

Self-Managed Superannuation Fund Annual Return 2020

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

Electronic Lodgment Declaration

PART A:

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 the ATO's 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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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 Year

Name of partnership, trust, fund or entity

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 partner, trustee, director or public officer

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:

Account Name:

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

Signature

Date

SENSITIVE - when completed

SMSF Page 1/2

Self-Managed Superannuation Fund Annual Return 2020

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

PART D:

TAX AGENT'S CERTIFICATE (shared facilities only)

I declare that,

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer.
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature

Date

Client's reference

TRUSTE01

Tax Agent name : Taxiz & Refunz

Contact name

Agent's phone number

Agent's reference number

Jim Shaw

03 98598774

47674007

Self-Managed Superannuation Fund Annual Return 2020

www.ato.gov.au

Who should complete this return ?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2020 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2020 (NAT 71606) (the instructions) can assist you to complete this annual return.

Section A: Fund information

1 Tax file number (TFN)

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)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Y - yes, N - no

Is this an amendment to the SMSF's 2020 return? **A**

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

6 SMSF auditor

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number (SAN)

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**
Day / Month / Year

Y - yes, N - no

Was Part A of the audit report qualified? **B**

Was Part B of the audit report qualified? **C**

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

7 Electronic funds transfer (EFT)

The ATO needs 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	<input type="text" value="067167"/>	Fund account number	<input type="text" value="11267119"/>
Fund account name	<input type="text" value="MEGHASHU SELF MANAGED SUPER FUND"/>		

Y - yes, N - no

Taxpayer would like any tax refunds made to this account. → If yes, go to C.

B Financial institution details for tax refunds

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

BSB number	<input type="text"/>	Account number	<input type="text"/>
Account name	<input type="text"/>		

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.

8 Status SMSF

Y - yes, N - no

Code

Australian superannuation fund	A	<input type="text" value="Y"/>	Fund benefit structure	B	<input type="text" value="A"/>
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?	C	<input type="text" value="Y"/>			

9 Was the fund wound up during the income year ?

Y - yes, N - no

Y - yes, N - no

If wound up,	Date on which the fund was wound up	<input type="text"/>	Have all tax lodgement and payment obligations been met ?	<input type="text"/>
		<i>Day / Month / Year</i>		

10 Exempt current pension income

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

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

If No, go to Section B Income.
If Yes, provide the following information.

Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?
 B - Segregated assets method
 C - Unsegregated assets method
 X - Both

Y - yes, N - no

If use unsegregated assets method, was an actuarial certificate obtained? **D**

Did the fund have any other income that was assessable? **E**

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.

Section B : Income



Do not complete this section if your fund was in full pension phase for the entire year and there was no other income that was assessable. 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** Y N Y - yes, N - no If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a CGT schedule 2020.

Have you applied for an exemption or rollover? **M** / Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income **D1** \$ Net foreign income **D** \$ Loss

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

Calculation or assessable contributions
 Assessable employer contributions **R1** \$
 plus Assessable personal contributions **R2** \$
 plus #*No TFN quoted contributions **R3** \$
 (an amount must be included even if it is zero)
 less Transfer of liability life insurance company or PST **R6** \$

Transfers from foreign funds **F** \$ Number
 Gross payments where ABN not quoted **H** \$ Loss
 Gross distribution from partnerships **I** \$ Loss
 *Unfranked dividend amount **J** \$
 *Franked dividend amount **K** \$
 *Dividend franking credit **L** \$ Code
 *Gross trust distributions **M** \$

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

Calculation of non-arm's length income
 * Net non-arms's length private company dividends **U1** \$
 plus *Net non-arms's length trust distributions **U2** \$
 plus *Net other non-arms's length income **U3** \$

*Other income **S** \$ Code
 *Assessable income due to changed tax status of fund **T** \$

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

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

Exempt current pension income **Y** \$

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

#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.

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 style="width: 150px; height: 20px;" type="text"/>	A2	\$ <input style="width: 150px; height: 20px;" type="text"/>
Interest expenses overseas	B1	\$	<input style="width: 150px; height: 20px;" type="text"/>	B2	\$ <input style="width: 150px; height: 20px;" type="text"/>
Capital works expenditure	D1	\$	<input style="width: 150px; height: 20px;" type="text"/>	D2	\$ <input style="width: 150px; height: 20px;" type="text"/>
Decline in value of depreciating assets	E1	\$	<input style="width: 150px; height: 20px;" type="text"/>	E2	\$ <input style="width: 150px; height: 20px;" type="text"/>
Insurance premiums - members	F1	\$	<input style="width: 150px; height: 20px;" type="text"/>	F2	\$ <input style="width: 150px; height: 20px;" type="text"/>
SMSF auditor fee	H1	\$	330	H2	\$ <input style="width: 150px; height: 20px;" type="text"/>
Investment expenses	I1	\$	259	I2	\$ <input style="width: 150px; height: 20px;" type="text"/>
Management and administration expenses	J1	\$	700	J2	\$ <input style="width: 150px; height: 20px;" type="text"/>
Forestry managed investment scheme expense	U1	\$	<input style="width: 150px; height: 20px;" type="text"/>	U2	\$ <input style="width: 150px; height: 20px;" type="text"/>
Other amounts	L1	\$	300	L2	\$ <input style="width: 150px; height: 20px;" type="text"/>
			Code		Code
			O		<input style="width: 30px; height: 20px;" type="text"/>
Tax losses deducted	M1	\$	<input style="width: 150px; height: 20px;" type="text"/>		

TOTAL DEDUCTIONS

N \$ (Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES

Y \$ (Total A2 to L2)

#TAXABLE INCOME OR LOSS

O Loss
L
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES

Z \$ (N plus Y)

#This is a mandatory label.

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.

13 Calculation statement

Please refer to the Self-managed superannuation fund annual return instructions 2020 on how to complete the calculation statement.

Taxable income **A \$**
(an amount must be included even if it is zero)

Tax on taxable income **T1 \$**
(an amount must be included even if it is zero)

Tax on no-TFN quoted contributions **J \$**
(an amount must be included even if it is zero)

Gross tax B \$
(T1 plus J)

Foreign income tax offset
C1 \$

Rebates and tax offsets
C2 \$

Non-refundable non-carry forward tax offsets C \$
(C1 plus C2)

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

Early Stage Venture Capital Limited Partnership (ESVCLP) tax offset
D1 \$

ESVCLP tax offset carried forward from previous year
D2 \$

Early stage investor tax offset
D3 \$

Early stage investor tax offset carried forward from previous year
D4 \$

Non-refundable carry forward tax offsets D \$
(D1 plus D2 plus D3 plus D4)

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

Complying fund's franking credits tax offset
E1 \$

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$

Refundable tax offsets E \$
(E1 plus E2 plus E3 plus E4)

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

Section D : **Income tax calculation statement** - continued

<p>H1 \$ <input type="text" value=""/></p> <p>Interest on early payments - interest</p> <p>H2 \$ <input type="text" value=""/></p> <p>Tax withheld - foreign resident withholding (excluding capital gains)</p> <p>H3 \$ <input type="text" value="7.00"/></p> <p>Tax withheld - where ABN or TFN not quoted (non-individual)</p> <p>H5 \$ <input type="text" value=""/></p> <p>TFN amounts withheld from payments from closely held trusts</p> <p>H6 \$ <input type="text" value=""/></p> <p>Interest on no-TFN tax offset</p> <p>H8 \$ <input type="text" value=""/></p> <p>Foreign resident capital gains withholding</p>	<p>Section 102AAM Interest charge G \$ <input type="text" value=""/></p> <hr/> <p>Eligible credits H \$ <input type="text" value="7.00"/></p> <p>(Plus H1 to H6 and H8)</p> <hr/> <p>#Tax offset refunds I \$ <input type="text" value="339.11"/></p> <p>(Remainder of refundable tax offsets) (unused amount from label E - an amount must be included even if it is zero)</p> <p>PAYG instalments raised K \$ <input type="text" value=""/></p> <p>Supervisory levy L \$ <input type="text" value="259.00"/></p> <p>Supervisory levy adjustment for wound up funds M \$ <input type="text" value="0.00"/></p> <p>Supervisory levy adjustment for new funds N \$ <input type="text" value=""/></p> <p>#This is a mandatory label.</p> <hr/> <p style="text-align: right;">AMOUNT DUE OR REFUNDABLES \$ <input type="text" value="-87.11"/></p> <p>(T5 plus G less H less I less K plus L less M plus N) A positive amount at S is what you owe, while a negative amount is refundable to you.</p>
--	---

Section E : **Losses**

14 Losses

If total loss is greater than \$100,000, and attach a Losses schedule 2020.

Tax losses carried forward to later income years	U	\$	<input type="text" value="73"/>
Net capital losses carried forward to later income years	V	\$	<input type="text" value="102998"/>

Section F - G : **Member information**

Member 1

Account Status

Open

Title

MR

Family Name

Gupta

First given name

ASHUTOSH

Other given names

Member's TFN

411 707 893

Date of Birth

25/09/1970


Day / Month / Year

See the Privacy note in the Declaration.

If deceased, date of death

Day / Month / Year

Contributions

 Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE

77305.63

Employer contributions **A \$**

ABN of principal employer **A1**

72 004 020 437

Personal contributions **B \$**

100.00

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 \$**

Day / Month / Year

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 Superannuation Contributions **M \$**

TOTAL CONTRIBUTIONS N

100.00

Section F - G : **Member information** continue

Member 1

Title	<input type="text" value="MR"/>
Family Name	<input type="text" value="Gupta"/>
First given name	<input type="text" value="ASHUTOSH"/>
Other given names	<input type="text"/>

Other transactions

Allocated earnings or losses	O	\$	<input type="text" value="12830.94"/>	Loss	<input type="text" value="L"/>
Inward rollovers and transfers	P	\$	<input type="text"/>	Loss	<input type="text"/>
Outward rollovers and transfers	Q	\$	<input type="text"/>		
Lump Sum payment	R1	\$	<input type="text"/>	Code	<input type="text"/>
Income stream payment	R2	\$	<input type="text"/>	Code	<input type="text"/>

Accumulation phase account balance	S1	\$	<input type="text" value="64574.69"/>
Retirement phase account balance - Non CDBIS	S2	\$	<input type="text" value="0.00"/>
Retirement phase account balance - CDBIS	S3	\$	<input type="text" value="0.00"/>
<input type="text" value="1"/> TRIS Count			
CLOSING ACCOUNT BALANCE S			\$ <input type="text" value="64574.69"/>
(S1 plus S2 plus S3)			

Accumulation phase value	X1	\$	<input type="text" value="64574.69"/>
Retirement phase value	X2	\$	<input type="text"/>
Outstanding limited recourse borrowing arrangement amount	Y	\$	<input type="text"/>

Section F - G : **Member information**

Member 2

Account Status

Open

Title

MRS

Family Name

GUPTA

First given name

POONAM

Other given names

Member's TFN

422 784 705

Date of Birth

23/11/1972


Day / Month / Year

See the Privacy note in the Declaration.

If deceased, date of death

Day / Month / Year

Contributions

 Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE

0.00

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 \$**

Day / Month / Year

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 Superannuation Contributions **M \$**

TOTAL CONTRIBUTIONS N

Section F - G : **Member information** continue

Member 2

Title	MRS
Family Name	GUPTA
First given name	POONAM
Other given names	

Other transactions

Allocated earnings or losses	O	\$	0.00	Loss
Inward rollovers and transfers	P	\$		Loss
Outward rollovers and transfers	Q	\$		
Lump Sum payment	R1	\$		Code
Income stream payment	R2	\$		Code

Accumulation phase account balance	S1	\$	0.00
Retirement phase account balance - Non CDBIS	S2	\$	0.00
Retirement phase account balance - CDBIS	S3	\$	0.00
2 TRIS Count			
CLOSING ACCOUNT BALANCE S			\$ 0.00
(S1 plus S2 plus S3)			

Accumulation phase value	X1	\$	0.00
Retirement phase value	X2	\$	0.00
Outstanding limited recourse borrowing arrangement amount	Y	\$	

Section H : Assets and Liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	\$	<input type="text"/>
Unlisted trusts	B	\$	<input type="text"/>
Insurance policy	C	\$	<input type="text"/>
Other managed investments	D	\$	<input type="text"/>

15b Australian direct investments

Limited recourse borrowing arrangements	Cash and term deposits	E	\$	<input type="text" value="1789"/>
Australian residential real property	Debt securities	F	\$	<input type="text"/>
J1 \$ <input type="text"/>	Loans	G	\$	<input type="text"/>
Australian non-residential real property	Listed shares	H	\$	<input type="text" value="62786"/>
J2 \$ <input type="text"/>	Unlisted shares	I	\$	<input type="text"/>
Overseas real property	Limited recourse borrowing arrangements	J	\$	<input type="text"/>
J3 \$ <input type="text"/>	Non-residential real property	K	\$	<input type="text"/>
Australian shares	Residential real property	L	\$	<input type="text"/>
J4 \$ <input type="text"/>	Collectables and personal use assets	M	\$	<input type="text"/>
Overseas shares	Other assets	O	\$	<input type="text"/>
J5 \$ <input type="text"/>				
Other				
J6 \$ <input type="text"/>				
Property Count				
J6 \$ <input type="text"/>				

15c Exotic investments

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

15d Overseas direct investments

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

TOTAL AUSTRALIAN AND OVERSEAS ASSETS (sum of labels A to T)	U	\$	<input type="text" value="64575"/>
---	----------	----	------------------------------------

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? If yes, provide the amounts.

	Y - Yes, N - No	
A	<input type="text" value="N"/>	\$ <input type="text"/>

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA from a licensed financial institution?

Y - Yes, N - No

A

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements V1 \$ <input style="width: 150px;" type="text"/>	
Permissible temporary borrowings V2 \$ <input style="width: 150px;" type="text"/>	
Other borrowings V3 \$ <input style="width: 150px;" type="text"/>	Borrowings V \$ <input style="width: 150px;" type="text"/>

Total member closing account balances **W** \$
 (Total of all CLOSING ACCOUNT BALANCEs from Sections F and G)

Reserve accounts **X** \$

Other liabilities **Y** \$

TOTAL LIABILITIES Z \$ <input style="width: 150px;" type="text" value="64575"/>

Section I : Taxation of financial arrangements (TOFA)

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 2019-20 income year, write 2020).

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 2020.

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 2020 for each election.

C

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2020.

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 tax return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the tax 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). The ATO will use the TFN to identify the entity in the ATO's 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 more information about your privacy go to ato.gov.au/privacy.

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that this current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised therein. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

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

Date

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.

2020 Losses Schedule (LS)

TFN : 884 823 349

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

Tax file number (TFN)

884 823 349

Name of Entity

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

Australian business number (ABN)

36 826 616 462

Part A Losses carried forward to the 2020 - 2021 income year - excludes film losses

1 Tax losses carried forward to later income years

Year of loss

2019 - 2020 **B**

2018 - 2019 **C**

2017 - 2018 **D**

2016 - 2017 **E**

2015 - 2016 **F**

2014 - 2015 **G**

and earlier income years

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

TOTAL **U**

2 Net capital losses carried forward to later income years

Year of loss

2019 - 2020 **H**

2018 - 2019 **I**

2017 - 2018 **J**

2016 - 2017 **K**

2015 - 2016 **L**

2014 - 2015 **M**

and earlier income years

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

TOTAL **V**

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 same business test has to be satisfied in relation to that loss.

Do not complete items 1,2 of Part B if, in the 2019-20 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

Year of loss

(print Y for Yes, N for No)

2019 - 2020 **A**

2018 - 2019 **B**

2017 - 2018 **C**

2016 - 2017 **D**

2015 - 2016 **E**

2014 - 2015 **F**

and earlier income years

Note : If the entity has deducted, transferred in or transferred out (as applicable) in the 2019-20 income year a loss incurred in any of the listed years, print Yes or No to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

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**

Net capital losses **H**

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**

Net capital losses **J**

4 Do current year loss provisions apply?

print Y for Yes, N for No

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

Part C Unrealised losses - company only

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

print Y for Yes, N for No

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

If you printed No 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

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

N

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

O

Part D Life insurance companies

Complying superannuation class tax losses carried forward to later income years

P

Complying superannuation net capital losses carried forward to later income years

Q

Part E Controlled foreign company losses

Current year CFC losses

M

CFC losses deducted

N

CFC losses carried forward

O

Part F Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year	A	0
ADD Uplift of tax losses of designated infrastructure project entities	B	
SUBTRACT Net forgiven amount of debt	C	
ADD Tax loss incurred (if any) during current year	D	73
ADD Tax loss amount from conversion of excess franking offsets	E	
SUBTRACT Net exempt income	F	
SUBTRACT Tax losses forgone	G	
SUBTRACT Tax losses deducted	H	
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	
Total tax losses carried forward to later income years	J	73

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

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

TAXPAYER'S DECLARATION

I declare that the information on this form is true and correct.

Signature

Date

Day/Month/Year

Contact person

MR Gupta Ashutosh

Daytime contact number

0422400643

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

- 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 2020 available on our website at www.ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN) Australian business number (ABN)

(i) The Tax Office is 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.

Taxpayer's name

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="9514"/>	K	\$ <input type="text" value="29091"/>
Other shares	B	\$ <input type="text"/>	L	\$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	C	\$ <input type="text"/>	M	\$ <input type="text"/>
Other units	D	\$ <input type="text"/>	N	\$ <input type="text"/>
Real estate situated in Australia	E	\$ <input type="text"/>	O	\$ <input type="text"/>
Other real estate	F	\$ <input type="text"/>	P	\$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	G	\$ <input type="text"/>		
Collectables	H	\$ <input type="text"/>	Q	\$ <input type="text"/>
Other CGT assets and any other CGT events	I	\$ <input type="text"/>	R	\$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S	\$ <input type="text"/>		
Total current year capital gains	J	\$ <input type="text" value="9514"/>	Add the amounts at labels K to R and write the total in item 2 label A - Total current year capital losses.	

2 Capital losses

Total current year capital losses	A	\$ <input type="text" value="29091"/>
Total current year capital losses applied	B	\$ <input type="text" value="9514"/>
Total prior year net capital losses applied	C	\$ <input type="text"/>
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	D	\$ <input type="text"/>
Total capital losses applied	E	\$ <input type="text" value="9514"/>

Add amounts at B, C and D.

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A \$**

Other net capital losses carried forward to later income years **B \$**

Add 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 \$**

5 CGT concessions for small business

Small business active asset reduction **A \$**

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied **D \$**

6 Net capital gain

Net capital gain **A \$**

1J 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.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A**

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 \$**

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year **E \$** / **Loss**

Income year earnout right created **F** **Loss**

Amended net capital gain or capital losses carried forward **G \$** /

8 Other CGT information required (if applicable)

Small business 15 year exemption - exempt capital gains **A \$** / **Code**

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

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

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

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

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

I declare that the information on this form is true and correct.

Signature

Date

Day / Month / Year

Contact person

Jim Shaw

Daytime contact number

03 98598774

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

CGT Worksheet (Summary)

Assets

	Indexed	Discounted	Other	Gains	Loss
Shares (ASX)		1659	7855	9514	29091
Total				9514	29091

Worksheet. Asset - Shares in companies listed on an ASX

Description: AZM=225 units
Capital Proceeds: 3190
Acquisition: 23/08/2019
CGT event: 26/11/2019
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	3036		3036		3036		
Total			3036		3036		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			3190
Cost base (CB)			3036
Capital Gain			154

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 220 23/08/2019	2950		2950		2950		
2	Description - Cost of 5 units 17/09/2019	66		66		66		
3	Description - Sale cost 26/11/2019	20		20		20		
		3036		3036		3036		

Description: AZM=225 out of 230 units
Capital Proceeds: 3318
Acquisition: 17/09/2019
CGT event: 25/02/2020
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	3010		3010		3010		
Total			3010		3010		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			3318
Cost base (CB)			3010
Capital Gain			308

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 225 units							

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

17/09/2019	2990	2990	2990
2 Description - Sale cost			
25/02/2020	20	20	20

	3010	3010	3010
--	------	------	------

Description: ALU=86 units=85+1	Acquisition: 31/12/2019
Capital Proceeds: 3083	CGT event: 22/05/2020
	Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	3002		3002		3002		
Total			3002		3002		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			3083
Cost base (CB)			3002
Capital Gain			81

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 1 unit							
	06/03/2020	30		30		30		
2	Description - Cost of 85 units							
	31/12/2019	2952		2952		2952		
3	Description - Sale cost							
	22/05/2020	20		20		20		
		3002		3002		3002		

Description: BAL=770 units400+310+60=	Acquisition: 24/04/2019
Capital Proceeds: 9933	CGT event: 18/09/2019
	Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	7452		7452		7452		
Total			7452		7452		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			9933
Cost base (CB)			7452
Capital Gain			2481

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 400							
	24/04/2019	4472		4472		4472		

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

2 Description - Cost of 310				
23/08/2019	2540	2540	2540	
3 Description - Cost of 60/300-				
28/08/2019	420	420	420	
4 Description - Sale cost				
16/09/2019	20	20	20	

	7452	7452	7452	
--	------	------	------	--

Description: BAL=240/300 part=	Acquisition: 28/08/2019
Capital Proceeds: 3118	CGT event: 02/10/2019
	Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	1720		1720		1720		
Total			1720		1720		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			3118
Cost base (CB)			1720
Capital Gain			1398

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 240/300=							
	28/08/2019	1700		1700		1700		
2	Description - Sale cost							
	02/10/2019	20		20		20		
		1720		1720		1720		

Description: BKL=32 units=30+2	Acquisition: 08/02/2019
Capital Proceeds: 2656	CGT event: 12/12/2019
	Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	4010		4010		4010		
Total			4010		4010		

Capital loss calculations	Losses
Reduced Cost Base	4010
Proceeds	2656
Capital loss	1354

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - COST of 30							
	08/02/2019	3800		3800		3800		

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

2 Description - Cost of 2 units=2/28=
25/02/2019 190 190 190

3 Description - Sale cost
12/12/2019 20 20 20

4010 4010 4010

Description: BKL=32=30+1+1= Acquisition: 28/08/2018
Capital Proceeds: 2830 CGT event: 24/01/2020
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	4192		4192		4192		
Total			4192		4192		

Capital loss calculations	Losses
Reduced Cost Base	4192
Proceeds	2830
Capital loss	1362

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 30 28/08/2018	4013		4013		4013		
2	Description - Cost of 1 20/03/2019	90		90		90		
3	Description - Cost of 1 12/09/2019	69		69		69		
4	Description - Sale cost 24/01/2020	20		20		20		
		4192		4192		4192		

Description: BKL=28 units=28/30 part Acquisition: 25/02/2019
Capital Proceeds: 2159 CGT event: 04/05/2020
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	2694		2694		2694		
Total			2694		2694		

Capital loss calculations	Losses
Reduced Cost Base	2694
Proceeds	2159
Capital loss	535

Acquisition cost of CGT asset

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost 28/30 units 25/02/2019	2674		2674		2674		
2	Description - Sale cost 04/05/2020	20		20		20		
		2694		2694		2694		

Description: DCG=1100 units=100+1000=
 Capital Proceeds: 985
 Acquisition: 10/01/2017
 CGT event: 06/11/2019
 Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	1162		1162		1162		
Total			1162		1162		

Capital loss calculations	Losses
Reduced Cost Base	1162
Proceeds	985
Capital loss	177

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 1000/3000 part 10/01/2017	1040		1040		1040		
2	Description - Cost 100/2400 part 06/12/2017	112		112		112		
3	Description - Sale cost 06/11/2019	10		10		10		
		1162		1162		1162		

Description: EOS=360 part of 1000=
 Capital Proceeds: 2729
 Acquisition: 03/12/2019
 CGT event: 02/01/2020
 Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	2403		2403		2403		
Total			2403		2403		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			2729
Cost base (CB)			2403
Capital Gain			326

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
------	------	--------	----------	----------	----------	---------	-------	----------

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

1 Description - cost of 360/1000 part				
03/12/2019	2383		2383	2383
2 Description - Sale cost				
02/01/2020	20		20	20

	2403		2403	2403
--	------	--	------	------

Description: HSN=750 units Acquisition: 30/08/2019
Capital Proceeds: 2722 CGT event: 03/10/2019
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	2500		2500		2500		
Total			2500		2500		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			2722
Cost base (CB)			2500
Capital Gain			222

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 750							
	30/08/2019	2480		2480		2480		
2	Description - Sale cost							
	03/10/2019	20		20		20		
		2500		2500		2500		

Description: HSN=550 units=550 of 700 part Acquisition: 26/08/2019
Capital Proceeds: 2084 CGT event: 31/12/2019
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	1998		1998		1998		
Total			1998		1998		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			2084
Cost base (CB)			1998
Capital Gain			86

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 550/700 part							
	26/08/2019	1978		1978		1978		
2	Description - Sale cost							
	31/12/2019	20		20		20		

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

	1998	1998	1998
--	------	------	------

Description: LYC=700 units=500+200= Acquisition: 22/05/2014
Capital Proceeds: 1960 CGT event: 19/07/2019
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	945		945		945		
Total			945		945		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds		1960	
Cost base (CB)		945	
Capital Gain	Y	1015	

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 500/5000 part 22/05/2014	565		565		565		
2	Description - Cost of 200/2000 part 25/10/2019	360		360		360		
3	Description - Sale cost 19/07/2019	20		20		20		
		945		945		945		

Description: MQG=74 units out of 83 units= Acquisition: 30/09/2019
Capital Proceeds: 9931 CGT event: 17/10/2019
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	8900		8900		8900		
Total			8900		8900		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			9931
Cost base (CB)			8900
Capital Gain			1031

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost 74/83 part 30/09/2019	8880		8880		8880		
2	Description - Sale cost 17/10/2019	20		20		20		

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

1 Description - Cost of 700/900 part
16/09/2019 2018 2018 2018

2 Description - Sale cost
21/11/2019 20 20 20

2038 2038 2038

Description: OML=1031 units=21+10+200+800= Acquisition: 26/03/2019
Capital Proceeds: 4062 CGT event: 04/12/2019
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	3211		3211		3211		
Total			3211		3211		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			4062
Cost base (CB)			3211
Capital Gain			851

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - 21 units drp 26/03/2019	74		74		74		
2	Description - 10 drp 30/08/2019	30		30		30		
3	Description - 200/900 part 16/08/2019	571		571		571		
4	Description - 800 units 30/08/2019	2516		2516		2516		
5	Description - Sale cost 04/12/2019	20		20		20		
		3211		3211		3211		

Description: SEA=2000/3846 part Acquisition: 18/08/2016
Capital Proceeds: 300 CGT event: 22/10/2019
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	2610		2610		2610		
Total			2610		2610		

Capital loss calculations	Losses
Reduced Cost Base	2610
Proceeds	300
Capital loss	2310

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 2000/3846 part							
	01/07/2019	2600		2600		2600		
2	Description - Sale cost							
	22/10/2019	10		10		10		
		2610		2610		2610		

Description: SQL=155 units Acquisition: 04/04/2019
Capital Proceeds: 3478 CGT event: 22/01/2020
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	4039		4039		4039		
Total			4039		4039		

Capital loss calculations	Losses
Reduced Cost Base	4039
Proceeds	3478
Capital loss	561

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 155							
	04/04/2019	4019		4019		4019		
2	Description - Sale cost							
	22/01/2020	20		20		20		
		4039		4039		4039		

Description: TGS=41000 units=10000+10000+7500+5500+8000= Acquisition: 13/01/2011
Capital Proceeds: 39 CGT event: 15/06/2020
Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	18475		18475		18475		
Total			18475		18475		

Capital loss calculations	Losses
Reduced Cost Base	18475
Proceeds	39
Capital loss	18436

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost 10000							

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

13/01/2011	5420	5420	5420
2 Description - Cost 10000			
01/02/2011	4420	4420	4420
3 Description - Cost 7500			
31/05/2011	3695	3695	3695
4 Description - Cost 5500/8500 part			
13/01/2011	2000	2000	2000
5 Description - Cost 8000			
28/03/2012	2940	2940	2940
6 Description - Csale cost=nil			
15/06/2020			

18475	18475	18475
-------	-------	-------

Description: UNV=25000 units=15000+10000=	Acquisition: 31/08/2018
Capital Proceeds: 4600	CGT event: 22/05/2020
	Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	7890		7890		7890		
Total			7890		7890		

Capital loss calculations	Losses
Reduced Cost Base	7890
Proceeds	4600
Capital loss	3290

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost 15000 31/08/2018	4070		4070		4070		
2	Description - Cost 10000 12/04/2019	3820		3820		3820		
		7890		7890		7890		

Description: WEB=230 units=part of 300	Acquisition: 01/10/2019
Capital Proceeds: 3064	CGT event: 23/12/2019
	Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	2457		2457		2457		
Total			2457		2457		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			3064
Cost base (CB)			2457

SENSITIVE - when completed

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

Capital Gain | | | | | | | | | | **607** |

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost of 230 part of 300 01/10/2019	2437		2437		2437		
2	Description - Sale cost 23/12/2019	20		20		20		
		2457		2457		2457		

Description: WSA=1450 units=part 1450/1500= Acquisition: 31/08/2018
 Capital Proceeds: 3523 CGT event: 08/08/2019
 Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	3868		3868		3868		
Total			3868		3868		

Capital loss calculations	Losses
Reduced Cost Base	3868
Proceeds	3523
Capital loss	345

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost 1450/1500 part 31/08/2018	3848		3848		3848		
2	Description - Sale cost 08/08/2019	20		20		20		
		3868		3868		3868		

Description: WSA=950 units Acquisition: 11/10/2019
 Capital Proceeds: 3164 CGT event: 24/10/2019
 Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	2909		2909		2909		
Total			2909		2909		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds			3164
Cost base (CB)			2909
Capital Gain			255

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
------	------	--------	----------	----------	----------	---------	-------	----------

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

1 Description - Cost 950	01/07/2019	2889	2889	2889
--------------------------	------------	------	------	------

2 Description - Sale cost	24/10/2019	20	20	20
---------------------------	------------	----	----	----

	2909		2909	2909
--	------	--	------	------

Description: WSA=1100 units=100+1000=	Acquisition: 02/08/2018
Capital Proceeds: 3135	CGT event: 09/12/2019
	Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	3312		3312		3312		
Total			3312		3312		

Capital loss calculations	Losses
Reduced Cost Base	3312
Proceeds	3135
Capital loss	177

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost 100/1100= 02/08/2018	322		322		322		
2	Description - Cost 1000 04/09/2019	2970		2970		2970		
3	Description - Sale cost 09/12/2019	20		20		20		
		3312		3312		3312		

Description: WSA=850 units=850/1100 part=	Acquisition: 02/08/2018
Capital Proceeds: 2678	CGT event: 16/12/2019
	Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	2777		2777		2777		
Total			2777		2777		

Capital loss calculations	Losses
Reduced Cost Base	2777
Proceeds	2678
Capital loss	99

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost 850/1100 part							

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

02/08/2018	2757	2757	2757
2 Description - Sale cost			
16/12/2019	20	20	20

	2777	2777	2777
--	------	------	------

Description: WSA'=1350 units= Acquisition: 16/08/2018
 Capital Proceeds: 3537 CGT event: 25/02/2020
 Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	3982		3982		3982		
Total			3982		3982		

Capital loss calculations	Losses
Reduced Cost Base	3982
Proceeds	3537
Capital loss	445

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost 1350							
	16/08/2018	3962		3962		3962		
2	Description - Sale cost							
	25/02/2020	20		20		20		
		3982		3982		3982		

Description: WSA=1000 ubnits=part of 1500 sold Acquisition: 31/07/2017
 Capital Proceeds: 2620 CGT event: 25/06/2020
 Applied: 100.00 %

Elements of Cost Base	Amount	deducted	CostBase	deducted	Reduced	Index	Index-CB
Acquisition cost*1	2420		2420		2420		
Total			2420		2420		

Capital gain calculations	Indexed	Discount	Other
Capital proceeds		2620	
Cost base (CB)		2420	
Capital Gain	Y	200	

Acquisition cost of CGT asset

Line	Date	Amount	Deducted	CostBase	Deducted	Reduced	Index	Index-CB
1	Description - Cost 1000/1500 part							
	31/07/2017	2400		2400		2400		
2	Description - Sale cost							
	25/06/2020	20		20		20		

Capital Gains WorkSheet
For the financial year ended : 30/06/2020

	2420	2420	2420
<hr/>			
Total Gains	9514	Total Losses	29091

- 1 - Acquisition cost of CGT asset
- 2 - Incidental costs to acquire CGT asset
- 3 - Incidental costs relating to CGT event
- 4 - Costs of owning CGT asset
- 5 - Capital expenditure to increase CGT asset value, install or move it
- 6 - Capital costs to establish, preserve, defend title to or right over CGT asset

Agent Notes and Other information not sent to the Tax Office

BALANCE SHEET AND MEMBERS BALANCE DATA 2019-20

ASSETS

BANK C -CBA \$ 2,666.66
Less o/s chqs paid \$ (1,030,00)
Plus o/s tax refund \$ 152.41
SHARES \$ 62,785.62
TOTAL ASSETS \$ 64,574.69

REPRESENTED BY LIABILITIES

MEMBERS BALANCES

A GUPTA \$ 64,574.69
P GUPTA \$ 0.00

TOTAL LIABILITIES \$ 64,579.69

MEMBER BALANCE - P GUPTA = NIL
0 A GUPTA

B/F 01/07/2019 \$ 77,305.63
plsu contns 100.00
Less (Decrease) (12,830.94)
Balance 30/06/2017 \$ 64,574.69

as at year end 30th June 2020

NET BALANCES \$ 64,574.69

plus capital losses =\$ 102,997.98 share trading

REPRESENTED BY LIABILITIES

MEMBERS BALANCES 64,574.69
P GUPTA \$ 0.00

TOTAL LIABILITIES \$ 64,574.69

CLIENT ADDITIONAL WORKSHEET

Description	Amount
Profit & Loss for year 30/06/2020	
Income	
Bank Interest a/c Comsec 067167 1126 7119	10.40
Dividends income	
Unfranked	376.01
Franked	791.23
Imp credits	339.11
Tax credit ALU= &.00)	
EXPENSES OF FUND	
Tax & accounting fees	-700.00
Audit Fee	-330.00
Ato levy 2019	-259.00
Admin expenses-home office by trustee	-300.00
Taxable income is therefore =\$ (73)	
Tax Calcs are...	
Tax on \$ 0 = 0.00	
less imp crs = (339.11)	
Plus ato levy = 259.00	
Plus tax credit= (7.00)	
net refund due= \$ (87.11)	

SENSITIVE - when completed

Total -72.25

**Self-managed
superannuation fund
independent auditor's
report**

! **You must use this format.** *You don't have to use this form, but you must not vary the wording except where the change does not change the meaning. For example, you can change a singular word into plural. Guidance is included in this form in italics. These can be removed from the final report.*

Approved SMSF auditor details

Name ANTHONY WILLIAM BOYS

Business name SUPERAUDITS

Business postal address P O BOX 3376, RUNDLE MALL, ADELAIDE, SA 5000

SMSF auditor number (SAN) 100014140

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

Australian business number (ABN) or tax file number (TFN) 884 823 349

Address 3 KELBA STREET NORTH BALWYN VIC 3104

Year of income being audited 2020

To the SMSF trustees

To the trustees of TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

[SMSF name]

SMSF INDEPENDENT AUDITOR'S REPORT

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

Part A: Financial audit

Opinion [Qualified Opinion/ Disclaimer of Opinion/ Adverse Opinion (*)]

1

I have audited² the special purpose financial report the
TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND
comprising

Financial statements, annual Return, Bank records, capital gains records, Coomsec summaries
and detailed records, Tax filing records

[Insert the title of the financial statements audited and relevant years including reference to the summary of significant accounting policies and other explanatory notes in the financial report]

[For example: 'the statement of financial position as at 30 June 2020 , and the operating statement, a summary of significant accounting policies and other explanatory notes.']

In my opinion, [Qualified: except for the effects on the financial report of the matter/s referred to in the Basis of Qualified Opinion section of my report below] (*) the financial report [Adverse: does not] (*) presents fairly in all material respects, in accordance with the accounting policies described in the notes to the financial report: ³

Select one option []

a), the financial position of the fund at 30 June 2020 and the results of its operations for the year then ended.

OR

b), the net assets of the fund as at 30 June 2020 and the changes in net assets for the year then ended.

Basis for Opinion [Basis for Qualified Opinion/ Basis for Disclaimer of Opinion/ Basis for Adverse Opinion] (*)

4

clear audit review

[Include a description of the matter giving rise to the qualified/ adverse opinion] (*)

My audit has been conducted in accordance with Australian Auditing Standards.⁵ My responsibilities under those standards are further described in the Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report section of this report. I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to this audit and as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my [qualified/ adverse] (*) opinion.

1 Delete the options that are not applicable.

2 For a Disclaimer of Opinion, replace with "I was engaged to audit."

3 For Disclaimer of Opinion, replace this paragraph with: "I do not express an opinion on the financial report of TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND
Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report."

4 For Disclaimer of Opinion, replace this section with a paragraph that provides the reasons for the inability to obtain sufficient appropriate audit evidence.

5 The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.

SMSF INDEPENDENT AUDITOR'S REPORT

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

[The following 'Emphasis of Matter – Basis of accounting' section is required if the audit report is for a reporting period commencing on and from 1 January 2010, otherwise delete it.]

Emphasis of Matter - Basis of accounting

I draw attention to note [] of the financial report, which describes the basis of accounting. The financial report has been prepared to assist TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND meet the requirements of the SMSF's governing rules, the Superannuation Industry (Supervision) Act 1993 (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes and should not be distributed to parties other than the trustees. My opinion is not modified in respect of this matter.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of the corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund or have not realistic alternative but to do so.

Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report ⁶

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

6 For a Disclaimer of Opinion, replace this section with: "My responsibility is to conduct an audit of the financial report in accordance with Australian Auditing Standards and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report. I am independent of the SMSF in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code."

SMSF INDEPENDENT AUDITOR'S REPORT

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I may identify during the audit.

Part B: Compliance engagement

Opinion [Qualified Opinion / Disclaimer of Opinion / Adverse Opinion (*)] 7

I have undertaken⁸ a reasonable assurance engagement on TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND's compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below ("the listed provisions") for the year ended 30 June 2020

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

no qualifications

[Additional sections and regulations may be inserted here at the discretion of the auditor]

In my opinion, [Qualified: except for the matter(s) referred to below] (*) each trustee of TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND has [Adverse: not] (*) complied in all material respects, with the listed provisions, for the year ended 30 June 2020⁹

Basis for Opinion

10

[Basis for Qualified Opinion / Basis for Disclaimer of Opinion / Basis for Adverse Opinion] (*)

clear audit

[Include a description of the matter giving rise to the qualified/adverse opinion] ()*

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my [qualified / adverse] (*) opinion.

Independence and quality control

I have complied with the independence and other ethical requirements relating to assurance engagements, and applied Auditing Standards ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements in undertaking this assurance engagement.

7 Delete the options that are not applicable.

8 For Disclaimer of Opinion, replace with "I was engaged to undertake."

9 For Disclaimer of Opinion, replace with: "Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of my report, I do not express an opinion on the trustees' compliance with the listed provisions for the year ended 30 June 2020 .

10 For Disclaimer of Opinion, replace this section with a paragraph that provides the reasons for the inability to obtain sufficient appropriate audit evidence.

SMSF INDEPENDENT AUDITOR'S REPORT

TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND

SMSF trustees' responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

Approved SMSF auditor's responsibilities

11

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions, for the year ended 30 June 2020. ASAE 3100 Compliance Engagements requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustee have complied, in all material respects, with the listed provisions for the year ended 30 June 2020

An assurance engagement to report on the trustees' compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the listed provisions for the year ended 30 June 2020.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June 2020 does not provide assurance on whether compliance with the listed provisions will continue in the future.

SMSF Auditor's name

ANTHONY WILLIAM BOYS

SMSF Auditor's signature

Date audit completed

20/05/2021

Day/Month/Year

11 For Disclaimer of Opinion, replace this section with: "My responsibility is to conduct a reasonable assurance engagement on the trustees' compliance with the listed provisions in accordance with the Standards on Assurance Engagements and to issue an assurance report. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion. I am independent of the SMSF in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to my assurance engagement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code."

TAX INVOICE

AGENT : Taxiz & Refunz
ADDRESS: 3 Kelba Street
North Balwyn VIC 3104
PHONE : 03 98598774

Invoice No.: 1239
ABN: 96 150 253 738
Date: 18 May 2021
Ref: TRUSTE01_MS20

Name : TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUND
Address: 3 Kelba Street
North Balwyn VIC 3104

Description	Amount
Prep of annual return for 2019-20 year and P&l, Bal Sheet, member statememts for year ended 30th June 2020 as per annual return data provided by you incl divs, cap gains , bank records, trading data fropm Commsec account and CDIA account being 28 cap gains calcs data and 20 divs data	\$ 500.00
incl prep for audit review and copies of all data provided to enable audit completion and liasion with auditor re missing data, extra data and explanations of trading activity from records	\$ 100.00
incl capital losses from shares trading and losses schedule totals and reconcilation of balances to members funds held	
plus gst	\$ 60.00
Total including GST	\$ 660.00
Amount payable	\$ 660.00

Retain this portion for your records - return remittance advice with payment

REMITTANCE ADVICE

From: TRUSTEE FOR MEGHASHU SELF MANAGED SUPER FUNDDate Paid : / /
Invoice No: 1239 Amount Paid:
Ref: TRUSTE01_MS20
AGENT : Taxiz & Refunz DIRECT DEPOSIT
ADDRESS: 3 Kelba Street A/C: Taxiz & Refunz
North Balwyn VIC 3104 BSB & AccNo: 063105-1000882