

Brown Superfund

ABN 43 265 643 557

Trustees: Maria Brown & Erich Brown

Financial Statement

For the year ended 30 June 2022

SIGNATURE PACK

**MINUTES OF THE MEETING OF THE TRUSTEES OF
BROWN SUPERFUND
HELD ON 25 OCTOBER 2022 AT
16 WILLIAMS STREET, QUORN SA**

PRESENT

Maria Brown

Erich Brown

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**ALLOCATION OF
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

Member Name/Contribution type	Amount
<i>Mrs Maria Brown</i> Member	\$9,900
<i>Mr Erich Brown</i> Member	\$106,426
Government	\$165

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the fund meet the requirement of the fund's deed and do not breach the superannuation laws in relation to:

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits and received advice that the transfer is in accordance with the deed and the superannuation laws. As such the trustee has resolved to allow the payment of the following benefits on behalf of the members:

Member Name/Payment Type	Amount
<i>Mr Erich Brown</i> Pension	\$50,000

**ACCEPTANCE OF
ROLLOVERS:**

The trustee has ensured that any rollovers made to the fund meet the requirements of the fund's deed and do not breach the superannuation laws in relation to:

1. making rollovers between funds; and
2. breaching the fund's or the member's investment strategy

The trustees have reviewed the rollovers and received advice that the rollovers are in accordance with the trust deed and the rules of the fund and the superannuation laws. As such the trustee has resolved to accept the following rollovers on behalf of the members:

Member Name/Payee Name	Amount
<i>Mrs Maria Brown</i> SUNSUPER SUPERANNUATION FUND	\$594,327

PURCHASE OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2022 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Unlisted Market</i>			
<i>Cardano</i>			
10 Oct 2021	3.1957	3,870.98	\$12,370
17 Jan 2022	2.2091	29.56	\$65
17 Jan 2022	2.1631	177.68	\$384
08 Jun 2022	0.9151	1,092.82	\$1,000
<i>As Good As Gold 100oz</i>			
<i>Silver Bar</i>			
19 Dec 2021	3,371.5400	1.00	\$3,372
14 Feb 2022	3,489.0000	70.00	\$244,230
<i>As Good As Gold</i>			
<i>Premium 1 kilo Silver</i>			
<i>Bar</i>			
22 Oct 2021	1,110.0000	90.00	\$99,900
<i>As Good As Gold 1 oz</i>			
<i>Gold Bar</i>			
14 Feb 2022	2,663.0000	50.00	\$133,150
<i>SingularityNET</i>			
26 Oct 2021	0.4739	703.17	\$333
<i>Algorand</i>			
13 Jan 2022	2.0832	4,800.29	\$10,000
18 Jan 2022	1.8806	980.19	\$1,843
17 Feb 2022	1.3824	7,233.73	\$10,000
<i>The Ankr token</i>			
02 Nov 2021	0.1922	3,547.58	\$682
02 Nov 2021	0.1905	15,573.63	\$2,966
<i>Cosmos</i>			
30 Mar 2022	41.3133	220.99	\$9,130
30 Mar 2022	41.2036	0.28	\$11
<i>Black Dragon</i>			
26 Oct 2021	45.3207	22.06	\$1,000
<i>PancakeSwap</i>			
01 Apr 2022	12.0400	415.28	\$5,000
07 Jun 2022	6.2700	159.49	\$1,000
<i>Celo</i>			
16 Sep 2021	7.2662	846.57	\$6,151
21 Apr 2022	4.6668	1,071.40	\$5,000
<i>Cindicator News</i>			
26 Oct 2021	0.0256	13,031.91	\$333
<i>Cronos</i>			
01 May 2022	0.5251	7,617.09	\$4,000
<i>Curve DAO Token</i>			
16 Sep 2021	4.5284	1,339.33	\$6,065
08 Dec 2021	6.1034	212.56	\$1,297
13 Dec 2021	5.3433	349.75	\$1,869
21 Apr 2022	3.2849	1,522.12	\$5,000
<i>Dogecoin</i>			
06 Nov 2021	0.3578	0.78	\$0
06 Nov 2021	0.3648	27.74	\$10
06 Nov 2021	0.0000	0.00	\$0
06 Nov 2021	0.3642	1.02	\$0
06 Apr 2022	0.2144	18,656.42	\$4,000
<i>dYdX</i>			
07 Jun 2022	2.4300	411.52	\$1,000
<i>Enjin Coin</i>			
14 May 2022	1.0778	883.40	\$952
14 May 2022	1.0764	1,133.65	\$1,220
14 May 2022	1.0667	113.83	\$121
<i>Ethereum</i>			
02 Feb 2022	3,960.4426	0.34	\$1,339
02 Feb 2022	3,960.7096	0.18	\$728
30 Mar 2022	4,693.9101	1.07	\$5,000

06 Apr 2022	4,465.3103	2.00	\$8,922
<i>Fetch.ai</i>			
26 Oct 2021	1.0670	312.27	\$333
<i>Fantom</i>			
01 Apr 2022	2.0981	2,606.54	\$5,469
07 Jun 2022	0.5053	1,979.02	\$1,000
08 Jun 2022	0.4996	2,001.51	\$1,000
<i>The Graph</i>			
13 Jul 2021	0.9547	2,094.79	\$2,000
<i>HIVE</i>			
26 Oct 2021	1.1173	298.22	\$333
<i>Helium</i>			
20 Apr 2022	27.2400	183.55	\$5,000
01 May 2022	20.1500	198.51	\$4,000
<i>Illuvium</i>			
20 Apr 2022	758.9004	6.59	\$5,000
<i>ChainLink</i>			
27 Aug 2021	35.0550	92.77	\$3,252
<i>Loom Network</i>			
26 Oct 2021	0.1466	2,273.04	\$333
<i>Livepeer</i>			
06 Nov 2021	45.5089	47.38	\$2,156
<i>LUNA</i>			
02 Apr 2022	0.0000	9.43	\$0
<i>Terra Classic</i>			
01 Apr 2022	141.3100	35.38	\$5,000
26 Apr 2022	137.2766	29.99	\$4,117
18 May 2022	0.0003	3,667,436.83	\$1,000
<i>Matic</i>			
16 Sep 2021	2.0679	1,900.93	\$3,931
16 Sep 2021	2.1009	2,456.32	\$5,160
16 Sep 2021	2.0596	254.01	\$523
16 Sep 2021	2.1068	3,680.51	\$7,754
16 Sep 2021	2.0624	869.03	\$1,792
16 Sep 2021	2.0663	315.89	\$653
16 Sep 2021	2.0734	3,616.91	\$7,499
16 Sep 2021	2.0771	381.59	\$793
16 Sep 2021	2.0733	534.99	\$1,109
16 Sep 2021	2.0618	886.70	\$1,828
16 Sep 2021	2.0571	170.40	\$351
16 Sep 2021	2.0814	1,221.32	\$2,542
16 Sep 2021	2.0772	798.27	\$1,658
16 Sep 2021	2.0729	1,026.58	\$2,128
16 Sep 2021	2.0788	594.98	\$1,237
16 Sep 2021	2.0683	1,767.14	\$3,655
16 Sep 2021	2.0701	909.91	\$1,884
16 Sep 2021	2.0176	0.15	\$0
26 Jan 2022	2.2766	2,196.24	\$5,000
20 Apr 2022	2.0176	2,478.18	\$5,000
<i>IOTA</i>			
13 Jan 2022	1.6758	5,967.44	\$10,000
18 Jan 2022	1.5994	625.22	\$1,000
<i>Nitro Network</i>			
26 Oct 2021	0.0056	179,179.36	\$1,000
<i>Near Protocol</i>			
30 Mar 2022	19.3965	471.05	\$9,137
<i>OMG Network</i>			
31 Mar 2022	8.1350	1,146.49	\$9,327
<i>Harmony One</i>			
17 Mar 2022	0.1850	24,013.00	\$4,442
19 Mar 2022	0.1864	233.75	\$44
30 Mar 2022	0.2274	21,983.92	\$5,000
<i>2022 Australian Kangaroo 1 oz Silver Coin</i>			
14 Feb 2022	40.4000	200.00	\$8,080
<i>As Good As Gold 2022 Australian Kangaroo 1 oz Silver Coin</i>			
19 Dec 2021	38.7500	200.00	\$7,750

<i>Ren</i>			
16 Sep 2021	1.4853	336.63	\$500
16 Sep 2021	1.5053	332.33	\$500
21 Apr 2022	0.5290	9,451.22	\$5,000
<i>Rune</i>			
06 Nov 2021	19.6747	79.56	\$1,565
01 Apr 2022	16.3685	305.46	\$5,000
26 Apr 2022	11.9597	202.58	\$2,423
<i>The Sandbox</i>			
06 Nov 2021	3.8184	477.37	\$1,823
20 Apr 2022	4.2110	1,187.37	\$5,000
<i>Secret Network</i>			
26 Oct 2021	11.9272	83.84	\$1,000
<i>SHIBCOIN</i>			
30 Oct 2021	0.0001	9,609,840.48	\$1,000
<i>Skale</i>			
21 Oct 2021	0.4977	20,090.93	\$10,000
30 Mar 2022	0.3114	16,057.60	\$5,000
<i>Status Network</i>			
26 Oct 2021	0.1253	2,666.01	\$334
<i>Synthetix</i>			
19 Mar 2022	6.9360	12.33	\$86
30 Mar 2022	8.6486	578.13	\$5,000
<i>Solana</i>			
27 Aug 2021	108.7916	17.93	\$1,950
06 Nov 2021	342.2785	5.11	\$1,750
13 Jan 2022	214.7100	46.57	\$10,000
29 Jan 2022	141.9500	42.27	\$6,000
02 Feb 2022	156.2946	2.01	\$314
02 Feb 2022	157.5389	2.67	\$421
02 Feb 2022	160.7572	31.10	\$5,000
<i>Stellar</i>			
13 Jan 2022	0.4074	24,547.95	\$10,000
18 Jan 2022	0.3603	7,818.84	\$2,817
16 Feb 2022	0.3170	31,543.35	\$10,000
16 Mar 2022	0.2633	11,394.06	\$3,000
05 May 2022	0.2677	26,149.26	\$7,000
<i>Stacks</i>			
20 Apr 2022	1.7015	2,938.59	\$5,000
<i>Sushi</i>			
30 Oct 2021	15.9875	56.29	\$900
06 Nov 2021	16.4520	52.03	\$856
<i>Theta Fuel</i>			
27 Jan 2022	0.2532	39,497.90	\$10,000
16 Mar 2022	0.2309	43,307.67	\$10,000
<i>Theta</i>			
27 Jan 2022	4.2476	235.43	\$1,000
27 Jan 2022	4.4131	2,265.98	\$10,000
16 Mar 2022	3.9359	2,540.71	\$10,000
20 Apr 2022	4.3173	1,199.00	\$5,176
07 Jun 2022	1.7731	563.98	\$1,000
<i>UMA Protocol</i>			
25 Nov 2021	19.9836	629.99	\$12,590
<i>VeChain Token</i>			
01 Apr 2022	0.1143	43,736.11	\$5,000
26 Apr 2022	0.0800	11,293.60	\$904
26 Apr 2022	0.0800	8,093.51	\$647
<i>Veracity</i>			
26 Oct 2021	0.1080	9,259.43	\$1,000
<i>VeThor</i>			
01 Jul 2021	0.0000	168.74	\$0
<i>XDC Network</i>			
18 Jan 2022	0.1207	18,013.59	\$2,175
18 Jan 2022	0.1207	12,799.03	\$1,545
18 Jan 2022	0.1239	40,355.78	\$5,000
18 Jan 2022	0.1236	16,182.93	\$2,000
05 Feb 2022	0.0909	54,995.82	\$5,000
05 Feb 2022	0.0909	44,972.73	\$4,090
<i>Ripple</i>			
17 Jan 2022	1.0987	2,955.22	\$3,247

18 Jan 2022	1.0669	2,448.99	\$2,613
18 Jan 2022	1.0772	4,641.87	\$5,000
05 Feb 2022	0.9908	10,092.64	\$10,000
16 Mar 2022	1.1075	27,087.64	\$30,000
Ox			
16 Sep 2021	1.5998	942.66	\$1,508
16 Sep 2021	1.5909	2,023.88	\$3,220
21 Apr 2022	1.4973	3,339.34	\$5,000
<i>Listed Securities Market</i>			
<i>Boss Energy Ltd</i>			
16 May 2022	2.0900	3,000.00	\$6,270
<i>Centrex Limited</i>			
19 Apr 2022	0.1660	29,411.00	\$4,883
<i>Core Lithium Ltd</i>			
22 Apr 2022	1.3482	3,636.00	\$4,902
<i>Dropsuite Limited</i>			
19 Apr 2022	0.2314	21,739.00	\$5,030
<i>Hazer Group Limited</i>			
19 Apr 2022	0.9710	5,000.00	\$4,855
<i>Ionic Rare Earths Limited</i>			
11 Apr 2022	0.0772	200,000.00	\$15,448
<i>Oceanagold Corporation - Chess Depositary Interest 1:1</i>			
16 May 2022	3.0050	2,000.00	\$6,010
<i>RED 5 Limited</i>			
16 May 2022	0.3365	20,000.00	\$6,730
<i>Secos Group Ltd</i>			
19 Apr 2022	0.2315	20,000.00	\$4,630
<i>Silver Lake Resources Limited</i>			
19 May 2022	1.4798	2,027.00	\$3,000
<i>SSR Mining Inc. - Cdi 1:1 Foreign Exempt Tsx</i>			
15 Jun 2022	27.8198	250.00	\$6,955
<i>Spirit Technology Solutions Ltd</i>			
19 Apr 2022	0.1409	33,333.00	\$4,697
<i>Syrah Resources Limited</i>			
27 Apr 2022	1.6096	3,125.00	\$5,030
<i>Tulla Resources PLC - Chess Depositary Interests 1:1</i>			
23 May 2022	0.5843	6,896.00	\$4,030
<i>Weebit Nano Ltd</i>			
19 Apr 2022	2.7668	1,785.00	\$4,939
<i>Yojee Limited</i>			
19 Apr 2022	0.1057	41,666.00	\$4,405

DISPOSAL OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2022 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Unlisted Market</i>			
<i>Cardano</i>			
06 Nov 2021	2.6955	800.00	\$2,156
13 Dec 2021	1.8335	3,070.98	\$5,631
02 Feb 2022	1.5171	207.24	\$314
12 Jun 2022	0.7276	1,092.82	\$795
<i>SingularityNET</i>			
13 Dec 2021	0.2994	703.17	\$211
<i>Algorand</i>			
16 Sep 2021	2.6171	0.12	\$0
06 Nov 2021	0.0000	0.00	\$0
19 Jan 2022	1.7773	4,800.00	\$8,531
02 Feb 2022	1.3659	980.00	\$1,339
26 Apr 2022	0.9691	2,500.00	\$2,423
19 May 2022	0.6206	4,734.21	\$2,938
<i>My Neighbor Alice</i>			
16 Sep 2021	18.2286	28.70	\$523
06 Nov 2021	19.3413	0.02	\$0
<i>The Ankr token</i>			
13 Dec 2021	0.1476	6,099.26	\$900
18 Jan 2022	0.1186	13,021.00	\$1,545
<i>Cosmos</i>			
25 Apr 2022	29.6100	200.00	\$5,922
26 Apr 2022	30.4458	21.27	\$647
<i>Balancer</i>			
16 Sep 2021	39.0946	132.00	\$5,160
13 Dec 2021	20.7247	0.78	\$16
<i>Basic Attention Token</i>			
16 Sep 2021	1.0764	1,750.00	\$1,884
13 Dec 2021	1.6206	0.75	\$1
<i>Bitcoin Cash</i>			
16 Sep 2021	870.2262	4.20	\$3,655
13 Dec 2021	626.1462	0.08	\$51
<i>Black Dragon</i>			
13 Dec 2021	20.9445	22.06	\$462
<i>Bitcoin</i>			
27 Aug 2021	65,029.6250	0.08	\$5,202
13 Dec 2021	68,973.1544	0.00	\$103
<i>PancakeSwap</i>			
19 May 2022	6.3100	415.28	\$2,620
12 Jun 2022	5.4600	159.49	\$871
<i>Celo</i>			
13 Dec 2021	5.2195	287.38	\$1,500
17 Jan 2022	6.4962	559.00	\$3,631
17 May 2022	1.9728	1,000.00	\$1,973
19 May 2022	1.7883	71.00	\$127
<i>Cindicator News</i>			
13 Dec 2021	0.0172	13,031.91	\$225
<i>Compound</i>			
16 Sep 2021	618.4250	2.00	\$1,237
13 Dec 2021	270.4626	0.02	\$5
<i>Cronos</i>			
19 May 2022	0.2666	7,617.09	\$2,030
<i>Curve DAO Token</i>			
26 Oct 2021	6.1773	485.65	\$3,000
26 Oct 2021	6.1464	800.00	\$4,917
10 Jan 2022	5.8907	600.00	\$3,534
19 May 2022	1.7669	1,500.00	\$2,650
12 Jun 2022	1.2326	38.11	\$47
<i>Dogecoin</i>			
16 Sep 2021	0.3292	6,464.00	\$2,128
13 Dec 2021	0.2325	30.40	\$7

19 May 2022	0.1198	18,656.42	\$2,235
<i>dYdX</i>			
12 Jun 2022	1.8500	411.52	\$761
<i>Enjin Coin</i>			
19 May 2022	0.9251	2,130.88	\$1,971
<i>Ethereum</i>			
16 Sep 2021	4,900.9125	0.80	\$3,921
25 Nov 2021	5,960.4667	0.30	\$1,788
13 Dec 2021	5,537.0986	0.63	\$3,500
06 Jan 2022	4,740.5000	1.20	\$5,689
06 Apr 2022	4,302.6412	1.70	\$7,314
16 May 2022	2,937.8000	2.00	\$5,876
19 May 2022	2,777.5556	0.09	\$250
18 Jun 2022	1,545.0000	0.00	\$3
<i>Fetch.ai</i>			
13 Dec 2021	0.7395	312.27	\$231
<i>Filecoin</i>			
16 Sep 2021	121.0343	13.70	\$1,658
06 Nov 2021	84.9910	0.03	\$2
<i>Fantom</i>			
09 Apr 2022	1.6754	2,500.00	\$4,188
14 May 2022	0.4624	106.54	\$49
12 Jun 2022	0.3395	3,980.54	\$1,351
<i>The Graph</i>			
16 Sep 2021	1.2140	2,094.00	\$2,542
06 Nov 2021	1.4239	0.79	\$1
<i>HIVE</i>			
13 Dec 2021	2.1457	298.22	\$640
<i>Helium</i>			
16 Sep 2021	27.6938	280.00	\$7,754
13 Dec 2021	40.9795	4.35	\$178
19 May 2022	11.8100	382.00	\$4,511
<i>Internet Computer</i>			
16 Sep 2021	81.5186	4.30	\$351
06 Nov 2021	76.9231	0.00	\$0
<i>Illuvium</i>			
18 May 2022	414.1108	6.50	\$2,692
12 Jun 2022	307.3011	0.09	\$27
<i>ChainLink</i>			
25 Nov 2021	35.8888	139.23	\$4,997
13 Dec 2021	27.6100	35.00	\$966
08 Jan 2022	33.5555	79.73	\$2,675
18 Jun 2022	8.8000	0.40	\$4
<i>Loom Network</i>			
13 Dec 2021	0.1179	2,273.04	\$268
<i>Livepeer</i>			
13 Dec 2021	52.2700	15.31	\$800
09 Jan 2022	49.4600	32.00	\$1,583
<i>Litecoin</i>			
13 Dec 2021	216.6579	8.63	\$1,869
<i>LUNA</i>			
12 Jun 2022	3.6852	9.43	\$35
<i>Terra Classic</i>			
11 Apr 2022	116.4600	35.00	\$4,076
19 May 2022	0.0002	3,667,467.20	\$754
<i>Decentraland</i>			
16 Sep 2021	1.1787	1,551.00	\$1,828
13 Dec 2021	4.9240	0.47	\$2
<i>Matic</i>			
16 Sep 2021	2.0045	2,000.00	\$4,009
25 Nov 2021	2.4205	2,066.74	\$5,003
13 Dec 2021	2.7904	5,375.63	\$15,000
06 Jan 2022	2.9547	11,000.00	\$32,502
18 Jan 2022	2.9878	943.00	\$2,817
03 Feb 2022	2.1237	6.52	\$14
22 Feb 2022	1.9748	2,190.00	\$4,325
19 May 2022	0.8903	2,400.00	\$2,137
12 Jun 2022	0.7229	78.18	\$57
<i>IOTA</i>			

21 Jan 2022	1.3849	5,967.00	\$8,264
02 Feb 2022	1.1633	625.67	\$728
<i>Nitro Network</i>			
13 Dec 2021	0.0033	179,179.36	\$592
<i>Near Protocol</i>			
26 Apr 2022	20.5872	200.00	\$4,117
18 May 2022	8.9000	270.00	\$2,403
18 Jun 2022	4.7000	1.00	\$5
<i>OMG Network</i>			
06 Apr 2022	6.7002	1,000.00	\$6,700
26 Apr 2022	6.1915	146.00	\$904
<i>Harmony One</i>			
25 Apr 2022	0.1478	46,000.00	\$6,799
18 Jun 2022	0.0362	230.66	\$8
<i>Perpetual Protocol</i>			
16 Sep 2021	24.1126	46.00	\$1,109
13 Dec 2021	12.8116	0.95	\$12
<i>Ren</i>			
06 Nov 2021	1.2795	668.96	\$856
19 May 2022	0.1977	9,400.00	\$1,859
18 Jun 2022	0.1382	51.00	\$7
<i>Rune</i>			
08 Dec 2021	10.0188	79.56	\$797
11 Apr 2022	10.8180	300.00	\$3,245
14 May 2022	4.5777	208.00	\$952
<i>The Sandbox</i>			
06 Jan 2022	7.0140	400.00	\$2,806
02 Feb 2022	5.4456	77.37	\$421
19 May 2022	1.6824	87.00	\$146
19 May 2022	1.6790	1,100.00	\$1,847
<i>Secret Network</i>			
13 Dec 2021	6.2313	83.84	\$522
<i>SHIBCOIN</i>			
08 Dec 2021	0.0001	9,609,840.48	\$483
<i>Skale</i>			
25 Nov 2021	0.5708	900.00	\$514
13 Dec 2021	0.2911	6,870.92	\$2,000
18 Jan 2022	0.2121	12,320.00	\$2,613
09 Apr 2022	0.2673	16,000.00	\$4,276
18 Jun 2022	0.0726	57.00	\$4
<i>Status Network</i>			
13 Dec 2021	0.1007	2,666.01	\$268
<i>Synthetix</i>			
06 Apr 2022	7.8731	580.00	\$4,566
12 Jun 2022	3.1640	10.46	\$33
<i>Solana</i>			
16 Sep 2021	214.4892	2.33	\$500
16 Sep 2021	214.4290	10.00	\$2,144
16 Sep 2021	214.2340	10.00	\$2,142
16 Sep 2021	214.6560	15.00	\$3,220
10 Oct 2021	213.2831	58.00	\$12,370
25 Nov 2021	288.1100	1.00	\$288
13 Dec 2021	233.8200	100.00	\$23,382
07 Jan 2022	194.9200	200.00	\$38,984
18 Jan 2022	192.9600	51.00	\$9,841
11 Apr 2022	138.5200	78.00	\$10,805
18 Jun 2022	43.2500	0.08	\$3
<i>Stellar</i>			
16 Sep 2021	0.4604	3,893.00	\$1,792
06 Nov 2021	0.4796	0.58	\$0
12 Jun 2022	0.2467	101,453.47	\$25,027
<i>Stacks</i>			
19 May 2022	0.7264	2,938.59	\$2,135
<i>Sushi</i>			
13 Dec 2021	7.5319	108.32	\$816
<i>Telcoin</i>			
16 Sep 2021	0.0294	27,000.00	\$793
13 Dec 2021	0.0160	369.29	\$6
<i>Theta Fuel</i>			

24 Feb 2022	0.1964	39,497.00	\$7,759
17 Mar 2022	0.2205	20,150.00	\$4,442
19 May 2022	0.0841	23,000.00	\$1,935
12 Jun 2022	0.0679	158.57	\$11
<i>Theta</i>			
16 Sep 2021	9.2582	810.00	\$7,499
06 Nov 2021	10.2928	0.65	\$7
03 Feb 2022	3.8475	2,501.00	\$9,623
07 Apr 2022	4.4303	2,500.00	\$11,076
19 May 2022	1.7154	1,240.12	\$2,127
12 Jun 2022	1.6107	563.98	\$908
<i>UMA Protocol</i>			
11 Jan 2022	11.8075	419.23	\$4,950
11 Jan 2022	11.8292	180.77	\$2,138
14 May 2022	4.1919	0.99	\$4
14 May 2022	4.1869	29.00	\$121
<i>Uniswap</i>			
02 Nov 2021	34.0965	20.00	\$682
06 Nov 2021	34.2423	51.10	\$1,750
<i>VeChain Token</i>			
11 Apr 2022	0.0792	43,000.00	\$3,405
14 May 2022	0.0444	20,123.00	\$893
<i>Veracity</i>			
13 Dec 2021	0.0529	9,259.43	\$490
<i>WINK</i>			
16 Sep 2021	0.0007	900,000.00	\$653
13 Dec 2021	0.0007	258,748.55	\$185
<i>Wrapped Nexus Mutual</i>			
06 Nov 2021	91.1385	20.00	\$1,823
13 Dec 2021	69.1800	78.89	\$5,457
<i>XDC Network</i>			
02 Feb 2022	0.0813	61,480.00	\$5,000
31 Mar 2022	0.0772	120,800.00	\$9,327
14 May 2022	0.0654	5,000.00	\$327
<i>Ripple</i>			
16 Sep 2021	1.5081	1,000.00	\$1,508
02 Nov 2021	1.4832	2,000.00	\$2,966
06 Nov 2021	1.5653	1,000.00	\$1,565
13 Dec 2021	1.1507	3,097.42	\$3,564
03 Feb 2022	0.8513	10,040.00	\$8,547
19 Mar 2022	1.0690	80.00	\$86
19 Mar 2022	1.0890	40.00	\$44
30 Mar 2022	1.1420	10.00	\$11
30 Mar 2022	1.1412	8,006.00	\$9,137
30 Mar 2022	1.1412	8,000.00	\$9,130
01 Apr 2022	1.0938	5,000.00	\$5,469
20 Apr 2022	1.0353	5,000.00	\$5,176
16 May 2022	0.5937	11,000.00	\$6,531
12 Jun 2022	0.4895	50.36	\$25
<i>yearn.finance</i>			
16 Sep 2021	49,758.3544	0.08	\$3,931
13 Dec 2021	29,295.4545	0.00	\$13
<i>Ox</i>			
13 Dec 2021	1.1362	1,000.00	\$1,136
18 Jan 2022	0.9702	1,900.00	\$1,843
18 Jan 2022	0.9818	66.50	\$65
19 May 2022	0.5341	3,333.00	\$1,780
<i>Listed Securities Market</i>			
<i>ASX Limited</i>			
27 Apr 2022	81.4320	50.00	\$4,072
<i>Core Lithium Ltd</i>			
23 Jun 2022	0.8218	3,636.00	\$2,988
<i>Dropsuite Limited</i>			
20 May 2022	0.1786	21,739.00	\$3,883
<i>Evolution Mining Limited</i>			
27 Jun 2022	2.9648	850.00	\$2,520
<i>Vaneck Gold Miners</i>			
<i>ETF - Vaneck Gold</i>			
<i>Miners ETF</i>			
16 May 2022	44.0781	100.00	\$4,408

<i>Hazer Group Limited</i>			
20 May 2022	0.7781	5,000.00	\$3,890
<i>Ionic Rare Earths Limited</i>			
07 Jun 2022	0.0451	200,000.00	\$9,025
<i>Lynas Rare Earths Limited</i>			
10 Jun 2022	8.4637	1,500.00	\$12,696
<i>RED 5 Limited</i>			
22 Jun 2022	0.2985	20,000.00	\$5,970
<i>Secos Group Ltd</i>			
10 Jun 2022	0.1085	20,000.00	\$2,170
<i>Spirit Technology Solutions Ltd</i>			
16 May 2022	0.0621	33,333.00	\$2,070
<i>Syrah Resources Limited</i>			
09 Jun 2022	1.4404	3,125.00	\$4,501
<i>Weebit Nano Ltd</i>			
14 Jun 2022	1.9116	1,785.00	\$3,412
<i>Yojee Limited</i>			
30 May 2022	0.0693	41,666.00	\$2,887

ALLOCATION OF NET INCOME:

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mrs Maria Brown</i>				
Accumulation	(\$32,553)	\$17	\$0	\$0
<i>Mr Erich Brown</i>				
Accumulation	(\$9,667)	\$5	\$0	\$0
Account Based Pension	(\$11,380)	\$0	\$0	\$0

REPORTING ENTITY CONCEPT:

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

REPORTS AND STATEMENTS:

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2022 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2022, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2022.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2022 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2022 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2022 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by Section 120 of the *SISA*.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

AUDITOR:

It was resolved that

Anthony Boys
of
Just SMSF Audits
702/20 Hindmarsh Square
Adelaide, SA 5000

act as the auditor of the fund for the next financial year.

TAX AGENT:

It was resolved that

Ms Emily Cooper
of
SMSF Australia
Unit 8
435-438 Fullarton Road
HIGHGATE, SA 5063

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.

..... Dated:/...../.....

Erich Brown
Chairperson

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number

Fund name

Brown Superfund

Year of return

2022

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

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

Declaration

I declare that:

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

Signature of trustee or director

Date

Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number

25957257

Account name

Erich & Maria Brown ATF Brown Superfund

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

Signature of trustee or director

Date

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

Declaration: I declare that:

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

Signature of tax agent

Date

Agent's contact name

MS Emily Cooper

Agent's phone

13 00392544

Agent's reference

25957257

Client's reference

BROWN

Brown Superfund

Trustee Declaration

In the opinion of the Trustees of the Brown Superfund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the trustees by:

..... Dated:/...../.....
Maria Brown
Trustee

..... Dated:/...../.....
Erich Brown
Trustee

Brown Superfund
16 Williams Street
QUORN, SA 5433

Dear Trustees

Brown Superfund Audit Engagement Letter

Objectives and Scope of the Audit

You have requested that we audit the financial statements of the SMSF for the year ended 30 June 2022. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

Our Responsibilities

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report 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 entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

Trustees' Responsibilities

Our audit will be conducted on the basis that the trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the trustee(s);
- For such internal control as the trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
- To provide us with:
 - Access to all information of which the trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - Additional information that we may request from the trustees for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from trustees written confirmation concerning representations made to us in connection with the audit.

Australian Auditing Standards require that we determine whether the financial reporting framework applied in the preparation of this special purpose of financial report is acceptable. If we determine the financial reporting framework to be unacceptable, we will not be able to undertake the audit engagement unless the framework is amended and then determined to be acceptable.

If a qualified audit report is to be issued following the completion of our audit, we will advise the details to you in a timely manner and prior to the issue of our report.

Audit of SIS Compliance

For the year ended 30 June 2022, we are required to form an opinion in respect of compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections: 17A, 35AE, 35B, 35C(2), 52, 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, 13.22C

Report on Significant Matters

Under section 129 of the SISA we are required to report to you in writing. If during the course of, or in connection with, our audit, we become aware of any contravention of the Act or Regulations which we believe has occurred, is occurring or may occur.

We are also required to report to the ATO, as regulator, any contravention of the SISA and the SISR, where we believe the contravention may affect the interests of the members of beneficiaries of the fund.

In addition, we are also required under section 130 to report to you if we believe the superannuation fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as trustee(s) as to the action taken to rectify the situation or we receive no response, we are obliged to report the matter to the ATO.

A failure on the part of the trustee to rectify these breaches to the satisfaction of the ATO may result in significant penalties to the trustee and the fund itself.

In addition to our report on the financial statements, we will also report to you any material weaknesses in the fund's system of accounting and internal control which come to our notice during the course of our audit.

Quality Control

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your expressed consent.

Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

Independence/Conflict of Interest

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

Outsourced Services

We do not use any outsourced services in overseas locations when conducting client assignments.

Data Storage

We use data storage located in the office but it may be replicated to other locations.

Accepting our services as part of this engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

Limitation of Liability

Our firm’s liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

Other

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

If you have any queries in relation to this please contact me.

To: MR ANTHONY BOYS

I/We hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of Maria Brown & Erich Brown as trustee for the Brown Superfund

.....
Mrs Maria Brown
Trustee

.....
Mr Erich Brown
Trustee

Yours sincerely
ANTHONY BOYS – REGISTERED COMPANY AUDITOR
DATED: 25 October 2022
Signed document to be returned to P.O. Box 3376 Rundle Mall 5000

Mr Anthony Boys
PO Box 3376
Rundle Mall, SA 5000

Brown Superfund ABN: 43 265 643 557

Year ended 30 June 2022

Dear Sir,

This representation letter is provided in connection with your audit of the financial report of the Superannuation Fund (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30 June 2022, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The trustees have determined that the Fund is not a reporting entity for the year ended 30 June 2022 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund and to satisfy the requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. Sole purpose test

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

2. Trustees are not disqualified

No disqualified person acts as a director of the trustee company or as an individual trustee as defined by SISA.

3. Fund's governing rules, trustees' responsibilities and fund conduct

The Fund meets the definition of a self-managed superannuation Fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee or director of the corporate trustee receives any remuneration for any duties or services performed by the trustee or director in relation to the Fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The trustees are not subject to any contract or obligation which would prevent or hinder the trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with SISA, SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR taking into account contributions paid to other superannuation funds.

Appropriate Risk Management Statements have been prepared in accordance with the Guidelines set out in the APRA Circular on Risk Management Statements for Superannuation Entities investing in Derivatives.

There have been no irregularities involving the Trustee or any of the Trustee's management that could have a material effect on the financial statements.

We confirm that we have distributed all required reports and other information to members in the form and including the minimum information as required by the SISA at the relevant times specified by the SISA. This information has been distributed within the timeframe set out in the SISA and SISR.

4. Investment strategy

The investment strategy has been determined and reviewed with due consideration to risk, return, liquidity, diversification and the insurance needs of Fund members, and that the Fund's investments are in line with this investment strategy.

5. Accounting policies

All the significant accounting policies of the Fund are adequately described in the financial report and the notes attached thereto. These policies are consistently applied unless specifically noted in the Financial Statements and Notes.

6. Fund books and records

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the trustees.

We have considered the risk of fraud and determined it is not likely to impact the reliability of the financial report.

All accounting records, statements and financial reports have been kept and maintained for at least 5 years.

Minutes, records of trustees' meetings, copies of all member or beneficiary reports, up to date record of all trustee or director of corporate trustee changes and trustee consents have been kept and retain for at least 10 years and trustee declarations in the approved form have been signed and kept for each trustee appointed after 30 June 2007.

There are no assets or liabilities of the Fund that have not been disclosed to you or the Fund Administration Manager. The Financial Statements accurately disclose the full extent of the assets and liabilities of the Fund.

7. Asset form and valuation

The assets of the Fund are being held in a form suitable for the benefit of the members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

There are no commitments, fixed or contingent, for the purchase or sale of long-term investments that have not been disclosed in the financial report.

The Trustee has complied with all the investment standards and rules contained in the SISA and all investments held at 30 June 2022 and investment transactions for the year then ended were undertaken in accordance with the Fund's investment strategy.

8. Significant assumptions

We believe that significant assumptions used by us in making accounting estimates are reasonable.

9. Uncorrected misstatements

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole.

10. Ownership and pledging of assets

The Fund has satisfactory title to all assets appearing in the statement of financial position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

11. Related parties

Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of the investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

12. Borrowings

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

13. Fraud, error and non-compliance

There has been no:

- a. Fraud, error or non-compliance with laws and regulations involving management who have a significant role in internal control;
- b. Fraud, error or non-compliance with laws and regulations that could have a material effect on the financial report; and
- c. Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.

There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense. There have been no communications from any regulatory body concerning a contravention of the SISA, SISR and the Corporations Act 2001, which has occurred, is occurring, or is about to occur.

14. Internal controls

We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud and error.

We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

We confirm that we have adequate control in place in relation to internet transactions including online share trading. All transactions that have been recorded and occurred were for the benefit of all members of the Fund.

15. Significant events

We have not become aware of any event that would have a significant adverse effect on the financial position of the Fund or the members of the Fund.

16. Going concern assumption

We confirm that we have no knowledge of any events or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

17. Subsequent events

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of

such significance in relation to the Fund as to require mention in the notes to the financial statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

18. Outstanding legal action

The trustees confirm that there is no outstanding legal action or claims against the Fund.

There have been no communications from the ATO concerning a contravention of SISA or SISR which has occurred, is occurring, or is about to occur.

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully

.....
Mrs Maria Brown
Trustee

.....
Mr Erich Brown
Trustee

(Important: All SMSF trustees to sign the letter)

Date: 25 October 2022