

| Brash Superannuation Fund | | | | | |
|---|---------------------|--|-----------------|-----------|----------|
| RECONCILIATION STATEMENT | | | | | |
| ===== | | | | | |
| | | | 30-Jun-21 | 30-Jun-20 | VAR |
| NET PROFIT /(LOSS) AS PER ACCOUNTS | | | 28,660 | (15,102) | 43,762 |
| ----- | | | | | |
| ADD BACKS | | | | | |
| Distribution from Trusts - tax | | | 0 | 0 | 0 |
| Loss on Sale of Investments | | | 8,199 | 0 | |
| Decrease in market value of shares | | | 0 | 21,458 | |
| Decrease in market value of other | | | 0 | 0 | 0 |
| Total Add Backs | | | 8,199 | 21,458 | 13,259 |
| ----- | | | | | |
| SUBTRACT | | | | | |
| Distribution from Trusts - accounts | | | 0 | 0 | 0 |
| Increase in market value of shares | | | 27,962 | 0 | (27,962) |
| Member / Government contributions | | | 0 | 2,518 | 2,518 |
| Profit on Sale of Assets | | | 0 | 2,647 | 2,647 |
| Over Provision for Tax | | | 0 | 0 | 0 |
| Loss Carried Forward | | | 0 | 559 | (559) |
| Total Subtractions | | | 27,962 | 5,724 | 22,238 |
| Net Difference | | | (19,763) | 15,734 | 35,497 |
| TAXABLE INCOME | | | 8,897 | 632 | 8,265 |
| ===== | | | | | |
| CGT Loss Carried Forward | | | 22,287 | 14,087 | (8,200) |
| ALLOCATION: | | | | | |
| ===== | | | | | |
| Earnings - Tax | | | 853 | 632 | 221 |
| Contributions | | | | | 0 |
| Norman Brash | | | 8,044 | 0 | 8,044 |
| | | | | | 0 |
| TAXABLE INCOME | | | 8,897 | 632 | 8,265 |
| ===== | | | | | |
| TAX PAYABLE BY SUPER FUND | | | | | |
| ===== | | | | | |
| Tax Payable | 15.00% | | 1,334.55 | 94.80 | 1,240 |
| Less Tax Paid | | | | | |
| Imputation Credits | | | 759.24 | 821.68 | |
| PAYG Instalments | | | 0.00 | 0.00 | |
| TFN Credits | | | 0.00 | 0.00 | |
| TOTAL TAX PAYABLE | | | 3325 - 575.31 ✓ | (726.88) | 1,239.75 |
| ===== | | | | | |
| Members share: | | | + 259 | | |
| Contributions | Account Code | | 834.31 | | |
| Norman Brash | 1,999.01 | | 1,206.60 ✓ | 0.00 | 1,207 |
| | 1,999.02 | | 0.00 | 0.00 | 0 |
| | | | 1,206.60 | 0.00 | 1,206.60 |
| ----- | | | | | |
| Earnings | | | | | |
| Norman Brash | 1,998.01 | | 127.95 ✓ | 0.00 | 128 |
| | 1,998.02 | | 0.00 | 0.00 | 0 |
| | | | 127.95 | 0.00 | 127.95 |
| ----- | | | | | |
| TOTAL TAX PAYABLE BY FUND | | | 1,334.55 | 0.00 | 1,334.55 |
| ===== | | | | | |

| Share of Profits by each beneficiary: | | | Tax | | |
|---|----------------|-------------------|------------------|--------------------|--------------------|
| Norman Brash | Notes | | 8,897.00 | 632.00 | 8,265 |
| . | Notes | | 0.00 | 0.00 | 0 |
| | | | 8,897.00 | 632.00 | 8,265.00 |
| Opening Beneficiaries balances | | Percentage | | | |
| Norman Brash | 100.00% | | 89,658.64 | 104,855.03 | (15,196) |
| . | 0.00% | | 0.00 | 0.00 | 0 |
| | 100.00% | | 89,658.64 | 104,855.03 | (15,196.39) |
| Summary: | | | | | |
| Beneficiaries Total Tax Payable: | | | | | |
| Norman Brash | | | 1,334.55 | 94.80 | 1,240 |
| . | | | 0.00 | 0.00 | 0 |
| | | | 1,334.55 | 94.80 | 1,239.75 |
| ALLOCATION ACCOUNTING | | | | | |
| ===== | | | | | |
| Earnings | | | 22,294.54 | (15,842.59) | 38,137 |
| Contributions | | | | | 0 |
| Norman Brash | | | 8,044.00 | 0.00 | 8,044 |
| . | | | 0.00 | 0.00 | 0 |
| Expenses: | | | | | |
| All | | | 1,678.00 | 1,777.00 | |
| Expenses of Beneficiaries | | | | | |
| Norman Brash | | | 0.00 | 0.00 | 0 |
| . | | | 0.00 | 0.00 | 0 |
| TAXABLE INCOME | | | | | |
| | | | 28660.54 | -17619.59 | 46,280 |
| ===== | | | | | |
| Gross Distribution to Beneficiaries Accounting | | | | | |
| Norman Brash | | | 28,660.54 | (17,619.59) | 46,280 |
| . | | | 0.00 | 0.00 | 0 |
| | | | 28,660.54 | (17,619.59) | 46,280.13 |
| Member contributions + Co Contributions | | | | | |
| Norman Brash | | | 0.00 | 2,518.00 | (2,518) |
| . | | | 0.00 | 0.00 | 0 |
| | | | 0.00 | 2,518.00 | (2,518.00) |
| Member Payouts | | | | | |
| Norman Brash | | | 0.00 | 0.00 | 0 |
| . | | | 0.00 | 0.00 | 0 |
| | | | 0.00 | 0.00 | 0.00 |
| Net Distribution to Beneficiaries Accounting | | | | | |
| Norman Brash | | | 27,325.99 | (15,196.39) | 42,522 |
| . | | | 0.00 | 0.00 | 0 |
| | | | 27,325.99 | (15,196.39) | 42,522.38 |

Transaction Summary

1 JULY 2020 - 30 JUNE 2021



SHARES - 2772356 - HIN 73707552

MR NORMAN TREVOR BRASH + MRS GABRIELLE HARVEY-BRASH <BRASH SUPERANNUATION A/C>

| Total Buys and Sells | 2020 - 2021 Financial Year |
|------------------------------------|----------------------------|
| Total Buys (inc. Brokerage + GST) | \$10,735.32 |
| Total Sells (inc. Brokerage + GST) | \$7,010.27 |

2520.

EOS - ELECTRO OPTIC SYS. FPO (ORDINARY FULLY PAID)

| Date | Type | Quantity | Unit Price | Trade Value | Brokerage+GST | GST | CNote | Total Value |
|------------------|------|----------|------------|-------------|----------------|---------------|-----------|----------------|
| ✓ 11-Feb-2021 | Sell | -201 | \$5.1900 | -\$1,043.19 | \$19.95 | \$1.81 | 113604860 | -\$1,023.24 |
| ✓ 05-Oct-2020 | Buy | 201 | \$5.4700 | \$1,099.47 | \$19.95 | \$1.81 | 107153096 | \$1,119.42 |
| Sub Total | | | | | \$39.90 | \$3.62 | | \$96.18 |

HRL - HRLHOLDING FPO (ORDINARY FULLY PAID)

| Date | Type | Quantity | Unit Price | Trade Value | Brokerage+GST | GST | CNote | Total Value |
|------------------|------|----------|------------|-------------|----------------|---------------|-----------|--------------------|
| ✓ 24-Feb-2021 | Sell | -24,500 | \$1.1350 | -\$3,307.50 | \$0.00 | \$0.00 | 114541869 | -\$3,307.50 |
| ✓ 22-Feb-2021 | Sell | -7,500 | \$1.1350 | -\$1,012.50 | \$19.95 | \$1.81 | 114434709 | -\$992.55 |
| Sub Total | | | | | \$19.95 | \$1.81 | | -\$4,300.05 |

LOM - LUCAPA DIAMOND LTD FPO (ORDINARY FULLY PAID)

| Date | Type | Quantity | Unit Price | Trade Value | Brokerage+GST | GST | CNote | Total Value |
|------------------|------|----------|------------|-------------|----------------|---------------|-----------|--------------------|
| ✓ 11-Feb-2021 | Sell | -14,285 | \$0.0760 | -\$1,085.66 | \$19.95 | \$1.81 | 113605265 | -\$1,065.71 |
| Sub Total | | | | | \$19.95 | \$1.81 | | -\$1,065.71 |

Z1P - ZIP CO LTD. FPO (ORDINARY FULLY PAID)

| Date | Type | Quantity | Unit Price | Trade Value | Brokerage+GST | GST | CNote | Total Value |
|------------------|------|----------|------------|-------------|----------------|---------------|-----------|-------------------|
| ✓ 17-Feb-2021 | Buy | 400 | \$11.9000 | \$4,760.00 | \$19.95 | \$1.81 | 114046179 | \$4,779.95 |
| ✓ 17-Feb-2021 | Buy | 400 | \$12.0400 | \$4,816.00 | \$19.95 | \$1.81 | 114045755 | \$4,835.95 |
| Sub Total | | | | | \$39.90 | \$3.62 | | \$9,615.90 |

ZMI - ZINC OF IRELAND NL FPO (ORDINARY FULLY PAID)

| Date | Type | Quantity | Unit Price | Trade Value | Brokerage+GST | GST | CNote | Total Value |
|------------------|------|----------|------------|-------------|----------------|---------------|-----------|------------------|
| ✓ 11-Feb-2021 | Sell | -13,500 | \$0.0468 | -\$631.27 | \$10.00 | \$0.91 | 113610138 | -\$621.27 |
| Sub Total | | | | | \$10.00 | \$0.91 | | -\$621.27 |

Capital Gains Worksheet

2021

| Description | 12/03/2010 | 14,285 | 4,991 | 1.000 | 4,991 | 100.00 | SHARES - AUST |
|---|------------|--------|--------|-------|-------|--------|---------------|
| Lucaapa Diamond Co | | | | | | | |
| Acquisition: | | | | | | | |
| Disposal: | 11/02/2021 | 14,285 | 1,066 | | | | |
| Cost base | | 4,991 | Frozen | | 4,991 | | |
| - Allowable deductions | | | | | | | |
| + Assessable income on disposal | | | | | | | |
| Reduced cost base | | 4,991 | | | | | |
| Discountable (subject to discount where applicable) | | | | | | | |
| Frozen Indexation | | | | | | | |
| Zinc of Ireland | | | | | | | |
| Acquisition: | 31/10/2016 | 13,500 | 3,800 | 1.000 | 3,800 | | |
| Disposal: | 11/02/2021 | 13,500 | 621 | | | | |
| Cost base | | 3,800 | Frozen | | 3,800 | | |
| - Allowable deductions | | | | | | | |
| + Assessable income on disposal | | | | | | | |
| Reduced cost base | | 3,800 | | | | | |
| Discountable (subject to discount where applicable) | | | | | | | |
| Frozen Indexation | | | | | | | |
| HRL Holdings Ltd | | | | | | | |
| Acquisition: | 29/10/2018 | 24,000 | 3,980 | 1.000 | 3,980 | | |
| Disposal: | 31/10/2018 | 8,000 | 1,320 | 1.000 | 1,320 | | |
| Disposal: | 24/02/2021 | 32,000 | 4,300 | | | | |
| Cost base | | 5,300 | Frozen | | 5,300 | | |
| - Allowable deductions | | | | | | | |
| + Assessable income on disposal | | | | | | | |
| Reduced cost base | | 5,300 | | | | | |
| Discountable (subject to discount where applicable) | | | | | | | |
| Frozen Indexation | | | | | | | |
| Electro Optic | | | | | | | |
| Acquisition: | 05/10/2020 | 201 | 1,119 | 1.000 | 1,119 | | |
| Disposal: | 11/02/2021 | 201 | 1,023 | | | | |
| Cost base | | 1,119 | Frozen | | 1,119 | | |
| - Allowable deductions | | | | | | | |
| + Assessable income on disposal | | | | | | | |
| Reduced cost base | | 1,119 | | | | | |
| Discountable (subject to discount where applicable) | | | | | | | |
| Frozen Indexation | | | | | | | |

Sensitive (when completed)

2021 Capital gains from T Assets/Events

Amounts shown are PRE any applicable discount and/or losses.

| Shares - Aust (S) | Shares - Other (X) | Units in Unit Trusts - Australia (U) | Units in Unit Trusts - Other (Y) | Real Estate - Australia (R) | Real Estate - Other (Z) | Capital gains from Trusts (T) | Collectables (C) | Other (O) | Previously Deferred (D) | Community Housing Providers (H) | Indexation | Discountable | Other |
|---|--------------------|--------------------------------------|----------------------------------|-----------------------------|-------------------------|-------------------------------|------------------|-----------|-------------------------|---------------------------------|------------|--------------|--------|
| | | | | | | | | | | | | | |
| 2021 Current year capital Losses (CYCL) from CGT Assets/Events | | | | | | | | | | | 8,200 | | |
| Shares - Aust (S) | | | | | | | | | | | | | |
| Shares - Other (X) | | | | | | | | | | | | | |
| Units in Unit Trusts - Australia (U) | | | | | | | | | | | | | |
| Units in Unit Trusts - Other (Y) | | | | | | | | | | | | | |
| Real Estate - Australia (R) | | | | | | | | | | | | | |
| Real Estate - Other (Z) | | | | | | | | | | | | | |
| Capital gains from Trusts (T) | | | | | | | | | | | | | |
| Collectables (C) | | | | | | | | | | | | | |
| Other (O) | | | | | | | | | | | | | |
| Previously Deferred (D) | | | | | | | | | | | | | |
| Community Housing Providers (H) | | | | | | | | | | | | | |
| Applying capital losses against current year capital gains | | | | | | | | | | | | | |
| Current year capital losses applied | | | | | | | | | | | | | |
| Prior year capital losses applied | | | | | | | | | | | | | |
| Current year capital gains (CYCG) after applying capital losses | | | | | | | | | | | | | |
| Totals | | | | | | | | | | | | | |
| 2021 Capital Gains Tax Worksheet - Summary Listing | | | | | | | | | | | | | |
| Asset Description | | | | | | | | | | | | | |
| Lucapa Diamond Co [14285] | S | (3,925) | | | | | | | | | | | |
| Zinc Of Ireland [13500] | S | (3,179) | | | | | | | | | | | |
| HRL Holdings Ltd [32000] | S | (1,000) | | | | | | | | | | | |
| Electro Optic [201] | S | | | | | | | | | | | (96) | |
| Capital losses summary | | | | | | | | | | | | | |
| Losses brought forward from prior years | | | | | | | | | | | | | 14,087 |
| Current year losses | | | | | | | | | | | | | 8,200 |
| Losses applied | | | | | | | | | | | | | |
| Losses carried forward to next year | | | | | | | | | | | | | 22,287 |
| Sensitive (when completed) | | | | | | | | | | | | | |

3325



Australian Government
Australian Taxation Office

Agent SHANE ELLIOTT
Client BRASH SUPERANNUATION FUND
ABN 74 113 292 977
TFN 44 702 167

Income tax 551

| | |
|-----------------------|------------|
| Date generated | 18/01/2022 |
| Overdue | \$0.00 |
| Not yet due | \$0.00 |
| Balance | \$0.00 |

Transactions

2 results found - from **01 July 2020** to **30 June 2021** sorted by **processed date** ordered **newest to oldest**

| Processed date | Effective date | Description | Debit (DR) | Credit (CR) | Balance |
|----------------|----------------|---|------------|-------------|-------------|
| 17 May 2021 | 20 May 2021 | EFT refund for Income Tax for the period from 01 Jul 19 to 30 Jun 20 | \$467.88 | | \$0.00 |
| 17 May 2021 | 17 May 2021 | Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20 | | \$467.88 | \$467.88 CR |
