
Financial statements and reports for the year ended
30 June 2022

PATAK Provident Fund

Prepared for: Paul Anthony Dwyer and Amanda Jane Dwyer

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PATAK Provident Fund
Operating Statement
For the year ended 30 June 2022

| | Note | 2022 \$ | 2021 \$ |
|---|------|-----------------|------------------|
| Income | | | |
| Investment Income | | | |
| Trust Distributions | | 25,435 | 19,078 |
| Dividends Received | | 47,912 | 21,796 |
| Interest Received | | 35 | 36 |
| Other Investment Income | | 0 | 54 |
| Contribution Income | | | |
| Employer Contributions | | 26,060 | 23,943 |
| Transfers In | | 28,152 | 19,172 |
| Total Income | | <u>127,594</u> | <u>84,079</u> |
| Expenses | | | |
| Accountancy Fees | | 4,455 | 3,080 |
| ATO Supervisory Levy | | 259 | 259 |
| Auditor's Remuneration | | 418 | 572 |
| Investment Expenses | | 7,483 | 7,190 |
| | | <u>12,615</u> | <u>11,101</u> |
| Investment Losses | | | |
| Changes in Market Values | | | |
| Realised Movements in Market Value | | 46,181 | 8,721 |
| Unrealised Movements in Market Value | | 141,505 | (293,560) |
| Total Expenses | | <u>200,301</u> | <u>(273,738)</u> |
| Benefits accrued as a result of operations before income tax | | <u>(72,707)</u> | <u>357,817</u> |
| Income Tax Expense | | (9,510) | (3,247) |
| Benefits accrued as a result of operations | | <u>(63,197)</u> | <u>361,064</u> |

The accompanying notes form part of these financial statements.

PATAK Provident Fund

Statement of Financial Position

As at 30 June 2022

| | Note | 2022 | 2021 |
|--|------|------------------|------------------|
| | | \$ | \$ |
| Assets | | | |
| Investments | | | |
| Shares in Listed Companies | | 836,180 | 887,467 |
| Stapled Securities | | 33,468 | 30,297 |
| Units in Listed Unit Trusts | | 577,017 | 628,146 |
| Total Investments | | <u>1,446,665</u> | <u>1,545,910</u> |
| Other Assets | | | |
| Distributions Receivable | | 10,232 | 7,818 |
| Cash at Bank | | 52,901 | 45,328 |
| Income Tax Refundable | | 9,510 | 3,435 |
| Total Other Assets | | <u>72,643</u> | <u>56,581</u> |
| Total Assets | | <u>1,519,308</u> | <u>1,602,491</u> |
| Less: | | | |
| Liabilities | | | |
| Sundry Creditors | | 0 | 19,988 |
| Total Liabilities | | <u>0</u> | <u>19,988</u> |
| Net assets available to pay benefits | | <u>1,519,308</u> | <u>1,582,503</u> |
| Represented by: | | | |
| Liability for accrued benefits allocated to members' accounts | 2, 3 | | |
| Dwyer, Paul Anthony - Accumulation | | 737,707 | 770,716 |
| Dwyer, Amanda Jane - Accumulation | | 781,601 | 811,787 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>1,519,308</u> | <u>1,582,503</u> |

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Notes to the Financial Statements

For the year ended 30 June 2022

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Liability for Accrued Benefits

| | 2022 | 2021 |
|---|-----------|-----------|
| | \$ | \$ |
| Liability for accrued benefits at beginning of year | 1,582,504 | 1,221,440 |
| Benefits accrued as a result of operations | (63,197) | 361,064 |
| Current year member movements | 0 | 0 |
| Liability for accrued benefits at end of year | 1,519,307 | 1,582,504 |

Note 3: Vested Benefits

PATAK Provident Fund

Notes to the Financial Statements

For the year ended 30 June 2022

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

| | 2022 | 2021 |
|-----------------|------------------|------------------|
| | \$ | \$ |
| Vested Benefits | <u>1,519,307</u> | <u>1,582,504</u> |

Note 4: Guaranteed Benefits

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

Note 5: Subsequent Event - COVID-19

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

Notes to the Financial Statements

For the year ended 30 June 2022

| | 2022 | 2021 |
|--|------------------|------------------|
| | \$ | \$ |
| <u>RECONCILIATION OF TAXABLE INCOME</u> | | |
| Profit before Tax per Operating Statement | -72,707 | 357,817 |
| Assessable Income not shown | | |
| Franking Credits on Dividends | 18,219 | 7,972 |
| Trust Distributions | 23,251 | 15,045 |
| Foreign Income | 6,901 | 3,756 |
| Income not Assessable | | |
| Distributions Received | -25,435 | -19,078 |
| Foreign Dividends | -2,475 | 0 |
| Transfers In | -28,152 | -19,172 |
| Changes in Market Values | | |
| Realised Movements in Market Value | 46,181 | 8,721 |
| Unrealised Movements in Market Value | 141,505 | -293,560 |
| Rounding | -1 | -2 |
| Per Income Tax Return | <u>107,287</u> | <u>61,499</u> |
| <u>TAX PAYABLE (-REFUND)</u> | | |
| Tax at 15% | 16,093.05 | 9,224.85 |
| Foreign Tax Credit | -1,035.15 | -574.25 |
| Franking Credits | -24,567.62 | -11,897.58 |
| As per Operating Statement | <u>-9,509.72</u> | <u>-3,246.98</u> |
| PAYG Instalments paid before year end | 0.00 | -188.00 |
| As per Statement of Financial Position | <u>-9,509.72</u> | <u>-3,434.98</u> |

PATAK Provident Fund
Investment Summary Report

As at 30 June 2022

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Unrealised Gain/(Loss) | Gain/(Loss)% | Portfolio Weight% |
|------------------------------------|-----------|---------------|-------------------|--------------|-------------------|------------------------|------------------|-------------------|
| Cash/Bank Accounts | | | | | | | | |
| Cash at Bank | | 52,900.920000 | 52,900.92 | 52,900.92 | 52,900.92 | | | 3.53 % |
| | | | 52,900.92 | | 52,900.92 | | | 3.53 % |
| Shares in Listed Companies | | | | | | | | |
| BHP.AX | 1,369.00 | 41.250000 | 56,471.25 | 39.98 | 54,730.26 | 1,740.99 | 3.18 % | 3.77 % |
| COL.AX | 3,177.00 | 17.810000 | 56,582.37 | 14.17 | 45,020.08 | 11,562.29 | 25.68 % | 3.77 % |
| CBA.AX | 745.00 | 90.380000 | 67,333.10 | 80.53 | 59,991.65 | 7,341.45 | 12.24 % | 4.49 % |
| CSL.AX | 236.00 | 269.060000 | 63,498.16 | 219.02 | 51,688.72 | 11,809.44 | 22.85 % | 4.23 % |
| MQG.AX | 387.00 | 164.510000 | 63,665.37 | 126.36 | 48,900.40 | 14,764.97 | 30.19 % | 4.25 % |
| NAB.AX | 2,138.00 | 27.390000 | 58,559.82 | 17.06 | 36,474.38 | 22,085.44 | 60.55 % | 3.91 % |
| OZL.AX | 3,889.00 | 17.760000 | 69,068.64 | 10.28 | 39,978.92 | 29,089.72 | 72.76 % | 4.61 % |
| RMD.AX | 2,544.00 | 30.690000 | 78,075.36 | 27.58 | 70,163.77 | 7,911.59 | 11.28 % | 5.21 % |
| RIO.AX | 689.00 | 102.700000 | 70,760.30 | 103.59 | 71,374.26 | (613.96) | (0.86) % | 4.72 % |
| VEU.AX | 772.00 | 72.430000 | 55,915.96 | 73.91 | 57,057.91 | (1,141.95) | (2.00) % | 3.73 % |
| WES.AX | 1,687.00 | 41.910000 | 70,702.17 | 39.69 | 66,951.10 | 3,751.07 | 5.60 % | 4.71 % |
| WBC.AX | 2,611.00 | 19.500000 | 50,914.50 | 25.63 | 66,909.90 | (15,995.40) | (23.91) % | 3.40 % |
| WDS.AX | 2,344.00 | 31.840000 | 74,632.96 | 30.18 | 70,742.27 | 3,890.69 | 5.50 % | 4.98 % |
| | | | 836,179.96 | | 739,983.62 | 96,196.34 | 13.00 % | 55.76 % |
| Stapled Securities | | | | | | | | |
| GDC.AX | 25,944.00 | 1.290000 | 33,467.76 | 1.68 | 43,682.07 | (10,214.31) | (23.38) % | 2.23 % |
| | | | 33,467.76 | | 43,682.07 | (10,214.31) | (23.38) % | 2.23 % |
| Units in Listed Unit Trusts | | | | | | | | |
| NDQ.AX | 1,742.00 | 26.710000 | 46,528.82 | 31.37 | 54,650.39 | (8,121.57) | (14.86) % | 3.10 % |
| ESTX.AX | 605.00 | 60.850000 | 36,814.25 | 66.16 | 40,027.94 | (3,213.69) | (8.03) % | 2.45 % |
| IAA.AX | 448.00 | 91.080000 | 40,803.84 | 89.18 | 39,951.66 | 852.18 | 2.13 % | 2.72 % |
| GOLD.AX | 2,070.00 | 24.500000 | 50,715.00 | 19.32 | 40,002.14 | 10,712.86 | 26.78 % | 3.38 % |
| ZYUS.AX | 3,768.00 | 13.670000 | 51,508.56 | 13.27 | 49,996.07 | 1,512.49 | 3.03 % | 3.43 % |

PATAK Provident Fund

Investment Summary Report

As at 30 June 2022

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Unrealised Gain/(Loss) | Gain/(Loss)% | Portfolio Weight% |
|---|----------|--------------|---------------------|--------------|---------------------|------------------------|-----------------|-------------------|
| ZYAU.AX S&P/Asx 300 High Yield Plus - ETF Units | 8,559.00 | 8.460000 | 72,409.14 | 11.68 | 100,002.59 | (27,593.45) | (27.59) % | 4.83 % |
| TCL.AX Transurban | 5,669.00 | 14.380000 | 81,520.22 | 13.78 | 78,131.03 | 3,389.19 | 4.34 % | 5.44 % |
| VHY.AX Vanguard Australian Shares High Yield ETF | 1,592.00 | 62.700000 | 99,818.40 | 62.81 | 99,999.23 | (180.83) | (0.18) % | 6.66 % |
| VAS.AX Vanguard ETF Units | 1,157.00 | 83.750000 | 96,898.75 | 86.42 | 99,991.09 | (3,092.34) | (3.09) % | 6.46 % |
| | | | 577,016.98 | | 602,752.14 | (25,735.16) | (4.27) % | 38.48 % |
| | | | 1,499,565.62 | | 1,439,318.75 | 60,246.87 | 4.19 % | 100.00 % |

**PATAK Provident Fund
Investment Income Report**

As at 30 June 2022

| Investment | Total Income | Franked | Unfranked | Interest/ Other | Franking Credits | Foreign Income | Foreign Credits * 1 | Assessable Income (Excl. Capital Gains) * 2 | TFN Credits | Other Deductions | Distributed Capital Gains | Non- Assessable Payments |
|------------------------------------|------------------|------------------|-----------------|--------------------|------------------|-----------------|---------------------|--|-------------|------------------|---------------------------|--------------------------------|
| Bank Accounts | | | | | | | | | | | | |
| Cash at Bank | 35.39 | | | 35.39 | 0.00 | 0.00 | 0.00 | 35.39 | | | 0.00 | 0.00 |
| | 35.39 | | | 35.39 | 0.00 | 0.00 | 0.00 | 35.39 | | | 0.00 | 0.00 |
| Shares in Listed Companies | | | | | | | | | | | | |
| BHP.AX | 13,916.21 | 13,916.21 | 0.00 | | 5,964.10 | | | 19,880.31 | | 0.00 | | |
| COL.AX | 1,937.97 | 1,937.97 | 0.00 | | 830.56 | | | 2,768.53 | | 0.00 | | |
| CBA.AX | 2,793.75 | 2,793.75 | 0.00 | | 1,197.32 | | | 3,991.07 | | 0.00 | | |
| CSL.AX | 644.20 | 30.84 | 613.36 | | 13.22 | | | 657.42 | | 0.00 | | |
| MQG.AX | 2,949.09 | 939.64 | 1,409.45 | | 402.70 | | | 2,751.79 | | 0.00 | | |
| MFG.AX | 3,607.68 | 2,705.76 | 901.92 | | 1,159.61 | | | 4,767.29 | | 0.00 | | |
| NAB.AX | 2,715.26 | 2,715.26 | 0.00 | | 1,163.68 | | | 3,878.94 | | 0.00 | | |
| OZL.AX | 1,322.26 | 1,322.26 | 0.00 | | 566.68 | | | 1,888.94 | | 0.00 | | |
| RMD.AX | 368.83 | | | | | 368.83 | | 368.83 | | 0.00 | | |
| RIO.AX | 7,256.78 | 7,256.78 | 0.00 | | 3,110.05 | | | 10,366.83 | | 0.00 | | |
| VEU.AX | 2,106.56 | 0.00 | 0.00 | | 0.00 | 2,106.56 | 371.73 | 2,478.29 | | 0.00 | | |
| WES.AX | 2,162.40 | 2,162.40 | 0.00 | | 926.74 | | | 3,089.14 | | 0.00 | | |
| WBC.AX | 2,805.31 | 2,805.31 | 0.00 | | 1,202.28 | | | 4,007.59 | | 0.00 | | |
| WPL.AX | 3,925.42 | 3,925.42 | 0.00 | | 1,682.33 | | | 5,607.75 | | 0.00 | | |
| | 47,911.72 | 42,511.60 | 2,924.73 | | 18,219.27 | 2,475.39 | 371.73 | 66,502.72 | | 0.00 | | |
| Units in Listed Unit Trusts | | | | | | | | | | | | |
| NDQ.AX | 1,466.04 | 0.00 | 0.00 | 0.04 | 0.00 | 92.17 | 54.59 | 146.80 | 0.00 | 0.00 | 3,313.18 | (1,939.35) |
| ESTX.AX | 1,532.41 | | | | 0.00 | 841.61 | 192.69 | 1,034.30 | | 0.00 | 460.53 | 230.27 |
| IAA.AX | 705.55 | 0.00 | 0.00 | 0.55 | 0.00 | 673.07 | 118.56 | 792.18 | 0.00 | 0.00 | 37.24 | (5.31) |
| ISO.AX | 466.35 | 267.29 | 63.57 | 45.82 | 154.89 | 28.26 | 6.63 | 566.46 | 0.00 | 0.00 | 0.00 | 61.41 |
| ZYUS.AX | 1,505.00 | | | 2.83 | 0.00 | 1,555.10 | 289.48 | 1,847.41 | | 0.00 | 0.00 | (52.93) |
| ZYAU.AX | 4,015.09 | 2,986.56 | | 973.46 | 1,444.37 | 55.07 | 6.86 | 5,466.32 | | 0.00 | 0.00 | 0.00 |
| TCL.AX | 1,907.46 | 44.27 | 0.00 | 879.09 | 15.96 | 0.00 | 0.00 | 939.32 | 0.00 | 0.00 | 0.00 | 984.10 |
| VHY.AX | 6,595.34 | 6,091.35 | 346.73 | 82.34 | 2,719.53 | 42.19 | 0.02 | 9,282.16 | 0.00 | 0.00 | 0.00 | 32.73 |

PATAK Provident Fund
Investment Income Report

As at 30 June 2022

| Investment | Total Income | Franked | Unfranked | Interest/ Other | Franking Credits | Foreign Income | Foreign Credits * 1 | Assessable Income (Excl. Capital Gains) * 2 | TFN Credits | Other Deductions | Distributed Capital Gains | Non-Assessable Payments |
|---------------------------|------------------|------------------|-----------------|--------------------|------------------|-----------------|---------------------|---|-------------|------------------|---------------------------|-------------------------|
| | | | | | | | | | | | | |
| VAS.AX Vanguard ETF Units | 7,242.00 | 4,550.87 | 359.13 | 209.28 | 2,013.60 | 91.23 | 6.09 | 7,230.20 | 0.00 | 0.00 | 2,683.63 | (652.14) |
| | 25,435.24 | 13,940.34 | 769.43 | 2,193.41 | 6,348.35 | 3,378.70 | 674.92 | 27,305.15 | 0.00 | 0.00 | 6,494.58 | (1,341.22) |
| | 73,382.35 | 56,451.94 | 3,694.16 | 2,228.80 | 24,567.62 | 5,854.09 | 1,046.65 | 93,843.26 | 0.00 | 0.00 | 6,494.58 | (1,341.22) |

Assessable Income (Excl. Capital Gains) **93,843.26**

Net Capital Gain **3,908.56**

Total Assessable Income 97,751.82

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.
For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

PATAK Provident Fund
Investment Movement Report

As at 30 June 2022

| Investment | Opening Balance | | Additions | | Disposals | | Closing Balance | |
|---|-----------------|------------------|-----------|-------------------|------------|---------------------|-----------------|------------------|
| | Units | Cost | Units | Cost | Units | Cost | Units | Cost |
| Bank Accounts | | | | | | | | |
| Cash at Bank | | 45,328.34 | | 123,683.80 | | (116,111.22) | | 52,900.92 |
| | | 45,328.34 | | 123,683.80 | | (116,111.22) | | 52,900.92 |
| Derivatives (Options, Hybrids, Future Contracts) | | | | | | | | |
| MFGO.AX - Magellan Financial - Options | | | 293.00 | 0.00 | (293.00) | 0.00 | | 311.25 |
| | | | | 0.00 | | 0.00 | | 311.25 |
| Shares in Listed Companies | | | | | | | | |
| BHP.AX - BHP | 1,369.00 | 54,730.26 | | | | | 1,369.00 | 54,730.26 |
| COL.AX - Coles | 3,177.00 | 45,020.08 | | | | | 3,177.00 | 45,020.08 |
| CBA.AX - Commonwealth Bank | 745.00 | 59,991.65 | | | | | 745.00 | 59,991.65 |
| CSL.AX - CSL | 194.00 | 40,872.94 | 42.00 | 10,815.78 | | | 236.00 | 51,688.72 |
| MQG.AX - Macquarie | 387.00 | 48,900.40 | | | | | 387.00 | 48,900.40 |
| MFG.AX - Magellan | 901.00 | 55,232.71 | 1,442.00 | 25,008.86 | (2,343.00) | (80,241.57) | | 0.00 |
| NAB.AX - National Bank | 2,138.00 | 36,474.38 | | | | | 2,138.00 | 36,474.38 |

PATAK Provident Fund
Investment Movement Report

As at 30 June 2022

| Investment | Opening Balance | | Additions | | Disposals | | Accounting Profit/(Loss) | | Closing Balance | | |
|-----------------------------------|-----------------|-------------------|-----------|-------------------|------------|---------------------|--------------------------|------|-------------------|-------------------|------------------|
| | Units | Cost | Units | Cost | Units | Cost | Units | Cost | Units | Market Value | |
| OZL.AX - Oz Minerals | 3,889.00 | 39,978.92 | | | | | | | 3,889.00 | 39,978.92 | 69,068.64 |
| RMD.AX - Resmed Inc | 1,837.00 | 49,768.38 | 707.00 | 20,395.39 | | | | | 2,544.00 | 70,163.77 | 78,075.36 |
| RIO.AX - Rio Tinto | 510.00 | 51,117.01 | 179.00 | 20,257.25 | | | | | 689.00 | 71,374.26 | 70,760.30 |
| TCLR.AX - Transurban - rights | | | 385.00 | | (385.00) | 0.00 | 115.50 | | | 0.00 | |
| VEU.AX - Vanguard Etf - CDI | 1,011.00 | 75,807.78 | | | (239.00) | (18,749.87) | 1,277.51 | | 772.00 | 57,057.91 | 55,915.96 |
| WES.AX - Westfarmers | 1,272.00 | 49,978.79 | 415.00 | 19,516.31 | | (2,544.00) | 0.00 | | 1,687.00 | 66,951.10 | 70,702.17 |
| WBC.AX - Westpac Bank | 2,021.00 | 53,923.76 | 590.00 | 12,986.14 | | | | | 2,611.00 | 66,909.90 | 50,914.50 |
| WPL.AX - Woodside | 2,097.00 | 63,391.55 | | | (2,097.00) | (63,391.55) | | | | 0.00 | |
| WDS.AX - Woodside Energy | | | 2,344.00 | 70,742.27 | | | | | 2,344.00 | 70,742.27 | 74,632.96 |
| Stapled Securities | | 725,188.61 | | 179,722.00 | | (164,926.99) | (44,362.88) | | 739,983.62 | 836,179.96 | |
| GDC.AX - Global Data Centre Group | 17,117.00 | 28,682.39 | 8,827.00 | 14,999.68 | | | | | 25,944.00 | 43,682.07 | 33,467.76 |
| | | 28,682.39 | | 14,999.68 | | | | | 43,682.07 | 43,682.07 | 33,467.76 |

PATAK Provident Fund

Investment Movement Report

As at 30 June 2022

| Investment | Opening Balance | | Additions | | Disposals | | Closing Balance | |
|---|-----------------|---------------------|-----------|-------------------|------------|---------------------|-----------------|---------------------|
| | Units | Cost | Units | Cost | Units | Cost | Units | Cost |
| Units in Listed Unit Trusts | | | | | | | | |
| NDQ.AX - Betashares Nasdaq 100 Etf | 882.00 | 24,654.46 | 860.00 | 29,995.93 | | | 1,742.00 | 54,650.39 |
| ESTX.AX - Euro Stoxx 50 - ETF Units | 605.00 | 40,027.94 | | | | | 605.00 | 40,027.94 |
| IAA.AX - Ishares Asia 50 - ETF Units | 448.00 | 39,951.66 | | | | | 448.00 | 39,951.66 |
| ISO.AX - Ishares S&p/Asx - ETF Units | 9,458.00 | 48,501.10 | | | (9,458.00) | (48,501.10) | | 0.00 |
| GOLD.AX - Metal Securities - ETF Physical Gold | 207.00 | 40,002.14 | 1,863.00 | | | | 2,070.00 | 40,002.14 |
| ZYUS.AX - S&p 500 High Yield Low Volatility - ETF Units | 3,768.00 | 49,996.07 | | | | | 3,768.00 | 49,996.07 |
| ZYAU.AX - S&p/Asx 300 High Yield Plus - ETF Units | 8,559.00 | 100,002.59 | | | | | 8,559.00 | 100,002.59 |
| TCL.AX - Transurban | 3,462.00 | 47,162.00 | 2,207.00 | 30,969.03 | | | 5,669.00 | 78,131.03 |
| VHY.AX - Vanguard Australian Shares High Yield ETF | 1,592.00 | 99,999.23 | | | | | 1,592.00 | 99,999.23 |
| VAS.AX - Vanguard ETF Units | 1,157.00 | 99,991.09 | | | | | 1,157.00 | 99,991.09 |
| | | 590,288.28 | | 60,964.96 | | (48,501.10) | | 602,752.14 |
| | | 1,389,487.62 | | 379,370.44 | | (329,539.31) | | 1,439,318.75 |
| | | | | | | | | 577,016.98 |
| | | | | | | | | 1,499,565.62 |

PATAK Provident Fund

Trustees Declaration

The trustees have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the trustees declare that:

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

Signed in accordance with a resolution of the trustees by:

.....
Paul Anthony Dwyer

Trustee

.....
Amanda Jane Dwyer

Trustee

Dated this day of

Memorandum of Resolutions of

Paul Anthony Dwyer and Amanda Jane Dwyer
ATF PATAK Provident Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

TRUSTEE'S DECLARATION:

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

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

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

INSURANCE COVER:

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

ALLOCATION OF INCOME:

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

AUDITORS:

It was resolved that

Tony Boys

of

Box 3376, Rundle Mall, South Australia 5000

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

TAX AGENTS:

It was resolved that

Eager and Partners

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,

Memorandum of Resolutions of

Paul Anthony Dwyer and Amanda Jane Dwyer
ATF PATAK Provident Fund

2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

CLOSURE:

Signed as a true record –

.....
Paul Anthony Dwyer

/ /

.....
Amanda Jane Dwyer

/ /

PATAK Provident Fund

Members Statement

Paul Anthony Dwyer
 15 Riverbank Rd
 Bairnsdale, Victoria, 3875, Australia

Your Details

Date of Birth : Provided
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 14/04/2019
 Service Period Start Date: 01/01/1985
 Date Left Fund:
 Member Code: DWYPAU00001A
 Account Start Date: 14/04/2019
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 737,707
 Total Death Benefit: 737,707
 Current Salary: 0
 Previous Salary: 0
 Disability Benefit: 0

Your Balance

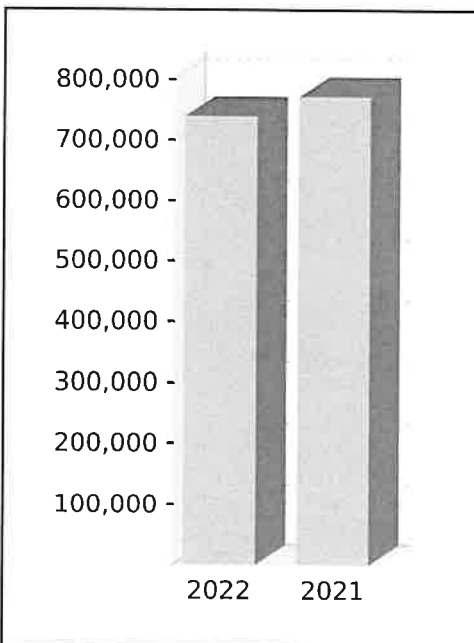
Total Benefits 737,707

Preservation Components

Preserved 737,707
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 256,273
 Taxable 481,433



Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2021 | 770,717 | 594,739 |
| <u>Increases to Member account during the period</u> | | |
| Employer Contributions | 26,060 | 23,943 |
| Personal Contributions (Concessional) | | |
| Personal Contributions (Non Concessional) | | |
| Government Co-Contributions | | |
| Other Contributions | | |
| Proceeds of Insurance Policies | | |
| Transfers In | | |
| Net Earnings | (49,240) | 158,352 |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | | |
| Contributions Tax | 3,909 | 3,592 |
| Income Tax | 5,921 | 2,727 |
| No TFN Excess Contributions Tax | | |
| Excess Contributions Tax | | |
| Refund Excess Contributions | | |
| Division 293 Tax | | |
| Insurance Policy Premiums Paid | | |
| Management Fees | | |
| Member Expenses | | |
| Benefits Paid/Transfers Out | | |
| Superannuation Surcharge Tax | | |
| Internal Transfer Out | | |
| Closing balance at 30/06/2022 | 737,707 | 770,715 |

PATAK Provident Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Paul Anthony Dwyer
Trustee

Amanda Jane Dwyer
Trustee

PATAK Provident Fund

Members Statement

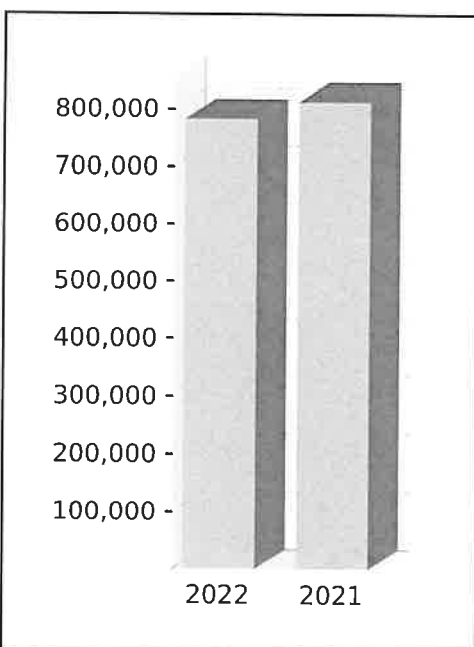
Amanda Jane Dwyer
 15 Riverbank Rd
 Bairnsdale, Victoria, 3875, Australia

Your Details

| | | | | |
|----------------------------|--|--------------------|--------------------------|---------|
| Date of Birth : | | Provided | Nominated Beneficiaries: | N/A |
| Age: | | 53 | Nomination Type: | N/A |
| Tax File Number: | | Provided | Vested Benefits: | 781,601 |
| Date Joined Fund: | | 14/04/2019 | Total Death Benefit: | 781,601 |
| Service Period Start Date: | | 30/01/1990 | Current Salary: | 0 |
| Date Left Fund: | | | Previous Salary: | 0 |
| Member Code: | | DWYAMA00001A | Disability Benefit: | 0 |
| Account Start Date: | | 14/04/2019 | | |
| Account Phase: | | Accumulation Phase | | |
| Account Description: | | Accumulation | | |

Your Balance

| | |
|--------------------------------|---------|
| Total Benefits | 781,601 |
| <u>Preservation Components</u> | |
| Preserved | 778,702 |
| Unrestricted Non Preserved | |
| Restricted Non Preserved | 2,899 |
| <u>Tax Components</u> | |
| Tax Free | 254,758 |
| Taxable | 526,842 |



Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2021 | 811,787 | 626,701 |
| <u>Increases to Member account during the period</u> | | |
| Employer Contributions | | |
| Personal Contributions (Concessional) | | |
| Personal Contributions (Non Concessional) | | |
| Government Co-Contributions | | |
| Other Contributions | | |
| Proceeds of Insurance Policies | | |
| Transfers In | 28,152 | 19,172 |
| Net Earnings | (52,076) | 168,822 |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | | |
| Contributions Tax | | |
| Income Tax | 6,262 | 2,907 |
| No TFN Excess Contributions Tax | | |
| Excess Contributions Tax | | |
| Refund Excess Contributions | | |
| Division 293 Tax | | |
| Insurance Policy Premiums Paid | | |
| Management Fees | | |
| Member Expenses | | |
| Benefits Paid/Transfers Out | | |
| Superannuation Surcharge Tax | | |
| Internal Transfer Out | | |
| Closing balance at 30/06/2022 | 781,601 | 811,788 |

PATAK Provident Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Paul Anthony Dwyer
Trustee

Amanda Jane Dwyer
Trustee