

La'Bui Assets

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) La. Nghia - Accumulation (LANGHI00002A)</u>					
09/09/2020	Deposit NGHIA LA LOAN LABUI ASSETS			500.00	500.00 CR
10/09/2020	Deposit NGHIA LA LOAN LABUI ASSETS			19,500.00	20,000.00 CR
14/09/2020	Deposit NGHIA LA LOAN LABUI ASSETS			2,000.00	22,000.00 CR
23/09/2020	Deposit NGHIA LA LOAN LABUI ASSETS			1,500.00	23,500.00 CR
16/02/2021	To record ASIC fees			55.00	23,555.00 CR
				23,555.00	23,555.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$9.041590 (Exit) - 18,711.000000 Units on hand (Eftsure Pty Ltd)			46,732.90	46,732.90 CR
				46,732.90	46,732.90 CR
Interest Received (25000)					
<u>Macquarie Cash Management Account # 9627 (Cash9627)</u>					
31/07/2020	Interest MACQUARIE CMA INTEREST PAID*			0.04	0.04 CR
31/08/2020	Interest MACQUARIE CMA INTEREST PAID*			0.05	0.09 CR
30/09/2020	Interest MACQUARIE CMA INTEREST PAID*			0.07	0.16 CR
				0.16	0.16 CR
Other Investment Income (26500)					
<u>Cryptocurrency Mining Equipment (Crypto)</u>					
29/06/2021	Deposit NGHIA LA Annual Mining Rent			1,200.00	1,200.00 CR
				1,200.00	1,200.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
02/09/2020	Funds transfer TRANSACT FUNDS TFR TO TAXGAIN		770.00		770.00 DR
15/09/2020	Funds transfer TRANSACT FUNDS TFR TO TAXGAIN		3,740.00		4,510.00 DR
			4,510.00		4,510.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
28/09/2020	BPAY BPAY TO TAX OFFICE PAYMENTS		259.00		259.00 DR
28/09/2020	BPAY BPAY TO TAX OFFICE PAYMENTS		259.00		518.00 DR
28/09/2020	BPAY BPAY TO TAX OFFICE PAYMENTS		259.00		777.00 DR
			777.00		777.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
16/02/2021	To record ASIC fees		55.00		55.00 DR
			55.00		55.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		2,903.70		2,903.70 DR
			2,903.70		2,903.70 DR

La'Bui Assets

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
09/09/2020	System Member Journals		425.00		425.00 DR
10/09/2020	System Member Journals		16,575.00		17,000.00 DR
14/09/2020	System Member Journals		1,700.00		18,700.00 DR
23/09/2020	System Member Journals		1,275.00		19,975.00 DR
16/02/2021	System Member Journals		55.00		20,030.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		42,574.02		62,604.02 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		17.04		62,621.06 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		621.05		63,242.11 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		0.25		63,242.36 DR
			63,242.36		63,242.36 DR
Opening Balance (50010)					
<u>(Opening Balance) Bui, Thanh - Accumulation (BUITHA00003A)</u>					
01/07/2020	Opening Balance				51.08 CR
					51.08 CR
<u>(Opening Balance) La, Nghia - Accumulation (LANGHI00002A)</u>					
01/07/2020	Opening Balance				108,579.06 CR
					108,579.06 CR
Contributions (52420)					
<u>(Contributions) La, Nghia - Accumulation (LANGHI00002A)</u>					
09/09/2020	System Member Journals			500.00	500.00 CR
10/09/2020	System Member Journals			19,500.00	20,000.00 CR
14/09/2020	System Member Journals			2,000.00	22,000.00 CR
23/09/2020	System Member Journals			1,500.00	23,500.00 CR
16/02/2021	System Member Journals			55.00	23,555.00 CR
				23,555.00	23,555.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Bui, Thanh - Accumulation (BUITHA00003A)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			17.04	17.04 CR
				17.04	17.04 CR
<u>(Share of Profit/(Loss)) La, Nghia - Accumulation (LANGHI00002A)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			42,574.02	42,574.02 CR
				42,574.02	42,574.02 CR
Income Tax (53330)					
<u>(Income Tax) Bui, Thanh - Accumulation (BUITHA00003A)</u>					
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			0.25	0.25 CR
				0.25	0.25 CR
<u>(Income Tax) La, Nghia - Accumulation (LANGHI00002A)</u>					
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			621.05	621.05 CR
				621.05	621.05 CR

La'Bui Assets

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions Tax (53800)					
<u>(Contributions Tax) La, Nghia - Accumulation (LANGHI00002A)</u>					
09/09/2020	System Member Journals		75.00		75.00 DR
10/09/2020	System Member Journals		2,925.00		3,000.00 DR
14/09/2020	System Member Journals		300.00		3,300.00 DR
23/09/2020	System Member Journals		225.00		3,525.00 DR
			3,525.00		3,525.00 DR
Bank Accounts (60400)					
<u>Macquarie Cash Management Account # 9627 (Cash9627)</u>					
01/07/2020	Opening Balance				2,583.53 DR
31/07/2020	Interest MACQUARIE CMA INTEREST PAID*		0.04		2,583.57 DR
31/08/2020	Interest MACQUARIE CMA INTEREST PAID*		0.05		2,583.62 DR
02/09/2020	Funds transfer TRANSACT FUNDS TFR TO TAXGAIN			770.00	1,813.62 DR
09/09/2020	Deposit NGHIA LA LOAN LABUI ASSETS		500.00		2,313.62 DR
10/09/2020	Deposit NGHIA LA LOAN LABUI ASSETS		19,500.00		21,813.62 DR
11/09/2020	Funds transfer TRANSACT FUNDS TFR TO IAN MIRELS			20,000.00	1,813.62 DR
14/09/2020	Deposit NGHIA LA LOAN LABUI ASSETS		2,000.00		3,813.62 DR
15/09/2020	Funds transfer TRANSACT FUNDS TFR TO TAXGAIN			3,740.00	73.62 DR
23/09/2020	Deposit NGHIA LA LOAN LABUI ASSETS		1,500.00		1,573.62 DR
28/09/2020	BPAY BPAY TO TAX OFFICE PAYMENTS			1,230.40	343.22 DR
30/09/2020	Interest MACQUARIE CMA INTEREST PAID*		0.07		343.29 DR
29/06/2021	Deposit NGHIA LA Annual Mining Rent		1,200.00		1,543.29 DR
			24,700.16	25,740.40	1,543.29 DR
Other Assets (76000)					
<u>Cryptocurrency Mining Equipment (Crypto)</u>					
01/07/2020	Opening Balance	1.00			3,796.72 DR
		1.00			3,796.72 DR
Shares in Unlisted Private Companies (Australian) (77800)					
<u>Eftsure Pty Ltd (Eftsure Pty Ltd)</u>					
01/07/2020	Opening Balance	16,499.00			102,444.29 DR
11/09/2020	Funds transfer TRANSACT FUNDS TFR TO IAN MIRELS	2,212.00	20,000.00		122,444.29 DR
30/06/2021	Revaluation - 30/06/2021 @ \$9.041590 (Exit) - 18,711.000000 Units on hand		46,732.90		169,177.19 DR
		18,711.00	66,732.90		169,177.19 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				194.40 CR
28/09/2020	BPAY BPAY TO TAX OFFICE PAYMENTS		130.50		63.90 CR
28/09/2020	BPAY BPAY TO TAX OFFICE PAYMENTS				63.90 CR
28/09/2020	BPAY BPAY TO TAX OFFICE PAYMENTS		322.90		259.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			2,903.70	2,644.70 CR
			453.40	2,903.70	2,644.70 CR

Total Debits: 166,899.52

Total Credits: 166,899.52