

**Memorandum of Resolutions of the Trustees for
John Callus Meats Pty Ltd Superannuation Fund**

Present: John Callus
Susan Callus

Treatment of pension withdrawals for 2022FY: The Trustees have received notification from John Callus and Susan Callus requesting that any withdrawals in excess of their minimum pension for the year ended 30 June 2022 be treated as a superannuation benefit payment.

The Trustees also acknowledge receipt of the member's declaration that a condition of release with a 'nil' cashing restriction has been met.

Governing Rules: It was confirmed that this strategy is in accordance with the governing rules of the Fund and the superannuation laws.

Resolution: The Trustees resolved to allocate the withdrawals as follows:

John Callus

Amount	Account	Treatment
Minimum pension	Account Based Pension 1 & 2	Pension payment
Excess above minimum pension	<ul style="list-style-type: none">Account Based Pension 1 (until exhausted) thenAccount Based Pension 2	Lump sum

Susan Callus


Amount	Account	Treatment
Minimum pension	Account Based Pension 1, 2 & 3	Pension payment
Excess above minimum pension	<ul style="list-style-type: none">Account Based Pension 1 (until exhausted) thenAccount Based Pension 2 (until exhausted) thenAccount Based Pension 3	Lump sum

The Trustees also resolved to ensure any PAYG and TBAR obligations are reported to the ATO in a timely manner.

Closure: There being no further business, the meeting was declared closed.

Signed as a true and correct record


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John Callus
Trustee


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Susan Callus
Trustee