Internet Ext Transfer Transfer to - ANZ - ANZ Banking Group Ltd 999052795 netwealth applications account Dr S H Chan Family | 4,000.00 | | 30,357.37 |
| 07 Oct 20 | Direct Credit QUICKSUPER - QUICKSPR2794065540 | | 474.20 | 30,831.57 |
| 21 Oct 20 | Direct Credit QUICKSUPER - QUICKSPR2804315297 | | 474.20 | 31,305.77 |
| 29 Oct 20 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#207484349 | 1,500.00 | | 29,805.77 |
| 04 Nov 20 | Direct Credit QUICKSUPER - QUICKSPR2814571547 | | 474.20 | 30,279.97 |
| 13 Nov 20 | Direct Credit QUICKSUPER - QUICKSPR2821422252 | | 474.20 | 30,754.17 |
| 14 Nov 20 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#207773224 | 800.00 | | 29,954.17 |
| 18 Nov 20 | Payment to 036-022 243032 Mora Wealt Osko Payment To Mora Wealth Accountants Account 243032 WBC - Pe Ref#207828646 | 1,705.00 | | 28,249.17 |
| 22 Nov 20 | Internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Ref#002006439989555621 #3311901637 | 96.64 | | 28,152.53 |
| 27 Nov 20 | Direct Credit QUICKSUPER - QUICKSPR2832276412 | | 474.20 | 28,626.73 |
| 14 Dec 20 | Direct Credit QUICKSUPER - QUICKSPR2844911712 | | 474.20 | 29,100.93 |
| 29 Dec 20 | Direct Credit QUICKSUPER - QUICKSPR2854818600 | | 474.20 | 29,575.13 |
| 31 Dec 20 | Interest Credit | | 0.75 | 29,575.88 |
| 31 Dec 20 | Closing Balance | | | 29,575.88 |



Police & Nurses Limited
Level 6, 556 Wellington St
Perth WA 6000

PO Box 8609, Perth BC
Western Australia 6849

13 25 77 pnbank.com.au

Statement Savings



049D 012447 000000

SU H CHAN PTY LTD ACN 636 888 027 ATF
DR SH CHAN FAMILY SUPER FUND
3 / 25 RENWICK STREET
SOUTH PERTH WA 6151

Statement No. 4
Period 01/01/21 - 30/06/21
Statement Date 30/06/2021

Account No. 02009807 Easy pay Access Account

BSB 806-015 Member 442020 Share 1

| | | | |
|-----------------------------|--------|-------------------------|----------------|
| Credit Interest Paid | \$0.35 | TFN Status | TFN Not Quoted |
| | | Tax Withheld YTD | NIL |

| | | | |
|------------------------|---------------------|----------------------|------------------------|
| Opening Balance | Total Debits | Total Credits | Closing Balance |
| \$29,575.88 | \$84,889.00 | \$55,607.97 | \$294.85 |

| Date | Description | Debits (\$) | Credits (\$) | Balance |
|-----------|--|-------------|--------------|-----------|
| 01 Jan 21 | Opening Balance | | | 29,575.88 |
| 03 Jan 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#208686954 | 3,500.00 | | 26,075.88 |
| 08 Jan 21 | Direct Credit QUICKSUPER - QUICKSPR2862161600 | | 474.20 | 26,550.08 |
| 09 Jan 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#208802264 | 1,000.00 | | 25,550.08 |
| 14 Jan 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#208878652 | 200.00 | | 25,350.08 |
| 27 Jan 21 | Direct Credit QUICKSUPER - QUICKSPR2875462406 | | 474.20 | 25,824.28 |
| 05 Feb 21 | Direct Credit QUICKSUPER - QUICKSPR2883272536 | | 474.20 | 26,298.48 |
| 08 Feb 21 | Direct Credit NETWEALTH INVEST - WRAP05279508022021 - 442020 | | 4,000.00 | 30,298.48 |



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| Date | Description | Debits (\$) | Credits (\$) | Balance |
|-----------|---|-------------|--------------|-----------|
| 10 Feb 21 | Internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Ref#002006439989555621 #3312118604 | 10,000.00 | | 20,298.48 |
| 14 Feb 21 | Internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Ref#002006439989555621 #3312131164 | 10,000.00 | | 10,298.48 |
| 15 Feb 21 | Direct Credit CHAN,SU HOON - Extra Contribution | | 300.00 | 10,598.48 |
| 19 Feb 21 | Direct Credit QUICKSUPER - QUICKSPR2894365408 | | 474.20 | 11,072.68 |
| 21 Feb 21 | Internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Ref#002006439989555621 #3312151923 | 10,000.00 | | 1,072.68 |
| 08 Mar 21 | Direct Credit QUICKSUPER - QUICKSPR2907493502 | | 477.85 | 1,550.53 |
| 16 Mar 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#210064120 | 550.00 | | 1,000.53 |
| 19 Mar 21 | Direct Credit QUICKSUPER - QUICKSPR2917930338 | | 537.18 | 1,537.71 |
| 21 Mar 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#210156488 | 500.00 | | 1,037.71 |
| 23 Mar 21 | Direct Credit 3958870 WBC OLP - OL00028384 | | 7,486.00 | 8,523.71 |
| 23 Mar 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#210203430 | 7,500.00 | | 1,023.71 |
| 25 Mar 21 | Direct Credit 3033346 WBC OLP - OL00028384 | | 11,293.00 | 12,316.71 |
| 25 Mar 21 | Direct Credit NETWEALTH INVEST - WRAP05279525032021 | | 4,000.00 | 16,316.71 |
| 25 Mar 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#210246612 | 15,000.00 | | 1,316.71 |
| 25 Mar 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#210246953 | 300.00 | | 1,016.71 |
| 26 Mar 21 | Direct Credit 3073326 WBC OLP - OL00028384 | | 22,499.69 | 23,516.40 |
| 26 Mar 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#210267812 | 22,500.00 | | 1,016.40 |
| 31 Mar 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#210362051 | 500.00 | | 516.40 |
| 31 Mar 21 | Interest Credit | | 0.34 | 516.74 |
| 29 Apr 21 | Payment to 035-002 460633 Gold Austr Osko Payment To Gold Australia (SA) Pty Ltd Account 460633 WBC Ref#210934978 | 240.00 | | 276.74 |
| 14 May 21 | Direct Credit QUICKSUPER - QUICKSPR2962022512 | | 1,911.40 | 2,188.14 |
| 15 May 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#211262173 | 1,000.00 | | 1,188.14 |
| 16 May 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#211273510 | 500.00 | | 688.14 |
| 27 May 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#211515212 | 300.00 | | 388.14 |

| Date | Description | Debits (\$) | Credits (\$) | Balance |
|--|---|-------------|--------------------------------|----------|
| 28 May 21 | Direct Credit QUICKSUPER - QUICKSPR2972696638 | | 477.85 | 865.99 |
| 01 Jun 21 | Direct Credit CHAN,SU HOON - Extra super | | 250.00 | 1,115.99 |
| 01 Jun 21 | Payment to 035-002 460633 Gold Austr Osko Payment To Gold Australia (SA) Pty Ltd Account 460633 WBC Ref#211610295 | 240.00 | | 875.99 |
| 04 Jun 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#211678204 | 300.00 | | 575.99 |
| 11 Jun 21 | Direct Credit QUICKSUPER - QUICKSPR2982709112 | | 477.85 | 1,053.84 |
| 12 Jun 21 | Payment to CoinSpot Osko Payment To CoinSpot s.chan802@coinspot.com.au Ref#211836749 | 500.00 | | 553.84 |
| 27 Jun 21 | Internet BPay Internet Banking BPay to TAX OFFICE PAYMENTS Rec#3312513030 | 259.00 | | 294.84 |
| 30 Jun 21 | Interest Credit | | 0.01 | 294.85 |
| 30 Jun 21 | Closing Balance | | | 294.85 |
| Since 1 July 2020 Interest Earned | | \$1.95 | General Withholding Tax | NIL |



CoinSpot

Casey Block Services
ABN: 19 619 574 186

End of Financial Year Statement 2021

Coin Balances as at 30/06/2021

All listed AUD rates are approximate

User: drsuchan@optusnet.com.au

Su H Chan Pty Ltd ATF Dr SH Chan Family Super Fund

ABN: 83978724386

ACN: 636888027

Unit 3, 25 Renwick Street

South Perth WA 6151

Balance Summary

| Coin | Coin Balance | Rate (AUD) | Total (AUD) |
|----------------|---------------|----------------|---------------------|
| AUD | \$0.00 | 1 | \$0.00 |
| BTC | 2.73747762 | 47001.03848961 | 128,664.29098207 |
| DASH | 2.15771773 | 194.54293844 | 419.76874752 |
| ETH | 6.16409951 | 2936.80677885 | 18,102.76922647 |
| ICX | 1209.8101082 | 1.09700424 | 1,327.16681829 |
| ZIL | 2155.26531316 | 0.11421253 | 246.15830424 |
| Total - | | | \$148,760.18 |

Fee Summary

| Fees | Gross (AUD) |
|-----------|-------------|
| Buy Fees | \$558.91 |
| Sell Fees | \$0.00 |

Transaction History

| Date | Type | Coin | Amount | Fee (AUD) | Total (AUD) |
|---------------------|------|----------|---------------|----------------|-------------|
| 12/06/2021 03:19 PM | Buy | BTC/AUD | 0.01062858 | \$4.95049505 | \$500 |
| 04/06/2021 05:00 PM | Buy | BTC/AUD | 0.00610173 | \$2.97029703 | \$300 |
| 27/05/2021 09:34 PM | Buy | DASH/AUD | 1.0775475 | \$2.97029703 | \$300 |
| 16/05/2021 11:36 AM | Buy | DASH/AUD | 1.08017023 | \$4.95049505 | \$500 |
| 15/05/2021 01:53 PM | Buy | BTC/AUD | 0.01521199 | \$9.9009901 | \$1,000 |
| 31/03/2021 07:58 PM | Buy | BTC/AUD | 0.00641527 | \$4.95049505 | \$500 |
| 26/03/2021 08:20 PM | Buy | BTC/AUD | 0.31166685 | \$222.77227723 | \$22,500 |
| 25/03/2021 08:33 PM | Buy | ETH/AUD | 0.13719616 | \$2.97029703 | \$300 |
| 25/03/2021 08:24 PM | Buy | BTC/AUD | 0.21045453 | \$148.51485149 | \$15,000 |
| 23/03/2021 10:34 PM | Buy | BTC/AUD | 0.10254332 | \$74.25742574 | \$7,500 |
| 21/03/2021 12:34 PM | Buy | BTC/AUD | 0.0064594 | \$4.95049505 | \$500 |
| 16/03/2021 09:28 PM | Buy | BTC/AUD | 0.00746011 | \$5.44554455 | \$550 |
| 14/01/2021 08:42 AM | Buy | ZIL/AUD | 2155.26531316 | \$1.98019802 | \$200 |
| 09/01/2021 05:17 PM | Buy | ICX/AUD | 1209.8101082 | \$9.9009901 | \$1,000 |
| 03/01/2021 08:37 AM | Buy | ETH/AUD | 3.38661609 | \$34.65346535 | \$3,500 |
| 14/11/2020 06:36 PM | Buy | BTC/AUD | 0.03523645 | \$7.92079208 | \$800 |
| 29/10/2020 11:01 PM | Buy | ETH/AUD | 2.64028726 | \$14.85148515 | \$1,500 |

Deposit History

| Created | Type | Reference | Amount (AUD) |
|---------------------|-------|--------------|--------------|
| 12/06/2021 03:15 PM | PayID | N00483168631 | \$500 |
| 04/06/2021 04:58 PM | PayID | N00479996683 | \$300 |
| 27/05/2021 09:30 PM | PayID | N00476617333 | \$300 |
| 16/05/2021 11:35 AM | PayID | N00466086670 | \$500 |
| 15/05/2021 01:52 PM | PayID | N00465504413 | \$1,000 |
| 31/03/2021 07:57 PM | PayID | N00435588267 | \$500 |
| 26/03/2021 07:10 PM | PayID | N00434305531 | \$22,500 |
| 25/03/2021 08:32 PM | PayID | N00434011562 | \$300 |
| 25/03/2021 08:19 PM | PayID | N00434007610 | \$15,000 |
| 23/03/2021 10:26 PM | PayID | N00433267130 | \$7,500 |

| Created | Type | Reference | Amount (AUD) |
|---------------------|-------|--------------|--------------|
| 21/03/2021 12:31 PM | PayID | N00432436742 | \$500 |
| 16/03/2021 09:22 PM | PayID | N00431018455 | \$550 |
| 14/01/2021 08:40 AM | PayID | N00414170546 | \$200 |
| 09/01/2021 05:15 PM | PayID | N00413448331 | \$1,000 |
| 03/01/2021 08:34 AM | PayID | N00412312534 | \$3,500 |
| 14/11/2020 06:35 PM | PayID | N00408341229 | \$800 |
| 29/10/2020 11:00 PM | PayID | N00407464496 | \$1,500 |

Withdrawal History

No withdrawals.

Send Transaction History

No sends.

Receive Transaction History

No receives.

Receive From Another User

No receives.

Wrap Tax Statement

Financial Year ended 30/06/2021

Account details

| | |
|-----------------------|----------------------------------|
| Client number | 228505 |
| Product | Wealth Accelerator Plus |
| Account number | WRAP052795 |
| Account name | Dr S H Chan Family Super Fund |
| Address | PO Box 7063 Karawara WA 6152 |
| Entity type | Self-Managed Superannuation Fund |

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| | Schedule 7 - Unrealised gains/losses |

Portfolio valuation



Netwealth have the ability to produce your Wrap Tax Statement in a format relevant for an Individual, a Self-Managed Superannuation Fund, Trust or a Company.

If you would like to change your entity type **please contact Netwealth.**



Please read the "**Netwealth Wrap Service Tax Statement Guide**" where the information contained in this statement is further explained. The Guide can be found online at Forms & Research>Forms & Disclosure Documents>Wealth Accelerator.

This statement was produced on 29/07/2021

Contact details

Netwealth Investments Limited

PO Box 336
South Melbourne VIC 3205

Netwealth details

Freecall 1800 888 223 (within Australia)
Email contact@netwealth.com.au

Wrap Tax Statement

Financial Year ended 30/06/2021



Summary of taxable income

| | Schedule | Section | Amount \$ | Total \$ | Tax return reference |
|--|----------|---------|---------------------|---------------------|----------------------|
| Interest | | | | | |
| Interest | 1 | | 0.00 | 0.00 | 11C |
| TFN amounts withheld from interest | 1 | | 0.00 ^a | | |
| Dividends | | | | | |
| Unfranked | 2 | 2 | 0.00 | | 11J |
| Franked | 2 | 2 | 0.00 | 0.00 | 11K |
| Franking credit | 2 | 2 | 0.00 ^b | 0.00 | 11L |
| Exploration credits | 2 | 2 | 0.00 ^f | | |
| TFN amounts withheld from dividends | 2 | 2 | 0.00 ^a | | |
| Partnerships and trusts (non-primary production) | | | | | |
| Franked (including franking credits) | 2 | 1 | 0.00 ^c | | |
| Other Australian income | 2 | 1 | 0.00 ^c | 0.00 ^c | 11M |
| Franking credits | 2 | 1 | 0.00 ^b | | |
| Exploration credits | 2 | 1 | 0.00 ^f | 0.00 ^f | 13E4 |
| TFN amounts withheld from distributions | 2 | 1 | 0.00 ^a | | |
| Foreign source income | | | | | |
| Foreign source income (including foreign tax offsets) | 4 | | 0.00 | 0.00 | 11D & 11D1 |
| Foreign tax offsets | 4 | | 0.00 | 0.00 | 13C1 |
| Australian franking credits from New Zealand company | 4 | | 0.00 | 0.00 | 11E |
| TFN amounts withheld from foreign source dividends | 4 | | 0.00 ^a | | |
| Other income and deductions | | | | | |
| Deductible expenses | 5 | | 519.06 ^d | | |
| Disposal of traditional securities and foreign currencies - Losses | 6 | 1 | 36.86 ^d | 555.92 ^d | 12L |
| Disposal of traditional securities and foreign currencies - Gains | 6 | 1 | 0.00 ^e | | |
| Other Income | 2 | 3 | 0.00 ^e | 0.00 ^e | 11S |
| Total franking credits | | | | 0.00 ^b | 13E1 |
| Total TFN amounts withheld | | | | 0.00 ^a | 13H3 |

a b c d e f indicates amounts are totalled and applied to the corresponding tax return reference.

Wrap Tax Statement

Financial Year ended 30/06/2021

Summary of capital gains

| | Schedule | Section | Non-discounted gains \$ | Discounted gains \$ | Total \$ | Tax return reference |
|-------------------------------|----------|---------|-------------------------|---------------------|---------------|----------------------|
| Realised capital gains | | | | | | |
| Capital gains on sales | 6 | 2 | 0.00 | 0.00 | | |
| Capital gains without sale | 6 | 4 | 0.00 | 0.00 | | |
| | | | 0.00 | 0.00 | | |
| Distributions | | | | | | |
| TARP^ capital gains | 3 | | 0.00 | 0.00 | | |
| NTARP* capital gains | 3 | | 0.00 | 0.00 | | |
| Foreign capital gains | 3 | | 0.00 | 0.00 | | |
| Gross up amount | | | 0.00 | 0.00 | | |
| | | | 0.00 | 0.00 | | |
| Total capital gains | | | 0.00 | 0.00 | 0.00 | |
| Capital losses applied | | | 0.00 | 0.00 | 0.00 | |
| Discount applied | | | 0.00 | 0.00 | 0.00 | |
| Net capital gains | | | | | 0.00 | 11A |
| Total capital losses | 6 | 2 | | | 308.33 | |
| Capital losses applied | | | 0.00 | 0.00 | 0.00 | |
| Unused capital losses | | | | | 308.33 | 14V |

^TARP - refers to taxable Australian real property.

*NTARP - refers to non-taxable Australian real property.

The information above relates to both:

- Distributed capital gains paid to you as income, as detailed in schedule 3 of this statement, and
- Realised capital gains and losses triggered by assets you sold, as detailed in schedule 6 of this statement.

Netwealth provides this data to the ATO to be used to pre-fill your annual tax information. Please check ATO data carefully and update it if there are discrepancies between the above and pre-filled data.

Wrap Tax Statement

Financial Year ended 30/06/2021



Schedule 1 - Interest

| Asset | Effective date | Interest \$ | No TFN withholding tax \$ | Non-resident withholding tax \$ | Net amount received \$ |
|-------|----------------|-------------|---------------------------|---------------------------------|------------------------|
|-------|----------------|-------------|---------------------------|---------------------------------|------------------------|

No transactions are recorded during this financial year period.

Wrap Tax Statement

Financial Year ended 30/06/2021



Schedule 2 - Distributions and dividends

| Asset code | Record date | Receipt date | Franked \$ | Unfranked / other \$ | Non assessable \$ | Cost base reductions \$ | Capital gains \$ | Foreign income \$ | Total \$ | Franking credits \$ | AMIT cost base decrease/ (increase) \$ | Exploration credits \$ | No TFN withholding tax \$ | Non-resident withholding tax \$ |
|------------|-------------|--------------|------------|----------------------|-------------------|-------------------------|------------------|-------------------|----------|---------------------|--|------------------------|---------------------------|---------------------------------|
|------------|-------------|--------------|------------|----------------------|-------------------|-------------------------|------------------|-------------------|----------|---------------------|--|------------------------|---------------------------|---------------------------------|

Section 1 - Managed Fund and Trust Distributions

No transactions are recorded during this financial year period.

Section 2 - Dividends

No transactions are recorded during this financial year period.

Section 3 - Investment Related Income

No transactions are recorded during this financial year period.

Wrap Tax Statement

Financial Year ended 30/06/2021



Schedule 3 - Capital gains distributions from a trust

| Asset | Record date | Receipt date | Discounted capital gains TARP \$ | Discounted capital gains NTARP \$ | Concessional capital gains \$ | Other capital gains TARP \$ | Other capital gains NTARP \$ | Discounted foreign capital gains \$ | Other foreign capital gains \$ | Total \$ |
|---|-------------|--------------|----------------------------------|-----------------------------------|-------------------------------|-----------------------------|------------------------------|-------------------------------------|--------------------------------|----------|
| No transactions are recorded during this financial year period. | | | | | | | | | | |

Wrap Tax Statement

Financial Year ended 30/06/2021



Schedule 4 - Foreign source income

| Asset | Record date | Receipt date | Foreign income \$ | Foreign capital gains income \$ | Foreign tax offset \$ | Aust franking credits from NZ company \$ | No TFN withholding tax \$ | Non-resident withholding tax \$ |
|-------|-------------|--------------|-------------------|---------------------------------|-----------------------|--|---------------------------|---------------------------------|
|-------|-------------|--------------|-------------------|---------------------------------|-----------------------|--|---------------------------|---------------------------------|

Section 1 - Managed Fund and Trust Distributions

No transactions are recorded during this financial year period.

Section 2 - Dividends

No transactions are recorded during this financial year period.

Summary of foreign source income

| | Foreign income \$ | Foreign tax offset \$ | Gross foreign source income \$ |
|--------------------------------------|-------------------|-----------------------|--------------------------------|
| Managed fund and trust distributions | 0.00 | 0.00 | 0.00 |
| Dividends | 0.00 | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | 0.00 |

There is a limit to the quantum of foreign income tax offsets that may be claimed, including instances where a foreign tax offset relates to a discounted capital gain. Please seek independent tax advice.

Wrap Tax Statement

Financial Year ended 30/06/2021



Schedule 5 - Deductions and expenses

| Expense | Effective date | Deductible \$ | Non-deductible \$ | Total \$ |
|--------------------------------------|----------------|---------------|-------------------|---------------|
| Administration Costs | | | | |
| Administration Costs | 31/07/2020 | 17.06 | 0.00 | 17.06 |
| Administration Costs | 31/08/2020 | 46.94 | 0.00 | 46.94 |
| Administration Costs | 30/09/2020 | 45.21 | 0.00 | 45.21 |
| Administration Costs | 31/10/2020 | 46.71 | 0.00 | 46.71 |
| Administration Costs | 30/11/2020 | 45.21 | 0.00 | 45.21 |
| Administration Costs | 31/12/2020 | 46.71 | 0.00 | 46.71 |
| Administration Costs | 31/01/2021 | 46.71 | 0.00 | 46.71 |
| Administration Costs | 28/02/2021 | 42.19 | 0.00 | 42.19 |
| Administration Costs | 31/03/2021 | 46.71 | 0.00 | 46.71 |
| Administration Costs | 30/04/2021 | 45.21 | 0.00 | 45.21 |
| Administration Costs | 31/05/2021 | 46.71 | 0.00 | 46.71 |
| Administration Costs | 29/06/2021 | 43.70 | 0.00 | 43.70 |
| Subtotal | | 519.07 | 0.00 | 519.07 |
| netwealth Rebate compensation | | | | |
| netwealth Rebate compensation | 01/02/2021 | (0.01) | 0.00 | (0.01) |
| Subtotal | | (0.01) | 0.00 | (0.01) |
| Total deductions and expenses | | 519.06 | 0.00 | 519.06 |

Wrap Tax Statement

Financial Year ended 30/06/2021



Schedule 6 - Realised gains/losses

| Asset | Units | Acquisition date | Disposal date ^A | Cost base \$ | Additional costs \$ | Cost base reduction \$ | AMIT cost base decrease/ (increase) \$ | Adjusted cost \$ | Indexed cost base \$ | Proceeds \$ | Capital gain/(loss) \$ | Income / (deduction) \$ | Method |
|--|---------|------------------|----------------------------|------------------|---------------------|------------------------|--|------------------|----------------------|------------------|------------------------|-------------------------|----------------------|
| Section 1 - Income gains/losses | | | | | | | | | | | | | |
| US Dollar | | | | | | | | | | | | | |
| FXUSD | 36.11 | 03/03/2020 | 17/07/2020 | 54.86 | 0.00 | 0.00 | 0.00 | 54.86 | 0.00 | 51.62 | 0.00 | (3.24) | Income / (Deduction) |
| FXUSD | 17.85 | 12/03/2020 | 17/07/2020 | 28.65 | 0.00 | 0.00 | 0.00 | 28.65 | 0.00 | 25.52 | 0.00 | (3.13) | Income / (Deduction) |
| FXUSD | 3512.13 | 17/07/2020 | 17/07/2020 | 5,045.12 | 0.00 | 0.00 | 0.00 | 5,045.12 | 0.00 | 5,020.92 | 0.00 | (24.20) | Income / (Deduction) |
| FXUSD | 53.96 | 17/07/2020 | 14/08/2020 | 77.51 | 0.00 | 0.00 | 0.00 | 77.51 | 0.00 | 75.25 | 0.00 | (2.26) | Income / (Deduction) |
| FXUSD | 3435.97 | 14/08/2020 | 14/08/2020 | 4,791.48 | 0.00 | 0.00 | 0.00 | 4,791.48 | 0.00 | 4,791.46 | 0.00 | (0.02) | Income / (Deduction) |
| FXUSD | 53.96 | 14/08/2020 | 24/06/2021 | 75.25 | 0.00 | 0.00 | 0.00 | 75.25 | 0.00 | 71.24 | 0.00 | (4.01) | Income / (Deduction) |
| Subtotal | | | | 10,072.87 | 0.00 | 0.00 | 0.00 | 10,072.87 | 0.00 | 10,036.01 | 0.00 | (36.86) | |

| | | | | | | | | | | | | | |
|----------------------------------|--|--|--|------------------|-------------|-------------|-------------|------------------|-------------|------------------|-------------|----------------|--|
| Total income gains/losses | | | | 10,072.87 | 0.00 | 0.00 | 0.00 | 10,072.87 | 0.00 | 10,036.01 | 0.00 | (36.86) | |
|----------------------------------|--|--|--|------------------|-------------|-------------|-------------|------------------|-------------|------------------|-------------|----------------|--|

Section 2 - Realised capital gains/losses

| | | | | | | | | | | | | | |
|-----------------------|----|------------|------------|-----------------|--------------|-------------|-------------|-----------------|-------------|-----------------|-----------------|-------------|------|
| Microsoft Corporation | | | | | | | | | | | | | |
| MSFT.ND | 17 | 15/07/2020 | 12/08/2020 | 5,098.06 | 77.00 | 0.00 | 0.00 | 5,175.06 | 0.00 | 4,872.84 | (302.22) | 0.00 | Loss |
| Subtotal | | | | 5,098.06 | 77.00 | 0.00 | 0.00 | 5,175.06 | 0.00 | 4,872.84 | (302.22) | 0.00 | |

| | | | | | | | | | | | | | |
|--|--|--|--|-----------------|--------------|-------------|-------------|-----------------|-------------|-----------------|-----------------|-------------|--|
| Total realised capital gains/losses | | | | 5,098.06 | 77.00 | 0.00 | 0.00 | 5,175.06 | 0.00 | 4,872.84 | (302.22) | 0.00 | |
|--|--|--|--|-----------------|--------------|-------------|-------------|-----------------|-------------|-----------------|-----------------|-------------|--|

Section 3 - Non-assessable gains/losses

No transactions are recorded during this financial year period.

Section 4 - Capital gains events without a sale

Wrap Tax Statement

Financial Year ended 30/06/2021

Schedule 6 - Realised gains/losses

| Asset | Units | Acquisition date | Disposal date ^A | Cost base \$ | Additional costs \$ | Cost base reduction \$ | AMIT cost base decrease/ (increase) \$ | Adjusted cost \$ | Indexed cost base \$ | Proceeds \$ | Capital gain/(loss) \$ | Income / (deduction) \$ | Method |
|--|-------|------------------|----------------------------|--------------|---------------------|------------------------|--|------------------|----------------------|-------------|------------------------|-------------------------|--------|
| Microsoft Corporation | | | | | | | | | | | | | |
| MSFT.ND | 0 | | 14/08/2020 F | 0.00 | 6.11 | 0.00 | 0.00 | 6.11 | 0.00 | 0.00 | (6.11) | 0.00 | Loss |
| Subtotal | | | | 0.00 | 6.11 | 0.00 | 0.00 | 6.11 | 0.00 | 0.00 | (6.11) | 0.00 | |
| Total capital gains events without a sale | | | | 0.00 | 6.11 | 0.00 | 0.00 | 6.11 | 0.00 | 0.00 | (6.11) | 0.00 | |

^ANote

F - represents the capital gain that occurred due to the movement in foreign currency exchange rates between trade date and settlement date when the international security investment was sold.

Summary of realised gains/losses

| | Non-discounted gains \$ | Discounted gains \$ | Losses \$ |
|-------------------------------------|-------------------------|---------------------|-----------------|
| Capital gains/(losses) on sales | 0.00 | 0.00 | (302.22) |
| Capital gains without a sale | 0.00 | 0.00 | (6.11) |
| Total capital gains/(losses) | 0.00 | 0.00 | (308.33) |
| Capital losses applied | 0.00 | 0.00 | 0.00 |
| Remaining capital gains | 0.00 | 0.00 | |
| Discount applied | | 0.00 | |
| Net capital losses carried forward | | | 308.33 |
| Total income/(deduction) | (36.86) | | |

Wrap Tax Statement

Financial Year ended 30/06/2021



Schedule 7 - Unrealised gains/losses

| Asset | Units | Acquisition date | Cost base \$ | Additional costs \$ | Cost base reduction \$ | AMIT cost base decrease/ (increase) \$ | Adjusted cost \$ | Market Value \$ | Unrealised capital gain / (loss) \$ | Income / (deduction) \$ | Method |
|-------|-------|------------------|--------------|---------------------|------------------------|--|------------------|-----------------|-------------------------------------|-------------------------|--------|
|-------|-------|------------------|--------------|---------------------|------------------------|--|------------------|-----------------|-------------------------------------|-------------------------|--------|

Section 1 - Unrealised income gains/losses

No transactions are recorded during this financial year period.

Section 2 - Unrealised capital gains/losses

No transactions are recorded during this financial year period.

Section 3 - Non-assessable gains/losses

No transactions are recorded during this financial year period.

Summary of unrealised gains/losses

| | Non-discounted gains \$ | Discounted gains \$ | Losses \$ |
|---------------------------------|-------------------------|---------------------|-----------|
| Capital gains/(losses) on sales | 0.00 | 0.00 | 0.00 |
| Capital losses applied | 0.00 | 0.00 | 0.00 |
| Remaining capital gains | 0.00 | 0.00 | |
| Discount applied | | 0.00 | |
| Unused capital losses | | | 0.00 |

Wrap Tax Statement

Financial Year ended 30/06/2021



Portfolio valuation as at 30 June 2021

| Asset code | Asset name | Units | Price \$ | Value \$ |
|--------------------------|------------------------|-------|----------|-------------|
| | Netwealth Cash Account | | | 0.00 |
| Asset | | | | |
| Subtotal | | | | 0.00 |
| Income receivable | | | | |
| Subtotal | | | | 0.00 |

Portfolio valuation as at 30 June 2021

0.00

Gold Reserve Holdings Statement

Dr Sh Chan Family Super Fund

Report Generated: June 30, 2021

| METAL | QTY HELD | UNIT VALUE | TOTAL VALUE |
|---|---|-----------------|------------------|
| <i>Gold</i> | | | |
| Perth Mint 1 oz Gold Minted Bar | 15 | 2,358.51 | 35,377.65 |
| | 15.00 | 2,358.51 | 35,377.65 |
| | Total Quantity - (15 + 15 = 30) * 2,358.51 = 70,755.30 | | |
| <i>Silver</i> | | | |
| As Good As Gold Premium kilo Silver Bar | 30 | 1,118.84 | 33,565.20 |
| | 30.00 | 1,118.84 | 33,565.20 |
| | 45.00 | 3,477.35 | 68,942.85 |

Depository Holdings

July 30, 2021

SU H CHAN PTY LTD AFT DR SH CHAN FAMILY SUPER FUND

3/25 RENWICK STREET

SOUTH PERTH, W.A., AUS 6151

Summary by Depository

| <u>Depository</u> | GOLD | SILVER | PLATINUM | PALLADIUM | NUMISMATIC | OTHER |
|-----------------------------|--------------|---------------|-----------------|------------------|-------------------|--------------|
| Brink's Global Srvc Pte Ltd | 15.00 | | | | | |
| TOTALS: | 15.00 | | | | | |

Depository : BRSING

| Metal | Product Description | Quantity (unit) | Quantity (in oz) | *Gold Fix | Value (USD) |
|--------------|----------------------------|----------------------------|-----------------------------|----------------------|------------------------|
| <u>Gold</u> | | | | | |
| | 1 oz Perth Mint Gold Bar | 15 | 15.00 | \$1,825.75 | \$27,386.25 |
| | Total Gold = | | 15.00 oz | | \$27,386.25 |

* Fix value as of 7/30/2021 does not include any applicable premiums.

2121 Rosecrans Ave., Suite 6300, El Segundo, CA 90245 | www.tdsvaults.com | service@tdsvaults.com
Toll-free (US & Canada): (855) 4-VAULTS | Direct Line: (310) 587-1408 | Fax: (424) 313-5590



Income tax 002

| | |
|-----------------------|------------|
| Date generated | 07/09/2021 |
| Overdue | \$0.00 |
| Not yet due | \$0.00 |
| Balance | \$0.00 |

Transactions

5 results found - from **07 September 2019** to **07 September 2021** sorted by **processed date** ordered **newest to oldest**

| Processed date | Effective date | Description | Debit (DR) | Credit (CR) | Balance |
|----------------|----------------|--|-------------|-------------|----------------|
| 19 Apr 2021 | 2 Mar 2021 | Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20 | \$30,096.64 | | \$0.00 |
| 23 Feb 2021 | 22 Feb 2021 | Payment received | | \$10,000.00 | \$30,096.64 CR |
| 16 Feb 2021 | 15 Feb 2021 | Payment received | | \$10,000.00 | \$20,096.64 CR |
| 11 Feb 2021 | 10 Feb 2021 | Payment received | | \$10,000.00 | \$10,096.64 CR |
| 24 Nov 2020 | 23 Nov 2020 | Payment received | | \$96.64 | \$96.64 CR |



Activity statement 004

| | |
|-----------------------|---------------|
| Date generated | 07/09/2021 |
| Overdue | \$7,135.00 DR |
| Not yet due | \$0.00 |
| Balance | \$7,135.00 DR |

Transactions

3 results found - from **07 September 2019** to **07 September 2021** sorted by **processed date** ordered **newest to oldest**

| Processed date | Effective date | Description | Debit (DR) | Credit (CR) | Balance |
|-----------------------|-----------------------|--|-------------------|--------------------|----------------|
| 5 Sep 2021 | 5 Sep 2021 | General interest charge | | | \$7,135.00 DR |
| 5 Sep 2021 | 28 Jul 2021 | Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments | \$7,394.00 | | \$7,135.00 DR |
| 29 Jun 2021 | 28 Jun 2021 | Payment received | | \$259.00 | \$259.00 CR |



Agent MORA WEALTH ACCOUNTANTS
PTY LTD
Client THE TRUSTEE FOR DR SH CHAN
FAMILY SUPER FUND
ABN 83 978 724 386

Print instalment

| Account | Period | Document ID |
|---|---------------------|-------------|
| Activity statement – 004 – THE TRUSTEE FOR DR SH CHAN FAMILY SUPER FUND | Apr 2021 – Jun 2021 | 46841389330 |
| Receipt ID | Unavailable | |
| Date lodged | 28 July 2021 | |
| Payment due date | 28 July 2021 | |

Statement summary

| Description | Reported Value | Owed to ATO | Owed by ATO |
|---|----------------|-------------|-------------|
| <i>PAYG income tax instalment</i> | | | |
| 5A Owed to ATO | | \$7,394.00 | |
| T7 Instalment amount – Based on the notional tax \$ 29,578.64 from the 2020 assessment. | \$7,394.00 | | |

Amount owing to ATO

\$7,394.00

BPAY®



Biller code 75556
Ref 4839787243867160

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Australia Post

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Payment reference number

4839787243867160



*171 4839787243867160

P - PRIOR YEAR

Financial statements and reports for the year ended 30 June 2020

Dr SH Chan Family Super Fund

Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Trustees Declaration

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CGT Register

Investment Income

Realised Capital Gains

Unrealised Capital Gains

Trustee Minute / Resolution

Trial Balance

Operating Statement

For the year ended 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|---|------|----------------|------------|
| Income | | | |
| Investment Income | | | |
| Trust Distributions | 6 | 358 | 0 |
| Dividends Received | 5 | 82 | 0 |
| Interest Received | | 18 | 0 |
| Investment Gains | | | |
| Changes in Market Values | 7 | 14,599 | 0 |
| Contribution Income | | | |
| Employer Contributions | | 7,113 | 0 |
| Personal Non Concessional | | 1,330 | 0 |
| Transfers In | | 190,000 | 0 |
| Other Income | | | |
| Foreign Exchange Profits/ Losses | | 355 | 0 |
| Other Income | | 2 | 0 |
| Total Income | | <u>213,857</u> | <u>0</u> |
| Expenses | | | |
| Fund Establishment Fee | | 330 | 0 |
| Administration Costs | | 212 | 0 |
| Advisor Fees | | 340 | 0 |
| | | <u>882</u> | <u>0</u> |
| Total Expenses | | <u>882</u> | <u>0</u> |
| Benefits accrued as a result of operations before income tax | | <u>212,975</u> | <u>0</u> |
| Income Tax Expense | | 29,579 | 0 |
| Benefits accrued as a result of operations | | <u>183,396</u> | <u>0</u> |

The accompanying notes form part of these financial statements.

Refer to compilation report

Dr SH Chan Family Super Fund
Statement of Financial Position



As at 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|--|------|----------------|------------|
| Assets | | | |
| Investments | | | |
| Cryptocurrency | 2 | 27,323 | 0 |
| Other Investments | 3 | 147,994 | 0 |
| Total Investments | | <u>175,317</u> | <u>0</u> |
| Other Assets | | | |
| Cash at Bank - P & N Bank 9807 | | 36,037 | 0 |
| Cash at Bank - Netwealth Bank 2795 | | 1,620 | 0 |
| Cash at Bank - The Perth Mint Australia 8384 | | 1 | 0 |
| Total Other Assets | | <u>37,658</u> | <u>0</u> |
| Total Assets | | <u>212,975</u> | <u>0</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 29,579 | 0 |
| Total Liabilities | | <u>29,579</u> | <u>0</u> |
| Net assets available to pay benefits | | <u>183,396</u> | <u>0</u> |
| Represented by: | | | |
| Liability for accrued benefits allocated to members' accounts | | | |
| Chan, Su Hoon - Accumulation | | 183,396 | 0 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>183,396</u> | <u>0</u> |

The accompanying notes form part of these financial statements.

Refer to compilation report

Dr SH Chan Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2020



Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and 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.

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Dr SH Chan Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2020



Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Cryptocurrency

| | 2020 \$ | 2019 \$ |
|---------|------------|------------|
| Bitcoin | 27,323 | 0 |
| | 27,323 | 0 |

Note 3: Other Investments

| | 2020 \$ | 2019 \$ |
|-----------|------------|------------|
| US Dollar | 78 | 0 |

Dr SH Chan Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2020



| | | |
|--|---------|---|
| Perth Mint Gold Bar | 38,813 | 0 |
| Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | 77,545 | 0 |
| Perth Mint Silver Bar | 6,114 | 0 |
| As Good As Gold Premium 1 kilo Silver Bar | 25,444 | 0 |
| | 147,994 | 0 |

Note 4: Banks and Term Deposits

| | 2020 \$ | 2019 \$ |
|--|------------|------------|
| Banks | | |
| Cash at Bank - Netwealth Bank 2795 | 1,620 | 0 |
| Cash at Bank - P & N Bank 9807 | 36,037 | 0 |
| Cash at Bank - The Perth Mint Australia 8384 | 1 | 0 |
| | 37,658 | 0 |

Note 5: Dividends

| | 2020 \$ | 2019 \$ |
|-----------------------|------------|------------|
| Apple Inc | 54 | 0 |
| Microsoft Corporation | 29 | 0 |
| | 83 | 0 |

Note 6: Trust Distributions

| | 2020 \$ | 2019 \$ |
|--------------------------------|------------|------------|
| Magellan Infra Fund (Unhedged) | 358 | 0 |
| | 358 | 0 |

Note 7: Changes in Market Values

Unrealised Movements in Market Value

| | 2020 \$ | 2019 \$ |
|-----------------------|------------|------------|
| Cryptocurrency | | |
| Bitcoin | 4,823 | 0 |
| | 4,823 | 0 |

Dr SH Chan Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2020



| | | |
|--|-------------|-------------|
| Other Investments | | |
| As Good As Gold Premium 1 kilo Silver Bar | 133 | 0 |
| Perth Mint Gold Bar | 2,613 | 0 |
| Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | 4,975 | 0 |
| Perth Mint Silver Bar | 214 | 0 |
| US Dollar | (334) | 0 |
| | <hr/> | <hr/> |
| | 7,601 | 0 |
| | <hr/> | <hr/> |
| Total Unrealised Movement | 12,425 | 0 |
| | <hr/> | <hr/> |
| Realised Movements in Market Value | | |
| | 2020 | 2019 |
| | \$ | \$ |
| Managed Investments (Australian) | | |
| Magellan Infra Fund (Unhedged) | 342 | 0 |
| | <hr/> | <hr/> |
| | 342 | 0 |
| | <hr/> | <hr/> |
| Other Investments | | |
| US Dollar | (601) | 0 |
| | <hr/> | <hr/> |
| | (601) | 0 |
| | <hr/> | <hr/> |
| Shares in Listed Companies (Overseas) | | |
| Apple Inc | 1,034 | 0 |
| Microsoft Corporation | 1,400 | 0 |
| | <hr/> | <hr/> |
| | 2,434 | 0 |
| | <hr/> | <hr/> |
| Total Realised Movement | 2,175 | 0 |
| | <hr/> | <hr/> |
| Changes in Market Values | 14,600 | 0 |
| | <hr/> | <hr/> |

Trustees Declaration

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2020 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 2020.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

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

.....
Su Hoon Chan
Su H Chan Pty Ltd
Director

Dated this day of

Dr SH Chan Family Super Fund
Statement of Taxable Income



For the year ended 30 June 2020

| | 2020 |
|--|-------------------|
| | \$ |
| Benefits accrued as a result of operations | 212,975.00 |
| Less | |
| Non Taxable Transfer In | 1,727.00 |
| Increase in MV of investments | 12,425.00 |
| Realised Accounting Capital Gains | 2,174.00 |
| Accounting Trust Distributions | 358.00 |
| Non Taxable Contributions | 1,330.00 |
| | <u>18,014.00</u> |
| Add | |
| SMSF non deductible expenses | 330.00 |
| Franking Credits | 1.00 |
| Foreign Credits | 61.00 |
| Net Capital Gains | 2,202.00 |
| Taxable Trust Distributions | 11.00 |
| Distributed Foreign income | 42.00 |
| | <u>2,647.00</u> |
| SMSF Annual Return Rounding | (2.00) |
| Taxable Income or Loss | <u>197,606.00</u> |
| Income Tax on Taxable Income or Loss | 29,640.90 |
| Less | |
| Franking Credits | 0.98 |
| Foreign Credits | 61.28 |
| CURRENT TAX OR REFUND | <u>29,578.64</u> |
| Supervisory Levy | 259.00 |
| Supervisory Levy Adjustment for New Funds | 259.00 |
| Income Tax Instalments Paid | (20,096.64) |
| AMOUNT DUE OR REFUNDABLE | <u>10,000.00</u> |

* Distribution tax components review process has not been completed for the financial year.

Dr SH Chan Family Super Fund

Members Statement



Su Hoon Chan
 Unit 3 / 25 Renwick Street
 SOUTH PERTH, Western Australia, 6151, Australia

Your Details

Date of Birth : Provided
 Age: 45
 Tax File Number: Provided
 Date Joined Fund: 25/10/2019
 Service Period Start Date:
 Date Left Fund:
 Member Code: CHASU 00001A
 Account Start Date 25/10/2019
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 183,397
 Total Death Benefit 183,397

Your Balance

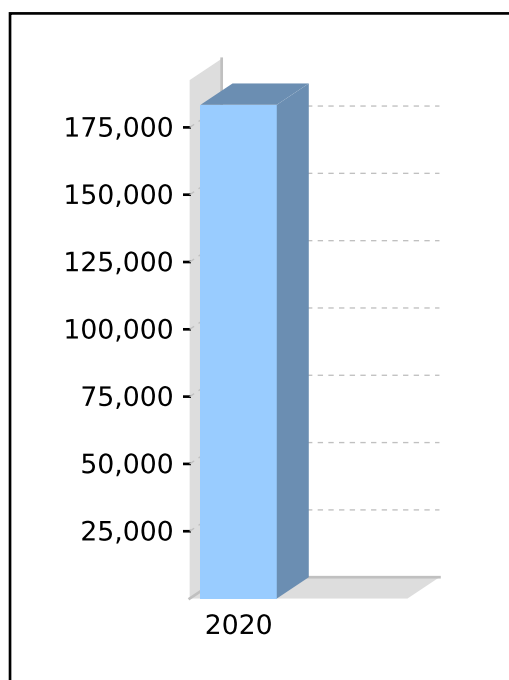
Total Benefits 183,397

Preservation Components

Preserved 183,397
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 1,330
 Taxable 182,067
 Investment Earnings Rate -8%



Your Detailed Account Summary

| | This Year |
|--|-----------|
| Opening balance at 01/07/2019 | |
| <u>Increases to Member account during the period</u> | |
| Employer Contributions | 7,113 |
| Personal Contributions (Concessional) | |
| Personal Contributions (Non Concessional) | 1,330 |
| Government Co-Contributions | |
| Other Contributions | |
| Proceeds of Insurance Policies | |
| Transfers In | 190,000 |
| Net Earnings | 14,595 |
| Internal Transfer In | |
| <u>Decreases to Member account during the period</u> | |
| Pensions Paid | |
| Contributions Tax | 1,067 |
| Income Tax | 28,574 |
| 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 30/06/2020 | 183,397 |

Dr SH Chan Family Super Fund
Investment Summary Report



As at 30 June 2020

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Unrealised Gain/(Loss) | Gain/(Loss)% | Portfolio Weight% |
|--|--------|---------------|-------------------|--------------|-------------------|------------------------|----------------|-------------------|
| Cash/Bank Accounts | | | | | | | | |
| Cash at Bank - Netwealth Bank 2795 | | 1,620.270000 | 1,620.27 | 1,620.27 | 1,620.27 | | | 0.76 % |
| Cash at Bank - P & N Bank 9807 | | 36,037.120000 | 36,037.12 | 36,037.12 | 36,037.12 | | | 16.96 % |
| Cash at Bank - The Perth Mint Australia 8384 | | 0.760000 | 0.76 | 0.76 | 0.76 | | | 0.00 % |
| | | | 37,658.15 | | 37,658.15 | | 0.00 % | 17.72 % |
| Cryptocurrency | | | | | | | | |
| BITC Bitcoin | 2.03 | 13,272.708000 | 26,881.22 | 11,109.47 | 22,500.00 | 4,381.22 | 19.47 % | 12.65 % |
| | | | 26,881.22 | | 22,500.00 | 4,381.22 | 19.47 % | 12.65 % |
| Other Investments | | | | | | | | |
| Silver 1 kg As Good As Gold Premium 1 kilo Silver Bar | 30.00 | 848.130000 | 25,443.90 | 843.70 | 25,311.00 | 132.90 | 0.52 % | 11.97 % |
| Gold Perth Mint Gold Bar | 15.00 | 2,587.520000 | 38,812.80 | 2,413.31 | 36,199.69 | 2,613.11 | 7.22 % | 18.26 % |
| Gold 1 OZ Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | 30.00 | 2,584.840000 | 77,545.20 | 2,419.00 | 72,570.00 | 4,975.20 | 6.86 % | 36.49 % |
| Silver Perth Mint Silver Bar | 231.58 | 26.400000 | 6,113.61 | 25.48 | 5,899.55 | 214.06 | 3.63 % | 2.88 % |
| FXUSD.NX US Dollar | 53.96 | 1.448800 | 78.18 | 1.53 | 82.41 | (4.23) | (5.13) % | 0.04 % |
| | | | 147,993.69 | | 140,062.65 | 7,931.04 | 5.66 % | 69.63 % |
| | | | 212,533.06 | | 200,220.80 | 12,312.26 | 6.15 % | 100.00 % |

Dr SH Chan Family Super Fund
Market Movement Report



As at 30 June 2020

| Investment | Date | Description | Unrealised | | | | Realised | | | Total |
|----------------------|-------------------|-------------|-------------|--------------------------|-----------------|--------------|------------------|------------------|----------------------|-----------------|
| | | | Units | Accounting Cost Movement | Market Movement | Depreciation | Balance | Consideration | Accounting Cost Base | |
| AAPL.NDQ - Apple Inc | | | | | | | | | | |
| | 16/12/2019 | Purchase | 25.00 | 10,106.54 | 0.00 | 0.00 | 10,106.54 | 0.00 | 0.00 | 0.00 |
| | 20/12/2019 | Purchase | 25.00 | 10,211.35 | 0.00 | 0.00 | 20,317.89 | 0.00 | 0.00 | 0.00 |
| | 28/01/2020 | Purchase | 17.00 | 7,906.68 | 0.00 | 0.00 | 28,224.57 | 0.00 | 0.00 | 0.00 |
| | 21/02/2020 | Purchase | 10.00 | 4,828.54 | 0.00 | 0.00 | 33,053.11 | 0.00 | 0.00 | 0.00 |
| | 24/02/2020 | Disposal | (67.00) | (29,010.49) | 0.00 | 0.00 | 4,042.62 | 30,131.74 | 29,010.49 | 1,121.25 |
| | 28/02/2020 | Disposal | (10.00) | (4,042.62) | 0.00 | 0.00 | 0.00 | 3,955.14 | 4,042.62 | (87.48) |
| | 30/06/2020 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34,086.88 | 33,053.11 | 1,033.77 |
| BITC - Bitcoin | | | | | | | | | | |
| | 23/11/2019 | Purchase | 1.84 | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 |
| | 01/05/2020 | Purchase | 0.07 | 1,000.00 | 0.00 | 0.00 | 21,000.00 | 0.00 | 0.00 | 0.00 |
| | 01/05/2020 | Purchase | 0.11 | 1,500.00 | 0.00 | 0.00 | 22,500.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | Revaluation | 0.00 | 0.00 | 4,823.41 | 0.00 | 27,323.41 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | | 2.03 | 22,500.00 | 4,823.41 | 0.00 | 27,323.41 | 0.00 | 0.00 | 0.00 |
| FXUSD - US Dollar | | | | | | | | | | |
| | 18/12/2019 | Purchase | 6,925.00 | 10,125.91 | 0.00 | 0.00 | 10,125.91 | 0.00 | 0.00 | 0.00 |
| | 18/12/2019 | Revaluation | 0.00 | 0.00 | 38.50 | 0.00 | 10,164.41 | 0.00 | 0.00 | 0.00 |
| | 18/12/2019 | Disposal | (6,925.00) | (10,125.91) | 0.00 | 0.00 | 38.50 | 10,106.54 | 10,125.91 | (19.37) |
| | 18/12/2019 | Writeback | 0.00 | 0.00 | (38.50) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 19/12/2019 | Purchase | 7,778.00 | 11,406.47 | 0.00 | 0.00 | 11,406.47 | 0.00 | 0.00 | 0.00 |
| | 19/12/2019 | Disposal | (7,778.00) | (11,406.47) | 0.00 | 0.00 | 0.00 | 11,298.67 | 11,406.47 | (107.80) |
| | 19/12/2019 | Revaluation | 0.00 | 0.00 | 38.50 | 0.00 | 38.50 | 0.00 | 0.00 | 0.00 |
| | 24/12/2019 | Purchase | 7,066.25 | 10,269.95 | 0.00 | 0.00 | 10,308.45 | 0.00 | 0.00 | 0.00 |
| | 24/12/2019 | Disposal | (7,066.25) | (10,269.95) | 0.00 | 0.00 | 38.50 | 10,211.35 | 10,269.95 | (58.60) |
| | 24/12/2019 | Revaluation | 0.00 | 0.00 | 38.50 | 0.00 | 77.00 | 0.00 | 0.00 | 0.00 |
| | 30/01/2020 | Purchase | 5,312.50 | 7,880.77 | 0.00 | 0.00 | 7,957.77 | 0.00 | 0.00 | 0.00 |
| | 30/01/2020 | Disposal | (5,312.50) | (7,880.77) | 0.00 | 0.00 | 77.00 | 7,906.68 | 7,880.77 | 25.91 |
| | 30/01/2020 | Revaluation | 0.00 | 0.00 | 38.50 | 0.00 | 115.50 | 0.00 | 0.00 | 0.00 |
| | 13/02/2020 | Purchase | 36.11 | 53.76 | 0.00 | 0.00 | 169.26 | 0.00 | 0.00 | 0.00 |
| | 25/02/2020 | Purchase | 3,187.80 | 4,846.30 | 0.00 | 0.00 | 5,015.56 | 0.00 | 0.00 | 0.00 |
| | 25/02/2020 | Disposal | (3,187.80) | (4,846.30) | 0.00 | 0.00 | 169.26 | 4,828.54 | 4,846.30 | (17.76) |
| | 25/02/2020 | Revaluation | 0.00 | 0.00 | 38.50 | 0.00 | 207.76 | 0.00 | 0.00 | 0.00 |
| | 26/02/2020 | Purchase | 8,386.00 | 12,816.75 | 0.00 | 0.00 | 13,024.51 | 0.00 | 0.00 | 0.00 |
| | 26/02/2020 | Disposal | (8,386.00) | (12,816.75) | 0.00 | 0.00 | 207.76 | 12,686.67 | 12,816.75 | (130.08) |
| | 26/02/2020 | Purchase | 19,899.00 | 30,412.66 | 0.00 | 0.00 | 30,620.42 | 0.00 | 0.00 | 0.00 |

Dr SH Chan Family Super Fund
Market Movement Report



As at 30 June 2020

| Investment | Date | Description | Unrealised | | | | Realised | | | Total |
|--|-------------------|-------------|---------------|--------------------------|-----------------|--------------|------------------|------------------|----------------------|-----------------|
| | | | Units | Accounting Cost Movement | Market Movement | Depreciation | Balance | Consideration | Accounting Cost Base | |
| | 26/02/2020 | Disposal | (19,899.00) | (30,412.66) | 0.00 | 0.00 | 207.76 | 30,103.98 | 30,412.66 | (308.68) |
| | 26/02/2020 | Revaluation | 0.00 | 0.00 | 38.50 | 0.00 | 246.26 | 0.00 | 0.00 | 0.00 |
| | 26/02/2020 | Revaluation | 0.00 | 0.00 | 60.26 | 0.00 | 306.52 | 0.00 | 0.00 | 0.00 |
| | 03/03/2020 | Purchase | 2,574.40 | 3,911.27 | 0.00 | 0.00 | 4,217.79 | 0.00 | 0.00 | 0.00 |
| | 03/03/2020 | Disposal | (2,574.40) | (3,911.27) | 0.00 | 0.00 | 306.52 | 3,926.19 | 3,911.27 | 14.92 |
| | 03/03/2020 | Revaluation | 0.00 | 0.00 | 38.50 | 0.00 | 345.02 | 0.00 | 0.00 | 0.00 |
| | 12/03/2020 | Purchase | 17.85 | 28.65 | 0.00 | 0.00 | 373.67 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | Revaluation | 0.00 | 0.00 | (295.49) | 0.00 | 78.18 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | | 53.96 | 82.41 | (4.23) | 0.00 | 78.18 | 91,068.62 | 91,670.08 | (601.46) |
| Gold - Perth Mint Gold Bar | | | | | | | | | | |
| | 25/11/2019 | Purchase | 3.00 | 6,526.20 | 0.00 | 0.00 | 6,526.20 | 0.00 | 0.00 | 0.00 |
| | 03/03/2020 | Purchase | 12.00 | 29,673.49 | 0.00 | 0.00 | 36,199.69 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | Revaluation | 0.00 | 0.00 | 2,613.11 | 0.00 | 38,812.80 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | | 15.00 | 36,199.69 | 2,613.11 | 0.00 | 38,812.80 | 0.00 | 0.00 | 0.00 |
| Gold 1 OZ - Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | | | | | | | | | | |
| | 18/11/2019 | Purchase | 15.00 | 33,300.00 | 0.00 | 0.00 | 33,300.00 | 0.00 | 0.00 | 0.00 |
| | 18/03/2020 | Purchase | 15.00 | 39,270.00 | 0.00 | 0.00 | 72,570.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | Revaluation | 0.00 | 0.00 | 4,975.20 | 0.00 | 77,545.20 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | | 30.00 | 72,570.00 | 4,975.20 | 0.00 | 77,545.20 | 0.00 | 0.00 | 0.00 |
| MGE0006AU - Magellan Infra Fund (Unhedged) | | | | | | | | | | |
| | 18/12/2019 | Purchase | 11,926.34 | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 |
| | 25/02/2020 | Disposal | (11,926.34) | (25,000.00) | 0.00 | 0.00 | 0.00 | 25,342.29 | 25,000.00 | 342.29 |
| | 30/06/2020 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,342.29 | 25,000.00 | 342.29 |
| MSFT.NDQ - Microsoft Corporation | | | | | | | | | | |
| | 17/12/2019 | Purchase | 50.00 | 11,298.67 | 0.00 | 0.00 | 11,298.67 | 0.00 | 0.00 | 0.00 |
| | 24/02/2020 | Disposal | (50.00) | (11,298.67) | 0.00 | 0.00 | 0.00 | 12,698.37 | 11,298.67 | 1,399.70 |
| | 30/06/2020 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,698.37 | 11,298.67 | 1,399.70 |
| Silver - Perth Mint Silver Bar | | | | | | | | | | |
| | 25/11/2019 | Purchase | 219.00 | 5,569.56 | 0.00 | 0.00 | 5,569.56 | 0.00 | 0.00 | 0.00 |
| | 03/03/2020 | Purchase | 12.58 | 329.99 | 0.00 | 0.00 | 5,899.55 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | Revaluation | 0.00 | 0.00 | 214.06 | 0.00 | 6,113.61 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | | 231.58 | 5,899.55 | 214.06 | 0.00 | 6,113.61 | 0.00 | 0.00 | 0.00 |

Dr SH Chan Family Super Fund
Market Movement Report



As at 30 June 2020

| Investment | Date | Description | Unrealised | | | | Realised | | | Total |
|---|-------------------|-------------|--------------|--------------------------|------------------|--------------|------------------|---------------|----------------------|------------------|
| | | | Units | Accounting Cost Movement | Market Movement | Depreciation | Balance | Consideration | Accounting Cost Base | |
| Silver 1 kg - As Good As Gold Premium 1 kilo Silver Bar | | | | | | | | | | |
| | 18/11/2019 | Purchase | 30.00 | 25,311.00 | 0.00 | 0.00 | 25,311.00 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | Revaluation | 0.00 | 0.00 | 132.90 | 0.00 | 25,443.90 | 0.00 | 0.00 | 0.00 |
| | 30/06/2020 | | 30.00 | 25,311.00 | 132.90 | 0.00 | 25,443.90 | 0.00 | 0.00 | 0.00 |
| Total Market Movement | | | | | 12,754.45 | | | | 2,174.30 | 14,928.75 |

Dr SH Chan Family Super Fund
CGT Register Report



As at 30 June 2020

| Investment | Transaction Date | Contract Date | CGT Transaction Type | Units | Cost Base | Cost Base Adj Tax Def | Cost Base Adj Tax Free | Reduced Cost Base | Adjusted Cost Base | Net Other Capital Gain | Net Indexed Gain | Gross Discounted Gain | CGT Loss |
|--|------------------|---------------|----------------------|------------|-----------|-----------------------|------------------------|-------------------|--------------------|------------------------|------------------|-----------------------|----------|
| Other Investments | | | | | | | | | | | | | |
| Gold 1 OZ - Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | | | | | | | | | | | | | |
| | 18/11/2019 | 18/11/2019 | Purchase | 15.00 | 33,300.00 | | | | | | | | |
| | 18/03/2020 | 18/03/2020 | Purchase | 15.00 | 39,270.00 | | | | | | | | |
| Silver - Perth Mint Silver Bar | | | | | | | | | | | | | |
| | 25/11/2019 | 25/11/2019 | Purchase | 219.00 | 5,569.56 | | | | | | | | |
| | 03/03/2020 | 03/03/2020 | Purchase | 12.58 | 329.99 | | | | | | | | |
| FXUSD - US Dollar | | | | | | | | | | | | | |
| | 18/12/2019 | 18/12/2019 | Purchase | 6,925.00 | 10,125.91 | | | | | | | | |
| | 18/12/2019 | 18/12/2019 | Disposal | (6,925.00) | | 0.00 | | 10,125.91 | 10,125.91 | | | | (19.37) |
| | 19/12/2019 | 19/12/2019 | Purchase | 7,778.00 | 11,406.47 | | | | | | | | |
| | 19/12/2019 | 19/12/2019 | Disposal | (7,778.00) | | 0.00 | | 11,406.47 | 11,406.47 | | | | (107.80) |
| | 24/12/2019 | 24/12/2019 | Purchase | 7,066.25 | 10,269.95 | | | | | | | | |
| | 24/12/2019 | 24/12/2019 | Disposal | (7,066.25) | | 0.00 | | 10,269.95 | 10,269.95 | | | | (58.60) |

Dr SH Chan Family Super Fund
CGT Register Report



As at 30 June 2020

| Investment | Transaction Date | Contract Date | CGT Transaction Type | Units | Cost Base | Cost Base Adj Tax Def | Cost Base Adj Tax Free | Reduced Cost Base | Adjusted Cost Base | Net Other Capital Gain | Net Indexed Gain | Gross Discounted Gain | CGT Loss |
|--|------------------|---------------|----------------------|------------|-----------|-----------------------|------------------------|-------------------|--------------------|------------------------|------------------|-----------------------|----------|
| Other Investments | | | | | | | | | | | | | |
| | 03/03/2020 | 03/03/2020 | Disposal | (2,574.40) | | 0.00 | | 3,911.27 | 3,911.27 | 14.92 | | | |
| | 12/03/2020 | 12/03/2020 | Purchase | 17.85 | 28.65 | | | | | | | | |
| Shares in Listed Companies (Overseas) | | | | | | | | | | | | | |
| AAPL.NDQ - Apple Inc | | | | | | | | | | | | | |
| | 16/12/2019 | 16/12/2019 | Purchase | 25.00 | 10,106.54 | | | | | | | | |
| | 20/12/2019 | 20/12/2019 | Purchase | 25.00 | 10,211.35 | | | | | | | | |
| | 28/01/2020 | 28/01/2020 | Purchase | 17.00 | 7,906.68 | | | | | | | | |
| | 21/02/2020 | 21/02/2020 | Purchase | 10.00 | 4,828.54 | | | | | | | | |
| | 24/02/2020 | 24/02/2020 | Disposal | (15.00) | | 0.00 | | 6,063.92 | 6,063.92 | 681.99 | | | |
| | 24/02/2020 | 24/02/2020 | Disposal | (10.00) | | 0.00 | | 4,828.54 | 4,828.54 | | | | (331.27) |
| | 24/02/2020 | 24/02/2020 | Disposal | (17.00) | | 0.00 | | 7,906.68 | 7,906.68 | | | | (261.31) |
| | 24/02/2020 | 24/02/2020 | Disposal | (25.00) | | 0.00 | | 10,211.35 | 10,211.35 | 1,031.84 | | | |

Dr SH Chan Family Super Fund
CGT Register Report



As at 30 June 2020

| Investment | Transaction Date | Contract Date | CGT Transaction Type | Units | Cost Base | Cost Base Adj Tax Def | Cost Base Adj Tax Free | Reduced Cost Base | Adjusted Cost Base | Net Other Capital Gain | Net Indexed Gain | Gross Discounted Gain | CGT Loss |
|------------|------------------|---------------|----------------------|-------|-----------|-----------------------|------------------------|-------------------|--------------------|------------------------|------------------|-----------------------|----------|
|------------|------------------|---------------|----------------------|-------|-----------|-----------------------|------------------------|-------------------|--------------------|------------------------|------------------|-----------------------|----------|

Shares in Listed Companies (Overseas)

| | | | | | | | | | | | | | |
|----------------------------------|------------|------------|----------|---------|-----------|------|--|-----------|-----------|----------|--|--|---------|
| | 28/02/2020 | 28/02/2020 | Disposal | (10.00) | | 0.00 | | 4,042.62 | 4,042.62 | | | | (87.48) |
| MSFT.NDQ - Microsoft Corporation | | | | | | | | | | | | | |
| | 17/12/2019 | 17/12/2019 | Purchase | 50.00 | 11,298.67 | | | | | | | | |
| | 24/02/2020 | 24/02/2020 | Disposal | (50.00) | | 0.00 | | 11,298.67 | 11,298.67 | 1,399.70 | | | |

Dr SH Chan Family Super Fund
Investment Income Report



As at 30 June 2020

| 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 |
|--|---------------|-------------|-------------|-----------------|------------------|----------------|---------------------|---|-------------|------------------|---------------------------|-------------------------|
| Bank Accounts | | | | | | | | | | | | |
| Cash at Bank - Netwealth Bank 2795 | 12.88 | | | 12.88 | 0.00 | 0.00 | 0.00 | 12.88 | | | 0.00 | 0.00 |
| Cash at Bank - P & N Bank 9807 | 5.11 | | | 5.11 | 0.00 | 0.00 | 0.00 | 5.11 | | | 0.00 | 0.00 |
| | 17.99 | | | 17.99 | 0.00 | 0.00 | 0.00 | 17.99 | | | 0.00 | 0.00 |
| Managed Investments (Australian) | | | | | | | | | | | | |
| MGE0006AU Magellan Infra Fund (Unhedged) | 357.79 | 1.57 | 9.28 | | 0.98 | 41.60 | 25.97 | 79.40 | | 0.00 | 41.77 | 263.57 |
| | 357.79 | 1.57 | 9.28 | | 0.98 | 41.60 | 25.97 | 79.40 | | 0.00 | 41.77 | 263.57 |
| Other Income | | | | | | | | | | | | |
| Adviser fee rebate | 1.84 | | | | | | | 1.84 | | | | |
| | 1.84 | | | | | | | 1.84 | | | | |
| Shares in Listed Companies (Overseas) | | | | | | | | | | | | |
| AAPL.NDQ Apple Inc | 53.76 | | | | | 53.76 | 23.03 | 76.79 | | 0.00 | | |
| MSFT.NDQ Microsoft Corporation | 28.65 | | | | | 28.65 | 12.28 | 40.93 | | 0.00 | | |
| | 82.41 | | | | | 82.41 | 35.31 | 117.72 | | 0.00 | | |
| | 460.03 | 1.57 | 9.28 | 17.99 | 0.98 | 124.01 | 61.28 | 216.95 | | 0.00 | 41.77 | 263.57 |

Assessable Income (Excl. Capital Gains) **216.95**

Net Capital Gain **27.84**

Total Assessable Income 244.79

* 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.

Dr SH Chan Family Super Fund
Realised Capital Gains Report



For The Period 01 July 2019 - 30 June 2020

| Investment | | Accounting Treatment | | | | Tax Treatment | | | | | | |
|--|------------------------|----------------------|------------------|------------------|--------------------------|--------------------|-------------------|-------------------|---------------|--------------------------|---------------|-----------------|
| Purchase Contract Date | Disposal Contract Date | Units | Cost | Proceeds | Accounting Profit/(Loss) | Adjusted Cost Base | Reduced Cost Base | Indexed Cost Base | Indexed Gains | Discounted Gains (Gross) | Other Gains | Capital Loss |
| Managed Investments (Australian) | | | | | | | | | | | | |
| MGE0006AU - Magellan Infra Fund (Unhedged) | | | | | | | | | | | | |
| 18/12/2019 | 25/02/2020 | 11,926.34 | 25,000.00 | 25,342.29 | 342.29 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 342.29 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41.76 | 0.00 | 0.00 |
| | | 11,926.34 | 25,000.00 | 25,342.29 | 342.29 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 41.76 | 342.29 | 0.00 |
| | | 11,926.34 | 25,000.00 | 25,342.29 | 342.29 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 41.76 | 342.29 | 0.00 |
| Other Investments | | | | | | | | | | | | |
| FXUSD - US Dollar | | | | | | | | | | | | |
| 18/12/2019 | 18/12/2019 | 6,925.00 | 10,125.91 | 10,106.54 | (19.37) | 10,125.91 | 10,125.91 | 0.00 | 0.00 | 0.00 | 0.00 | (19.37) |
| 19/12/2019 | 19/12/2019 | 7,778.00 | 11,406.47 | 11,298.67 | (107.80) | 11,406.47 | 11,406.47 | 0.00 | 0.00 | 0.00 | 0.00 | (107.80) |
| 24/12/2019 | 24/12/2019 | 7,066.25 | 10,269.95 | 10,211.35 | (58.60) | 10,269.95 | 10,269.95 | 0.00 | 0.00 | 0.00 | 0.00 | (58.60) |
| 30/01/2020 | 30/01/2020 | 5,312.50 | 7,880.77 | 7,906.68 | 25.91 | 7,880.77 | 7,880.77 | 0.00 | 0.00 | 0.00 | 25.91 | 0.00 |
| 25/02/2020 | 25/02/2020 | 3,187.80 | 4,846.30 | 4,828.54 | (17.76) | 4,846.30 | 4,846.30 | 0.00 | 0.00 | 0.00 | 0.00 | (17.76) |
| 26/02/2020 | 26/02/2020 | 8,386.00 | 12,816.75 | 12,686.67 | (130.08) | 12,816.75 | 12,816.75 | 0.00 | 0.00 | 0.00 | 0.00 | (130.08) |
| 26/02/2020 | 26/02/2020 | 19,899.00 | 30,412.66 | 30,103.98 | (308.68) | 30,412.66 | 30,412.66 | 0.00 | 0.00 | 0.00 | 0.00 | (308.68) |
| 03/03/2020 | 03/03/2020 | 2,574.40 | 3,911.27 | 3,926.19 | 14.92 | 3,911.27 | 3,911.27 | 0.00 | 0.00 | 0.00 | 14.92 | 0.00 |
| | | 61,128.95 | 91,670.08 | 91,068.62 | (601.46) | 91,670.08 | 91,670.08 | 0.00 | 0.00 | 0.00 | 40.83 | (642.29) |
| | | 61,128.95 | 91,670.08 | 91,068.62 | (601.46) | 91,670.08 | 91,670.08 | 0.00 | 0.00 | 0.00 | 40.83 | (642.29) |
| Shares in Listed Companies (Overseas) | | | | | | | | | | | | |
| AAPL.NDQ - Apple Inc | | | | | | | | | | | | |
| 21/02/2020 | 24/02/2020 | 10.00 | 4,828.54 | 4,497.27 | (331.27) | 4,828.54 | 4,828.54 | 0.00 | 0.00 | 0.00 | 0.00 | (331.27) |
| 28/01/2020 | 24/02/2020 | 17.00 | 7,906.68 | 7,645.37 | (261.31) | 7,906.68 | 7,906.68 | 0.00 | 0.00 | 0.00 | 0.00 | (261.31) |

Dr SH Chan Family Super Fund
Realised Capital Gains Report



For The Period 01 July 2019 - 30 June 2020

| Investment | | Accounting Treatment | | | | Tax Treatment | | | | | | |
|--|------------------------|----------------------|-------------------|-------------------|--------------------------|--------------------|-------------------|-------------------|---------------|--------------------------|-----------------|-------------------|
| Purchase Contract Date | Disposal Contract Date | Units | Cost | Proceeds | Accounting Profit/(Loss) | Adjusted Cost Base | Reduced Cost Base | Indexed Cost Base | Indexed Gains | Discounted Gains (Gross) | Other Gains | Capital Loss |
| Shares in Listed Companies (Overseas) | | | | | | | | | | | | |
| 20/12/2019 | 24/02/2020 | 25.00 | 10,211.35 | 11,243.19 | 1,031.84 | 10,211.35 | 10,211.35 | 0.00 | 0.00 | 0.00 | 1,031.84 | 0.00 |
| 16/12/2019 | 24/02/2020 | 15.00 | 6,063.92 | 6,745.91 | 681.99 | 6,063.92 | 6,063.92 | 0.00 | 0.00 | 0.00 | 681.99 | 0.00 |
| 16/12/2019 | 28/02/2020 | 10.00 | 4,042.62 | 3,955.14 | (87.48) | 4,042.62 | 4,042.62 | 0.00 | 0.00 | 0.00 | 0.00 | (87.48) |
| | | 77.00 | 33,053.11 | 34,086.88 | 1,033.77 | 33,053.11 | 33,053.11 | 0.00 | 0.00 | 0.00 | 1,713.83 | (680.06) |
| MSFT.NDQ - Microsoft Corporation | | | | | | | | | | | | |
| 17/12/2019 | 24/02/2020 | 50.00 | 11,298.67 | 12,698.37 | 1,399.70 | 11,298.67 | 11,298.67 | 0.00 | 0.00 | 0.00 | 1,399.70 | 0.00 |
| | | 50.00 | 11,298.67 | 12,698.37 | 1,399.70 | 11,298.67 | 11,298.67 | 0.00 | 0.00 | 0.00 | 1,399.70 | 0.00 |
| | | 127.00 | 44,351.78 | 46,785.25 | 2,433.47 | 44,351.78 | 44,351.78 | 0.00 | 0.00 | 0.00 | 3,113.53 | (680.06) |
| | | 73,182.29 | 161,021.86 | 163,196.16 | 2,174.30 | 161,021.86 | 161,021.86 | 0.00 | 0.00 | 41.76 | 3,496.65 | (1,322.35) |

Unrealised Capital Gains Report

As at 30 June 2020



| Investment | Units | Cost | Tax Deferred /Depreciation | CGT Cost Base | Market Value | Projected Profit /(Loss) | Taxable Profit Indexation | Taxable Profit Discounted | Taxable Profit Notional |
|---|--------|-------------------|-------------------------------|-------------------|---------------------|-----------------------------|------------------------------|------------------------------|----------------------------|
| Cryptocurrency | | | | | | | | | |
| BITC - Bitcoin | 2.03 | 22,500.00 | 0.00 | 22,500.00 | 26,881.2155 | 4,381.22 | 0.00 | 0.00 | 0.00 |
| | | 22,500.00 | 0.00 | 22,500.00 | 26,881.2155 | 4,381.22 | 0.00 | 0.00 | 0.00 |
| Other Investments | | | | | | | | | |
| FXUSD - US Dollar | 53.96 | 82.41 | 0.00 | 82.41 | 78.1772 | (4.23) | 0.00 | 0.00 | 0.00 |
| Gold - Perth Mint Gold Bar | 15.00 | 36,199.69 | 0.00 | 36,199.69 | 38,812.8000 | 2,613.11 | 0.00 | 0.00 | 0.00 |
| Gold 1 OZ - Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | 30.00 | 72,570.00 | 0.00 | 72,570.00 | 77,545.2000 | 4,975.20 | 0.00 | 0.00 | 0.00 |
| Silver - Perth Mint Silver Bar | 231.58 | 5,899.55 | 0.00 | 5,899.55 | 6,113.6064 | 214.06 | 0.00 | 0.00 | 0.00 |
| Silver 1 kg - As Good As Gold Premium 1 kilo Silver Bar | 30.00 | 25,311.00 | 0.00 | 25,311.00 | 25,443.9000 | 132.90 | 0.00 | 0.00 | 0.00 |
| | | 140,062.65 | 0.00 | 140,062.65 | 147,993.6836 | 7,931.03 | 0.00 | 0.00 | 0.00 |
| | | 162,562.65 | 0.00 | 162,562.65 | 174,874.8992 | 12,312.25 | 0.00 | 0.00 | 0.00 |

Memorandum of Resolutions of the Director(s) of

Su H Chan Pty Ltd ACN: 636888027

ATF Dr SH Chan Family Super Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2020 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2020, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

TRUST DEED:

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

INVESTMENT – PERSONAL USE:

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

ALLOCATION OF INCOME:

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2020.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2020.

AUDITORS:

It was resolved that

Super Audits Pty Ltd

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

Memorandum of Resolutions of the Director(s) of

Su H Chan Pty Ltd ACN: 636888027

ATF Dr SH Chan Family Super Fund

TAX AGENTS:

It was resolved that

Mora Wealth Accountants Pty Ltd

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:

Signed as a true record –

.....

Su Hoon Chan

/ /

Trial Balance

As at 30 June 2020

| Last Year | Code | Account Name | Units | Debits | Credits |
|-----------|--------------------|---|-------|------------|------------|
| | | | | \$ | \$ |
| | 23800 | Distributions Received | | | |
| | 23800/MGE0006AU | Magellan Infra Fund (Unhedged) | | | 357.79 |
| | 23900 | Dividends Received | | | |
| | 23900/AAPL.NDQ | Apple Inc | | | 53.76 |
| | 23900/MSFT.NDQ | Microsoft Corporation | | | 28.65 |
| | 24200 | Contributions | | | |
| | 24200/CHASU 00001A | (Contributions) Chan, Su Hoon - Accumulation | | | 8,443.01 |
| | 24700 | Changes in Market Values of Investments | | | 14,598.99 |
| | 24950 | Foreign Exchange Profits/ Losses | | | 355.43 |
| | 25000 | Interest Received | | | |
| | 25000/01 | Cash at Bank - Netwealth Bank 2795 | | | 12.88 |
| | 25000/03 | Cash at Bank - P & N Bank 9807 | | | 5.11 |
| | 26760 | Other Income | | | |
| | 26760/00001 | Adviser fee rebate | | | 1.84 |
| | 28500 | Transfers In | | | |
| | 28500/CHASU 00001A | (Transfers In) Chan, Su Hoon - Accumulation | | | 190,000.00 |
| | 30101 | Fund Establishment Fee | | 330.00 | |
| | 30200 | Administration Costs | | 212.00 | |
| | 30900 | Advisor Fees | | 340.21 | |
| | 48500 | Income Tax Expense | | 29,578.64 | |
| | 49000 | Profit/Loss Allocation Account | | 183,396.61 | |
| | 52420 | Contributions | | | |
| | 52420/CHASU 00001A | (Contributions) Chan, Su Hoon - Accumulation | | | 8,443.01 |
| | 52850 | Transfers In | | | |
| | 52850/CHASU 00001A | (Transfers In) Chan, Su Hoon - Accumulation | | | 190,000.00 |
| | 53100 | Share of Profit/(Loss) | | | |
| | 53100/CHASU 00001A | (Share of Profit/(Loss)) Chan, Su Hoon - Accumulation | | | 14,594.50 |
| | 53330 | Income Tax | | | |
| | 53330/CHASU 00001A | (Income Tax) Chan, Su Hoon - Accumulation | | 28,573.95 | |

Trial Balance

As at 30 June 2020

| Last Year | Code | Account Name | Units | Debits \$ | Credits \$ |
|-----------|--------------------|--|----------|-------------------|-------------------|
| | 53800 | Contributions Tax | | | |
| | 53800/CHASU 00001A | (Contributions Tax) Chan, Su Hoon - Accumulation | | 1,066.95 | |
| | 60400 | Bank Accounts | | | |
| | 60400/01 | Cash at Bank - Netwealth Bank 2795 | | 1,620.27 | |
| | 60400/02 | Cash at Bank - The Perth Mint Australia 8384 | | 0.76 | |
| | 60400/03 | Cash at Bank - P & N Bank 9807 | | 36,037.12 | |
| | 70040 | Cryptocurrency | | | |
| | 70040/BITC | Bitcoin | 2.0253 | 27,323.41 | |
| | 76100 | Other Investments | | | |
| | 76100/FXUSD | US Dollar | 53.9600 | 78.18 | |
| | 76100/Gold | Perth Mint Gold Bar | 15.0000 | 38,812.80 | |
| | 76100/Gold 1 OZ | Perth Mint Kangaroo 1 oz Gold Bar (In Assay) | 30.0000 | 77,545.20 | |
| | 76100/Silver | Perth Mint Silver Bar | 231.5760 | 6,113.61 | |
| | 76100/Silver 1 kg | As Good As Gold Premium 1 kilo Silver Bar | 30.0000 | 25,443.90 | |
| | 85000 | Income Tax Payable/Refundable | | | 29,578.64 |
| | | | | 456,473.61 | 456,473.61 |

Current Year Profit/(Loss): 212,975.25

Signature as prescribed in tax return

Self-managed superannuation fund annual return 2020

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 2020* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ 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 or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

| | | | | | | | | | | | |
|----|---|---|---|---|--|----|---|--|--|--|--|
| \$ | M | / | T | # | | \$ | T | | | | |
|----|---|---|---|---|--|----|---|--|--|--|--|
- Place in ALL applicable boxes.

➤ 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)

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

- ❗ 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)

Dr SH Chan Family Super Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

3/25 Renwick Street

Suburb/town

South Perth

State/territory

WA

Postcode

6105

5 Annual return status

Is this an amendment to the SMSF's 2020 return?

A No Yes

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

B No Yes

Signature as prescribed in tax return

Tax File Number

Provided

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

61410712708

Postal address

PO Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

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.

Signature as prescribed in tax return

Tax File Number

Provided

- 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 / / 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.

Signature as prescribed in tax return

Tax File Number **Provided**

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 2020*.

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 \$ <input type="text" value="185"/> | Net foreign income | D \$ <input type="text" value="185"/> | Loss <input type="checkbox"/> |
|----------------------|---|--------------------|--|-------------------------------|

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

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 \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

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

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
U \$
*(subject to 45% tax rate)
(U1 plus U2 plus U3)*

#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 \$ <input type="text" value="198,158"/> | Loss <input type="checkbox"/> |
|--|--|-------------------------------|

Exempt current pension income **Y** \$

| | | |
|---|--|-------------------------------|
| TOTAL ASSESSABLE INCOME (W less Y) | V \$ <input type="text" value="198,158"/> | Loss <input type="checkbox"/> |
|---|--|-------------------------------|

Signature as prescribed in tax return

Tax File Number

Provided

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 type="text"/> | A2 \$ <input type="text"/> | |
| Interest expenses overseas | B1 \$ <input type="text"/> | B2 \$ <input type="text"/> | |
| Capital works expenditure | D1 \$ <input type="text"/> | D2 \$ <input type="text"/> | |
| Decline in value of depreciating assets | E1 \$ <input type="text"/> | E2 \$ <input type="text"/> | |
| Insurance premiums – members | F1 \$ <input type="text"/> | F2 \$ <input type="text"/> | |
| SMSF auditor fee | H1 \$ <input type="text"/> | H2 \$ <input type="text"/> | |
| Investment expenses | I1 \$ <input type="text"/> | I2 \$ <input type="text"/> | |
| Management and administration expenses | J1 \$ <input type="text" value="552"/> | J2 \$ <input type="text"/> | |
| Forestry managed investment scheme expense | U1 \$ <input type="text"/> | U2 \$ <input type="text"/> | |
| Other amounts | L1 \$ <input type="text"/> | L2 \$ <input type="text" value="330"/> | |
| | Code <input type="text"/> | | Code <input type="text"/> |
| Tax losses deducted | M1 \$ <input type="text"/> | | |

| |
|---|
| TOTAL DEDUCTIONS |
| N \$ <input type="text" value="552"/> |
| <small>(Total A1 to M1)</small> |

| |
|---|
| TOTAL NON-DEDUCTIBLE EXPENSES |
| Y \$ <input type="text" value="330"/> |
| <small>(Total A2 to L2)</small> |

| | |
|--|----------------------|
| #TAXABLE INCOME OR LOSS | <small>Loss</small> |
| O \$ <input type="text" value="197,606"/> | <input type="text"/> |
| <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small> | |

| |
|--|
| TOTAL SMSF EXPENSES |
| Z \$ <input type="text" value="882"/> |
| <small>(N plus Y)</small> |

#This is a mandatory label.

Signature as prescribed in tax return

Tax File Number

Provided

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 2020* on how to complete the calculation statement.

#Taxable income **A** \$ 197,606

(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$ 29,640.90

(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$ 0.00

(an amount must be included even if it is zero)

Gross tax **B** \$ 29,640.90

(T1 plus J)

Foreign income tax offset

C1 \$ 61.28

Rebates and tax offsets

C2 \$

Non-refundable non-carry forward tax offsets

C \$ 61.28

(C1 plus C2)

SUBTOTAL 1

T2 \$ 29,579.62

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset

D1 \$ 0.00

Early stage venture capital limited partnership tax offset carried forward from previous year

D2 \$ 0.00

Early stage investor tax offset

D3 \$ 0.00

Early stage investor tax offset carried forward from previous year

D4 \$ 0.00

Non-refundable carry forward tax offsets

D \$ 0.00

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$ 29,579.62

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

E1 \$ 0.98

No-TFN tax offset

E2 \$

National rental affordability scheme tax offset

E3 \$

Exploration credit tax offset

E4 \$ 0.00

Refundable tax offsets

E \$ 0.98

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 29,578.64

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Signature as prescribed in tax return

Tax File Number

| | |
|--|---|
| Credit for interest on early payments – amount of interest | H1 \$ <input type="text"/> |
| Credit for tax withheld – foreign resident withholding (excluding capital gains) | H2 \$ <input type="text"/> |
| Credit for tax withheld – where ABN or TFN not quoted (non-individual) | H3 \$ <input type="text"/> |
| Credit for TFN amounts withheld from payments from closely held trusts | H5 \$ <input type="text" value="0.00"/> |
| Credit for interest on no-TFN tax offset | H6 \$ <input type="text"/> |
| Credit for foreign resident capital gains withholding amounts | H8 \$ <input type="text" value="0.00"/> |
| Eligible credits | H \$ <input type="text"/> |
| | <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i> |

| | |
|---|---|
| #Tax offset refunds (Remainder of refundable tax offsets) | I \$ <input type="text" value="0.00"/> |
| | <i>(unused amount from label E – an amount must be included even if it is zero)</i> |

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

| | |
|---|--|
| AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you. | S \$ <input type="text" value="30,096.64"/> |
| | <i>(T5 plus G less H less I less K plus L less M plus N)</i> |

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2020*.

Tax losses carried forward to later income years **U \$**

Net capital losses carried forward to later income years **V \$**

Signature as prescribed in tax return

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

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

Contributions OPENING ACCOUNT BALANCE \$

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 \$
- Receipt date Day / Month / Year
H1 / /
- 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 \$
- Retirement phase account balance - Non CDBIS
S2 \$
- Retirement phase account balance - CDBIS
S3 \$

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

TRIS Count

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

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

Signature as prescribed in tax return

Tax File Number

Provided

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** \$

Limited recourse borrowing arrangements

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7

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** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$
(Sum of labels **A** to **T**)

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

\$

Signature as prescribed in tax return

Tax File Number

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 | V1 \$ <input type="text"/> | Borrowings | V \$ <input type="text"/> |
| Permissible temporary borrowings | V2 \$ <input type="text"/> | | |
| Other borrowings | V3 \$ <input type="text"/> | | |
| Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) | | W \$ | 183,397 |
| | | Reserve accounts | X \$ <input type="text"/> |
| | | Other liabilities | Y \$ 29,578 |
| TOTAL LIABILITIES | | Z \$ | 212,975 |

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 2019-20 income year, write **2020**). **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 2020*. **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 2020* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*. **D**

Signature as prescribed in tax return

Tax File Number

Provided

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

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

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

i 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 2020 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

Capital gains tax (CGT) schedule

2020

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2020* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

| | Capital gain | Capital loss |
|---|--|--|
| Shares in companies listed on an Australian securities exchange | A \$ <input type="text"/> | K \$ <input type="text"/> |
| Other shares | B \$ <input type="text" value="3,113"/> | L \$ <input type="text" value="680"/> |
| Units in unit trusts listed on an Australian securities exchange | C \$ <input type="text"/> | M \$ <input type="text"/> |
| Other units | D \$ <input type="text"/> | N \$ <input type="text"/> |
| Real estate situated in Australia | E \$ <input type="text"/> | O \$ <input type="text"/> |
| Other real estate | F \$ <input type="text"/> | P \$ <input type="text"/> |
| Amount of capital gains from a trust (including a managed fund) | G \$ <input type="text" value="384"/> | |
| Collectables | H \$ <input type="text"/> | Q \$ <input type="text"/> |
| Other CGT assets and any other CGT events | I \$ <input type="text" value="40"/> | R \$ <input type="text" value="642"/> |
| Amount of capital gain previously deferred under transitional CGT relief for superannuation funds | S \$ <input type="text" value="0"/> | |
| Total current year capital gains | J \$ <input type="text" value="3,537"/> | |

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

Signature as prescribed in tax return

Tax File Number

Provided

2 Capital losses

Total current year capital losses **A \$**

Total current year capital losses applied **B \$**

Total prior year net capital losses applied **C \$**

Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity) **D \$**

Total capital losses applied **E \$**

Add amounts at B, C and D.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A \$**

Other net capital losses carried forward to later income years **B \$**

Add amounts at A and B and transfer the total to label V – Net capital losses carried forward to later income years on your tax return.

4 CGT discount

Total CGT discount applied **A \$**

5 CGT concessions for small business

Small business active asset reduction **A \$**

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied **D \$**

6 Net capital gain

Net capital gain **A \$**

1J less 2E less 4A less 5D (cannot be less than zero). Transfer the amount at A to label A – Net capital gain on your tax return.

Signature as prescribed in tax return

Tax File Number

Provided

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
 (Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / LOSS

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / LOSS

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / CODE

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Signature as prescribed in tax return

Tax File Number

Provided

Taxpayer's declaration**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.**Important**

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

I declare that the information on this form is true and correct.

Signature

Date

Day

Month

Year

/

/

Contact name

Su Hoon Chan

Daytime contact number (include area code)

0438975709

Losses schedule

2020

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2020 tax return. Superannuation funds should complete and attach this schedule to their 2020 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2020*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

Dr SH Chan Family Super Fund

Australian business number

83978724386

Part A – Losses carried forward to the 2020–21 income year – excludes film losses

1 Tax losses carried forward to later income years

| Year of loss | |
|----------------------------------|-------------------------------|
| 2019–20 | B <input type="text"/> |
| 2018–19 | C <input type="text"/> |
| 2017–18 | D <input type="text"/> |
| 2016–17 | E <input type="text"/> |
| 2015–16 | F <input type="text"/> |
| 2014–15 and earlier income years | G <input type="text"/> |
| Total | U <input type="text"/> |

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

| Year of loss | |
|----------------------------------|-------------------------------|
| 2019–20 | H <input type="text"/> |
| 2018–19 | I <input type="text"/> |
| 2017–18 | J <input type="text"/> |
| 2016–17 | K <input type="text"/> |
| 2015–16 | L <input type="text"/> |
| 2014–15 and earlier income years | M <input type="text"/> |
| Total | V <input type="text"/> |

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Signature as prescribed in tax return

Tax File Number

Provided

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2019–20 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2019–20 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss

- 2019–20 **A** Yes No
- 2018–19 **B** Yes No
- 2017–18 **C** Yes No
- 2016–17 **D** Yes No
- 2015–16 **E** Yes No
- 2014–15 and earlier income years **F** Yes No

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses **G**

Net capital losses **H**

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses **I**

Net capital losses **J**

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Signature as prescribed in tax return

Tax File Number

Provided

Part D – Life insurance companiesComplying superannuation class tax losses carried forward
to later income years**P**Complying superannuation net capital losses carried forward
to later income years**Q****Part E – Controlled foreign company losses**

Current year CFC losses

M

CFC losses deducted

N

CFC losses carried forward

O**Part F – Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year

A**ADD** Uplift of tax losses of designated infrastructure project entities**B****SUBTRACT** Net forgiven amount of debt**C****ADD** Tax loss incurred (if any) during current year**D****ADD** Tax loss amount from conversion of excess franking offsets**E****SUBTRACT** Net exempt income**F****SUBTRACT** Tax losses forgone**G****SUBTRACT** Tax losses deducted**H****SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity)**I**

Total tax losses carried forward to later income years

JTransfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Tax File Number

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

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Taxpayer's declaration

I declare that the information on this form is true and correct.

Signature

Date / /

Contact person

Daytime contact number (include area code)

SCHEDULE

Other Attachments Schedule

2020

A

Tax file No Provided

Taxpayer name Dr SH Chan Family Super Fund

Signature.....

SENSITIVE (when completed)

*****NOTE*****
THIS SCHEDULE CANNOT BE LODGED WITH THE ATO AS A PAPER REPRESENTATION OF THE SCHEDULE.