

*Gupta Family Superannuation Fund  
Deed of Variation*

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TIM LEWIS *Tim Lewis*  
B.Pharm., M.P.S., M.B.A.

470 Collins Street Pharmacy Melbourne

3/1/18.

**Capsule Pharmacy**

Shop 10, 747 Collins St, Docklands  
Vic. 3008 Ph 0396 145 745  
Mon to Fri 7:30am - 6pm

## DEED OF VARIATION

### PARTIES:

GFSF Australia Pty Ltd

(ACN 623 479 630)


C/- 5 Bond Avenue Blackburn South VIC 3130

Ajay Kumar Gupta

Anita Gupta

5 Bond Avenue Blackburn South VIC 3130

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TIM LEWIS *Tim Lewis*  
B.Pharm., M.P.S., M.B.A.  
470 Collins Street, Pharmacy Melbourne

3/1/18

(Trustee)

### Capsule Pharmacy

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(Members)

### RECITALS:

- A. The Gupta Family Superannuation Fund (**Fund**) was established by declaration of trust (**Establishing Deed**) on the date specified in Appendix A as the *Establishment Date of the Fund*, for the benefit of certain present and future persons as will become members of the Fund and their dependants.
- B. The Establishing Deed, as varied from time to time, most recently by deed dated 20 November 2017, is referred to as the **Trust Deed**.
- C. The Trustee, with the consent of the Members, has decided to vary the Trust Deed to ensure that it is consistent with the current self managed superannuation fund provisions of the Superannuation Industry (Supervision) Act 1993 and to update the Trust Deed with developments in the superannuation laws since the Fund was established.
- D. Clause 206 (**Amending Clause**) of the Trust Deed allows the Trust Deed to be amended, altered or modified from time to time by deed of variation (**Deed of Variation**) executed by the Trustee.
- E. The variations effected by this Deed of Variation do not vary the main purpose of the Trust Deed, reduce any benefits accrued by members, or affect the basis for calculating the amount of retirement benefits of any member in a way that reduces the amount with respect to the period of membership before the commencement date of this Deed of Variation, and are permitted under the Amending Clause.

### IT IS DECLARED:

#### 1 Confirmation

- (a) The Trustee hereby agrees to maintain the Fund which was established on the date specified in Appendix A as the *Establishment Date of the Fund*.
- (b) The Members hereby consent to the variation of the Trust Deed.

#### 2 Amendments

In accordance with the Amending Clause, the operative provisions of the Trust Deed are hereby amended, subject to clauses 3 and 4 of this Deed of Variation, by being deleted and replaced by rules 1 to 45 and Schedules A and B attached as the '*SMSF Governing Rules Version 16.02*' (**Governing Rules**) to this Deed of Variation.

### 3 Pension Already in Payment

If a Member was in receipt of an income stream from the Fund immediately prior to the date specified in Appendix A as the *Date of this Deed (Effective Date)*, such income stream:

- (a) must continue to be paid in accordance with the provisions of the deed applicable to such income stream in effect immediately prior to the Effective Date, until such time as the Member elects pursuant to rule 38.8 of the Governing Rules as amended to have the income stream paid in accordance with the conditions applying to a different type of income stream; and
- (b) may be commuted in accordance with the provisions of the deed applicable to such income stream in effect immediately prior to the Effective Date, to the extent only that such conditions of commutation are at the time of commutation acceptable under the Relevant Law.

### 4 Binding Death Benefit Instrument Already in Effect

If and to the extent that the Trustee was, immediately prior to the Effective Date, bound to act in accordance with an instrument in writing (in this clause referred to as the **Instrument**) requiring the Trustee to pay Benefits arising on the death of a Member to a person or persons specified in the Instrument, being the Legal Personal Representative and/or one or more of the Dependants of the Member, then the Trustee will remain so bound, provided that the person so specified is, or the persons so specified are, the Legal Personal Representative and/or one or more of the Dependants of the Member when the Member dies, unless and until the Instrument lapses or is revoked in accordance with the provisions of the Trust Deed in effect immediately prior to the Effective Date.

### 5 Effective Date

This Deed of Variation takes effect on the Effective Date.

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TIM LEWIS *for & on behalf of*

B.Pharm., M.P.S., M.B.A.

470 Collins Street Pharmacy Melbourne

3/1/18

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EXECUTED as a Deed on the date of deed specified in Appendix A.

EXECUTED BY GFSF AUSTRALIA PTY LTD )  
(ACN 623 479 630) as Trustee in accordance )  
with the Corporations Act: )

Anita  
Director Signature

ANITA GUPTA  
Director Name

[Signature]  
Director / Secretary Signature

AJAY KUMAR GUPTA  
Director / Secretary Name

SIGNED SEALED AND DELIVERED by )  
AJAY KUMAR GUPTA as Member in the )  
presence of: )

[Signature]  
Witness

[Signature]  
GURBINDER SINGH GILL  
Witness full name

SIGNED SEALED AND DELIVERED by )  
ANITA GUPTA as Member in the presence of: )  
)

[Signature]  
Witness

Anita  
GURBINDER SINGH GILL  
Witness full name

This is a true Photocopy  
[Signature]  
TIMOTHY RAY NAUM  
B.Pharm., M.P.S., M.B.A.  
470 Collins Street, Pharmacy Melbourne  
3/1/18

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## APPENDIX A

DATE OF THIS DEED:	27. 12. 2017
TRUSTEE:	GFSF Australia Pty Ltd (ACN 623 479 630)
NAME OF FUND:	Gupta Family Superannuation Fund
ESTABLISHMENT DATE OF THE FUND:	1 July 2008
PROPER LAW GOVERNING FUND:	Victoria

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TIM LEWIS *Tim Lewis*  
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