

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
INVESTMENTS			
Overseas Listed Shares	6	345,125 ³⁵	-
CryptoCurrency	7	21,235 ³⁵	-
		366,360	-
OTHER ASSETS			
Cash at Bank	8	6 ⁴⁵	-
		6	-
TOTAL ASSETS		366,366	-
LIABILITIES			
TOTAL LIABILITIES		-	-
NET ASSETS AVAILABLE TO PAY BENEFITS		366,366	-
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	9	366,366	-
		366,366	-

This Statement is to be read in conjunction with the notes to the Financial Statements

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
REVENUE			
Other Revenue			
Cash at Bank	2	1	-
Market Movement Non-Realised	3	(1,133)	-
Market Movement Realised	4	(56,657)	-
		(57,789)	-
Total Revenue		(57,789)	-
EXPENSES			
General Expense			
Investment Expenses	5	5,845	-
		5,845	-
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		(63,634)	-
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		(63,634)	-

This Statement is to be read in conjunction with the notes to the Financial Statements

Gardiner Family Superannuation Fund

Member Account Balances

For the year ended 30 June 2021

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Gardiner, Philip (54)									
Accumulation									
Accum (00001)	-	430,000.00	-	-	-	-	-	(63,634.42)	366,365.58
	-	430,000.00	-	-	-	-	-	(63,634.42)	366,365.58
Song, Younhee (46)									
Accumulation									
Accum (00002)	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	-	430,000.00	-	-	-	-	-	(63,634.42)	366,365.58

CALCULATED FUND EARNING RATE: (33.1950)%
 APPLIED FUND EARNING RATE: (33.1950)%

Gardiner Family Superannuation Fund

Trial Balance

As at 30 June 2021

Account Number	Account Description	Units	2021		2020	
			Debit \$	Credit \$	Debit \$	Credit \$
227	Overseas Listed Shares					
227 0177	Square Inc	395.0000	128,298.64		-	
227 0178	ARK ETF TR Genomic Revolution	400.0000	49,293.88		-	
227 0182	SOCIAL CAP HEDOSOPHIA HLDGS CORP IV	1.0000	13.84		-	
227 0183	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V	1.0000	13.59		-	
227 0185	ARK Etf Tr Fintech Innovation	700.0000	50,462.28		-	
227 0186	ARK Etf Tr Next Generation Internet	200.0000	41,052.48		-	
227 0187	ARK Etf Tr Autonomous Technology & Robotics	300.0000	34,456.42		-	
227 0188	Coinbase Global Inc	123.0000	41,507.98		-	
227 0189	Sofi Technologies Inc	1.0000	25.54		-	
245	CrrytoCurrency					
245 0001	Bitcoin	0.2500	11,506.37		-	
245 0002	Ethereum	3.4377	9,728.82		-	
290	Cash at Bank					
290 0001	Cash at Bank		1.05		-	
290 0002	Cash at Bank		4.68		-	
690	Cash at Bank					
690 0001	Cash at Bank - Bank Interest			1.19		-
705	Member Rollovers Received					
705 00001	Gardiner, Philip			430,000.00		-
780	Market Movement Non-Realised					
780 0012	Market Movement Non-Realised - Overseas Shares			3,082.01		-
780 0024	Market Movement Non-Realised - Crypto Currency			(4,215.44)		-
785	Market Movement Realised					
785 0012	Market Movement Realised - Overseas Shares			(52,108.11)		-

Gardiner Family Superannuation Fund

Trial Balance

As at 30 June 2021

Account Number	Account Description	Units	2021		2020	
			Debit \$	Credit \$	Debit \$	Credit \$
785 0024	Market Movement Realised - Crypto Currency			(4,549.37)		-
802	Investment Expenses					
802 0004	Foreign Currency Losses		5,844.71		-	
			372,210.28	372,210.28	-	-

Tax Reconciliation

For the year ended 30 June 2021

INCOME

Gross Interest Income		1.00	
Gross Dividend Income			
Imputation Credits	-		
Franked Amounts	-		
Unfranked Amounts	-		
Gross Rental Income			
Gross Foreign Income			
Gross Trust Distributions			
Gross Assessable Contributions			
Employer Contributions/Untaxed Transfers	-		
Member Contributions	-		
Gross Capital Gain			
Net Capital Gain	-		
Pension Capital Gain Revenue	-		
Non-arm's length income			
Net Other Income			
Gross Income			1.00
Less Exempt Current Pension Income		-	
Total Income			1.00
LESS DEDUCTIONS			
Other Deduction		5,845.00	
Total Deductions			5,845.00
Current Year Loss			(5,844.00)
TAXABLE INCOME			-
Gross Income Tax Expense (15% of Standard Component)		-	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	-		
Less Other Tax Credit	-		
Tax Assessed			-
Less Imputed Tax Credit		-	
Less Amount Already paid (for the year)		-	
TAX DUE OR REFUNDABLE			-
Supervisory Levy			518.00
AMOUNT DUE OR REFUNDABLE			518.00

No Tax to be paid. Loss to be carried forward to next year: \$ 5,844.00

Note: Refund of tax file credits will be \$ 0.00

Note: Refund of imputation credits will be \$ 0.00

Gardiner Family Superannuation 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 accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on a cash basis unless otherwise stated and are based on historical costs, except for investments, which have been measured at market values.

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.

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 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 their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and 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 values have 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; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

Gardiner Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

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

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (revenue) and deferred income tax expense (revenue).

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Gardiner Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

i. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. 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.

j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the impact this will have on the superannuation fund.

Gardiner Family Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2021

	2021 \$	2020 \$
Note 2: Cash at Bank		
Cash at Bank - Bank Interest	1	-
	1	-
Note 3: Market Movement Non-Realised		
Market Movement Non-Realised - Crypto Currency	(4,215)	-
Market Movement Non-Realised - Overseas Shares	3,082	-
	(1,133)	-
Note 4: Market Movement Realised		
Market Movement Realised - Crypto Currency	(4,549)	-
Market Movement Realised - Overseas Shares	(52,108)	-
	(56,657)	-
Note 5: Investment Expenses		
Foreign Currency Losses	5,845	-
	5,845	-
Note 6: Overseas Listed Shares		
ARK Etf Tr Autonomous Technology & Robotics	34,456	-
ARK Etf Tr Fintech Innovation	50,462	-
ARK ETF TR Genomic Revolution	49,294	-
ARK Etf Tr Next Generation Internet	41,052	-
Coinbase Global Inc	41,508	-
SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V	14	-
SOCIAL CAP HEDOSOPHIA HLDGS CORP IV	14	-
Sofi Technologies Inc	26	-
Square Inc	128,299	-
	345,125	-
Note 7: CrrytoCurrency		
Bitcoin	11,506	-
Ethereum	9,729	-
	21,235	-
Note 8: Cash at Bank		
Cash at Bank	1 ¹	-
Cash at Bank	5 ¹⁴	-
	6	-

Gardiner Family Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 9A: Movements in Members' Benefits		
Add: Increase (Decrease) in Members' Benefits	(63,634)	-
Add: Members Transfers	430,000	-
Liability for Members' Benefits End	366,366	-

Note 9B: Members' Other Details

Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	336,296	-
Total Vested Benefits	366,366	-

Net Capital Gain/Loss Summary

For the year ended 30 June 2021

CAPITAL GAINS SUMMARY

Assessable Current year CG revenue - discount method	-
Assessable Current year CG revenue - indexation method	-
Assessable Current year CG revenue - other method	-
PLUS indexed capital gain	-
PLUS discount capital gain	-
PLUS non-indexed/-discounted-gain	479.84
LESS capital loss from last year	-
LESS current year capital loss	57,145.10
LESS discounting where applicable	-
Net capital gain	-

CAPITAL LOSSES SUMMARY

Non-collectables

Capital gain (including deferred notional capital gain (realised))	479.84
Capital loss from last year	-
Capital loss from current year	57,145.10
Capital loss to be recouped	479.84
Capital gain remaining (excluding deferred notional capital gain (realised))	-
Capital loss remaining	56,665.26

Collectables

Capital gain	-
Capital loss from last year	-
Capital loss from current year	-
Capital loss to be recouped	-
Capital gain remaining	-

Non-collectable capital loss carried forward	56,665.26
Collectable capital loss carried forward	-

Notes to the Tax Reconciliation

Other Deductions

For the year ended 30 June 2021

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
TOTALS										
-										

Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2021

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
Assessable Revenue Accounts							
690 0001	Cash at Bank - Bank Interest	30/06/2021	1.19	-	-	-	
	Total Assessable Revenue		1.19	-	-	-	
Non-assessable Revenue Accounts							
	Total Non-assessable Revenue		-	-	-	-	
	Total Revenue		1.19	-	-	-	

Notes:

FMIS - Forestry Managed Investment Scheme (FMIS) income, NZL - Australian franking credits from a New Zealand company, ABN - Payment where ABN not quoted, PARTNERSHIP - Distribution from partnership

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2021

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
690 0001	Cash at Bank - Bank Interest	30/06/2021	-	-	-	-	-	-	1.19	-	1.19
TOTALS			-	-	-	-	-	-	1.19	-	1.19

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Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2021

EXEMPT CURRENT PENSION INCOME

The Exempt Current Pension Income is calculated using segregation of assets and income.

The calculation is outlined below using only transactions tagged to segregated pension members:

Gross Interest Income		-
Gross Dividend Income		-
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	<u>-</u>	-
Gross Rental Income		-
Gross Foreign Income		-
Gross Trust Distributions		-
Net Capital Gains		-
Net Other Income	<u></u>	-
Exempt Current Pension Income		<u>-</u>

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2021

APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

Fund Income:

Gross Income	1.00
PLUS Non-assessable Contributions	-
PLUS Rollins	<u>430,000.00</u>
	430,001.00

Reduced Fund Income:

Fund Income	430,001.00
LESS Exempt Current Pension Income	<u>-</u>
	430,001.00

Apportionment Factor:

<u>Reduced Fund Income</u>	<u>430,001.00</u>
Fund Income	430,001.00
	<u>1.0000000000</u>

APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

Assessable Investment Income:

Gross Income	1.00
LESS Gross Taxable Contributions	-
LESS Exempt Current Pension Income	<u>-</u>
	1.00

Total Investment Income:

Gross Income	1.00
LESS Gross Taxable Contributions	<u>-</u>
	1.00

Apportionment Factor:

<u>Assessable Investment Income</u>	<u>1.00</u>
Total Investment Income	1.00
	<u>1.0000000000</u>

Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets								
227 0177	Square Inc (SQ)							
	12/01/2021	100,000	32,480.67	29,504.21	-	Other	29,504.21	2,976.46
	12/05/2021	200,000	64,961.34	53,647.76	-	Other	53,647.76	11,313.58
	24/05/2021	95,000	30,856.63	25,341.25	-	Other	25,341.25	5,515.38
		395,000	128,298.64	108,493.22	-		108,493.22	19,805.42
227 0178	ARK ETF TR Genomic Revolution (ARKG)							
	12/01/2021	100,000	12,323.47	13,595.87	-	Loss	13,595.87	(1,272.40)
	9/02/2021	200,000	24,646.94	29,136.41	-	Loss	29,136.41	(4,489.47)
	10/02/2021	100,000	12,323.47	14,789.54	-	Loss	14,789.54	(2,466.07)
		400,000	49,293.88	57,521.82	-		57,521.82	(8,227.94)
227 0182	SOCIAL CAP HEDOSOPHIA HLDGS CORP IV (IPOD)							
	15/01/2021	1,000	13.84	20.92	-	Loss	20.92	(7.08)
		1,000	13.84	20.92	-		20.92	(7.08)
227 0183	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V (IPOF)							
	15/01/2021	1,000	13.59	19.45	-	Loss	19.45	(5.86)
		1,000	13.59	19.45	-		19.45	(5.86)
227 0185	ARK Etf Tr Fintech Innovation (ARKF)							
	15/01/2021	500,000	36,044.49	34,062.87	-	Other	34,062.87	1,981.62
	9/02/2021	200,000	14,417.79	15,364.48	-	Loss	15,364.48	(946.69)
		700,000	50,462.28	49,427.35	-		49,427.35	1,034.93
227 0186	ARK Etf Tr Next Generation Internet (ARKW)							
	9/02/2021	100,000	20,526.24	23,307.84	-	Loss	23,307.84	(2,781.60)
	10/02/2021	100,000	20,526.24	24,038.67	-	Loss	24,038.67	(3,512.43)
		200,000	41,052.48	47,346.51	-		47,346.51	(6,294.03)
227 0187	ARK Etf Tr Autonomous Technology & Robotics (ARKQ)							
	10/02/2021	300,000	34,456.42	39,067.69	-	Loss	39,067.69	(4,611.27)
		300,000	34,456.42	39,067.69	-		39,067.69	(4,611.27)
227 0188	Coinbase Global Inc (COIN)							
	22/04/2021	10,000	3,374.63	3,867.26	-	Loss	3,867.26	(492.63)
	27/04/2021	23,000	7,761.65	8,924.59	-	Loss	8,924.59	(1,162.94)
	25/05/2021	50,000	16,873.16	15,604.30	-	Other	15,604.30	1,268.86
	8/06/2021	40,000	13,498.53	11,716.76	-	Other	11,716.76	1,781.77
		123,000	41,507.97	40,112.91	-		40,112.91	1,395.06

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Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	15/01/2021	1.0000	25.54	24.99	-	Other	24.99	0.55
		1.0000	25.54	24.99	-		24.99	0.55
245 0001 Bitcoin (BTC)	20/05/2021	0.1392	6,406.75	7,344.00	-	Loss	7,344.00	(937.25)
	20/05/2021	0.1108	5,099.63	5,846.76	-	Loss	5,846.76	(747.13)
		0.2500	11,506.38	13,190.76	-		13,190.76	(1,684.38)
245 0002 Ethereum (ETH)	20/05/2021	3.4377	9,728.82	12,259.87	-	Loss	12,259.87	(2,531.05)
		3.4377	9,728.82	12,259.87	-		12,259.87	(2,531.05)
Less Carried Capital Loss								(56,665.26)
TOTALS			366,359.84	367,485.49	-		367,485.49	(57,790.91)
GRAND TOTAL								(57,790.91)

Provision for Deferred Income Tax = (57,790.91) x 0.15 = 0.00

Market Value Movements

From 01/07/2020 to 30/06/2021

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
Crypto Currency									
2450001	Bitcoin	BTC	-	31,191.05	12,971.08	-	11,506.38	(5,029.21)	(1,684.39)
2450002	Ethereum	ETH	-	24,259.58	12,479.55	-	9,728.82	479.84	(2,531.05)
			-	55,450.63	25,450.63	-	21,235.19	(4,549.37)	(4,215.44)
Overseas Shares									
2270177	Square Inc	SQ	-	108,493.22	-	-	128,298.64	-	19,805.42
2270178	ARK ETF TR Genomic Revolution	ARKG	-	57,521.82	-	-	49,293.88	-	(8,227.94)
2270179	Social Cap Hedosophia Hldgs V	IPOE	-	37,259.88	32,076.22	-	-	(5,183.66)	-
2270180	Opendoor Technologies Inc	OPEN	-	17,824.03	9,731.30	-	-	(8,092.73)	-
2270181	Clover Health Invs Corp	CLOV	-	9,324.60	6,427.48	-	-	(2,897.12)	-
2270182	SOCIAL CAP HEDOSOPHIA HLDGS CORP IV	IPOD	-	31,300.19	19,790.85	-	13.84	(11,488.42)	(7.08)
2270183	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP	IPOF	-	33,839.98	22,641.41	-	13.59	(11,179.12)	(5.86)
2270184	Romeo Pwr Inc	RMO	-	14,478.98	4,627.63	-	-	(9,851.35)	-
2270185	ARK Eff Tr Fintech Innovation	ARKF	-	49,427.35	-	-	50,462.28	-	1,034.93
2270186	ARK Eff Tr Next Generation Internet	ARKW	-	68,145.72	17,383.50	-	41,052.48	(3,415.71)	(6,294.03)
2270187	ARK Eff Tr Autonomous Technology &	ARKQ	-	39,067.69	-	-	34,456.42	-	(4,611.27)
2270188	Coinbase Global Inc	COIN	-	40,112.91	-	-	41,507.98	-	1,395.07
2270189	Sofi Technologies Inc	SOFI	-	32.77	-	-	25.54	-	(7.23)
			-	506,829.14	112,678.39	-	345,124.65	(52,108.11)	3,082.01
			-	562,279.77	138,129.02	-	366,359.84	(56,657.48)	(1,133.43)

Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
Cash at Bank	-	-	1.05	-	-	1.05	-	-	-
Cash at Bank	-	-	4.68	-	-	4.68	-	-	-
			5.73			5.73			
Crypto Currency									
Bitcoin	BTC	0.2500	52,763.0400	46,025.5000	13,190.76	11,506.38	(1,684.39)	(12.77)	3.14
Ethereum	ETH	3.4377	3,566.3001	2,830.0375	12,259.87	9,728.82	(2,531.05)	(20.64)	2.66
					25,450.63	21,235.19	(4,215.44)	(16.56)	5.80
Overseas Shares									
ARK Etf Tr Autonomous Technology & Ro	ARKQ	300.0000	130.2256	114.8547	39,067.69	34,456.42	(4,611.27)	(11.80)	9.40
ARK Etf Tr Fintech Innovation	ARKF	700.0000	70.6105	72.0890	49,427.35	50,462.28	1,034.93	2.09	13.77
ARK ETF TR Genomic Revolution	ARKG	400.0000	143.8046	123.2347	57,521.82	49,293.88	(8,227.94)	(14.30)	13.45
ARK Etf Tr Next Generation Internet	ARKW	200.0000	236.7326	205.2624	47,346.51	41,052.48	(6,294.03)	(13.29)	11.21
Coinbase Global Inc	COIN	123.0000	326.1212	337.4633	40,112.91	41,507.98	1,395.07	3.48	11.33
SOCIAL CAP HEDOSOPHIA HLDGS CO C	IPOF	1.0000	19.4500	13.5900	19.45	13.59	(5.86)	(30.13)	-
SOCIAL CAP HEDOSOPHIA HLDGS CORP	IPOD	1.0000	20.9200	13.8400	20.92	13.84	(7.08)	(33.84)	-
Sofi Technologies Inc	SOFI	1.0000	24.9900	25.5400	24.99	25.54	0.55	2.20	0.01
Square Inc	SQ	395.0000	274.6664	324.8067	108,493.22	128,298.64	19,805.42	18.25	35.02
					342,034.86	345,124.65	3,089.79	0.90	94.20
Total Investments					367,491.22	366,365.57	(1,125.65)	(0.31)	100.00

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$
 Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

Rollover benefits statement

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality State/territory Postcode
Country if outside Australia

4 (a) Unique Superannuation Identifier (USI)
(b) Member Client Identifier

Section B: Member details

5 Tax file number (TFN)

6 Full name
Title
Family name
First given name Other given names

7 Residential address
Street address

Suburb/town/locality State/territory Postcode
Country if outside Australia

8 Date of birth Day/Month/Year

9 Sex Male Female

10 Daytime phone number (include area Code)

11 Email address (if applicable)

Section C: Rollover transaction details

12	Service period start date	Day/Month/Year 03/02/1988
13	Tax components:	
	Tax-free component	\$ 3,647.03
	KiwiSaver tax-free component	\$ 0.00
	Taxable component:	
	Element taxed in the fund	\$ 96,352.97
	Element untaxed in the fund	\$ 0.00
	TOTAL Tax components	\$ 100,000.00
14	Preservation amounts:	
	Preserved amount	\$ 69,930.75
	KiwiSaver preserved amount	\$ 0.00
	Restricted non-preserved amount	\$ 0.00
	Unrestricted non-preserved amount	\$ 30,069.25
	TOTAL Preservation amounts	\$ 100,000.00

Section D: Non-complying funds

15	Contributions made to a non-complying fund on or after 10 May 2006	\$ 0.00
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Section E: Transferring fund

16	Fund's ABN	65 714 394 898
17	Fund's name	AustralianSuper
18	Contact name	AustralianSuper Contact Centre
19	Daytime phone number (include area Code)	1300 300 273
20	Email address (if applicable)	australiansuper.com/email

Section F: Declaration

AUTHORISED REPRESENTATIVE DECLARATION:

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

I declare that:

- I have prepared the statement with the information supplied by the superannuation provider
- I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the superannuation provider to give the information in the statement to the ATO.

Name

JOE NEKIC

Authorised representative signature

JOE NEKIC

Date Day / Month / Year
16/12/2020

Rollover benefits statement

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality State/territory Postcode
Country if outside Australia

4 (a) Unique Superannuation Identifier (USI)
(b) Member Client Identifier

Section B: Member details

5 Tax file number (TFN)

6 Full name
Title
Family name
First given name Other given names
7 Residential address
Street address
Suburb/town/locality State/territory Postcode
Country if outside Australia

8 Date of birth Day/Month/Year

9 Sex Male Female

10 Daytime phone number (include area Code)

11 Email address (if applicable)

Section C: Rollover transaction details

12	Service period start date	Day/Month/Year	03/02/1988
13	Tax components:		
	Tax-free component	\$	5,423.02
	KiwiSaver tax-free component	\$	0.00
	Taxable component:		
	Element taxed in the fund	\$	144,576.98
	Element untaxed in the fund	\$	0.00
	TOTAL Tax components	\$	150,000.00
14	Preservation amounts:		
	Preserved amount	\$	150,000.00
	KiwiSaver preserved amount	\$	0.00
	Restricted non-preserved amount	\$	0.00
	Unrestricted non-preserved amount	\$	0.00
	TOTAL Preservation amounts	\$	150,000.00

Section D: Non-complying funds

15	Contributions made to a non-complying fund on or after 10 May 2006	\$	0.00
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Section E: Transferring fund

16	Fund's ABN	65 714 394 898
17	Fund's name	AustralianSuper
18	Contact name	AustralianSuper Contact Centre
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Name

JOE NEKIC

Authorised representative signature

JOE NEKIC

Day / Month / Year

Date

12/01/2021

Rollover benefits statement

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality State/territory Postcode
Country if outside Australia

4 (a) Unique Superannuation Identifier (USI)
(b) Member Client Identifier

Section B: Member details

5 Tax file number (TFN)

6 Full name
Title
Family name
First given name Other given names

7 Residential address
Street address
Suburb/town/locality State/territory Postcode
Country if outside Australia

8 Date of birth Day/Month/Year

9 Sex Male Female

10 Daytime phone number (include area Code)

11 Email address (if applicable)

Section C: Rollover transaction details

12	Service period start date	Day/Month/Year	03/02/1988
13	Tax components:		
	Tax-free component	\$	5,359.15
	KiwiSaver tax-free component	\$	0.00
	Taxable component:		
	Element taxed in the fund	\$	144,640.85
	Element untaxed in the fund	\$	0.00
	TOTAL Tax components	\$	150,000.00
14	Preservation amounts:		
	Preserved amount	\$	150,000.00
	KiwiSaver preserved amount	\$	0.00
	Restricted non-preserved amount	\$	0.00
	Unrestricted non-preserved amount	\$	0.00
	TOTAL Preservation amounts	\$	150,000.00

Section D: Non-complying funds

15	Contributions made to a non-complying fund on or after 10 May 2006	\$	0.00
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Section E: Transferring fund

16	Fund's ABN	65 714 394 898
17	Fund's name	AustralianSuper
18	Contact name	AustralianSuper Contact Centre
19	Daytime phone number (include area Code)	1300 300 273
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Name

JOE NEKIC

Authorised representative signature

JOE NEKIC

Date Day / Month / Year
04/02/2021

Rollover benefits statement

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality State/territory Postcode
Country if outside Australia

4 (a) Unique Superannuation Identifier (USI)
(b) Member Client Identifier

Section B: Member details

5 Tax file number (TFN)

6 Full name
Title
Family name
First given name Other given names

7 Residential address
Street address

Suburb/town/locality State/territory Postcode
Country if outside Australia

8 Date of birth Day/Month/Year

9 Sex Male Female

10 Daytime phone number (include area Code)

11 Email address (if applicable)

Section C: Rollover transaction details

	Day/Month/Year	
12	Service period start date	03/02/1988
13	Tax components:	
	Tax-free component	\$ 1,062.54
	KiwiSaver tax-free component	\$ 0.00
	Taxable component:	
	Element taxed in the fund	\$ 28,937.46
	Element untaxed in the fund	\$ 0.00
	TOTAL Tax components	\$ 30,000.00
14	Preservation amounts:	
	Preserved amount	\$ 30,000.00
	KiwiSaver preserved amount	\$ 0.00
	Restricted non-preserved amount	\$ 0.00
	Unrestricted non-preserved amount	\$ 0.00
	TOTAL Preservation amounts	\$ 30,000.00

Section D: Non-complying funds

15	Contributions made to a non-complying fund on or after 10 May 2006	\$ 0.00
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Section E: Transferring fund

16	Fund's ABN	65 714 394 898
17	Fund's name	AustralianSuper
18	Contact name	AustralianSuper Contact Centre
19	Daytime phone number (include area Code)	1300 300 273
20	Email address (if applicable)	australiansuper.com/email

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- I am authorised by the superannuation provider to give the information in the statement to the ATO.

Name

JOE NEKIC

Authorised representative signature

JOE NEKIC

Date Day / Month / Year
18/03/2021

Tax Summary



BTC Markets Pty Ltd
ACN 164 093 887 | ABN 45 164 093 887
www.btcmarkets.net

Report Period:	1 July 2020 to 30 June 2021
Statement Date:	15 November 2021
Account Number:	100098227
Account Holder:	GARDINER FAMILY SUPERANNUATION FUND SMSF
Account Address:	4 Bella Vista Road Glen Iris VIC 3146 Australia
CGT Calculation Method:	FIFO
Tax Residency status:	Australian Resident

This document has been prepared by BTC Markets Pty Ltd ABN: 45164093887 based on its understanding of current Australian tax laws and guidance from the Commissioner of Taxation as at 30 June 2021. Taxation laws and guidance may be subject to change. You should seek professional tax advice on your situation before making any decision based on this information or relying on this information to meet your tax compliance and reporting obligations. BTC Markets is not a registered tax agent, a registered BAS agent or a registered tax (financial) adviser under the Tax Agent Services Act 2009. The information provided does not take account of your personal financial or taxation situation or needs. You should also consider obtaining professional financial advice relevant to your personal circumstances before investing or dealing in digital assets.

For further information on your tax reports, please see our help article Understanding My BTC Markets Tax Reports <https://support.btcmarkets.net/hc/en-us/articles/4405070906265-Understanding-My-BTC-Market-s-Tax-Reports>.

Estimated Taxable Events

The table below provides a summary of the estimated taxable gain or loss (from transactions made on your BTC Markets account), and any estimated taxable income (from rewards and airdrops) for the financial year (1 July 2020 to 30 June 2021).

Asset	Costs (AUD)	Proceeds (AUD)	Est. Taxable Gain/Loss (AUD)*
BTC	\$18038.92707613	\$13009.71750000	-\$5029.20957613
ETH	\$12036.88643756	\$12516.72226931	\$479.83583175
Total (AUD):	\$30075.81351369	\$25526.43976931	-\$4549.37374438

* Any taxable gain or loss presented as part of BTC Markets tax reporting is an estimate only, and may not accurately reflect your tax position e.g. The acquisition cost of assets transferred onto the exchange from an external wallet is not known to BTC Markets.

** This estimate relates to taxable income due to the receipt of reward and/or airdrop transaction(s).

Wallet Balances at 30 June 2021

The table below provides a snapshot of your account holdings as at 30 June 2021.

Asset	Volume	Value (AUD)
BTC	0.25	\$11506.375
ETH	3.43774705	\$9728.8241515
AUD	0.00002829	\$0.00002829
Total (AUD):		\$21235.19917979

Transaction History

The table below provides a list of all the transactions on your BTC Markets account for the financial year (1 July 2020 to 30 June 2021).

30.000

Date	Transaction Id	Transaction Type	Asset	Volume	Price (AUD)	Fees (AUD)	Net Value (AUD)
29/03/2021 15:00:01	7911323877	Buy Order	BTC	0.0994546	\$72728.75	\$21.4826299 5	\$7254.6913697
29/03/2021 15:00:01	7911323885	Buy Order	BTC	0.0255454	\$72736.85	\$5.51853302	\$1863.61046101
27/04/2021 21:45:01	8108200894	Buy Order	BTC	0.125	\$70845.48	\$26.3013844 5	\$8881.98638445
02/05/2021 04:44:03	8136656624	Buy Order	ETH	3.1492967	\$3799	\$35.5336091 4	\$11999.71177244
19/05/2021 14:06:09	8259394055	Sell Order	BTC	0.25	\$52038.87	\$38.6388609 7	\$12971.0786390 3
19/05/2021 14:06:42	8259396705	Sell Order	ETH	0.56	\$3974.45	\$6.61030524	\$2219.08169476
19/05/2021 14:06:43	8259396749	Sell Order	ETH	0.01	\$3974.45	\$0.11804116	\$39.62645884
19/05/2021 14:06:43	8259396780	Sell Order	ETH	1.87	\$3974.45	\$22.0736978 5	\$7410.14780215
19/05/2021 14:06:44	8259396877	Sell Order	ETH	0.01	\$3974.45	\$0.11804116	\$39.62645884
19/05/2021 14:06:44	8259396907	Sell Order	ETH	0.6992967	\$3974.44999999	\$8.25457971	\$2771.0651896
20/05/2021 21:49:04	8271128122	Buy Order	BTC	0.11081176	\$52606.79	\$17.3134694 3	\$5846.76445728
20/05/2021 21:49:04	8271128130	Buy Order	BTC	0.13918824	\$52606.79999999	\$21.74707627 9	\$7343.9949803
20/05/2021 21:49:33	8271130999	Buy Order	ETH	3.4377470 5	\$3555.69	\$36.3039815 4	\$12259.8667897 5

Running Balance (Grouped by Asset)

The table below provides a list of all the transactions and related changes to your BTC Markets wallet balances for each asset held during the financial year (1 July 2020 to 30 June 2021).

Date	Transaction Id	Transaction Type	Asset	Opening Balance	Volume (In)	Volume (Out)	Closing Balance
29/03/2021 15:00:01	7911323877	Buy Order	BTC	0	0.0994546		0.0994546
29/03/2021 15:00:01	7911323885	Buy Order	BTC	0.0994546	0.0255454		0.125
27/04/2021 21:45:01	8108200894	Buy Order	BTC	0.125	0.125		0.25
19/05/2021 14:06:09	8259394055	Sell Order	BTC	0.25		0.25	0
20/05/2021 21:49:04	8271128122	Buy Order	BTC	0	0.11081176		0.11081176
20/05/2021 21:49:04	8271128130	Buy Order	BTC	0.11081176	0.13918824		0.25
02/05/2021 04:44:03	8136656624	Buy Order	ETH	0	3.1492967		3.1492967
19/05/2021 14:06:42	8259396705	Sell Order	ETH	3.1492967		0.56	2.5892967
19/05/2021 14:06:43	8259396749	Sell Order	ETH	2.5892967		0.01	2.5792967
19/05/2021 14:06:43	8259396780	Sell Order	ETH	2.5792967		1.87	0.7092967
19/05/2021 14:06:44	8259396877	Sell Order	ETH	0.7092967		0.01	0.6992967
19/05/2021 14:06:44	8259396907	Sell Order	ETH	0.6992967		0.6992967	0
20/05/2021 21:49:33	8271130999	Buy Order	ETH	0	3.43774705		3.43774705

Blockchain Transactions

The table below provides a list of the blockchain IDs for all cryptocurrency deposits and withdrawals for the financial year (1 July 2020 to 30 June 2021). Note that only withdrawals will have 'To Wallet' data.

No transactions occurred for this report during the financial year.

Disclaimer

General

1. This Taxation Summary Report (Report) has been produced for you on the basis that you:
 - a. are a Self-Managed Superfund (SMSF);
 - b. are an Australian resident for Australian tax purposes; and
 - c. have been undertaking digital asset activities on BTC Markets as an Investor only in accordance with your SMSF Trust Deed, SMSF Investment Strategy and the Superannuation Industry (Supervision) Act 1993 (SISA) and Superannuation Industry (Supervision) Regulations 1994 (SISR) and is based on the details you entered when creating your BTC Markets account.

If you are not an Australian resident for tax purposes, you may be a temporary resident or foreign resident and should seek professional advice regarding your liability to pay tax and comply with tax obligations in Australia with respect to your digital asset dealings through BTC Markets.

2. Where an SMSF undertakes digital asset activities on other digital currency exchanges and/or blockchain networks, this Report is provided to assist customers of BTC Markets in complying with their Australian tax reporting and record-keeping obligations but will not reflect all activity that would be reflected if the SMSF solely used BTC Markets to undertake its cryptocurrency activities.
3. This Report is a guide only and is not a complete statement of the relevant tax law, nor does it take account of the SMSF's specific circumstances (particularly digital asset activities the SMSF may have undertaken on other digital currency exchanges and/or directly via blockchain networks). Nothing in this Report should be considered as legal, accounting or tax advice. Accordingly, we recommend that you seek independent, professional tax advice about the tax implications of the SMSF's digital asset activities in the SMSF's specific circumstances.
4. This Report has been produced from advice from Mills Oakley, based on their interpretation of the Australian tax laws at 23 August 2021, including applicable case law, published private rulings by the ATO and published web guidance by the ATO, which may be subject to change with either retrospective or prospective impact. In particular, the ATO has published web guidance on the Tax treatment of digital assets in Australia specifically bitcoin, available at this link: <https://www.ato.gov.au/General/Gen/Tax-treatment-of-crypto-currencies-in-Australia---specifically-bitcoin/> and for SMSFs investing in digital assets, available at this link: <https://www.ato.gov.au/Super/Self-managed-super-funds/In-detail/SMSF-investing/SMSF-investing-in-cryptocurrencies/>. The ATO's web guidance is provided merely for reference purposes only and with emphasis that the web guidance is not binding on the ATO. The Australian tax treatment of digital assets is subject to some uncertainty as digital assets are a relatively new asset class and many tax concepts as applied to digital asset activities remain untested.
5. All amounts prefaced with a "\$" are denominated in Australian dollars.
6. Other than where you have been prompted to enter information on the BTC Markets website, this Report does not consider the impact of your non-BTC Markets digital asset activities, nor does it calculate the tax implications for digital asset activities you undertake on other digital currency exchanges and/or blockchain networks.
7. Your self-assessed tax characterisation as an Investor may not be accurate if you have undertaken digital asset activities on other digital currency exchanges and/or directly via blockchain networks. You are responsible for verifying the accuracy of your tax characterisation as an Investor, as well as keeping appropriate records to accurately determine your Australian tax position and comply with your tax obligations each income year. Accordingly, we recommend that you provide this Report to your registered tax agent and SMSF auditor who can advise you as to the appropriate use of the information contained in this Report in preparing your SMSF Annual Return and meeting your tax obligations.
8. It is possible for a Trader to hold a portion of their digital assets as investments; and likewise, for an Investor to use a portion of their digital assets as trading stock. In such cases, accurate and contemporaneous record keeping is essential to demonstrate that a split portfolio is being maintained. Taxing events are applicable when a CGT asset you hold starts to become an item of trading stock and vice versa and the tax treatment of digital asset activities of an Investor differs to the tax treatment of digital asset activities of a Trader.

Tax assumptions regarding BTC Markets transactions

9. A number of assumptions have been made regarding how each type of BTC Markets transaction is treated for Australian tax purposes in generating this Report. Where possible, the assumptions are based on applicable case law principles and published web guidance by the ATO, which may be subject to change with either retrospective or prospective impact. In some cases, no guidance is available, and a pragmatic view has been taken.

The assumptions are as follows:

- a. Deposit of Australian dollars
The deposit of Australian dollars in your BTC Markets account is not treated as a taxing event. As such, no CGT cost base is set in relation to the deposit of Australian dollars in your BTC Markets account.
- b. Deposit of a digital asset (Transfers In)
By default, BTC Markets sets the CGT cost base of a digital asset transferred into your BTC Markets wallet at the market rate (as per BTC Markets exchange rates) at the time of receipt by BTC Markets and the date of acquisition of the digital asset as the date of receipt by BTC Markets. Your actual CGT cost base and original date of acquisition will most likely be different.

- c. Acquisition of a digital asset with Australian dollars
The Australian dollar amount paid to acquire a digital asset will be treated as the CGT cost base of your digital asset.

BTC Markets Maker and Taker fees charged on acquisition will be added to the CGT cost base of your digital asset.

- d. Acquisition of digital assets with other digital assets
The acquisition of a digital asset (the second digital asset) with another digital asset (the first digital asset) is treated as a disposal of the first digital asset and an acquisition of the second digital asset.

The disposal of the digital asset is a CGT event, which requires you to work out whether a capital gain or capital loss has been made. A capital gain arises if capital proceeds received are greater than the CGT cost base of the digital asset. A capital loss arises if capital proceeds received are less than the reduced CGT cost base of the digital asset.

The Australian dollar value of the first digital asset at the time of the transaction is treated as the amount of capital proceeds received when working out whether you have made a capital gain or capital loss. All digital assets listed on BTC Markets are supported by an Australian dollar trading pair. As such, the BTC Markets Australian dollar trading pair exchange rate for the first digital asset will be automatically applied to calculate the capital proceeds received on disposal of the first digital asset.

The Australian dollar value of BTC Markets Maker and Taker fees charged on disposal will be added to the CGT cost base of your digital asset. Maker and Taker fees for digital asset to digital asset transactions are charged in the first digital asset. As such, the BTC Markets Australian dollar trading pair exchange rate for the first digital asset will be automatically applied to calculate the Australian dollar value of fees charged.

For each disposal of a digital asset, you are able to select the CGT calculation method as either: FIFO (first-in first-out) or LIFO (last-in first-out).

The CGT cost base for the second digital asset will be recorded as equal to the Australian dollar amount of capital proceeds received for the first digital asset.

- e. Disposal of a digital asset for Australian dollars
The disposal of a digital asset is a CGT event, which requires you to work out whether a capital gain or capital loss has been made. A capital gain arises if capital proceeds received are greater than the CGT cost base of the digital asset. A capital loss arises if capital proceeds received are less than the reduced CGT cost base of the digital asset.

The Australian dollar amount received on disposal of a digital asset is treated as the amount of capital proceeds received when working out whether you have made a capital gain or capital loss.

BTC Markets Maker and Taker fees charged on disposal will be added to the CGT cost base of your digital asset. Maker and Taker fees are charged in the digital asset that is being disposed of. As such, the BTC Markets Australian dollar trading pair exchange rate for the digital asset will be automatically applied to calculate the Australian dollar value of fees charged.

For each disposal of a digital asset, you are able to select the CGT calculation method as either: FIFO (first-in first-out) or LIFO (last-in first-out).

- f. **Withdrawal of Australian dollars**
The withdrawal of Australian dollars from your BTC Markets account is not treated as a taxing event and no CGT consequences should arise in relation to the withdrawal of Australian dollars from your BTC Markets account.
 - g. **Withdrawal of a digital asset (Transfers Out)**
The withdrawal of a digital asset from your BTC Markets wallet to an external wallet that you own beneficially is not treated as a taxing event. The withdrawal of a digital asset from your BTC Markets wallet to an external wallet that someone else beneficially owns is treated as a taxing event.
10. BTC Markets assumes that you are not registered for GST or required to be registered for GST. As such, the GST inclusive amount of BTC Markets Maker and Taker fees is included in the CGT cost base of your digital asset.
 11. BTC Markets assumes that all digital assets listed on BTC Markets meet the definition of 'digital currency' for GST purposes, or otherwise should be treated as GST-free financial supplies. As such, the disposal of digital assets on BTC Markets should be treated as equivalent to money and should not give rise to GST consequences with respect to the digital asset supplied (noting that GST is applicable to the BTC Markets Maker and Taker fees). The GST definition of 'digital currency' is relatively new and subject to some uncertainty. To the extent that the ATO considers that GST applies to the underlying supply of the digital asset disposed of on BTC Markets, then you are liable to pay any amount of GST (and applicable interest and penalties) applicable to the ATO. BTC Markets will not be responsible for GST for which you may be liable to collect and remit to the ATO. Accordingly, we recommend that you seek independent, professional tax advice specific to your circumstances.

Hard Forks (sometimes referred to as Chain Splits)

12. Under current ATO web guidance, a taxpayer that receives new digital asset from a Chain Split event does not derive ordinary income or a capital gain as a result of receiving the new digital asset, the new digital asset has a CGT cost base of zero and the original digital asset retains its original CGT cost base. The tax treatment of Hard Forks is a complex area of the law and overseas authorities (e.g. Her Majesty's Revenue & Customs in the United Kingdom) have differing views on the tax treatment of Hard Forks.
13. This Report adopts a tax treatment of Hard Forks that aligns with the current ATO web guidance, such that no gain will be calculated on the deposit of the new digital asset into your BTC Markets wallet and a CGT cost base of zero will be recorded for the new digital asset. The date of acquisition of the new digital asset will be treated as the date the new digital asset is deposited into your BTC Markets wallet.
14. Where you hold a digital asset in your BTC Markets wallet just before the Hard Fork, you will receive the new digital asset into a BTC Markets wallet that you control if, after BTC Markets has reviewed the new digital asset, BTC Markets decides to list and support trading of the new digital asset on BTC Markets.

Airdrops

15. Under current non-binding ATO web guidance, a taxpayer that receives a digital asset as an airdrop should include the Australian dollar value of the digital asset at the time the airdropped digital asset is received in their assessable income. The cost base of airdropped digital assets is also set at the market value of the digital asset at the time received. The ATO web guidance uses the language that 'The money value of an established token received through an airdrop is ordinary income of the recipient at the time it is derived'.
16. This Report adopts a tax treatment of airdrops that aligns with the current ATO web guidance outlined above, such that airdrops will only be permitted for digital assets that are already listed on BTC Markets and BTC Markets will record the market value of the digital asset at the time it is received into your BTC Markets wallet. However, not all airdrops are the same and you are responsible for seeking independent, professional advice about your circumstances.

SMSF Assumptions

17. In generating this Report, BTC Markets assumes the following:
 - a. Your digital asset activities have been undertaken in accordance with your SMSF Trust Deed, SMSF Investment Strategy and SISA and SIRA regulatory requirements. You remain responsible for ensuring your compliance with your SMSF Trust Deed, SMSF Investment Strategy and SISA and SIRA regulatory requirements.
 - b. For the purpose of calculating member balances at 30 June each year, on 1 July of each year BTC Markets will generate fair market values of your digital assets at the BTC Markets closing exchange rates on 30 June of that year for each type of digital asset you hold at the end of the income year. You remain responsible for ensuring the digital asset is valued in accordance with the ATO valuation guidelines, available at this link:
<https://www.ato.gov.au/Super/Self-managed-super-funds/In-detail/SMSF-investing/SMSF-investing-in-cryptocurrencies/>.

No Responsibility

18. BTC Markets does not warrant or otherwise guarantee the accuracy or completeness of assumptions made regarding how each type of BTC Markets transaction is treated for Australian tax purposes or the accuracy or completeness of amounts produced in this Report and do not accept liability for any loss arising from using this Report. Accordingly, we recommend that you seek independent professional advice regarding your use of this Report.
19. BTC Markets do not accept any responsibility for verifying the accuracy of information about digital asset activities you have undertaken on other digital currency exchanges and/or blockchain networks that you choose to enter into outside of BTC Markets.
20. Whilst every effort has been made to ensure the assumptions and calculations underlying this Report are correct, BTC Markets accepts no liability for errors or omissions in assumptions or calculated figures. We reserve the right to remedy any errors or omissions that may be present in this Report. If you find an error or omission in this Report, please advise us immediately.



GARDINER FAMILY SUPERANNUATION
 FUND UAD 11/10/20
 TAEJI SONG AND ASSOC SMSF PL
 TTEE
 PO BOX 76
 MOONEE PONDS VIC 3039 AUS

June 1, 2021 - June 30, 2021
 Account Number: 0MIC-778372
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Portfolio at a Glance

	This Period
BEGINNING ACCOUNT VALUE	306,390.00
Net Change in Portfolio¹	38,739.33
ENDING ACCOUNT VALUE	345,129.33

¹ Net Change in Portfolio is the difference between the ending account value and beginning account value after activity.

COMMSEC MAIN TRADING IP

Asset Summary



Please review your allocation periodically with your Financial Consultant.

	Last Period	This Period
	11,771.48	4.68
	139,555.00	169,859.59
	155,063.52	175,265.06
	306,390.00	345,129.33

Client Service Information

Identification Number: 000
 COMMSEC MAIN TRADING IP
 1 HARBOUR STREET SYDNEY

Contact Information
E-Mail Address:
 commsecinternationaldesk@cba.com.au

Client Service Information
Service Hours: Monday - Saturday 08:00 a.m. - 08:00 a.m. (AED)
Web Site: WWW.COMMSEC.COM.AU

Your Account Information

TAX LOT DEFAULT DISPOSITION METHOD

Default Method for Mutual Funds: First In First Out
 Default Method for Stocks in a Dividend Reinvestment Plan: First In First Out
 Default Method for all Other Securities: First In First Out

BOND AMORTIZATION ELECTIONS

Amortize premium on taxable bonds based on Constant Yield Method: Yes
 Accrual market discount method for all other bond types: Constant Yield Method
 Include market discount in income annually: No

ELECTRONIC DELIVERY

Your electronic delivery selections for account communications are listed below:

Electronic Delivery

Enrollment Communication

- Statements and Reports
- Trade Confirmations
- Tax Documents
- Notifications
- Prospectus
- Proxy/Shareholder Communications

You have not enrolled any of the above documents for electronic delivery. Please log in to your account or contact your Financial Consultant to make any changes to your electronic delivery preferences.

Exchange Rate Table

Currency	AUD Equivalent	Currency per AUD	Closing Balance	Amount in Base Currency AUD
U.S. DOLLARS	1.3322	0.7506	3.51	4.68
Exchange rates are based on interbank exchange rates as of 06/30/2021. Exchange rates can vary.			Total Global Cash Balance	4.68

Portfolio Holdings

U.S. DOLLARS

Description	Quantity	Opening Balance	Closing Balance Currency	Accrued Income	30-Day Yield
CASH, MONEY FUNDS AND BANK DEPOSITS 1.00% of Portfolio					
Cash Balance		9,073.46	3.51 USD		
		11,771.48	4.68 AUD		
TOTAL CASH, MONEY FUNDS AND BANK DEPOSITS		9,073.46	3.51 USD	0.00	
		11,771.48	4.68 AUD	0.00	

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June 1, 2021 - June 30, 2021
 GARDINER FAMILY SUPERANNUATION
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Portfolio Holdings (continued)
U.S. DOLLARS (continued)

Description	Quantity	Market Price	Market Value	Currency
EQUITIES 49.00% of Portfolio				
Common Stocks				
SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V CL A ISIN#KYG8251L1059 Security Identifier: IPOF CUSIP: G8251L105	1.000	10.2000	10.20	USD
SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V CL A ISIN#KYG8251L1059 Security Identifier: IPOD CUSIP: G8251L105	1.000	10.3900	13.59	AUD
SOCIAL CAP HEDOSOPHIA HLDGS CORP IV CL A ORD SHS ISIN#KYG8251L1032 Security Identifier: IPOD CUSIP: G8251L103	1.000	10.3900	10.39	USD
SOCIAL CAP HEDOSOPHIA HLDGS CORP IV CL A ORD SHS ISIN#KYG8251L1032 Security Identifier: IPOD CUSIP: G8251L103	1.000	13.8400	13.84	AUD
COMBASE GLOBAL INC COM CL A Security Identifier: COIN CUSIP: 19260Q107	123.000	253.3000	31,155.90	USD
COMBASE GLOBAL INC COM CL A Security Identifier: COIN CUSIP: 19260Q107	123.000	41,507.98	41,507.98	AUD
SOFI TECHNOLOGIES INC COM Security Identifier: SOFI CUSIP: 83406F102	1.000	19.1700	19.17	USD
SOFI TECHNOLOGIES INC COM Security Identifier: SOFI CUSIP: 83406F102	1.000	25.5400	25.54	AUD
SQUARE INC CL A Security Identifier: SQ CUSIP: 852234103	395.000	243.8000	96,301.00	USD
SQUARE INC CL A Security Identifier: SQ CUSIP: 852234103	395.000	128,298.64	128,298.64	AUD
Total Common Stocks			127,496.66	USD
			169,859.59	AUD
TOTAL EQUITIES			127,496.66	USD
			169,859.59	AUD



Portfolio Holdings (continued)

U.S. DOLLARS (continued)

Description	Quantity	Market Price	Market Value	Currency
EXCHANGE-TRADED PRODUCTS 50.00% of Portfolio				
ARK ETF TR AUTONOMOUS TECHNOLOGY & ROBOTICS ETF Security Identifier: ARKQ CUSIP: 00214Q203	300.000	86.2100	25,863.00	USD
			34,456.42	AUD
ARK ETF TR GENOMIC REVOLUTION ETF Security Identifier: ARKG CUSIP: 00214Q302	400.000	92.5000	37,000.00	USD
			49,293.88	AUD
ARK ETF TR NEXT GENERATION INTERNET ETF Security Identifier: ARKW CUSIP: 00214Q401	200.000	154.0700	30,814.00	USD
			41,052.48	AUD
ARK ETF TR FINTECH INNOVATION ETF Security Identifier: ARKF CUSIP: 00214Q708	700.000	54.1100	37,877.00	USD
			50,462.28	AUD
TOTAL EXCHANGE-TRADED PRODUCTS			131,554.00	USD
			175,265.06	AUD
TOTAL U.S. DOLLARS			259,054.17	USD
			345,129.33	AUD
Total Portfolio Holdings - AUSTRALIAN DOLLAR			Market Value	Accrued Interest
			345,129.33	0.00

Portfolio Holdings Disclosures

Pricing

This section includes the net market value of the securities in your account on a settlement date basis, including short positions, at the close of the statement period. The market prices, unless otherwise noted, have been obtained from independent vendor services, which we believe to be reliable. In some cases the pricing vendor may provide prices quoted by a single broker or market maker. Market prices do not constitute a bid or an offer, and may differ from the actual sale price. Securities for which a price is not available are marked "N/A" and are omitted from the Total.

THE AS OF PRICE DATE ONLY APPEARS WHEN THE PRICE DATE DOES NOT EQUAL THE STATEMENT DATE.

Estimated Annual Figures

The estimated annual income (EAI) and estimated annual yield (EAY) figures are estimates and for informational purposes only. These figures are not considered to be a forecast or



Activity Summary (continued)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Total Securities	0.00	-11,716.76	-11,716.76	112,645.62	-506,796.37	-394,150.75
Cash						
Deposits	0.00	0.00	0.00	296,967.88	0.00	296,967.88
Total Cash	0.00	0.00	0.00	296,967.88	0.00	296,967.88
Totals	0.00	-11,716.76	-11,716.76	409,613.50	-506,796.37	-97,182.87

Transactions in Date Sequence

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
06/01/21	MERGER SECURITY EXCHANGED G8252P105		SOCIAL CAP HEDOSOPHIA HLDGS C/A EFF 05/28/211 OLD/1 NEW CU 83406F102 SOFI TECHNOLOGIES	-1.000			0.00	USD
06/01/21	MERGER SECURITY EXCHANGED SOFI		SOFI TECHNOLOGIES INC COM	1.000			0.00	USD
06/10/21	06/08/21 COIN	PURCHASED	COINBASE GLOBAL INC COM CL A UNSOLICITED ORDER	40.000	226.0000		-9,069.95	USD
							-11,716.76	AUD

Total Value of Transactions

Total AUD Equivalent

The price and quantity displayed may have been rounded.

Messages

Although a money market mutual fund seeks to preserve the value of your investment at \$1 per share, it is possible to lose money by investing in a money market mutual fund. Shares of a money market mutual fund or the balance of a bank deposit product held in your brokerage account may be liquidated upon request with the proceeds credited to your brokerage account. Please see the money market mutual fund's prospectus or the bank deposit product's disclosure document or contact your Investment Professional for additional information. Pursuant to SEC Rule 10b-10(b)(1) confirmations are not sent for purchases into money market mutual funds processed on the sweep platform. Pursuant to applicable regulation, account statements will be produced monthly or quarterly.

PERSHING LLC ANNUAL DISCLOSURE OF IMPORTANT INFORMATION BEST EXECUTION

Pershing selects certain market centers for routing non-directed orders that provide automated execution of substantially all electronically transmitted orders in over-the-counter (OTC) and exchange-listed securities. The designated market centers to which orders are routed are selected based on the following:

- The consistent high quality of their executions in one or more market segments.
- Their ability to provide opportunities for executions at prices superior to the national best bid or offer (NBBO).
- Service, accessibility and speed of execution.
- Cost effective access and counterparty creditworthiness.

Open Orders

Date Entered	Buy/Sell	Type of Order	Security	Quantity	Limit Price	Current Price	Currency
05/25/21	Buy	Limit	COINBASE GLOBAL INC COM CL A Security Identifier: COIN	40,000	225.0000	236.5400	USD

Not all open orders may be reflected above. Please verify the current status of these and other open orders with your financial organization or your Financial Consultant. Good 'Til Cancel (GTC) and Good 'Til Date (GTD) equity orders are valid for a maximum of 365 calendar days. Orders may be valid for shorter time periods, based on your financial organization's policy. Please contact your Financial Consultant for more information.

Activity Summary (All amounts shown are in base currency)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Securities						
Securities Bought	0.00	-94,593.31	-94,593.31	0.00	-495,079.61	-495,079.61
Securities Sold	106,218.14	0.00	106,218.14	112,645.62	0.00	112,645.62
Total Securities	106,218.14	-94,593.31	11,624.83	112,645.62	-495,079.61	-382,433.99
Cash						
Deposits	0.00	0.00	0.00	296,967.88	0.00	296,967.88
Total Cash	0.00	0.00	0.00	296,967.88	0.00	296,967.88
Totals	106,218.14	-94,593.31	11,624.83	409,613.50	-495,079.61	-85,466.11

Transactions in Date Sequence

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
05/12/21	05/10/21	SOLD	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V CL A	-1,749,000	10.0600		17,540.31	USD
		IPOF	ISIN#KYG825L1059 UNSOLICITED ORDER				22,641.41	AUD
05/12/21	05/10/21	SOLD	SOCIAL CAP HEDOSOPHIA HLDGS CORP IV CL A ORD SHS	-1,499,000	10.2600		15,331.98	USD
		IPOD	ISIN#KYG825I4I032 UNSOLICITED ORDER ALLOCATED ORDER YOUR BROKER ACTED AS AGENT				19,790.85	AUD
05/12/21	05/10/21	SOLD	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V CL A	-1,499,000	16.6120		24,824.07	USD
		IPOE	ISIN#KYG825P1054 UNSOLICITED ORDER				32,043.45	AUD
05/12/21	05/10/21	SOLD	ROMEOP PWR INC COM UNSOLICITED ORDER	-500,000	7.2100		3,585.03	USD
		RMO					4,627.63	AUD
05/14/21	05/12/21	PURCHASED	SQUARE INC CL A UNSOLICITED ORDER	200,000	207.6973		-41,668.23	USD
		SQ					-53,647.76	AUD
05/26/21	05/24/21	SOLD	ARK ETF TR NEXT GENERATION INTERNET ETF	-100,000	134.9500		13,453.10	USD
		ARKW	UNSOLICITED ORDER ALLOCATED ORDER YOUR BROKER ACTED AS AGENT				17,383.50	AUD



May 1, 2021 - May 31, 2021
 GARDINER FAMILY SUPERANNUATION
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Transactions in Date Sequence (continued)

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
05/26/21	05/24/21	SOLD	OPENDOOR TECHNOLOGIES INC COM UNSOLICITED ORDER AVERAGE UNIT PRICE TRANSACTION YOUR BROKER ACTED AS AGENT	-500.000	15.1221		7,531.06	USD
		OPEN					9,731.30	AUD
05/26/21	05/24/21	PURCHASED	SQUARE INC CL A UNSOLICITED ORDER	95.000	205.8000		-19,611.61	USD
		SO					-25,341.25	AUD
05/27/21	05/25/21	PURCHASED	COINBASE GLOBAL INC COM CL A UNSOLICITED ORDER ALLOCATED ORDER YOUR BROKER ACTED AS AGENT	50.000	241.0882		-12,091.78	USD
		COIN					-15,604.30	AUD
Total Value of Transactions							8,893.93	USD
Total AUD Equivalent							11,624.83	AUD

The price and quantity displayed may have been rounded.

Messages

Although a money market mutual fund seeks to preserve the value of your investment at \$1 per share, it is possible to lose money by investing in a money market mutual fund. Shares of a money market mutual fund or the balance of a bank deposit product held in your brokerage account may be liquidated upon request with the proceeds credited to your brokerage account. Please see the money market mutual fund's prospectus or the bank deposit product's disclosure document or contact your Investment Professional for additional information. Pursuant to SEC Rule 10b-10(b)(1) confirmations are not sent for purchases into money market mutual funds processed on the sweep platform. Pursuant to applicable regulation, account statements will be produced monthly or quarterly.

Important Information and Disclosures

The Role of Pershing

- Pershing carries your account as clearing broker pursuant to a clearing agreement with your financial institution. Pershing may accept from your financial institution without inquiry or investigation (i) orders for the purchase and sale of securities and other property and (ii) any other instructions concerning your account. Pershing is not responsible or liable for any acts or omissions of your financial institution or its employees and it does not supervise them. Pershing provides no investment advice nor does it assess the suitability of any transaction or order. Pershing acts as the agent of your financial institution and you agree that you will not hold Pershing or any person controlling or under common control with it liable for any investment losses incurred by you.
- Pershing performs several key functions at the direction of your financial institution. It acts as custodian for funds and securities you may deposit with it directly or through your financial institution or that it receives as the result of securities transactions it processes.
- Your financial institution is responsible for adherence to the securities laws, regulations and rules which apply to it regarding its own operations and the supervision of your account, its sales representatives and other personnel. Your financial institution is also responsible for approving the opening of accounts and obtaining account documents; the acceptance and, in certain instances, execution of securities orders; the assessment of the suitability of those transactions, where applicable; the rendering of investment advice, if any, to you and in general, for the ongoing relationship that it has with you.



Open Orders

Date Entered	Buy/Sell	Type of Order	Security	Quantity	Limit Price	Current Price	Currency
04/16/21	Sell	Limit	OPENDOOR TECHNOLOGIES INC COM	500.000	27.0000	20.2700	USD
04/16/21	Sell	Limit	Security Identifier: OPEN ROMEOPWR INC COM Security Identifier: RMO	500.000	14.0000	8.6100	USD

Not all open orders may be reflected above. Please verify the current status of these and other open orders with your financial organization or your Financial Consultant. Good 'Til Cancel (GTC) and Good 'Til Date (GTD) equity orders are valid for a maximum of 365 calendar days. Orders may be valid for shorter time periods, based on your financial organization's policy. Please contact your Financial Consultant for more information.

Activity Summary (All amounts shown are in base currency)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Securities						
Securities Bought	0.00	-12,791.85	-12,791.85	0.00	-400,486.30	-400,486.30
Securities Sold	6,427.48	0.00	6,427.48	6,427.48	0.00	6,427.48
Total Securities	6,427.48	-12,791.85	-6,364.37	6,427.48	-400,486.30	-394,058.82
Cash						
Deposits	0.00	0.00	0.00	296,967.88	0.00	296,967.88
Total Cash	0.00	0.00	0.00	296,967.88	0.00	296,967.88
Totals	6,427.48	-12,791.85	-6,364.37	303,395.36	-400,486.30	-97,090.94

Transactions in Date Sequence

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
04/20/21	04/16/21	SOLD CLOV	CLOVER HEALTH INVTS CORP CL A COM UNSOLICITED ORDER	-500.000	10.0000		4,980.02	USD
04/26/21	04/22/21	PURCHASED COIN	COINBASE GLOBAL INC COM CL A UNSOLICITED ORDER	10.000	300.0000		6,427.48	AUD
04/29/21	04/27/21	PURCHASED COIN	COINBASE GLOBAL INC COM CL A UNSOLICITED ORDER	23.000	300.0000		-3,019.95	USD
							-3,867.26	AUD
							-6,929.95	USD
							-8,924.59	AUD
Total Value of Transactions							0.00	USD
Total AUD Equivalent							0.00	AUD

The price and quantity displayed may have been rounded.

Activity Summary (All amounts shown are in base currency)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Securities						
Securities Bought	0.00	-145,704.63	-145,704.63	0.00	-387,694.45	-387,694.45
Total Securities	0.00	-145,704.63	-145,704.63	0.00	-387,694.45	-387,694.45
Cash						
Deposits	148,388.88	0.00	148,388.88	296,967.88	0.00	296,967.88
Total Cash	148,388.88	0.00	148,388.88	296,967.88	0.00	296,967.88
Totals	148,388.88	-145,704.63	2,684.25	296,967.88	-387,694.45	-90,726.57

Transactions in Date Sequence

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
02/08/21		FEDERAL FUNDS RECEIVED	COMMONWEALTH BANK OF 50765				114,393.00	USD
		USD999997					148,388.88	AUD
02/11/21	02/09/21	PURCHASED	ARK ETF TR GENOMIC REVOLUTION ETF UNSOLICITED ORDER	200.000	112.7000		-22,609.87	USD
		ARKG					-29,136.41	AUD
02/11/21	02/09/21	PURCHASED	ARK ETF TR NEXT GENERATION INTERNET ETF UNSOLICITED ORDER	100.000	180.3100		-18,086.90	USD
		ARKW					-23,307.84	AUD
02/11/21	02/09/21	PURCHASED	ARK ETF TR FINTECH INNOVATION ETF UNSOLICITED ORDER	200.000	59.4300		-11,922.85	USD
		ARKF					-15,364.48	AUD
02/12/21	02/10/21	PURCHASED	ARK ETF TR AUTONOMOUS TECHNOLOGY & ROBOTICS ETF UNSOLICITED ORDER	300.000	100.6000		-30,273.56	USD
		ARKQ					-39,067.69	AUD
02/12/21	02/10/21	PURCHASED	ARK ETF TR GENOMIC REVOLUTION ETF UNSOLICITED ORDER	100.000	114.2500		-11,460.42	USD
		ARKG					-14,789.54	AUD
02/12/21	02/10/21	PURCHASED	ARK ETF TR NEXT GENERATION INTERNET ETF UNSOLICITED ORDER	100.000	185.7000		-18,627.57	USD
		ARKW					-24,038.67	AUD
Total Value of Transactions							1,411.83	USD
Total AUD Equivalent							0.00	AUD

The price and quantity displayed may have been rounded.

Messages

Although a money market mutual fund seeks to preserve the value of your investment at \$1 per share, it is possible to lose money by investing in a money market mutual fund. Shares of a money market mutual fund or the balance of a bank deposit product held in your brokerage account may be liquidated upon request with the proceeds credited to your brokerage account. Please see the money market mutual fund's prospectus or the bank deposit product's disclosure document or contact your Investment Professional for additional information. Pursuant to SEC Rule 10b-10(b)(1) confirmations are not sent for purchases into money market mutual funds processed on the sweep platform. Pursuant to applicable regulation, account statements will be produced monthly or quarterly.

Activity Summary (continued)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Total Securities	0.00	-241,989.82	-241,989.82	0.00	-241,989.82	-241,989.82
Cash						
Deposits	148,579.00	0.00	148,579.00	148,579.00	0.00	148,579.00
Total Cash	148,579.00	0.00	148,579.00	148,579.00	0.00	148,579.00
Totals	148,579.00	-241,989.82	-93,410.82	148,579.00	-241,989.82	-93,410.82

Transactions in Date Sequence

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
01/14/21	01/12/21	PURCHASED IPOE	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V CL A ISIN#KYG8252P1054 UNSOLICITED ORDER ALLOCATED ORDER YOUR BROKER ACTED AS AGENT	500,000	19.0000		-9,529.95 -12,266.62	USD AUD
01/14/21	01/12/21	PURCHASED ARKG	ARK ETF TR GENOMIC REVOLUTION ETF UNSOLICITED ORDER	100,000	105.3000		-10,562.64 -13,595.87	USD AUD
01/14/21	01/12/21	PURCHASED SQ	SQUARE INC CL A UNSOLICITED ORDER ALLOCATED ORDER YOUR BROKER ACTED AS AGENT	100,000	228.5100		-22,921.84 -29,504.21	USD AUD
01/14/21		FEDERAL FUNDS RECEIVED USD999997	COMMONWEALTH BANK OF 72507				115,431.11 148,579.00	USD AUD
01/15/21	01/13/21	PURCHASED IPOF	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V CL A ISIN#KYG8251L1059 UNSOLICITED ORDER AVERAGE UNIT PRICE TRANSACTION YOUR BROKER ACTED AS AGENT	500,000	14.6166		-7,338.25 -9,530.19	USD AUD
01/15/21	01/13/21	PURCHASED IPOD	SOCIAL CAP HEDOSOPHIA HLDGS CORP IV CL A ORD SHS ISIN#KYG825141032 UNSOLICITED ORDER AVERAGE UNIT PRICE TRANSACTION YOUR BROKER ACTED AS AGENT	250,000	15.7640		-3,960.95 -5,144.08	USD AUD
01/15/21	01/13/21	PURCHASED CLOV	CLOVER HEALTH INVTS CORP CL A COM UNSOLICITED ORDER	500,000	14.3000		-7,179.95 -9,324.60	USD AUD
01/15/21	01/13/21	PURCHASED OPEN	OPENDOOR TECHNOLOGIES INC COM UNSOLICITED ORDER	500,000	27.3642		-13,724.51 -17,824.03	USD AUD
01/20/21	01/15/21	PURCHASED IPOF	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V CL A ISIN#KYG8251L1059 UNSOLICITED ORDER	1,250,000	15.0100		-18,820.66 -24,309.79	USD AUD
01/20/21	01/15/21	PURCHASED IPOD	SOCIAL CAP HEDOSOPHIA HLDGS CORP IV CL A ORD SHS ISIN#KYG825141032 UNSOLICITED ORDER	1,250,000	16.1500		-20,250.08 -26,156.11	USD AUD
01/20/21	01/15/21	PURCHASED IPOE	SOCIAL CAP HEDOSOPHIA HLDGS CO CORP V CL A ISIN#KYG8252P1054 UNSOLICITED ORDER ALLOCATED ORDER YOUR BROKER ACTED AS AGENT	1,000,000	19.2900		-19,349.80 -24,993.26	USD AUD





January 1, 2021 - January 31, 2021
 GARDINER FAMILY SUPERANNUATION
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Transactions in Date Sequence (continued)

Process/ Settlement Date	Trade/ Transaction Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
01/20/21	01/15/21	PURCHASED ARKW	ARK ETF TR NEXT GENERATION INTERNET ETF UNSOLICITED ORDER	100,000	160.5300		-16,102.76	USD
01/20/21	01/15/21	PURCHASED ARKF	ARK ETF TR FINTECH INNOVATION ETF UNSOLICITED ORDER	500,000	52.5800		-20,799.21	AUD
01/20/21	01/15/21	PURCHASED RMO	ROMEOPWR INC COM UNSOLICITED ORDER	500,000	22.3500		-26,371.50	USD
							-34,062.87	AUD
							-11,209.64	USD
							-14,478.98	AUD
						0.00	-71,891.42	USD
						0.00	-93,410.82	AUD
Total Value of Transactions								
Total AUD Equivalent								

The price and quantity displayed may have been rounded.

Messages

Although a money market mutual fund seeks to preserve the value of your investment at \$1 per share, it is possible to lose money by investing in a money market mutual fund. Shares of a money market mutual fund or the balance of a bank deposit product held in your brokerage account may be liquidated upon request with the proceeds credited to your brokerage account. Please see the money market mutual fund's prospectus or the bank deposit product's disclosure document or contact your Investment Professional for additional information. Pursuant to SEC Rule 10b-10(b)(1) confirmations are not sent for purchases into money market mutual funds processed on the sweep platform. Pursuant to applicable regulation, account statements will be produced monthly or quarterly.

Elimination of Paper Invoices for Annual Retirement Account Maintenance Fees

Going digital is more important than ever before, and the benefits of electronic delivery (eDelivery) - speed, convenience and safety - are clear. If you currently have a retirement account that is subject to an annual maintenance fee, beginning in April, Pershing will discontinue the physical mailing of your annual maintenance fee invoice. These invoices will continue to be posted online and will contain details on your payment options so you may select the method that is most convenient for you. You can access them by logging into your account and selecting Documents, then viewing under Account Notifications. If you are already enrolled for eDelivery, no action is required - you will continue to receive your notification when this document is available.

If you would like to receive email notifications when this document is posted online and you are not yet enrolled for eDelivery, log in to your brokerage account, select "Go Paperless" at the top of any page and follow the on-screen prompts for setup. Enrollment can be activated as quickly as the day you register, and you will be notified when documents are available in an online, password-protected portal.

Contact your investment professional if you have any questions about any of our efficient digital tools.

5

Activity Summary (All amounts shown are in base currency)

	Credits This Period	Debits This Period	Net This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Cash						
Deposits	100,078.04	0.00	100,078.04	100,078.04	0.00	100,078.04
Total Cash	100,078.04	0.00	100,078.04	100,078.04	0.00	100,078.04
Totals	100,078.04	0.00	100,078.04	100,078.04	0.00	100,078.04

Transactions in Date Sequence

Process/ Settlement Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency	
12/21/20	FEDERAL FUNDS RECEIVED USD999997	COMMONWEALTH BANK OF 03499				75,629.00 100,078.04	USD AUD	
Total Value of Transactions							75,629.00	USD
Total AUD Equivalent							100,078.04	AUD

The price and quantity displayed may have been rounded.

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Elimination of Paper Invoices for Annual Retirement Account Maintenance Fees

Going digital is more important than ever before, and the benefits of electronic delivery (eDelivery) - speed, convenience and safety - are clear. If you currently have a retirement account that is subject to an annual maintenance fee, beginning in April, Pershing will discontinue the physical mailing of your annual maintenance fee invoice. These invoices will continue to be posted online and will contain details on your payment options so you may select the method that is most convenient for you. You can access them by logging into your account and selecting Documents, then viewing under Account Notifications. If you are already enrolled for eDelivery, no action is required- you will continue to receive your notification when this document is available.

If you would like to receive email notifications when this document is posted online and you are not yet enrolled for eDelivery, log in to your brokerage account, select "Go Paperless" at the top of any page and follow the on-screen prompts for setup. Enrollment can be activated as quickly as the day you register, and you will be notified when documents are available in an online, password-protected portal.

Contact your investment professional if you have any questions about any of our efficient digital tools.



030

MR PHILIP JOHN GARDINER
 4 BELLAVISTA RD
 GLEN IRIS VIC 3146

Account Number 06 7167 27638658

Statement Period 7 Dec 2020 - 7 Jun 2021

Closing Balance \$1.05 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)

Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

Name: TAEJI SONG AND ASSOCIATES SMSF PTY LTD I
 TF GARDINER FAM SF

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

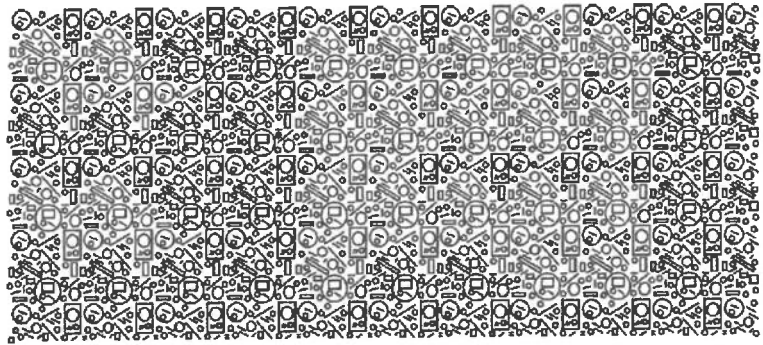
The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
07 Dec	2020 OPENING BALANCE			Nil
17 Dec	Direct Credit 283804 AUSTRALIANSUPER 005814131		100,000.00	\$100,000.00 CR
18 Dec	Direct Debit 062934 COMMSEC SECURITI COMMSEC	100,000.00		\$0.00
01 Jan	Credit Interest		0.14	\$0.14 CR
13 Jan	Direct Credit 283804 AUSTRALIANSUPER 005833689		150,000.00	\$150,000.14 CR
14 Jan	Direct Debit 062934 COMMSEC SECURITI COMMSEC	150,000.14		\$0.00
01 Feb	Credit Interest		0.21	\$0.21 CR
05 Feb	Direct Credit 283804 AUSTRALIANSUPER 005843696		150,000.00	\$150,000.21 CR
08 Feb	Direct Debit 062934 COMMSEC SECURITI COMMSEC	150,000.00		\$0.21 CR
01 Mar	Credit Interest		0.62	\$0.83 CR
19 Mar	Direct Credit 283804 AUSTRALIANSUPER 005864334		30,000.00	\$30,000.83 CR

*# 8791.26873.1.2 ZZ258R3 0303 SL.R3.S952.D158.O V06.00.32

Account Number

06 7167 27638658



Date	Transaction	Debit	Credit	Balance
24 Mar	Transfer To BTC Markets Pty Ltd PayID Email from CommBank App 100064133007584	20,000.00		\$10,000.83 CR
25 Mar	Transfer To BTC Markets Pty Ltd PayID Email from CommBank App 100064133007584	10,000.00		\$0.83 CR
01 Apr	Credit Interest		0.22	\$1.05 CR
07 Jun 2021	CLOSING BALANCE			\$1.05 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
Nil		\$430,000.14		\$430,001.19		\$1.05 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
07 Jun	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

Note. Interest rates are effective as at the date shown but are subject to change.



030

MR PHILIP JOHN GARDINER
 26 WARBURTON RD
 CANTERBURY VIC 3126

Account Number 06 7167 27638658

Statement Period 8 Jun 2021 - 7 Dec 2021

Closing Balance \$1.05 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)

Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. You will receive discounted brokerage when you link your CDIA to a CommSec Trading Account, and enjoy the convenience of managing your investments through NetBank and the CommBank app.

Name: TAEJI SONG AND ASSOCIATES SMSF PTY LTD I
 TF GARDINER FAM SF

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
08 Jun 2021	OPENING BALANCE			\$1.05 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2021 is \$1.19			
07 Dec 2021	CLOSING BALANCE			\$1.05 CR
	Opening balance			
		-	Total debits	
			+	Total credits
			=	Closing balance
		\$1.05 CR	Nil	Nil
				\$1.05 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
07 Dec	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

Note. Interest rates are effective as at the date shown but are subject to change.



11223.30771.1.1 ZZ258R3 0303 SL.R3.S951.D341.O.V06.00.34

Gardiner Family Superannuation Fund

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
17/12/2020	290 0001	C	9	Rollin - Austsuper	100,000.00	-
17/12/2020	705 00001	C	173	Rollin	-	100,000.00
18/12/2020	290 0001	C	3	Transfer commsec	-	100,000.00
18/12/2020	390 0001	C	62	Transfer commsec	100,000.00	-
21/12/2020	290 0002	C	61	Trf	100,000.00	-
21/12/2020	390 0001	C	63	Trf	-	100,000.00
12/01/2021	290 0002	C	58	B SQ 100	-	29,504.21
12/01/2021	290 0002	C	59	B ARKG 100	-	13,595.87
12/01/2021	290 0002	C	60	B IPOE 500	-	12,266.62
12/01/2021	227 0177	C	64	B SQ 100	29,504.21	-
12/01/2021	227 0178	C	65	B ARKG 100	13,595.87	-
12/01/2021	227 0179	C	66	B IPOE 500	12,266.62	-
13/01/2021	290 0001	C	8	Rollin - Austsuper	150,000.00	-
13/01/2021	290 0002	C	53	B OPEN 500	-	17,824.03
13/01/2021	290 0002	C	54	B CLOV 500	-	9,324.60
13/01/2021	290 0002	C	55	B IPOD 250	-	5,144.08
13/01/2021	290 0002	C	56	B IPOF 500	-	9,530.19
13/01/2021	227 0180	C	67	B OPEN 500	17,824.03	-
13/01/2021	227 0181	C	68	B CLOV 500	9,324.60	-
13/01/2021	227 0182	C	69	B IPOD 250	5,144.08	-
13/01/2021	227 0183	C	70	B IPOF 500	9,530.19	-
13/01/2021	705 00001	C	174	Rollin	-	150,000.00
14/01/2021	290 0001	C	2	Transfer commsec	-	150,000.14
14/01/2021	290 0002	C	57	Trf	150,000.14	-
14/01/2021	390 0001	C	71	Transfer commsec	150,000.14	-
14/01/2021	390 0001	C	72	Trf	-	150,000.14
15/01/2021	290 0002	C	47	B RMO 500	-	14,478.98
15/01/2021	290 0002	C	48	B ARKF 500	-	34,062.87
15/01/2021	290 0002	C	49	B ARKW 100	-	20,799.21
15/01/2021	290 0002	C	50	B IPOE 1000	-	24,993.26
15/01/2021	290 0002	C	51	B IPOD 1250	-	26,156.11
15/01/2021	290 0002	C	52	B IPOF 1250	-	24,309.79
15/01/2021	227 0184	C	73	B RMO 500	14,478.98	-
15/01/2021	227 0185	C	74	B ARKF 500	34,062.87	-
15/01/2021	227 0186	C	75	B ARKW 100	20,799.21	-
15/01/2021	227 0179	C	76	B IPOE 1000	24,993.26	-
15/01/2021	227 0182	C	77	B IPOD 1250	26,156.11	-
15/01/2021	227 0183	C	78	B IPOF 1250	24,309.79	-
5/02/2021	290 0001	C	7	Rollin - Austsuper	150,000.00	-
5/02/2021	705 00001	C	175	Rollin	-	150,000.00
8/02/2021	290 0001	C	1	Transfer commsec	-	150,000.00
8/02/2021	290 0002	C	46	Trf	150,000.00	-
8/02/2021	390 0001	C	79	Transfer commsec	150,000.00	-
8/02/2021	390 0001	C	80	Trf	-	150,000.00

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
9/02/2021	290 0002	C	43	B ARKF 200	-	15,364.48
9/02/2021	290 0002	C	44	B ARKW 100	-	23,307.84
9/02/2021	290 0002	C	45	B ARKG 200	-	29,136.41
9/02/2021	227 0185	C	81	B ARKF 200	15,364.48	-
9/02/2021	227 0186	C	82	B ARKW 100	23,307.84	-
9/02/2021	227 0178	C	83	B ARKG 200	29,136.41	-
10/02/2021	290 0002	C	40	B ARKW 100	-	24,038.67
10/02/2021	290 0002	C	41	B ARKG 100	-	14,789.54
10/02/2021	290 0002	C	42	B ARKQ 300	-	39,067.69
10/02/2021	227 0186	C	84	B ARKW 100	24,038.67	-
10/02/2021	227 0178	C	85	B ARKG 100	14,789.54	-
10/02/2021	227 0187	C	86	B ARKQ 300	39,067.69	-
19/03/2021	290 0001	C	6	Rollin - Austsuper	30,000.00	-
19/03/2021	705 00001	C	176	Rollin	-	30,000.00
24/03/2021	290 0001	C	5	Transfer BTC	-	20,000.00
24/03/2021	290 0003	C	25	Transfer BTC	20,000.00	-
24/03/2021	390 0001	C	87	Transfer BTC	20,000.00	-
24/03/2021	390 0001	C	88	Transfer BTC	-	20,000.00
25/03/2021	290 0001	C	4	Transfer BTC	-	10,000.00
25/03/2021	290 0003	C	24	Transfer BTC	10,000.00	-
25/03/2021	390 0001	C	89	Transfer BTC	10,000.00	-
25/03/2021	390 0001	C	90	Transfer BTC	-	10,000.00
29/03/2021	290 0003	C	22	B BTC 0.0255	-	1,863.61
29/03/2021	290 0003	C	23	B BTC 0.0995	-	7,254.69
29/03/2021	245 0001	C	91	B BTC 0.0255	1,863.61	-
29/03/2021	245 0001	C	92	B BTC 0.0995	7,254.69	-
16/04/2021	290 0002	C	39	contra	6,427.48	-
16/04/2021	227 0181	C	93	S CLOV 500	-	6,427.48
16/04/2021	290 0004	C	94	S CLOV 500	6,427.48	-
16/04/2021	290 0004	C	95	contra	-	6,427.48
16/04/2021	390 0001	C	96	contra	6,427.48	-
16/04/2021	390 0001	C	97	contra	-	6,427.48
22/04/2021	290 0002	C	38	B COIN 10	-	3,867.26
22/04/2021	227 0188	C	98	B COIN 10	3,867.26	-
27/04/2021	290 0003	C	21	B BTC 0.125	-	8,881.99
27/04/2021	290 0002	C	37	B COIN 23	-	8,924.59
27/04/2021	245 0001	C	99	B BTC 0.125	8,881.99	-
27/04/2021	227 0188	C	100	B COIN 23	8,924.59	-
2/05/2021	290 0003	C	20	B ETH 3.1493	-	11,999.71
2/05/2021	245 0002	C	101	B ETH 3.1493	11,999.71	-
10/05/2021	290 0002	C	33	contra	4,627.63	-
10/05/2021	290 0002	C	34	contra	32,043.45	-
10/05/2021	290 0002	C	35	contra	19,790.85	-
10/05/2021	290 0002	C	36	contra	22,641.41	-

Gardiner Family Superannuation Fund

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
10/05/2021	227 0184	C	102	S RMO 500	-	4,627.63
10/05/2021	290 0004	C	103	S RMO 500	4,627.63	-
10/05/2021	290 0004	C	104	contra	-	4,627.63
10/05/2021	390 0001	C	105	contra	4,627.63	-
10/05/2021	390 0001	C	106	contra	-	4,627.63
10/05/2021	227 0179	C	107	S IPOE 1499	-	32,043.45
10/05/2021	290 0004	C	108	S IPOE 1499	32,043.45	-
10/05/2021	290 0004	C	109	contra	-	32,043.45
10/05/2021	390 0001	C	110	contra	32,043.45	-
10/05/2021	390 0001	C	111	contra	-	32,043.45
10/05/2021	227 0182	C	112	S IPOD 1499	-	19,790.85
10/05/2021	290 0004	C	113	S IPOD 1499	19,790.85	-
10/05/2021	290 0004	C	114	contra	-	19,790.85
10/05/2021	390 0001	C	115	contra	19,790.85	-
10/05/2021	390 0001	C	116	contra	-	19,790.85
10/05/2021	227 0183	C	117	S IPOF 1749	-	22,641.41
10/05/2021	290 0004	C	118	S IPOF 1749	22,641.41	-
10/05/2021	290 0004	C	119	contra	-	22,641.41
10/05/2021	390 0001	C	120	contra	22,641.41	-
10/05/2021	390 0001	C	121	contra	-	22,641.41
12/05/2021	290 0002	C	32	B SQ 200	-	53,647.76
12/05/2021	227 0177	C	122	B SQ 200	53,647.76	-
19/05/2021	290 0003	C	14	contra	2,771.06	-
19/05/2021	290 0003	C	15	contra	39.63	-
19/05/2021	290 0003	C	16	contra	7,410.15	-
19/05/2021	290 0003	C	17	contra	39.63	-
19/05/2021	290 0003	C	18	contra	2,219.08	-
19/05/2021	290 0003	C	19	contra	12,971.08	-
19/05/2021	245 0002	C	123	S ETH 0.6993	-	2,771.06
19/05/2021	290 0004	C	124	S ETH 0.6993	2,771.06	-
19/05/2021	290 0004	C	125	contra	-	2,771.06
19/05/2021	390 0001	C	126	contra	2,771.06	-
19/05/2021	390 0001	C	127	contra	-	2,771.06
19/05/2021	245 0002	C	128	S ETH 0.01	-	39.63
19/05/2021	290 0004	C	129	S ETH 0.01	39.63	-
19/05/2021	245 0002	C	130	S ETH 1.87	-	7,410.15
19/05/2021	290 0004	C	131	S ETH 1.87	7,410.15	-
19/05/2021	290 0004	C	132	contra	-	39.63
19/05/2021	290 0004	C	133	contra	-	7,410.15
19/05/2021	390 0001	C	134	contra	39.63	-
19/05/2021	390 0001	C	135	contra	-	39.63
19/05/2021	390 0001	C	136	contra	7,410.15	-
19/05/2021	390 0001	C	137	contra	-	7,410.15
19/05/2021	245 0002	C	138	S ETH 0.01	-	39.63

Gardiner Family Superannuation Fund

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
19/05/2021	245 0002	C	139	S ETH 0.56	-	2,219.08
19/05/2021	290 0004	C	140	S ETH 0.01	39.63	-
19/05/2021	290 0004	C	141	S ETH 0.56	2,219.08	-
19/05/2021	290 0004	C	142	contra	-	39.63
19/05/2021	290 0004	C	143	contra	-	2,219.08
19/05/2021	390 0001	C	144	contra	39.63	-
19/05/2021	390 0001	C	145	contra	2,219.08	-
19/05/2021	390 0001	C	146	contra	-	39.63
19/05/2021	390 0001	C	147	contra	-	2,219.08
19/05/2021	245 0001	C	148	S BTC 0.25	-	12,971.08
19/05/2021	290 0004	C	149	S BTC 0.25	12,971.08	-
19/05/2021	290 0004	C	150	contra	-	12,971.08
19/05/2021	390 0001	C	151	contra	12,971.08	-
19/05/2021	390 0001	C	152	contra	-	12,971.08
20/05/2021	290 0003	C	11	B ETH 3.4377	-	12,259.87
20/05/2021	290 0003	C	12	B BTC 0.1392	-	7,344.00
20/05/2021	290 0003	C	13	B BTC 0.1108	-	5,846.76
20/05/2021	245 0002	C	153	B ETH 3.4377	12,259.87	-
20/05/2021	245 0001	C	154	B BTC 0.1392	7,344.00	-
20/05/2021	245 0001	C	155	B BTC 0.1108	5,846.76	-
24/05/2021	290 0002	C	29	B SQ 95	-	25,341.25
24/05/2021	290 0002	C	30	contra	9,731.30	-
24/05/2021	290 0002	C	31	contra	17,383.50	-
24/05/2021	227 0177	C	156	B SQ 95	25,341.25	-
24/05/2021	227 0180	C	157	S OPEN 500	-	9,731.30
24/05/2021	290 0004	C	158	S OPEN 500	9,731.30	-
24/05/2021	290 0004	C	159	contra	-	9,731.30
24/05/2021	390 0001	C	160	contra	9,731.30	-
24/05/2021	390 0001	C	161	contra	-	9,731.30
24/05/2021	227 0186	C	162	S ARKW 100	-	17,383.50
24/05/2021	290 0004	C	163	S ARKW 100	17,383.50	-
24/05/2021	290 0004	C	164	contra	-	17,383.50
24/05/2021	390 0001	C	165	contra	17,383.50	-
24/05/2021	390 0001	C	166	contra	-	17,383.50
25/05/2021	290 0002	C	28	B COIN 50	-	15,604.30
25/05/2021	227 0188	C	167	B COIN 50	15,604.30	-
2/06/2021	227 0179	C	171	SOFI	-	32.77
2/06/2021	227 0189	C	171	SOFI	32.77	-
8/06/2021	290 0002	C	27	B COIN 40	-	11,716.76
8/06/2021	227 0188	C	168	B COIN 40	11,716.76	-
30/06/2021	290 0001	C	10	interest	1.19	-
30/06/2021	290 0002	C	26	Foreign exchange loss	-	5,844.71
30/06/2021	690 0001	C	169	interest	-	1.19
30/06/2021	802 0004	C	177	Foreign exchange loss	5,844.71	-

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
30/06/2021	245 0001	J	172	Realised market movement	-	5,029.21
30/06/2021	245 0001	J	172	Unrealised market movement	-	1,684.39
30/06/2021	245 0002	J	172	Realised market movement	479.84	-
30/06/2021	245 0002	J	172	Unrealised market movement	-	2,531.05
30/06/2021	785 0024	J	172	Realised market movement - Crypto Currency	4,549.37	-
30/06/2021	780 0024	J	172	Unrealised market movement - Crypto Curren	4,215.44	-
30/06/2021	227 0177	J	172	Unrealised market movement	19,805.42	-
30/06/2021	227 0178	J	172	Unrealised market movement	-	8,227.94
30/06/2021	227 0179	J	172	Realised market movement	-	5,183.66
30/06/2021	227 0180	J	172	Realised market movement	-	8,092.73
30/06/2021	227 0181	J	172	Realised market movement	-	2,897.12
30/06/2021	227 0182	J	172	Realised market movement	-	11,488.42
30/06/2021	227 0182	J	172	Unrealised market movement	-	7.08
30/06/2021	227 0183	J	172	Realised market movement	-	11,179.12
30/06/2021	227 0183	J	172	Unrealised market movement	-	5.86
30/06/2021	227 0184	J	172	Realised market movement	-	9,851.35
30/06/2021	227 0185	J	172	Unrealised market movement	1,034.93	-
30/06/2021	227 0186	J	172	Realised market movement	-	3,415.71
30/06/2021	227 0186	J	172	Unrealised market movement	-	6,294.03
30/06/2021	227 0187	J	172	Unrealised market movement	-	4,611.27
30/06/2021	227 0188	J	172	Unrealised market movement	1,395.07	-
30/06/2021	227 0189	J	172	Unrealised market movement	-	7.23
30/06/2021	785 0012	J	172	Realised market movement - Overseas Shares	52,108.11	-
30/06/2021	780 0012	J	172	Unrealised market movement - Overseas Shar	-	3,082.01

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.