

Hasn Superannuation Fund

ABN 17 849 475 397

Trustees: Amira Hasn & Debbie Hasn & Karen Hasn & Bassam Hasn

Financial Statement
For the year ended 30 June 2021

Hasn Superannuation Fund

Reports

Table of Contents

Report Name

Statement of Financial Position (Balance Sheet)

Operating Statement (Profit and Loss) Report

Notes to the Financial Statements

Trustee Declaration Report

Compilation Report - SMSF

Investment Summary Report

Investment Performance

Member Statement

Annual Return - SMSF

Annual Return CGT Schedule - SMSF

Annual Return Losses Schedule - SMSF

Electronic Lodgment Declaration

Hasn Superannuation Fund
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Shares in Listed Companies	6A	1,003,072	729,355
Shares in Listed Companies - Foreign	6B	35,090	9,179
Units In Listed Unit Trusts	6C	45,543	21,645
Units In Unlisted Unit Trusts	6D	159,300	159,300
Other Assets			
Cash At Bank		104,418	248,152
Sundry Assets		28,372	65,779
Receivables		1,190	497
Deferred Tax Assets		30,871	29,730
Total Assets		<u>1,407,857</u>	<u>1,263,636</u>
Liabilities			
Income Tax Payable		5,621	53
Deferred Tax Liability		64,953	53,050
Total Liabilities		<u>70,574</u>	<u>53,103</u>
Net Assets Available to Pay Benefits		<u>1,337,283</u>	<u>1,210,533</u>
<i>Represented by:</i>			
Liability for Accrued Benefits			
	2		
Dr Bassam Hasn		966,818	869,762
Miss Debbie Hasn		19,361	17,809
Ms Karen Hasn		351,105	322,963
Total Liability for Accrued Benefits		<u>1,337,283</u>	<u>1,210,533</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Hasn Superannuation Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Member Receipts			
Contributions			
Member		25,000	25,000
Investment Gains			
Increase in Market Value	8A	119,038	(9,863)
Investment Income			
Distributions	7A	1,739	1,105
Dividends	7B	12,311	17,552
Foreign Income	7C	627	870
Interest	7D	2,418	3,010
Other Income		-	5
		<u>161,132</u>	<u>37,679</u>
Expenses			
Other Expenses			
Accountancy Fee		4,015	-
Auditor Fee		935	-
SMSF Supervisory Levy		259	259
Investment Losses			
Realised Capital Losses	8B	13,136	(116,400)
		<u>18,345</u>	<u>(116,141)</u>
Benefits Accrued as a Result of Operations before Income Tax		142,787	153,820
Income Tax			
Income Tax Expense		16,036	17,735
		<u>16,036</u>	<u>17,735</u>
Benefits Accrued as a Result of Operations		<u>126,750</u>	<u>136,085</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Hasn Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of 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. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means 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:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Hasn Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds 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 at market value.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date 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). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

Hasn Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

(h) Income Tax

The income tax on the benefits accrued as a result of operations for the year comprises current and deferred tax. Income tax expense is recognised in the Operating Statement.

Current income tax expense is calculated by reference to the amount of income taxes payable in respect of the taxable income for the year using tax rates enacted or substantively enacted by reporting date and any adjustment to tax payable in respect of previous years. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

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

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the assets are realised or the liabilities are settled and their measurements also reflect the manner in which the Trustees expect to recover or settle the carrying amounts of the related assets or liabilities.

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 assets can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent it is no longer probable that the related tax benefits will be realised.

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 when a legally enforceable right of set-off exists, they relate to income taxes levied by the same taxation authority and the fund intends to settle the tax assets and liabilities on a net basis in future when they are realised.

The financial report was authorised for issue on 6 July 2022 by the trustee of the fund.

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	1,210,533	1,074,448
Benefits Accrued during the period	126,750	136,085
Benefits Paid during the period	0	0
Liability for Accrued Benefits at end of period	1,337,283	1,210,533

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which 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 reporting period.

	Current	Previous
Vested Benefits at beginning of period	1,210,533	1,074,448
Benefits Accrued during the period	126,750	136,085
Benefits Paid during the period	0	0
Vested Benefits at end of period	1,337,283	1,210,533

Hasn Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Shares in Listed Companies

	Current	Previous
At market value:		
Accent Group Limited	11,160	0
Appen Limited	8,745	0
Aristocrat Leisure Limited	20,252	0
Aumake International Limited	0	250
Aumake Limited.	135	0
Bell Financial Group Limited	10,710	0
Cochlear Limited	230,026	172,682
Codan Limited	54,090	21,270
Coles Group Limited.	9,058	0
Corporate Travel Management Limited	21,490	0
CSL Limited	213,892	215,250
Elmo Software Limited	12,780	0
Kazia Therapeutics Limited	19,214	5,280
Kogan.Com Ltd	17,370	0
Macquarie Group Limited	93,858	71,160
Mesoblast Limited	21,451	35,210
Nickel Mines Limited	6,435	0
Northern Star Resources Limited	88,783	121,282
Nuix Limited	4,420	0
Regeneus Ltd	2,220	2,100
Resmed Inc - Chess Depository Interests 10:1	98,280	82,620
Rpmglobal Holdings Limited	17,800	0
Technology One Limited	16,963	0
Total Brain Limited	1,860	2,250
Tyro Payments Limited	22,080	0
	1,003,072	729,355

Note 6B – Shares in Listed Companies - Foreign

	Current	Previous
At market value:		
Tectonic Gold Plc	35,090	9,179
	35,090	9,179

Note 6C – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Betashares Global Cybersecurity ETF - Betashares Global Cybersecurity ETF	19,240	0
Montgomery Global Equities Fund (Managed Fund) - Trading Managed Units Fully Paid	26,303	21,645
	45,543	21,645

Note 6D – Units In Unlisted Unit Trusts

	Current	Previous
At market value:		
Amalgamated Australian Investment Group	159,300	159,300
	159,300	159,300

Hasn Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 7A – Distributions

	Current	Previous
Betashares Global Cybersecurity ETF - Betashares Global Cybersecurity ETF	598	0
Montgomery Global Equities Fund (Managed Fund) - Trading Managed Units Fully Paid	1,140	1,105
	1,739	1,105

Note 7B – Dividends

	Current	Previous
Accent Group Limited	457	0
Altium Limited	0	570
Alumina Limited	0	604
Appen Limited	43	0
ARB Corporation Limited.	0	600
Cochlear Limited	1,051	4,329
Codan Limited	921	1,286
Coles Group Limited.	458	0
CSL Limited	2,114	2,194
Flight Centre Travel Group Limited	0	700
Kogan.Com Ltd	113	0
Macquarie Group Limited	2,214	4,339
Newcrest Mining Limited	118	0
Northern Star Resources Limited	4,734	857
REA Group Ltd	0	843
Rio Tinto Limited	0	1,230
Technology One Limited	88	0
	12,311	17,552

Note 7C – Foreign Income

	Current	Previous
Resmed Inc - Chess Depositary Interests 10:1	627	870
	627	870

Note 7D – Interest

	Current	Previous
Westpac DIY Super Savings	68	66
Westpac DIY Super Working	4	1
Sundry Debtor	2,346	2,943
	2,418	3,010

Hasn Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 8A – Increase in Market Value

	Current	Previous
Shares in Listed Companies		
Accent Group Limited	1,991	0
Altium Limited	0	(42,505)
Alumina Limited	0	1,455
Appen Limited	(6,233)	0
ARB Corporation Limited.	0	(19,659)
Aristocrat Leisure Limited	5,261	0
Aumake International Limited	14,627	(450)
Aumake Limited.	(14,742)	0
Bell Financial Group Limited	(410)	0
Cochlear Limited	57,344	(45,319)
Codan Limited	32,820	9,910
Coles Group Limited.	(1,134)	0
Corporate Travel Management Limited	2,589	(17,020)
CSL Limited	(1,358)	54,000
Elmo Software Limited	(3,134)	0
Flight Centre Travel Group Limited	0	1,039
Kazia Therapeutics Limited	11,000	1,055
Kogan.Com Ltd	(2,902)	0
Macquarie Group Limited	22,698	(2,669)
Mesoblast Limited	(13,759)	19,230
Nickel Mines Limited	(3,042)	0
Northern Star Resources Limited	(32,499)	18,380
Nuix Limited	(5,580)	0
REA Group Ltd	0	(21,841)
Regeneus Ltd	120	(450)
Resmed Inc - Chess Depositary Interests 10:1	15,660	19,198
Rio Tinto Limited	0	(6,569)
Rpmglobal Holdings Limited	4,580	0
Technology One Limited	1,969	0
Total Brain Limited	(390)	690
Tyro Payments Limited	2,378	0
Shares in Listed Companies - Foreign		
Tectonic Gold Plc	25,911	(5,294)
Units In Listed Unit Trusts		
Betashares Global Cybersecurity ETF - Betashares Global Cybersecurity ETF	1,640	0
Montgomery Global Equities Fund (Managed Fund) - Trading Managed Units Fully Paid	3,632	(2,544)
Units In Unlisted Unit Trusts		
Amalgamated Australian Investment Group	0	29,500
	119,038	(9,863)

Hasn Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 8B – Realised Capital Losses

	Current	Previous
Shares in Listed Companies		
Accent Group Limited	(788)	0
Altium Limited	0	(29,267)
Alumina Limited	0	2,997
ARB Corporation Limited.	0	(12,296)
Baby Bunting Group Limited	(1,285)	0
Bluescope Steel Limited	1,438	0
Breville Group Limited	2,095	0
Cochlear Limited	0	(33,179)
Codan Limited	0	(5,312)
Corporate Travel Management Limited	0	(15,005)
Data#3 Limited	1,391	0
EML Payments Limited	1,384	0
Flight Centre Travel Group Limited	0	6,901
IGO Limited	1,854	0
Jumbo Interactive Limited	1,238	0
Kogan.Com Ltd	1,248	0
Macquarie Group Limited	0	2,160
Nanosonics Limited	1,253	0
Newcrest Mining Limited	3,161	0
Nickel Mines Limited	(1,033)	0
REA Group Ltd	0	(11,921)
Resmed Inc - Chess Depository Interests 10:1	0	(19,815)
Rio Tinto Limited	0	(1,664)
Service Stream Limited	1,179	0
	13,136	(116,400)

Note 9 – Subsequent Events

Asset values have been reported based on the measurement and recognition criteria outlined in note f. Users of the accounts should be aware that significant changes to the reported asset values may have occurred since balance date. Movements in asset values since balance date are considered non-adjusting events and will be recognised in the following financial year.

Hasn Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Hasn Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly the financial position of the Fund at 30 June 2021 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2021.

Signed in accordance with a resolution of the trustees by:

..... Dated:/...../.....
Amira Hasn
Trustee

..... Dated:/...../.....
Debbie Hasn
Trustee

..... Dated:/...../.....
Karen Hasn
Trustee

..... Dated:/...../.....
Bassam Hasn
Trustee

Compilation Report to the Trustees and Members of Hasn Superannuation Fund

ABN 17 849 475 397
For the period 1 July 2020 to 30 June 2021

On the basis of the information provided by the Trustees of Hasn Superannuation Fund, we have compiled the accompanying special purpose financial statements of Hasn Superannuation Fund for the period ended 30 June 2021, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of Trustees

The Trustees of Hasn Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees of Hasn Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: *Compilation of Financial Information***.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework / basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of **APES 110 *Code of Ethics for Professional Accountants***.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion¹ on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 6 July 2022

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Name of Signatory: Michelle Chesworth

Address: 50 Hunter Street
Newcastle, NSW 2300

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Hasn Superannuation Fund

Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Westpac DIY Super Working				104,418	104,418			8%
				104,418	104,418			8%
<u>Foreign Investment Assets</u>								
Marbella Resort and Spa PLC Bonds	87	229.8851	0.0000	20,000	0	(20,000)	(100)%	-%
Tectonic Gold Plc	1,602,196	0.0000	0.0219	0	35,090	35,090	0%	3%
				20,000	35,090	15,090	75%	3%
<u>Listed Securities Market</u>								
Aristocrat Leisure Limited (ASX:ALL)	470	31.8971	43.0900	14,992	20,252	5,261	35%	2%
Appen Limited (ASX:APX)	643	23.2935	13.6000	14,978	8,745	(6,233)	(42)%	1%
Aumake Limited. (ASX:AUK)	5,000	2.9754	0.0270	14,877	135	(14,742)	(99)%	-%
Accent Group Limited (ASX:AX1)	4,000	2.2921	2.7900	9,169	11,160	1,991	22%	1%
Bell Financial Group Limited (ASX:BFG)	6,000	1.8533	1.7850	11,120	10,710	(410)	(4)%	1%
Codan Limited (ASX:CDA)	3,000	3.1535	18.0300	9,460	54,090	44,630	472%	4%
Cochlear Limited (ASX:COH)	914	80.7710	251.6700	73,825	230,026	156,202	212%	17%
Coles Group Limited. (ASX:COL)	530	19.2292	17.0900	10,191	9,058	(1,134)	(11)%	1%
CSL Limited (ASX:CSL)	750	42.8575	285.1900	32,143	213,893	181,749	565%	16%
Corporate Travel Management Limited (ASX:CTD)	1,000	18.9008	21.4900	18,901	21,490	2,589	14%	2%
Elmo Software Limited (ASX:ELO)	3,000	5.3047	4.2600	15,914	12,780	(3,134)	(20)%	1%
Betashares Global Cybersecurity ETF - Betashares Global Cybersecurity ETF (ASX:HACK)	2,000	9.0948	9.6200	18,190	19,240	1,050	6%	1%
Kogan.Com Ltd (ASX:KGN)	1,500	13.5149	11.5800	20,272	17,370	(2,902)	(14)%	1%
Kazia Therapeutics Limited (ASX:KZA)	14,667	1.2036	1.3100	17,654	19,214	1,560	9%	1%
Montgomery Global Equities Fund (Managed Fund) - Trading Managed Units Fully Paid (ASX:MOGL)	7,033	3.1361	3.7400	22,056	26,303	4,247	19%	2%
Macquarie Group Limited (ASX:MQG)	600	87.8112	156.4300	52,687	93,858	41,171	78%	7%
Mesoblast Limited (ASX:MSB)	10,834	1.4761	1.9800	15,993	21,451	5,459	34%	2%
Nickel Mines Limited (ASX:NIC)	6,500	1.4581	0.9900	9,477	6,435	(3,042)	(32)%	-%
Northern Star Resources Limited (ASX:NST)	9,078	1.8239	9.7800	16,557	88,783	72,226	436%	7%

Hasn Superannuation Fund
Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<u>Listed Securities Market</u>								
Nuix Limited (ASX:NXL)	2,000	5.0000	2.2100	10,000	4,420	(5,580)	(56)%	-%
Regeneus Ltd (ASX:RGS)	30,000	0.1807	0.0740	5,420	2,220	(3,200)	(59)%	-%
Resmed Inc - Chess Depositary Interests 10:1 (ASX:RMD)	3,000	5.2579	32.7600	15,774	98,280	82,506	523%	7%
Rpmglobal Holdings Limited (ASX:RUL)	10,000	1.3220	1.7800	13,220	17,800	4,580	35%	1%
Technology One Limited (ASX:TNE)	1,822	8.2295	9.3100	14,994	16,963	1,969	13%	1%
Total Brain Limited (ASX:TTB)	6,000	2.5187	0.3100	15,112	1,860	(13,252)	(88)%	-%
Tyro Payments Limited (ASX:TYR)	6,000	3.2836	3.6800	19,702	22,080	2,378	12%	2%
				492,676	1,048,616	555,940	113%	78%
<u>Unlisted Market</u>								
Amalgamated Australian Investment Group	590,000	0.1200	0.2700	70,800	159,300	88,500	125%	12%
				70,800	159,300	88,500	125%	12%
				687,893	1,347,423	659,530	96%	100%

The tax cost is the original cost base adjusted by any subsequent capital call/improvement, capital return transactions, tax deferred and tax free amounts (in the case of a capital loss) or the reset cost base resulting from the CGT relief. The tax cost is used to compute the taxable gain/(loss) (including capital gain/(loss)) which can be different for accounting purpose.

Hasn Superannuation Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Bank</i>								
Westpac DIY Super Savings	244,851	2,629	247,481	0	0	68	68	0%
Westpac DIY Super Working	3,300	414,649	313,532	104,418	0	4	4	0%
	248,152	417,278	561,012	104,418	0	72	72	0%
<i>Foreign Investment Assets</i>								
Marbella Resport and Spa PLC Bonds	0	0	0	0	0	0	0	N/A #
Tectonic Gold Plc	9,179	0	0	35,090	25,911	0	25,911	282%
	9,179	0	0	35,090	25,911	0	25,911	282%

Hasn Superannuation Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Aristocrat Leisure Limited (ASX:ALL)	0	14,992	0	20,252	5,261	0	5,261	35%
Appen Limited (ASX:APX)	0	14,978	0	8,745	(6,233)	43	(6,190)	(41%)
Aumake International Limited (ASX:AU8)	250	0	14,877	0	14,627	0	14,627	5,851%
Aumake Limited. (ASX:AUK)	0	14,877	0	135	(14,742)	0	(14,742)	(99%)
Accent Group Limited (ASX:AX1)	0	9,169	0	11,160	1,991	457	2,449	27%
Accent Group Limited (ASX:AX1)	0	10,000	10,788	0	788	0	788	8%
Baby Bunting Group Limited (ASX:BBN)	0	12,519	13,804	0	1,285	0	1,285	10%
Bell Financial Group Limited (ASX:BFG)	0	11,120	0	10,710	(410)	0	(410)	(4%)
Breville Group Limited (ASX:BRG)	0	12,467	10,372	0	(2,095)	0	(2,095)	(17%)
Bluescope Steel Limited (ASX:BSL)	0	14,998	13,560	0	(1,438)	0	(1,438)	(10%)
Codan Limited (ASX:CDA)	21,270	0	0	54,090	32,820	921	33,741	162%

Hasn Superannuation Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Cochlear Limited (ASX:COH)	172,682	0	0	230,026	57,344	1,051	58,395	34%
Coles Group Limited. (ASX:COL)	0	10,191	0	9,058	(1,134)	458	(676)	(7%)
CSL Limited (ASX:CSL)	215,250	0	0	213,893	(1,358)	2,114	756	0%
Corporate Travel Management Limited (ASX:CTD)	0	18,901	0	21,490	2,589	0	2,589	14%
Data#3 Limited (ASX:DTL)	0	13,399	12,008	0	(1,391)	0	(1,391)	(10%)
Elmo Software Limited (ASX:ELO)	0	15,914	0	12,780	(3,134)	0	(3,134)	(20%)
EML Payments Limited (ASX:EML)	0	13,498	12,114	0	(1,384)	0	(1,384)	(10%)
Betashares Global Cybersecurity ETF - Betashares Global Cybersecurity ETF (ASX:HACK)	0	17,600	0	19,240	1,640	598	2,239	13%
IGO Limited (ASX:IGO)	0	11,892	10,039	0	(1,854)	0	(1,854)	(16%)
Jumbo Interactive Limited (ASX:JIN)	0	11,990	10,752	0	(1,238)	0	(1,238)	(10%)
Kogan.Com Ltd (ASX:KGN)	0	20,272	0	17,370	(2,902)	0	(2,902)	(14%)

Hasn Superannuation Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i><u>Listed Securities Market</u></i>								
Kogan.Com Ltd	0	12,478	11,229	0	(1,248)	113	(1,135)	(9%)
Kazia Therapeutics Limited (ASX:KZA)	5,280	2,934	0	19,214	11,000	0	11,000	163%
Montgomery Global Equities Fund (Managed Fund) - Trading Managed Units Fully Paid (ASX:MOGL)	21,645	1,026	0	26,303	3,632	1,140	4,772	22%
Macquarie Group Limited (ASX:MQG)	71,160	0	0	93,858	22,698	2,214	24,912	36%
Mesoblast Limited (ASX:MSB)	35,211	0	0	21,451	(13,759)	0	(13,759)	(39%)
Nanosonics Limited (ASX:NAN)	0	11,998	10,746	0	(1,253)	0	(1,253)	(10%)
Newcrest Mining Limited (ASX:NCM)	0	12,087	8,925	0	(3,161)	118	(3,044)	(25%)
Nickel Mines Limited (ASX:NIC)	0	9,477	0	6,435	(3,042)	0	(3,042)	(32%)
Nickel Mines Limited	0	10,641	11,675	0	1,033	0	1,033	11%
Northern Star Resources Limited (ASX:NST)	121,282	0	0	88,783	(32,499)	4,734	(27,766)	(23%)
Nuix Limited (ASX:NXL)	0	10,000	0	4,420	(5,580)	0	(5,580)	(56%)

Hasn Superannuation Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Regeneus Ltd (ASX:RGS)	2,100	0	0	2,220	120	0	120	6%
Resmed Inc - Chess Depositary Interests 10:1 (ASX:RMD)	82,620	0	0	98,280	15,660	627	16,287	20%
Rpmglobal Holdings Limited (ASX:RUL)	0	13,220	0	17,800	4,580	0	4,580	35%
Service Stream Limited (ASX:SSM)	0	10,000	8,821	0	(1,179)	0	(1,179)	(12%)
Technology One Limited (ASX:TNE)	0	14,994	0	16,963	1,969	88	2,056	14%
Total Brain Limited (ASX:TTB)	2,250	0	0	1,860	(390)	0	(390)	(17%)
Tyro Payments Limited (ASX:TYR)	0	19,702	0	22,080	2,378	0	2,378	12%
	750,999	377,335	159,709	1,048,616	79,991	14,676	94,667	11%

Hasn Superannuation Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Unlisted Market</i>								
Amalgamated Australian Investment Group	159,300	0	0	159,300	0	0	0	0%
	159,300	0	0	159,300	0	0	0	0%
Fund Total	1,167,630	794,613	720,722	1,347,423	105,902	14,748	120,649	10%

NOTE: Reliable performance figures cannot be derived for holdings that have had large net capital inflows or outflows (i.e.: more than 50% of average capital) during the period. Calculating returns where there are large capital movements, without detailed manual income attribution, would lead to significant under or over stating of investment returns.

Hasn Superannuation Fund
(ABN: 17 849 475 397)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 10 Caroline Street East Gosford, NSW 2250
Member	Number: HASNB1
Dr Bassam James Hasn	Date of Birth: 8 August 1960 Date Joined Fund: 12 June 1997 Eligible Service Date: 12 June 1997 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2020	
Accumulation	869,762
Total as at 1 Jul 2020	<u><u>869,762</u></u>

Withdrawal Benefit as at 30 Jun 2021	
Accumulation	966,818
Total as at 30 Jun 2021	<u><u>966,818</u></u>

Your Investment Return

The return on your Investment for the year 9.73%

Your Tax Components

Tax Free	55,856
Taxable - Taxed	910,962
Taxable - Untaxed	-

Your Preservation Components

Preserved	966,818
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Lapsing Binding Death Nomination*

Fiona Hasn - spouse - 100%

* Nomination in effect from **30 June 2019**

For Enquiries:

phone **0243933820**

mail **Hasn Superannuation Fund, PO Box 831, Newcastle NSW 2300**

Hasn Superannuation Fund

(ABN: 17 849 475 397)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 10 Caroline Street East Gosford, NSW 2250
Member Number: HASNB1	Date of Birth: 8 August 1960
Dr Bassam James Hasn	Date Joined Fund: 12 June 1997
Accumulation Account	Eligible Service Date: 12 June 1997
Accumulation	Tax File Number Held: Yes
	Account Start Date: 12 June 1997

Your Account Summary

Withdrawal Benefit as at 1 Jul 2020	869,762
<i>Increases to your account:</i>	
Member Contributions	25,000
Share Of Net Fund Income	84,635
<u>Total Increases</u>	<u>109,635</u>
<i>Decreases to your account:</i>	
Contributions Tax	3,750
Tax on Net Fund Income	8,828
<u>Total Decreases</u>	<u>12,578</u>
Withdrawal Benefit as at 30 Jun 2021	<u><u>966,818</u></u>

Your Tax Components

Tax Free	5.7773 %	55,856
Taxable - Taxed		910,962
Taxable - Untaxed		-

Your Preservation Components

Preserved	966,818
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Lapsing Binding Death Nomination*

Fiona Hasn - spouse - 100%

* Nomination in effect from 30 June 2019

For Enquiries:

phone 0243933820

mail Hasn Superannuation Fund, PO Box 831, Newcastle NSW 2300

Trustees

The Trustees of the Fund are as follows:

Amira Hasn,
Debbie Hasn,
Karen Hasn and
Bassam Hasn

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....
Amira Hasn
Trustee

.....
Debbie Hasn
Trustee

.....
Karen Hasn
Trustee

.....
Bassam Hasn
Trustee

Statement Date: 30 June 2021

Hasn Superannuation Fund
(ABN: 17 849 475 397)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 9 The Valley Way Lisarow, NSW 2250
Member	Number: HASND0
Miss Debbie Anne Hasn	Date of Birth: 23 August 1977 Date Joined Fund: 24 January 2000 Eligible Service Date: 24 January 2000 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2020	
Accumulation	17,809
Total as at 1 Jul 2020	<u><u>17,809</u></u>

Withdrawal Benefit as at 30 Jun 2021	
Accumulation	19,361
Total as at 30 Jun 2021	<u><u>19,361</u></u>

Your Investment Return

The return on your Investment for the year 9.73%

Your Tax Components

Tax Free	-
Taxable - Taxed	19,361
Taxable - Untaxed	-

Your Preservation Components

Preserved	19,361
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Lapsing Binding Death Nomination*

Bassam James Hasn - brother - 100%

* Nomination in effect from **30 June 2019**

For Enquiries:

phone 0243933820

mail Hasn Superannuation Fund, PO Box 831, Newcastle NSW 2300

Hasn Superannuation Fund

(ABN: 17 849 475 397)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 9 The Valley Way Lisarow, NSW 2250
Member Number: HASND0	Date of Birth: 23 August 1977
Miss Debbie Anne Hasn	Date Joined Fund: 24 January 2000
Accumulation Account	Eligible Service Date: 24 January 2000
Accumulation	Tax File Number Held: Yes
	Account Start Date: 24 January 2000

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	17,809
<i>Increases to your account:</i>	
Share Of Net Fund Income	1,733
<u>Total Increases</u>	<u>1,733</u>
<i>Decreases to your account:</i>	
Tax on Net Fund Income	181
<u>Total Decreases</u>	<u>181</u>
Withdrawal Benefit as at 30 Jun 2021	<u><u>19,361</u></u>

Your Tax Components	
Tax Free	0.0000 % -
Taxable - Taxed	19,361
Taxable - Untaxed	-

Your Preservation Components	
Preserved	19,361
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Non Lapsing Binding Death Nomination*	
Bassam James Hasn - brother - 100%	
* Nomination in effect from 30 June 2019	

For Enquiries:

phone 0243933820

mail Hasn Superannuation Fund, PO Box 831, Newcastle NSW 2300

Trustees

The Trustees of the Fund are as follows:

Amira Hasn,
Debbie Hasn,
Karen Hasn and
Bassam Hasn

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Signed on behalf of the Trustees of the Fund

.....
Amira Hasn
Trustee

.....
Debbie Hasn
Trustee

.....
Karen Hasn
Trustee

.....
Bassam Hasn
Trustee

Statement Date: 30 June 2021

Hasn Superannuation Fund
(ABN: 17 849 475 397)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 9 The Valley Way Lisarow, NSW 2250
Member	Number: HASNK0
Ms Karen Hasn	Date of Birth: 3 February 1964 Date Joined Fund: 12 June 1997 Eligible Service Date: 12 June 1997 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2020	
Accumulation	322,963
Total as at 1 Jul 2020	<u><u>322,963</u></u>

Withdrawal Benefit as at 30 Jun 2021	
Accumulation	351,105
Total as at 30 Jun 2021	<u><u>351,105</u></u>

Your Investment Return

The return on your Investment for the year 9.73%

Your Tax Components

Tax Free	-
Taxable - Taxed	351,105
Taxable - Untaxed	-

Your Preservation Components

Preserved	351,105
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Lapsing Binding Death Nomination*

Bassam J Hasn - brother - 100%

* Nomination in effect from **30 June 2019**

For Enquiries:

phone 0243933820

mail Hasn Superannuation Fund, PO Box 831, Newcastle NSW 2300

Hasn Superannuation Fund

(ABN: 17 849 475 397)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 9 The Valley Way Lisarow, NSW 2250
Member Number: HASNK0	Date of Birth: 3 February 1964
Ms Karen Hasn	Date Joined Fund: 12 June 1997
Accumulation Account	Eligible Service Date: 12 June 1997
Accumulation	Tax File Number Held: Yes
	Account Start Date: 12 June 1997

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	322,963
<i>Increases to your account:</i>	
Share Of Net Fund Income	31,419
<u>Total Increases</u>	<u>31,419</u>
<i>Decreases to your account:</i>	
Tax on Net Fund Income	3,277
<u>Total Decreases</u>	<u>3,277</u>
Withdrawal Benefit as at 30 Jun 2021	<u><u>351,105</u></u>

Your Tax Components	
Tax Free	0.0000 % -
Taxable - Taxed	351,105
Taxable - Untaxed	-

Your Preservation Components	
Preserved	351,105
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Non Lapsing Binding Death Nomination*	
Bassam J Hasn - brother - 100%	
* Nomination in effect from 30 June 2019	

For Enquiries:

phone 0243933820

mail Hasn Superannuation Fund, PO Box 831, Newcastle NSW 2300

Trustees

The Trustees of the Fund are as follows:

Amira Hasn,
Debbie Hasn,
Karen Hasn and
Bassam Hasn

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....
Amira Hasn
Trustee

.....
Debbie Hasn
Trustee

.....
Karen Hasn
Trustee

.....
Bassam Hasn
Trustee

Statement Date: 30 June 2021

Self-managed superannuation fund annual return

2021

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2021* (NAT 71287).

! The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.

— The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M I T H S T

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

Section A: Fund information

1 Tax file number (TFN)

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

! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

Hasn Superannuation Fund

3 Australian business number (ABN) (if applicable)

17849475397

4 Current postal address

PO Box 831

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

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

B No Yes

Fund's tax file number (TFN) *****

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If Part B of the audit report was qualified, have the reported issues been rectified?

D No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number 032553

Fund account number 139068

Fund account name

Bassam Hasn & Karen Hasn ATF Hasn Superannuation Fund

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN)

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** **A** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$.00

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Fund's tax file number (TFN)

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

Have you applied an exemption or rollover? **M** No Yes Code

Net capital gain **A** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income	D1 \$ <input type="text" value="636"/> -00	Net foreign income	D \$ <input type="text" value="636"/> -00	Loss <input type="checkbox"/>
----------------------	---	--------------------	--	-------------------------------

Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

Calculation of assessable contributions

Assessable employer contributions **R1** \$ -00

plus Assessable personal contributions **R2** \$ -00

plus **R3** \$ -00
#No-TFN-quoted contributions (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$ -00

Gross distribution from partnerships **I** \$ -00

*Unfranked dividend amount **J** \$ -00

*Franked dividend amount **K** \$ -00

*Dividend franking credit **L** \$ -00

*Gross trust distributions **M** \$ -00

Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$ -00

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$ -00

plus *Net non-arm's length trust distributions **U2** \$ -00

plus *Net other non-arm's length income **U3** \$ -00

*Other income **S** \$ -00

*Assessable income due to changed tax status of fund **T** \$ -00

Net non-arm's length income (subject to 45% tax rate (U1 plus U2 plus U3)) **U** \$ -00

#This is a mandatory label.
*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U) **W** \$ -00 Loss

Exempt current pension income **Y** \$ -00

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ -00 Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text" value="0"/> -00	A2 \$ <input type="text" value="0"/> -00	
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00	
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00	D2 \$ <input type="text" value="0"/> -00	
Decline in value of depreciating assets	E1 \$ <input type="text" value="0"/> -00	E2 \$ <input type="text" value="0"/> -00	
Insurance premiums – members	F1 \$ <input type="text" value="0"/> -00	F2 \$ <input type="text" value="0"/> -00	
SMSF auditor fee	H1 \$ <input type="text" value="935"/> -00	H2 \$ <input type="text" value="0"/> -00	
Investment expenses	I1 \$ <input type="text" value="0"/> -00	I2 \$ <input type="text" value="0"/> -00	
Management and administration expenses	J1 \$ <input type="text" value="4015"/> -00	J2 \$ <input type="text" value="0"/> -00	
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00	
Other amounts	L1 \$ <input type="text" value="259"/> -00	L2 \$ <input type="text" value="0"/> -00	Code <input type="text" value="0"/>
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00		Code <input type="text" value=""/>

TOTAL DEDUCTIONS
N \$ -00
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ -00
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS
O \$ -00 Loss
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ -00
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) *****

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

#Taxable income	A	\$	<input type="text" value="35163"/>	-00
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	T1	\$	<input type="text" value="5274.45"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	J	\$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				

Gross tax **B** \$
(T1 plus J)

Foreign income tax offset	C1	\$	<input type="text" value="127.64"/>	
Rebates and tax offsets	C2	\$	<input type="text"/>	
Non-refundable non-carry forward tax offsets				
	C	\$	<input type="text" value="127.64"/>	
<i>(C1 plus C2)</i>				

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input type="text" value="0"/>	
Early stage investor tax offset	D3	\$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	D4	\$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets				
	D	\$	<input type="text" value="0"/>	
<i>(D1 plus D2 plus D3 plus D4)</i>				

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	E1	\$	<input type="text" value="2399.96"/>	
No-TFN tax offset	E2	\$	<input type="text"/>	
National rental affordability scheme tax offset	E3	\$	<input type="text"/>	
Exploration credit tax offset	E4	\$	<input type="text"/>	
Refundable tax offsets				
	E	\$	<input type="text" value="2399.96"/>	
<i>(E1 plus E2 plus E3 plus E4)</i>				

#TAX PAYABLE **T5** \$
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	H \$ <input type="text" value="0"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="3005.85"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

Tax losses carried forward to later income years	U \$ <input type="text" value="0"/> -00
Net capital losses carried forward to later income years	V \$ <input type="text" value="308714"/> -00

Fund's tax file number (TFN)

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth (Day Month Year)

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Proceeds from primary residence disposal
H \$

Receipt date (Day Month Year)
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN) *****

MEMBER 3

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth (Day Month Year)

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date (Day Month Year)
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN) *****

MEMBER 4

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Code

Code

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	\$ <input type="text" value="45543"/>	-00
Unlisted trusts	B	\$ <input type="text" value="159300"/>	-00
Insurance policy	C	\$ <input type="text" value="0"/>	-00
Other managed investments	D	\$ <input type="text" value="0"/>	-00

15b Australian direct investments

Cash and term deposits	E	\$ <input type="text" value="104417"/>	-00
Debt securities	F	\$ <input type="text" value="0"/>	-00
Loans	G	\$ <input type="text" value="0"/>	-00
Listed shares	H	\$ <input type="text" value="1003072"/>	-00
Unlisted shares	I	\$ <input type="text" value="0"/>	-00
Limited recourse borrowing arrangements	J	\$ <input type="text" value="0"/>	-00
Non-residential real property	K	\$ <input type="text" value="0"/>	-00
Residential real property	L	\$ <input type="text" value="0"/>	-00
Collectables and personal use assets	M	\$ <input type="text" value="0"/>	-00
Other assets	O	\$ <input type="text" value="60435"/>	-00

Limited recourse borrowing arrangements

Australian residential real property

J1 \$ -00

Australian non-residential real property

J2 \$ -00

Overseas real property

J3 \$ -00

Australian shares

J4 \$ -00

Overseas shares

J5 \$ -00

Other

J6 \$ -00

Property count

J7

15c Other investments

Crypto-Currency	N	\$ <input type="text" value="0"/>	-00
-----------------	----------	-----------------------------------	-----

15d Overseas direct investments

Overseas shares	P	\$ <input type="text" value="35089"/>	-00
Overseas non-residential real property	Q	\$ <input type="text" value="0"/>	-00
Overseas residential real property	R	\$ <input type="text" value="0"/>	-00
Overseas managed investments	S	\$ <input type="text" value="0"/>	-00
Other overseas assets	T	\$ <input type="text" value="0"/>	-00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS	U	\$ <input type="text" value="1407856"/>	-00
(Sum of labels A to T)			

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No Yes \$ -00

Fund's tax file number (TFN)

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	V2 \$ <input type="text" value=""/>	-00		
Other borrowings	V3 \$ <input type="text" value=""/>	-00	Borrowings	V \$ <input type="text" value="0"/>
				-00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			W \$	<input type="text" value="1337283"/>
				-00
Reserve accounts			X \$	<input type="text" value="0"/>
				-00
Other liabilities			Y \$	<input type="text" value="70573"/>
				-00
TOTAL LIABILITIES			Z \$	<input type="text" value="1407856"/>
				-00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2020–21 income year, write **2021**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2021*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **D**

Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date / /
Day / Month / Year

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /
Day / Month / Year

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule 2021

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2021* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN) *****

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

Australian business number (ABN) 17849475397

Taxpayer's name

Hasn Superannuation Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="3106"/> -00	K \$ <input type="text" value="16242"/> -00
Other shares	B \$ <input type="text" value="0"/> -00	L \$ <input type="text" value="0"/> -00
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="0"/> -00	M \$ <input type="text" value="0"/> -00
Other units	D \$ <input type="text" value="0"/> -00	N \$ <input type="text" value="0"/> -00
Real estate situated in Australia	E \$ <input type="text" value="0"/> -00	O \$ <input type="text" value="0"/> -00
Other real estate	F \$ <input type="text" value="0"/> -00	P \$ <input type="text" value="0"/> -00
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="1723"/> -00	
Collectables	H \$ <input type="text" value="0"/> -00	Q \$ <input type="text" value="0"/> -00
Other CGT assets and any other CGT events	I \$ <input type="text" value="0"/> -00	R \$ <input type="text" value="0"/> -00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/> -00	
Total current year capital gains	J \$ <input type="text" value="4829"/> -00	

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

Fund's tax file number (TFN) *****

2 Capital lossesTotal current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

Fund's tax file number (TFN) *****

7 Earnout arrangements

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

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

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

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

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! Request for amendment

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

2021**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2021 tax return.

Superannuation funds should complete and attach this schedule to their 2021 tax return.

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

Place in all applicable boxes.

Refer to *Losses schedule instructions 2021*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Hasn Superannuation Fund

Australian business number

17849475397

Part A – Losses carried forward to the 2021–22 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2020–21	B	<input type="text"/> -00
2019-20	C	<input type="text"/> -00
2018-19	D	<input type="text"/> -00
2017-18	E	<input type="text"/> -00
2016-17	F	<input type="text"/> -00
2015-16 and earlier income years	G	<input type="text"/> -00
Total	U	<input type="text"/> 0-00

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

2 Net capital losses carried forward to later income years

Year of loss		
2020-21	H	<input type="text"/> 11413-00
2019-20	I	<input type="text"/> -00
2018-19	J	<input type="text"/> 60854-00
2017-18	K	<input type="text"/> -00
2016-17	L	<input type="text"/> 44326-00
2015-16 and earlier income years	M	<input type="text"/> 192121-00
Total	V	<input type="text"/> 308714-00

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

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

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

Do not complete items 1 or 2 of **Part B** if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020-21 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2020-21	A	<input type="checkbox"/>	<input type="checkbox"/>
2019-20	B	<input type="checkbox"/>	<input type="checkbox"/>
2018-19	C	<input type="checkbox"/>	<input type="checkbox"/>
2017-18	D	<input type="checkbox"/>	<input type="checkbox"/>
2016-17	E	<input type="checkbox"/>	<input type="checkbox"/>
2015-16 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

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

Tax losses	G	<input type="text"/>	-00
Net capital losses	H	<input type="text"/>	-00

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

Tax losses	I	<input type="text"/>	-00
Net capital losses	J	<input type="text"/>	-00

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

Fund's tax file number (TFN)

Part D – Life insurance companiesComplying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00**ADD** Uplift of tax losses of designated infrastructure project entities **B** -00**SUBTRACT** Net forgiven amount of debt **C** -00**ADD** Tax loss incurred (if any) during current year **D** -00**ADD** Tax loss amount from conversion of excess franking offsets **E** -00**SUBTRACT** Net exempt income **F** -00**SUBTRACT** Tax losses forgone **G** -00**SUBTRACT** Tax losses deducted **H** -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00Total tax losses carried forward to later income years **J** 0 -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number

Fund name

Hasn Superannuation Fund

Year of return

2021

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

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

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director

Date

Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important:

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

Agent's reference number

24882894

Account name

Bassam Hasn & Karen Hasn ATF Hasn Superannuation Fund

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

Signature of trustee or director

Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

Signature of tax agent

Date

Agent's contact name

MR Paul Siderovski

Agent's phone

02 49265299

Agent's reference

24882894

Client's reference

HAS02S1