

RICARO SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2020 TO 30 JUNE 2021

Stephen Cole Fcpa
12-14 Ormonde Parade
Hurstville NSW 2220

RICARO SUPERANNUATION FUND

FINANCIAL STATEMENTS INDEX

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RICARO SUPERANNUATION FUND
DETAILED BALANCE SHEET AS AT 30 JUNE 2021

	2021	2020
	\$	\$
Investments		
Managed Investments (Australian)		
Colonial First State Geared Share Fund	-	11,842.24
	-	11,842.24
Shares in Listed Companies (Australian)		
Telstra Corporation Limited.Fpo	2,932.80	2,441.40
	2,932.80	2,441.40
Shares in Unlisted Companies (Australian)		
GHD Group Limited	469,200.00	213,920.00
	469,200.00	213,920.00
	472,132.80	228,203.64
Other Assets		
NAB Business Everyday Account #4093	9,069.52	32,262.00
Income Tax Refundable (Note 7)	5,246.29	3,312.59
	14,315.81	35,574.59
	14,315.81	35,574.59
Total Assets	486,448.61	263,778.23
Less:		
Liabilities		
Sundry Creditors	-	518.00
	-	518.00
	-	518.00
Net Assets Available to Pay Benefits	486,448.61	263,260.23
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Robaina, Ricardo (Accumulation)	486,448.61	263,260.23
	486,448.61	263,260.23
	486,448.61	263,260.23

The accompanying notes form part of these financial statements

**RICARO SUPERANNUATION FUND
DETAILED INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
Income		
Capital Gains/(Losses) - Taxable		
Colonial First State Geared Share Fund	3,393.45	-
	3,393.45	-
Capital Gains/(Losses) - Non Taxable		
Colonial First State Geared Share Fund	1,696.72	-
	1,696.72	-
Distributions Received		
Colonial First State Geared Share Fund	-	1,199.37
	-	1,199.37
Dividends Received		
GHD Group Limited	51,642.86	19,550.00
Telstra Corporation Limited.Fpo	178.28	124.80
	51,821.14	19,674.80
Employer Contributions - Concessional		
Robaina, Ricardo	21,694.20	21,476.24
	21,694.20	21,476.24
Interest Received		
ATO	0.82	-
	0.82	-
Transfers In - Preserved/Taxable		
Robaina, Ricardo	145,000.00	-
	145,000.00	-
Revaluations		
Managed Investments (Australian)		
Colonial First State Geared Share Fund	(3,785.00)	-
	(3,785.00)	-
Shares in Listed Companies (Australian)		
Telstra Corporation Limited.Fpo	491.40	-
	491.40	-
Shares in Unlisted Companies (Australian)		
GHD Group Limited	26,060.00	-
	26,060.00	-
Other Investment		

The accompanying notes form part of these financial statements

**RICARO SUPERANNUATION FUND
DETAILED INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
Other Revaluation	-	8,076.18
	-	8,076.18
	22,766.40	8,076.18
	246,372.73	50,426.59
Expenses		
Accountancy Fees	3,250.00	-
Administration Costs	3,821.50	-
ATO Supervisory Levy	-	259.00
Auditor's Remuneration	1,050.00	-
Bank Charges	120.00	120.00
Division 293 Tax - Preserved		
Robaina, Ricardo	4,642.80	-
	4,642.80	-
	12,884.30	379.00
Benefits Accrued as a Result of Operations before Income Tax	233,488.43	50,047.59
Income Tax (Note 7)		
Income Tax Expense	10,300.05	(1,141.35)
	10,300.05	(1,141.35)
Benefits Accrued as a Result of Operations	223,188.38	51,188.94

The accompanying notes form part of these financial statements

RICARO SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis unless stated otherwise and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the trustees/ directors of the trustee company.

a. Measurement of Investments

The fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market values, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions are made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed-interest securities by reference to the redemption price at the end of the reporting period;
- iv. unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- v. investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the income statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

RICARO SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions and, if not received at the end of the reporting period, are reflected in the balance sheet as a receivable at net market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the balance sheet.

f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

RICARO SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2021	2020
	\$	\$
Liability for Accrued Benefits at beginning of period	263,260.23	-
Add:		
Benefits Accrued as a Result of Operations	223,188.38	51,188.94
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	212,071.29
	<u>486,448.61</u>	<u>263,260.23</u>
Liability for Accrued Benefits at end of period	<u>486,448.61</u>	<u>263,260.23</u>

3. Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any other factor other than resignation from the fund) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting date.

	2021	2020
	\$	\$
Vested Benefits	<u>486,448.61</u>	<u>263,260.23</u>

4. Guaranteed Benefits

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

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2021	2020
	\$	\$
Managed Investments (Australian)	(3,785.00)	-
Shares in Listed Companies (Australian)	491.40	-
Shares in Unlisted Companies (Australian)	26,060.00	-
	<u>22,766.40</u>	<u>-</u>

6. Funding Arrangements

The employer and members contributed to the fund a percentage of the gross salaries of the employees who

RICARO SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

were members of the fund as follows:

	2021	2020
	\$	\$
Employer		
Members		

7. Income Tax

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2021	2020
	\$	\$
Benefits accrued as a result of operations before income tax	233,488.43	50,047.59
Prima facie income tax on accrued benefits	35,023.26	7,507.14
Add/(Less) Tax Effect of:		
Increase in Market Value of Investments	(3,414.96)	(1,211.43)
Transfers In - Preserved/Taxable	(21,750.00)	-
Division 293 Tax - Preserved	696.42	-
Accounting (Profits)/Losses on Sale of Investments	(763.53)	-
Taxable Capital Gains	508.95	-
Other	(.09)	(7,437.06)
	(24,723.21)	(8,648.49)
Income Tax Expense	10,300.05	(1,141.35)

Income tax expense comprises:

Income Tax Payable/(Refundable)	(5,246.29)	(1,141.35)
Imputed Credits	15,546.34	-
	10,300.05	(1,141.35)

8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax

	2021	2020
	\$	\$
Benefits accrued from operations after income tax	223,188.38	51,188.94
Add/(Less) non cash amounts included in benefits accrued from operations		

RICARO SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

Capital Gains/(Losses) - Taxable	(3,393.45)	-
Capital Gains/(Losses) - Non Taxable	(1,696.72)	-
Increase in Market Value of Investments	(22,766.40)	(8,076.18)
Income Tax Expense	10,300.05	(1,141.35)
Other non cash items	(12,233.75)	(2,171.24)
	(29,790.27)	(11,388.77)
Net cash provided by operating activities	193,398.11	39,800.17

9. Reconciliation of Cash

For the purpose of the cash flow statement, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the cash flow statement is reconciled to the related item in the Balance Sheet or Statement of Net Assets as follows:

	2021	2020
	\$	\$
Cash	9,069.52	32,262.00

RICARO SUPERANNUATION FUND
TRUSTEE: RICARO INVESTMENTS PTY LTD
ACN: 082 842 224
TRUSTEES DECLARATION

The directors of the trustee company have determined that the fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- iii. the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the trustees declare that

- in accordance with s 120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements

Signed in accordance with a resolution of the directors of the trustee company by:

Ricardo Robaina
Ricarco Investments Pty Ltd
Director

Veronica Araya
Ricarco Investments Pty Ltd
Director

DATED: / /

RICARO SUPERANNUATION FUND
COMPILATION REPORT TO THE MEMBER(S) OF RICARO SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of Ricaro Superannuation Fund, which comprise the balance sheet as at 30 June 2021, the income statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee (s) of the Ricaro Superannuation Fund is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Stephen Cole Fcpa

of

12-14 Ormonde Parade
Hurstville NSW 2220

Dated: / /

**RICARO SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2021**

	2021
	\$
Benefits Accrued as a Result of Operations before Income Tax	233,488.00
Less:	
Increase in Market Value of Investments	(22,766.00)
Transfers In - Preserved/Taxable	(145,000.00)
Accounting Capital Gains	(5,090.00)
Other Non Taxable Items	(1.00)
	<hr/>
	(172,857.00)
	<hr/>
	60,631.00
Add:	
Division 293 Tax - Preserved	4,643.00
Taxable Capital Gains	3,393.00
	<hr/>
	8,036.00
	<hr/>
Taxable Income	68,667.00
	<hr/>
Tax Payable on Taxable Income	10,300.05
Less:	
Imputed Credits	15,546.34
	<hr/>
	15,546.34
	<hr/>
Income Tax Payable/(Refund)	(5,246.29)
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	(4,987.29)
	<hr/>

RICARO INVESTMENTS PTY LTD

ACN: 082 842 224

ATF RICARO SUPERANNUATION FUND

MINUTES OF A MEETING OF THE DIRECTOR(S) HELD ON / /

AT UNIT 6305, 162 ROSS STREET, FOREST LODGE NSW 2037

- PRESENT:** Ricardo Robaina
Veronica Araya
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- FINANCIAL STATEMENTS OF SUPERANNUATION FUND:** It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.
- The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.
- INVESTMENT STRATEGY:** The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
- ALLOCATION OF INCOME:** It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
- INVESTMENT ACQUISITIONS:** It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
- INVESTMENT DISPOSALS:** It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
- AUDITORS** It was resolved that
Anthony Boys
of
Po Box 3376
Rundle Mall SA 5000

act as auditors of the Fund for the next financial year.
- TRUSTEE 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 s 120 of the SISA.
- CONTRIBUTIONS RECEIVED:** It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....
Ricardo Robaina
Chairperson

RICARO SUPERANNUATION FUND
SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2021

Details	No of Units
<hr/>	
Purchases of Fund Assets	
<u>Shares in Unlisted Companies (Australian)</u>	
GHD Group Limited	59,000
Sales of Fund Assets	
<u>Managed Investments (Australian)</u>	
Colonial First State Geared Share Fund	5,633

Member's Statement
RICARO SUPERANNUATION FUND

MR RICARDO ROBAINA
UNIT 6305, 162 ROSS STREET
FOREST LODGE NSW 2037

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	16 February 1969	Total Benefits	\$486,448.61
Tax File Number	Provided	Comprising:	
Date Joined Fund	5 April 2000	- Preserved	\$486,448.61
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component	\$486,448.61
Vested Amount	\$486,448.61		
Insured Death Benefit			
Total Death Benefit	\$486,448.61		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020	263,260.23			263,260.23
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	21,694.20			21,694.20
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	71,437.03			71,437.03
Transfers in and transfers from reserves	145,000.00			145,000.00
	<u>238,131.23</u>			<u>238,131.23</u>
	501,391.46			501,391.46
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	3,254.16			3,254.16
Income Tax	7,045.89			7,045.89
No TFN Excess Contributions Tax				
Division 293 Tax	4,642.80			4,642.80
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	<u>14,942.85</u>			<u>14,942.85</u>
Member's Account Balance at 30/06/2021	486,448.61			486,448.61

Reference: RICAROSF / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Ricardo Robaina
Director

Veronica Araya
Director

Statement Date: / /

RICARO SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2021

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Cash/Bank Accounts								
NAB Business Everyday Account #4093		9,069.52	9,069.5200	9,069.52	9,069.52			1.88%
				9,069.52	9,069.52			1.88%
Shares in Listed Companies (Australian)								
Telstra Corporation Limited.Fpo	780.0000	5.16	3.7600	4,024.80	2,932.80	(1,092.00)	(27.13%)	0.61%
				4,024.80	2,932.80	(1,092.00)	(27.13%)	0.61%
Shares in Unlisted Companies (Australian)								
GHD Group Limited	115,000.0000	3.68	4.0800	422,640.00	469,200.00	46,560.00	11.02%	97.51%
				422,640.00	469,200.00	46,560.00	11.02%	97.51%
				435,734.32	481,202.32	45,468.00	10.43%	100.00%

RICARO SUPERANNUATION FUND
INVESTMENT MOVEMENT REPORT AT 30 JUNE 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
Cash/Bank Accounts										
NAB Business Everyday Account #4093		32,262.00		218,911.82		(242,104.30)			9,069.52	9,069.52
		<u>32,262.00</u>		<u>218,911.82</u>		<u>(242,104.30)</u>			<u>9,069.52</u>	<u>9,069.52</u>
Managed Investments (Australian)										
Colonial First State Geared Share Fund	5,632.9960	8,057.24			(5,632.9960)	(8,057.24)	5,090.17			
		<u>8,057.24</u>				<u>(8,057.24)</u>	<u>5,090.17</u>			
Shares in Listed Companies (Australian)										
Telstra Corporation Limited.Fpo	780.0000	4,024.80						780.0000	4,024.80	2,932.80
		<u>4,024.80</u>							<u>4,024.80</u>	<u>2,932.80</u>
Shares in Unlisted Companies (Australian)										
GHD Group Limited	56,000.0000	193,420.00	59,000.0000	229,220.00				115,000.0000	422,640.00	469,200.00
		<u>193,420.00</u>		<u>229,220.00</u>					<u>422,640.00</u>	<u>469,200.00</u>
		<u>237,764.04</u>		<u>448,131.82</u>		<u>(250,161.54)</u>	<u>5,090.17</u>		<u>435,734.32</u>	<u>481,202.32</u>

RICARO SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2021

Investment				Add			Less				Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses						Capital Gains Disc.*
Shares in Listed Companies (Australian)																
Telstra Corporation Limited.Fpo	124.80	124.80		53.48									178.28			
	124.80	124.80		53.48									178.28			
Shares in Unlisted Companies (Australian)																
GHD Group Limited	36,150.00	36,150.00		15,492.86									51,642.86			
	36,150.00	36,150.00		15,492.86									51,642.86			
	36,274.80	36,274.80		15,546.34									51,821.14			

* Includes Foreign Capital Gains

RICARO SUPERANNUATION FUND
TOTAL INVESTMENT RETURN REPORT AT 30 JUNE 2021

Investment	This Year			Last Year			Cost Change	Market Change	Realised Gain/(Loss)	Income	Total Return	Percent Return
	Units	Cost	Market	Units	Cost	Market						
Cash/Bank Accounts												
NAB Business Everyday Account #4093		9,069.52	9,069.52		32,262.00	32,262.00	(23,192.48)	(23,192.48)				
		9,069.52	9,069.52		32,262.00	32,262.00	(23,192.48)	(23,192.48)				
Managed Investments (Australian)												
Colonial First State Geared Share Fund				5,632.9960	8,057.24		(8,057.24)		5,090.17		13,147.41	
					8,057.24		(8,057.24)		5,090.17		13,147.41	
Shares in Listed Companies (Australian)												
Telstra Corporation Limited.Fpo	780.0000	4,024.80	2,932.80	780.0000	4,024.80	2,441.40		491.40		178.28	669.68	27.43%
		4,024.80	2,932.80		4,024.80	2,441.40		491.40		178.28	669.68	27.43%
Shares in Unlisted Companies (Australian)												
GHD Group Limited	115,000.0000	422,640.00	469,200.00	56,000.0000	193,420.00		229,220.00	469,200.00		51,642.86	291,622.86	62.15%
		422,640.00	469,200.00		193,420.00		229,220.00	469,200.00		51,642.86	291,622.86	62.15%
		435,734.32	481,202.32		237,764.04	34,703.40	197,970.28	446,498.92	5,090.17	51,821.14	305,439.95	880.14%