
Financial statements and reports for the year ended
30 June 2022

The Daniel Superfund

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The Daniel Superfund

Trustees Declaration

The trustees have determined that the fund is not a reporting entity and that the 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.

Signed in accordance with a resolution of the trustees by:



Daniel Crikis (May 11, 2023 12:36 GMT+8)

.....
Daniel Crikis

Trustee



Peter Crikis (May 15, 2023 15:22 GMT+8)

.....
Peter Crikis

Trustee

Dated this day of2023

The Daniel Superfund

Statement of Taxable Income

For the year ended 30 June 2022

| | 2022 |
|--|-------------------|
| | \$ |
| Benefits accrued as a result of operations | (12,302.00) |
| Less | |
| Realised Accounting Capital Gains | 747.00 |
| Non Taxable Contributions | 346.00 |
| | <u>1,093.00</u> |
| Add | |
| Decrease in MV of investments | 11,654.00 |
| Net Capital Gains | 498.00 |
| | <u>12,152.00</u> |
| SMSF Annual Return Rounding | (1.00) |
| | <u>(1,244.00)</u> |
| Taxable Income or Loss | <u>0.00</u> |
| Income Tax on Taxable Income or Loss | 0.00 |
| | <u>0.00</u> |
| CURRENT TAX OR REFUND | <u>0.00</u> |
| Supervisory Levy | 259.00 |
| | <u>259.00</u> |
| AMOUNT DUE OR REFUNDABLE | <u>259.00</u> |

The Daniel Superfund
Operating Statement
For the year ended 30 June 2022

| | Note | 2022 \$ | 2021 \$ |
|---|------|-----------------|-----------------|
| Income | | | |
| Investment Income | | | |
| Interest Received | | 8 | 7 |
| Contribution Income | | | |
| Personal Non Concessional | | 306 | 20 |
| Other Contributions | | 40 | 0 |
| Transfers In | | 0 | 581 |
| Total Income | | <u>354</u> | <u>608</u> |
| Expenses | | | |
| Accountancy Fees | | 1,115 | 840 |
| Administration Costs | | 0 | 550 |
| ATO Supervisory Levy | | 259 | 777 |
| Auditor's Remuneration | | 375 | 375 |
| | | <u>1,749</u> | <u>2,542</u> |
| Investment Losses | | | |
| Changes in Market Values | 7 | 10,907 | (21,312) |
| Total Expenses | | <u>12,656</u> | <u>(18,770)</u> |
| Benefits accrued as a result of operations before income tax | | <u>(12,302)</u> | <u>19,378</u> |
| Income Tax Expense | 8 | (1,352) | 1,751 |
| Benefits accrued as a result of operations | | <u>(10,950)</u> | <u>17,627</u> |

Refer to compilation report

The Daniel Superfund

Detailed Operating Statement

For the year ended 30 June 2022

| | 2022 | 2021 |
|---|-----------------|-----------------|
| | \$ | \$ |
| Income | | |
| Interest Received | | |
| Cash at Bank | 8 | 7 |
| | <u>8</u> | <u>7</u> |
| Personal Contributions - Non Concessional | | |
| Daniel Crikis | 306 | 20 |
| | <u>306</u> | <u>20</u> |
| Other Contributions | | |
| Daniel Crikis | 40 | 0 |
| | <u>40</u> | <u>0</u> |
| Transfers In | | |
| Crikis, Daniel - Accumulation (Accumulation) | 0 | 581 |
| | <u>0</u> | <u>581</u> |
| Total Income | <u>354</u> | <u>608</u> |
| Expenses | | |
| Accountancy Fees | 1,115 | 840 |
| Administration Costs | 0 | 550 |
| ATO Supervisory Levy | 259 | 777 |
| Auditor's Remuneration | 375 | 375 |
| | <u>1,749</u> | <u>2,542</u> |
| Investment Losses | | |
| Realised Movements in Market Value | | |
| Other Assets | | |
| Silver Bar 100oz | (747) | (83) |
| | <u>(747)</u> | <u>(83)</u> |
| Unrealised Movements in Market Value | | |
| Other Assets | | |
| 1kg Silver Bar AGR | 156 | (299) |
| 2013 10oz Silver Snake | 88 | (170) |
| 2013 1Kilo Sil Koala | 156 | (299) |
| 2013 1oz Silver Kooka | 22 | (42) |
| Silver Bar 100oz | 11,143 | (20,248) |
| Silver Bar 20oz | 88 | (170) |
| | <u>11,654</u> | <u>(21,229)</u> |
| Other Investment Gains/Losses | (0) | (0) |
| Changes in Market Values | <u>10,907</u> | <u>(21,312)</u> |
| Total Expenses | <u>12,656</u> | <u>(18,770)</u> |
| Benefits accrued as a result of operations before income tax | <u>(12,302)</u> | <u>19,378</u> |
| Income Tax Expense | | |
| Income Tax Expense | (1,352) | 1,751 |
| Total Income Tax | <u>(1,352)</u> | <u>1,751</u> |
| Benefits accrued as a result of operations | <u>(10,950)</u> | <u>17,627</u> |

Refer to compilation report

Detailed Operating Statement

For the year ended 30 June 2022

2022
\$

2021
\$

Refer to compilation report

The Daniel Superfund
Statement of Financial Position

As at 30 June 2022

| | Note | 2022 \$ | 2021 \$ |
|--|------|---------------|---------------|
| Assets | | | |
| Investments | | | |
| Other Assets | 2 | 72,346 | 86,459 |
| Total Investments | | <u>72,346</u> | <u>86,459</u> |
| Other Assets | | | |
| Cash at Bank | | 1,290 | 334 |
| Deferred Tax Asset | | 587 | 0 |
| Total Other Assets | | <u>1,877</u> | <u>334</u> |
| Total Assets | | <u>74,223</u> | <u>86,793</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 0 | 306 |
| Sundry Creditors | | 0 | 550 |
| Deferred Tax Liability | | 0 | 765 |
| Total Liabilities | | <u>0</u> | <u>1,621</u> |
| Net assets available to pay benefits | | <u>74,223</u> | <u>85,172</u> |
| Represented by: | | | |
| Liability for accrued benefits allocated to members' accounts | 4, 5 | | |
| Crikis, Daniel - Accumulation | | 74,223 | 85,172 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>74,223</u> | <u>85,172</u> |

Refer to compilation report

The Daniel Superfund

Detailed Statement of Financial Position

As at 30 June 2022

| | Note | 2022 | 2021 |
|--|------|---------------|---------------|
| | | \$ | \$ |
| Assets | | | |
| Investments | | | |
| Other Assets | 2 | | |
| 1kg Silver Bar AGR | | 1,056 | 1,212 |
| 2013 10oz Silver Snake | | 599 | 687 |
| 2013 1Kilo Sil Koala | | 1,056 | 1,212 |
| 2013 1oz Silver Kooka | | 150 | 172 |
| Silver Bar 100oz | | 68,885 | 82,488 |
| Silver Bar 20oz | | 599 | 687 |
| Total Investments | | <u>72,345</u> | <u>86,458</u> |
| Other Assets | | | |
| Bank Accounts | 3 | | |
| Cash at Bank | | 1,290 | 334 |
| Deferred Tax Asset | | 587 | 0 |
| Total Other Assets | | <u>1,877</u> | <u>334</u> |
| Total Assets | | <u>74,222</u> | <u>86,792</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 0 | 306 |
| Sundry Creditors | | 0 | 550 |
| Deferred Tax Liability | | 0 | 765 |
| Total Liabilities | | <u>0</u> | <u>1,621</u> |
| Net assets available to pay benefits | | <u>74,222</u> | <u>85,171</u> |
| Represented By : | | | |
| Liability for accrued benefits allocated to members' accounts | 4, 5 | | |
| Crikis, Daniel - Accumulation | | 74,222 | 85,173 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>74,222</u> | <u>85,171</u> |

Refer to compilation report

The Daniel Superfund

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 a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and 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 the 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 at the fair value of the consideration received or receivable.

Interest revenue

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

Notes to the Financial Statements

For the year ended 30 June 2022

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).

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. Income Tax

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

Current tax expense charged to profit or loss is the tax payable on taxable income. 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 unused tax losses.

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

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

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

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (i) a legally enforceable right of set-off exists; and (ii) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

f. 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.

The Daniel Superfund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 2: Other Assets

| | 2022 \$ | 2021 \$ |
|------------------------|--------------|--------------|
| Silver Bar 100oz | 68,885 | 82,488 |
| 2013 10oz Silver Snake | 599 | 687 |
| 1kg Silver Bar AGR | 1,056 | 1,212 |
| 2013 1Kilo Sil Koala | 1,056 | 1,212 |
| 2013 1oz Silver Kooka | 150 | 172 |
| Silver Bar 20oz | 599 | 687 |
| | <hr/> 72,345 | <hr/> 86,458 |

Note 4: Liability for Accrued Benefits

| | 2022 \$ | 2021 \$ |
|---|--------------|--------------|
| Liability for accrued benefits at beginning of year | 85,172 | 67,545 |
| Benefits accrued as a result of operations | (10,950) | 17,627 |
| Current year member movements | 0 | 0 |
| | <hr/> 74,222 | <hr/> 85,172 |

Note 5: Vested Benefits

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 | <hr/> 74,222 | <hr/> 85,172 |

Note 6: Guaranteed Benefits

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

The Daniel Superfund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 7: Changes in Market Values Unrealised Movements in Market Value

| | 2022 \$ | 2021 \$ |
|---|------------|------------|
| Other Assets | | |
| 1kg Silver Bar AGR | (156) | 299 |
| 2013 10oz Silver Snake | (88) | 170 |
| 2013 1Kilo Sil Koala | (156) | 299 |
| 2013 1oz Silver Kooka | (22) | 42 |
| Silver Bar 100oz | (11,143) | 20,248 |
| Silver Bar 20oz | (88) | 170 |
| | <hr/> | <hr/> |
| | (11,654) | 21,229 |
| | <hr/> | <hr/> |
| Total Unrealised Movement | (11,654) | 21,229 |
| | <hr/> | <hr/> |
| Realised Movements in Market Value | | |
| | 2022 \$ | 2021 \$ |
| Other Assets | | |
| Silver Bar 100oz | 747 | 83 |
| | <hr/> | <hr/> |
| | 747 | 83 |
| | <hr/> | <hr/> |
| Total Realised Movement | 747 | 83 |
| | <hr/> | <hr/> |
| Changes in Market Values | (10,907) | 21,312 |
| | <hr/> | <hr/> |

Note 8: Income Tax Expense

| | 2022 \$ | 2021 \$ |
|--|------------|------------|
| The components of tax expense comprise | | |
| Deferred Tax Liability/Asset | (1,352) | 1,751 |
| | <hr/> | <hr/> |
| Income Tax Expense | (1,352) | 1,751 |
| | <hr/> | <hr/> |

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

| | | |
|--|---------|-------|
| Prima facie tax payable on benefits accrued before income tax at 15% | (1,845) | 2,907 |
| Less: | | |
| Tax effect of: | | |
| Non Taxable Contributions | 52 | 3 |

The Daniel Superfund

Notes to the Financial Statements

For the year ended 30 June 2022

| | | |
|-----------------------------------|----------|----------|
| Non Taxable Transfer In | 0 | 87 |
| Increase in MV of Investments | 0 | 3,184 |
| Realised Accounting Capital Gains | 112 | 12 |
| Add: | | |
| Tax effect of: | | |
| Decrease in MV of Investments | 1,748 | 0 |
| Net Capital Gains | 75 | 8 |
| Tax Losses | 187 | 372 |
| Rounding | (1) | (1) |
| Less credits: | | |
| Current Tax or Refund | <u>0</u> | <u>0</u> |

The Daniel Superfund

Members Statement

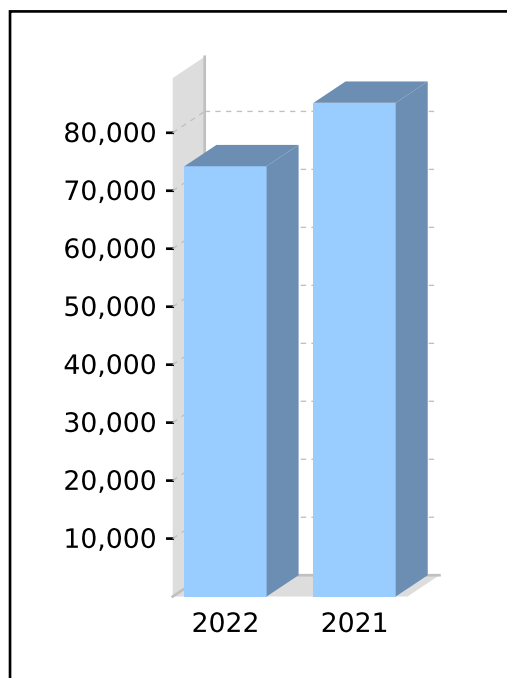
Daniel Crikis
 3 Folland Pde
 Atwell, Western Australia, 6164, Australia

Your Details

| | | | |
|----------------------------|--------------------|--------------------------|--------|
| Date of Birth : | Provided | Nominated Beneficiaries: | N/A |
| Age: | 44 | Nomination Type: | N/A |
| Tax File Number: | Provided | Vested Benefits: | 74,222 |
| Date Joined Fund: | 19/02/2013 | Total Death Benefit: | 74,222 |
| Service Period Start Date: | 17/03/2008 | Current Salary: | 0 |
| Date Left Fund: | | Previous Salary: | 0 |
| Member Code: | CRIDAN00001A | Disability Benefit: | 0 |
| Account Start Date: | 19/02/2013 | | |
| Account Phase: | Accumulation Phase | | |
| Account Description: | Accumulation | | |

Your Balance

| | |
|--------------------------------|--------|
| Total Benefits | 74,222 |
| <u>Preservation Components</u> | |
| Preserved | 74,222 |
| Unrestricted Non Preserved | |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free | 646 |
| Taxable | 73,576 |
| Investment Earnings Rate | -13% |



Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2021 | 85,172 | 67,545 |
| <u>Increases to Member account during the period</u> | | |
| Employer Contributions | | |
| Personal Contributions (Concessional) | | |
| Personal Contributions (Non Concessional) | 306 | 20 |
| Government Co-Contributions | 40 | |
| Other Contributions | | |
| Proceeds of Insurance Policies | | |
| Transfers In | | 581 |
| Net Earnings | (12,648) | 18,777 |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | | |
| Contributions Tax | | |
| Income Tax | (1,352) | 1,751 |
| 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 | 74,222 | 85,172 |

The Daniel Superfund

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



Daniel Crikis (May 11, 2023 12:36 GMT+8)

Daniel Crikis
Trustee



Peter Crikis (May 15, 2023 15:22 GMT+8)

Peter Crikis
Trustee

The Daniel Superfund

Members Statement

Peter Crikis
 14 Atoll Court
 Mullaloo, Western Australia, 6027, Australia

Your Details

| | | | |
|----------------------------|--------------------|--------------------------|-----|
| Date of Birth : | Provided | Nominated Beneficiaries: | N/A |
| Age: | 70 | Nomination Type: | N/A |
| Tax File Number: | Provided | Vested Benefits: | |
| Date Joined Fund: | 28/06/2021 | Total Death Benefit: | |
| Service Period Start Date: | | | |
| Date Left Fund: | | | |
| Member Code: | CRIPET00001A | | |
| Account Start Date: | 28/06/2021 | | |
| Account Phase: | Accumulation Phase | | |
| Account Description: | Accumulation | | |

Your Balance

Total Benefits

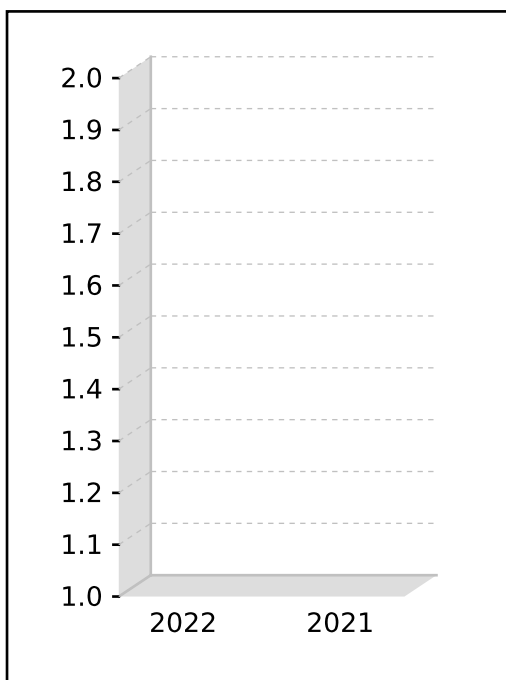
Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable

Investment Earnings Rate 0%



Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2021 | | |
| <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 | | |
| Net Earnings | | |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | | |
| Contributions Tax | | |
| Income Tax | | |
| 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 | 0 | 0 |

The Daniel Superfund

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



Daniel Crikis (May 11, 2023 12:36 GMT+8)

Daniel Crikis
Trustee



Peter Crikis (May 15, 2023 15:22 GMT+8)

Peter Crikis
Trustee

The Daniel Superfund 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 | | 1,289.850000 | 1,289.85 | 1,289.85 | 1,289.85 | | | 1.75 % | |
| | | | 1,289.85 | | 1,289.85 | | | 1.75 % | |
| Other Assets | | | | | | | | | |
| SIL1KG | 1kg Silver Bar AGR | 1.00 | 1,056.460000 | 1,056.46 | 799.19 | 799.19 | 257.27 | 32.19 % | 1.43 % |
| SIL10O | 2013 10oz Silver Snake | 2.00 | 299.500000 | 599.00 | 297.90 | 595.80 | 3.20 | 0.54 % | 0.81 % |
| SIL1KO | 2013 1Kilo Sil Koala | 1.00 | 1,056.460000 | 1,056.46 | 830.87 | 830.87 | 225.59 | 27.15 % | 1.43 % |
| SIL1OZ | 2013 1oz Silver Kooka | 5.00 | 29.950000 | 149.75 | 33.54 | 167.72 | (17.97) | (10.71) % | 0.20 % |
| SIL100 | Silver Bar 100oz | 23.00 | 2,995.000000 | 68,885.00 | 2,395.00 | 55,085.00 | 13,800.00 | 25.05 % | 93.55 % |
| SIL20OZ | Silver Bar 20oz | 1.00 | 599.000000 | 599.00 | 479.80 | 479.80 | 119.20 | 24.84 % | 0.81 % |
| | | | 72,345.67 | | 57,958.38 | 14,387.29 | 24.82 % | 98.25 % | |
| | | | 73,635.52 | | 59,248.23 | 14,387.29 | 24.28 % | 100.00 % | |

The Daniel Superfund

Investment Performance

As at 30 June 2022

| Investment | Opening Value | Purchases / Additions | Sales / Reductions | Closing Value | Realised Market Gain | Unrealised Market Gain | Net Income | Income and Market Gain | Return % | |
|----------------------|------------------------|-----------------------|--------------------|-----------------|----------------------|------------------------|--------------------|------------------------|--------------------|------------------|
| Bank Accounts | | | | | | | | | | |
| Cash at Bank | 333.93 | 0.00 | 0.00 | 1,289.85 | 0.00 | 0.00 | 7.72 | 7.72 | 2.31 % | |
| | 333.93 | 0.00 | 0.00 | 1,289.85 | 0.00 | 0.00 | 7.72 | 7.72 | 2.31 % | |
| Other Assets | | | | | | | | | | |
| SIL1KG | 1kg Silver Bar AGR | 1,212.37 | 0.00 | 0.00 | 1,056.46 | 0.00 | (155.91) | 0.00 | (155.91) | (12.86) % |
| SIL10O | 2013 10oz Silver Snake | 687.40 | 0.00 | 0.00 | 599.00 | 0.00 | (88.40) | 0.00 | (88.40) | (12.86) % |
| SIL1KO | 2013 1Kilo Sil Koala | 1,212.37 | 0.00 | 0.00 | 1,056.46 | 0.00 | (155.91) | 0.00 | (155.91) | (12.86) % |
| SIL1OZ | 2013 1oz Silver Kooka | 171.85 | 0.00 | 0.00 | 149.75 | 0.00 | (22.10) | 0.00 | (22.10) | (12.86) % |
| SIL100 | Silver Bar 100oz | 82,488.00 | 0.00 | 2,460.00 | 68,885.00 | 747.20 | (11,143.00) | 0.00 | (10,395.80) | (12.99) % |
| SIL20OZ | Silver Bar 20oz | 687.40 | 0.00 | 0.00 | 599.00 | 0.00 | (88.40) | 0.00 | (88.40) | (12.86) % |
| | | 86,459.39 | 0.00 | 2,460.00 | 72,345.67 | 747.20 | (11,653.72) | 0.00 | (10,906.52) | (12.98) % |
| | | 86,793.32 | 0.00 | 2,460.00 | 73,635.52 | 747.20 | (11,653.72) | 7.72 | (10,898.80) | (12.92) % |

The Daniel Superfund Investment Movement Report

As at 30 June 2022

| Investment | Opening Balance | | Additions | | Disposals | | | Closing Balance | | |
|---------------------------------|-----------------|------------------|-----------|-----------------|-----------|-------------------|--------------------------|-----------------|------------------|------------------|
| | Units | Cost | Units | Cost | Units | Cost | Accounting Profit/(Loss) | Units | Cost | Market Value |
| Bank Accounts | | | | | | | | | | |
| Cash at Bank | | 333.93 | | 3,254.92 | | (2,299.00) | | | 1,289.85 | 1,289.85 |
| | | 333.93 | | 3,254.92 | | (2,299.00) | | | 1,289.85 | 1,289.85 |
| Other Assets | | | | | | | | | | |
| SIL1KG - 1kg Silver Bar AGR | 1.00 | 799.19 | | | | | | 1.00 | 799.19 | 1,056.46 |
| SIL100 - 2013 10oz Silver Snake | 2.00 | 595.80 | | | | | | 2.00 | 595.80 | 599.00 |
| SIL1KO - 2013 1Kilo Sil Koala | 1.00 | 830.87 | | | | | | 1.00 | 830.87 | 1,056.46 |
| SIL1OZ - 2013 1oz Silver Kooka | 5.00 | 167.72 | | | | | | 5.00 | 167.72 | 149.75 |
| SIL100 - Silver Bar 100oz | 24.00 | 57,545.00 | | | (1.00) | (2,460.00) | 747.20 | 23.00 | 55,085.00 | 68,885.00 |
| SIL20OZ - Silver Bar 20oz | 1.00 | 479.80 | | | | | | 1.00 | 479.80 | 599.00 |
| | | 60,418.38 | | | | (2,460.00) | 747.20 | | 57,958.38 | 72,345.67 |
| | | 60,752.31 | | 3,254.92 | | (4,759.00) | 747.20 | | 59,248.23 | 73,635.52 |

The Daniel Superfund

Detailed Schedule of Fund Assets

As at 30 June 2022

| Transaction Date | Description | Units | Amount \$ |
|--|--|--------|-------------|
| Other Assets (76000) | | | |
| <u>Silver Bar 100oz (SIL100)</u> | | | |
| 01/05/2013 | Bank Transaction | 12.00 | 29,520.00 |
| 30/06/2013 | Market valuation adjustment at 30/06/2013 | | (5,408.16) |
| 15/10/2013 | Bank Statement Entry | 13.00 | 30,485.00 |
| 30/06/2014 | Market valuation adjustment at 30/06/2014 | | 728.16 |
| 30/06/2015 | Market valuation adjustment at 30/06/2015 | | (4,100.00) |
| 30/06/2016 | Market valuation adjustment at 30/06/2016 | | 10,400.00 |
| 30/06/2017 | Revaluation - 30/06/2017 @ \$2,142.000000 (Exit) - 25.000000 Units on hand | | (8,075.00) |
| 30/06/2018 | Revaluation - 30/06/2018 @ \$2,167.000000 (Exit) - 25.000000 Units on hand | | 625.00 |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$2,588.000000 (Exit) - 25.000000 Units on hand | | 10,525.00 |
| 10/07/2020 | DEPOSIT FROM PM SHOP PM P086413 | (1.00) | (2,460.00) |
| 10/07/2020 | Unrealised Gain writeback as at 10/07/2020 | | (187.80) |
| 27/06/2021 | Revaluation - 30/06/2020 @ \$2,588.000000 (Exit) - 24.000000 Units on hand | | 59.80 |
| 30/06/2021 | Revaluation - 30/06/2021 @ \$3,437.000000 (Exit) - 24.000000 Units on hand | | 20,376.00 |
| 22/07/2021 | DEPOSIT FROM PM SHOP PM P092426 | (1.00) | (2,460.00) |
| 22/07/2021 | Unrealised Gain writeback as at 22/07/2021 | | (1,039.29) |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$2,995.000000 (Exit) - 23.000000 Units on hand | | (10,103.71) |
| | | 23.00 | 68,885.00 |
| <u>2013 10oz Silver Snake (SIL100)</u> | | | |
| 01/05/2013 | Bank Transaction | 2.00 | 595.80 |
| 30/06/2013 | Market valuation adjustment at 30/06/2013 | | (193.94) |
| 30/06/2014 | Market valuation adjustment at 30/06/2014 | | 40.74 |
| 30/06/2015 | Market valuation adjustment at 30/06/2015 | | (32.80) |
| 30/06/2016 | Market valuation adjustment at 30/06/2016 | | 83.20 |
| 30/06/2017 | Revaluation - 30/06/2017 @ \$214.200000 (Exit) - 2.000000 Units on hand | | (64.60) |
| 30/06/2018 | Revaluation - 30/06/2018 @ \$216.700000 (Exit) - 2.000000 Units on hand | | 5.00 |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$258.800000 (Exit) - 2.000000 Units on hand | | 84.20 |
| 30/06/2021 | Revaluation - 30/06/2021 @ \$343.700000 (Exit) - 2.000000 Units on hand | | 169.80 |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$299.500000 (Exit) - 2.000000 Units on hand | | (88.40) |
| | | 2.00 | 599.00 |
| <u>1kg Silver Bar AGR (SIL1KG)</u> | | | |
| 29/04/2013 | bank statement transactions | 1.00 | 799.19 |
| 30/06/2013 | Market valuation adjustment at 30/06/2013 | | (90.50) |
| 30/06/2014 | Market valuation adjustment at 30/06/2014 | | 71.84 |
| 30/06/2015 | Market valuation adjustment at 30/06/2015 | | (57.85) |
| 30/06/2016 | Market valuation adjustment at 30/06/2016 | | 146.82 |
| 30/06/2017 | Revaluation - 30/06/2017 @ \$755.570000 (Exit) - 1.000000 Units on hand | | (113.93) |
| 30/06/2018 | Revaluation - 30/06/2018 @ \$764.390000 (Exit) - 1.000000 Units on hand | | 8.82 |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$912.890000 (Exit) - 1.000000 Units on hand | | 148.50 |
| 30/06/2021 | Revaluation - 30/06/2021 @ \$1,212.370000 (Exit) - 1.000000 Units | | 299.48 |

The Daniel Superfund

Detailed Schedule of Fund Assets

As at 30 June 2022

| Transaction Date | Description | Units | Amount \$ |
|---------------------------------------|---|-------|-----------|
| | on hand | | |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$1,056.460000 (Exit) - 1.000000 Units on hand | | (155.91) |
| | | 1.00 | 1,056.46 |
| <u>2013 1Kilo Sil Koala (SIL1KO)</u> | | | |
| 01/05/2013 | Bank Transaction | 1.00 | 830.87 |
| 30/06/2013 | Market valuation adjustment at 30/06/2013 | | (122.18) |
| 30/06/2014 | Market valuation adjustment at 30/06/2014 | | 71.84 |
| 30/06/2015 | Market valuation adjustment at 30/06/2015 | | (57.85) |
| 30/06/2016 | Market valuation adjustment at 30/06/2016 | | 146.82 |
| 30/06/2017 | Revaluation - 30/06/2017 @ \$755.570000 (Exit) - 1.000000 Units on hand | | (113.93) |
| 30/06/2018 | Revaluation - 30/06/2018 @ \$764.390000 (Exit) - 1.000000 Units on hand | | 8.82 |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$912.890000 (Exit) - 1.000000 Units on hand | | 148.50 |
| 30/06/2021 | Revaluation - 30/06/2021 @ \$1,212.370000 (Exit) - 1.000000 Units on hand | | 299.48 |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$1,056.460000 (Exit) - 1.000000 Units on hand | | (155.91) |
| | | 1.00 | 1,056.46 |
| <u>2013 1oz Silver Kooka (SIL1OZ)</u> | | | |
| 01/05/2013 | Bank Transaction | 4.00 | 135.08 |
| 30/06/2013 | Market valuation adjustment at 30/06/2013 | | (54.71) |
| 15/10/2013 | Bank Statement Entry | 1.00 | 32.64 |
| 30/06/2014 | Market valuation adjustment at 30/06/2014 | | (2.36) |
| 30/06/2015 | Market valuation adjustment at 30/06/2015 | | (8.20) |
| 30/06/2016 | Market valuation adjustment at 30/06/2016 | | 20.80 |
| 30/06/2017 | Revaluation - 30/06/2017 @ \$21.420000 (Exit) - 5.000000 Units on hand | | (16.15) |
| 30/06/2018 | Revaluation - 30/06/2018 @ \$21.670000 (Exit) - 5.000000 Units on hand | | 1.25 |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$25.880000 (Exit) - 5.000000 Units on hand | | 21.05 |
| 30/06/2021 | Revaluation - 30/06/2021 @ \$34.370000 (Exit) - 5.000000 Units on hand | | 42.45 |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$29.950000 (Exit) - 5.000000 Units on hand | | (22.10) |
| | | 5.00 | 149.75 |
| <u>Silver Bar 20oz (SIL20OZ)</u> | | | |
| 15/10/2013 | Bank Statement Entry | 1.00 | 479.80 |
| 30/06/2014 | Market valuation adjustment at 30/06/2014 | | (37.20) |
| 30/06/2015 | Market valuation adjustment at 30/06/2015 | | (32.80) |
| 30/06/2016 | Market valuation adjustment at 30/06/2016 | | 83.20 |
| 30/06/2017 | Revaluation - 30/06/2017 @ \$428.400000 (Exit) - 1.000000 Units on hand | | (64.60) |
| 30/06/2018 | Revaluation - 30/06/2018 @ \$433.400000 (Exit) - 1.000000 Units on hand | | 5.00 |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$517.600000 (Exit) - 1.000000 Units on hand | | 84.20 |
| 30/06/2021 | Revaluation - 30/06/2021 @ \$687.400000 (Exit) - 1.000000 Units on hand | | 169.80 |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$599.000000 (Exit) - 1.000000 Units on hand | | (88.40) |
| | | 1.00 | 599.00 |

