

# WORK PAPER INDEX

Client: Mac38 Super Fund

Period: 30<sup>th</sup> June 2023

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# Financial statements and reports for the year ended 30 June 2023

## Mac38 Superfund

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Prepared for: Eswari Veerasamy and Kenneth Brian Saul

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**Mac38 Superfund**  
**Operating Statement**

For the year ended 30 June 2023



	Note	2023 \$	2022 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	6	22,071	0
Interest Received		193	34
<b>Investment Gains</b>			
Changes in Market Values	7	79,112	(52,318)
<b>Contribution Income</b>			
Employer Contributions		27,495	13,000
Personal Concessional		0	14,500
Personal Non Concessional		1,798	0
<b>Other Income</b>			
ATO Interest		2	0
<b>Total Income</b>		<u>130,671</u>	<u>(24,784)</u>
<b>Expenses</b>			
Accountancy Fees		2,970	0
ATO Supervisory Levy		518	0
Auditor's Remuneration		660	0
		<u>4,148</u>	<u>0</u>
<b>Total Expenses</b>		<u>4,148</u>	<u>0</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>126,523</u>	<u>(24,784)</u>
Income Tax Expense		3,531	4,130
<b>Benefits accrued as a result of operations</b>		<u>122,992</u>	<u>(28,914)</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

**Mac38 Superfund**  
**Statement of Financial Position**



As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Derivatives (Options, Hybrids, Future Contracts)	2	10,677	0
Shares in Listed Companies (Australian)	3	185,115	58,899
Units in Unlisted Unit Trusts (Australian)	4	9,630	13,948
<b>Total Investments</b>		<u>205,422</u>	<u>72,847</u>
<b>Other Assets</b>			
CBA Accelerator Cash Account		9,486	19,001
CBA Direct Investment Account		165	486
<b>Total Other Assets</b>		<u>9,651</u>	<u>19,487</u>
<b>Total Assets</b>		<u>215,073</u>	<u>92,334</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		3,531	624
PAYG Payable		0	3,159
<b>Total Liabilities</b>		<u>3,531</u>	<u>3,783</u>
<b>Net assets available to pay benefits</b>		<u>211,542</u>	<u>88,551</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Veerasamy, Eswari - Accumulation		211,542	88,551
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>211,542</u>	<u>88,551</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*



## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 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 Trustee(s).

### 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 value, 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 were 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.

### 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.

### c. Revenue

#### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

#### 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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

#### Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at 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. Trade and Other Payables

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 the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### 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.

#### Note 2: Derivatives (Options, Hybrids, Future Contracts)

	2023 \$	2022 \$
Avecho Biotechnology Limited	10,677	0
	10,677	0

#### Note 3: Shares in Listed Companies (Australian)

2023 \$	2022 \$
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## Notes to the Financial Statements

For the year ended 30 June 2023

Avecho Biotechnology Limited	35,590	28,609
FBR Ltd	10,400	6,800
Ora Banda Mining Ltd	139,125	23,490
	185,115	58,899
<b>Note 4: Units in Unlisted Unit Trusts (Australian)</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Bakers Partners Founders Fund	9,630	13,948
	9,630	13,948
<b>Note 5: Banks and Term Deposits</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
CBA Accelerator Cash Account	9,486	19,001
CBA Direct Investment Account	165	486
	9,651	19,487
<b>Note 6: Trust Distributions</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Bakers Partners Founders Fund	22,071	0
	22,071	0
<b>Note 7: Changes in Market Values</b>		
<b>Unrealised Movements in Market Value</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Derivatives (Options, Hybrids, Future Contracts)</b>		
Avecho Biotechnology Limited	10,677	0
	10,677	0
<b>Shares in Listed Companies (Australian)</b>		
Avecho Biotechnology Limited	(30,688)	(4,929)
FBR Ltd	3,600	(9,200)
Ora Banda Mining Ltd	112,561	(43,625)

**Notes to the Financial Statements**

For the year ended 30 June 2023

	85,473	(57,754)
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Bakers Partners Founders Fund	(4,318)	(1,674)
	(4,318)	(1,674)
<b>Total Unrealised Movement</b>	91,833	(59,428)
<b>Realised Movements in Market Value</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Mineral Resources Limited	0	7,110
Ora Banda Mining Ltd	(12,721)	0
	(12,721)	7,110
<b>Total Realised Movement</b>	(12,721)	7,110
<b>Changes in Market Values</b>	79,112	(52,318)

## Trustees Declaration

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2023 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 2023.

Specifically, the trustees declare that:

- in accordance with s120 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 s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 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 trustees by:

.....  
Eswari Veerasamy

Trustee

.....  
Kenneth Brian Saul

Trustee

Dated this ..... day of .....

Mac38 Superfund  
**Statement of Taxable Income**

For the year ended 30 June 2023



	<b>2023</b>
	<b>\$</b>
Benefits accrued as a result of operations	126,523.00
<b>Less</b>	
Increase in MV of investments	91,833.00
Realised Accounting Capital Gains	<b>\$79,112</b> (12,721.00)
Accounting Trust Distributions	22,071.00
Non Taxable Contributions	1,798.00
	<hr/> 102,981.00
 SMSF Annual Return Rounding	 (1.00)
<b>Taxable Income or Loss</b>	<hr/> 23,541.00
Income Tax on Taxable Income or Loss	3,531.15
 <b>CURRENT TAX OR REFUND</b>	<hr/> 3,531.15
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> 3,790.15

# Mac38 Superfund Members Statement



Eswari Veerasamy  
18 Linthorn Cres  
Greenmount, Western Australia, 6056, Australia

## Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	62	Vested Benefits:	211,543
Tax File Number:	Provided	Total Death Benefit:	211,543
Date Joined Fund:	01/07/2020		
Service Period Start Date:	01/07/2015		
Date Left Fund:			
Member Code:	VEEESW00002A		
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

Total Benefits	211,543
<u>Preservation Components</u>	
Preserved	211,543
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,898
Taxable	209,645
Investment Earnings Rate	97%

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	88,551	117,465
<u>Increases to Member account during the period</u>		
Employer Contributions	27,495	13,000
Personal Contributions (Concessional)		14,500
Personal Contributions (Non Concessional)	1,798	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	97,230	(52,284)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,124	4,125
Income Tax	(593)	5
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	211,543	88,551

# Mac38 Superfund Investment Summary Report

As at 30 June 2023



Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
CBA Accelerator Cash Account		9,485.520000	9,485.52	9,485.52	9,485.52			4.41 %
CBA Direct Investment Account		165.460000	165.46	165.46	165.46			0.08 %
			<b>9,650.98</b>		<b>9,650.98</b>			<b>4.49 %</b>
<b>Derivatives (Options, Hybrids, Future Contracts)</b>								
AVEOA.AX Avecho Biotechnology Limited	5,338,567.00	0.002000	10,677.13	0.00	0.00	10,677.13	0.00 %	4.96 %
			<b>10,677.13</b>		<b>0.00</b>	<b>10,677.13</b>		<b>4.96 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AVE.AX Avecho Biotechnology Limited	7,118,089.00	0.005000	35,590.44	0.01	73,737.08	(38,146.64)	(51.73) %	16.55 %
FBR.AX FBR Ltd	400,000.00	0.026000	10,400.00	0.05	18,479.80	(8,079.80)	(43.72) %	4.84 %
OBM.AX Ora Banda Mining Ltd	1,113,000.00	0.125000	139,125.00	0.08	87,812.96	51,312.04	58.43 %	64.69 %
			<b>185,115.44</b>		<b>180,029.84</b>	<b>5,085.60</b>	<b>2.82 %</b>	<b>86.07 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>								
BFFF Bakers Partners Founders Fund	73,180.00	0.131600	9,630.49	0.76	55,523.99	(45,893.50)	(82.66) %	4.48 %
			<b>9,630.49</b>		<b>55,523.99</b>	<b>(45,893.50)</b>	<b>(82.66) %</b>	<b>4.48 %</b>
			<b>215,074.04</b>		<b>245,204.81</b>	<b>(30,130.77)</b>	<b>(12.29) %</b>	<b>100.00 %</b>



# Mac38 Superfund Market Movement Report

As at 30 June 2023



Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
AVE.AX - Avecho Biotechnology Limited										
	01/07/2022	Opening Balance	2,200,691.00	0.00	0.00	0.00	28,608.98	0.00	0.00	0.00
	09/11/2022	Purchase	153,131.00	1,398.13	0.00	0.00	30,007.11	0.00	0.00	0.00
	30/01/2023	Purchase	323,834.00	4,553.63	0.00	0.00	34,560.74	0.00	0.00	0.00
	31/01/2023	Purchase	1.00	0.01	0.00	0.00	34,560.75	0.00	0.00	0.00
	01/02/2023	Purchase	137,800.00	1,929.20	0.00	0.00	36,489.95	0.00	0.00	0.00
	02/02/2023	Purchase	338,365.00	4,747.11	0.00	0.00	41,237.06	0.00	0.00	0.00
	15/03/2023	Purchase	196,990.00	1,792.86	0.00	0.00	43,029.92	0.00	0.00	0.00
	29/03/2023	Purchase	208,232.00	1,894.04	0.00	0.00	44,923.96	0.00	0.00	0.00
	18/04/2023	Non-Renounceable Rights Issue	3,559,045.00	21,354.27	0.00	0.00	66,278.23			
	30/06/2023	Revaluation	0.00	0.00	(30,687.78)	0.00	35,590.45	0.00	0.00	0.00
	<b>30/06/2023</b>		<b>7,118,089.0</b>	<b>37,669.25</b>	<b>(30,687.78)</b>	<b>0.00</b>	<b>35,590.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
AVENA.AX - Avecho Biotechnology Limited										
	18/04/2023	Non-Renounceable Rights Issue	(3,559,045.0)	0.00	0.00	0.00	0.00			
	10/05/2023	Non-Renounceable Rights Issue	3,559,045.00	0.00	0.00	0.00	0.00			
	<b>30/06/2023</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
AVEOA.AX1 - Avecho Biotechnology Limited										
	10/05/2023	Purchase	5,338,567.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30/06/2023	Revaluation	0.00	0.00	10,677.13	0.00	10,677.13	0.00	0.00	0.00
	<b>30/06/2023</b>		<b>5,338,567.0</b>	<b>0.00</b>	<b>10,677.13</b>	<b>0.00</b>	<b>10,677.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
BPFF - Bakers Partners Founders Fund										
	01/07/2022	Opening Balance	73,180.00	0.00	0.00	0.00	13,948.11	0.00	0.00	0.00
	30/06/2023	Revaluation	0.00	0.00	(4,317.62)	0.00	9,630.49	0.00	0.00	0.00
	<b>30/06/2023</b>		<b>73,180.00</b>	<b>0.00</b>	<b>(4,317.62)</b>	<b>0.00</b>	<b>9,630.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
FBR.AX - FBR Ltd										
	01/07/2022	Opening Balance	400,000.00	0.00	0.00	0.00	6,800.00	0.00	0.00	0.00
	30/06/2023	Revaluation	0.00	0.00	3,600.00	0.00	10,400.00	0.00	0.00	0.00
	<b>30/06/2023</b>		<b>400,000.00</b>	<b>0.00</b>	<b>3,600.00</b>	<b>0.00</b>	<b>10,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Mac38 Superfund

Market Movement Report

As at 30 June 2023



Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
OBM.AX - Ora Banda Mining Ltd										
	01/07/2022	Opening Balance	870,000.00	0.00	0.00	0.00	23,490.00	0.00	0.00	0.00
	15/12/2022	Purchase	180,000.00	12,449.95	0.00	0.00	35,939.95	0.00	0.00	0.00
	29/03/2023	Purchase	158,000.00	18,989.95	0.00	0.00	54,929.90	0.00	0.00	0.00
	18/04/2023	Disposal	(95,000.00)	(28,365.69)	0.00	0.00	26,564.21	15,645.05	28,365.69	(12,720.64)
	18/04/2023	Writeback	0.00	0.00	4,816.75	0.00	31,380.96	0.00	0.00	0.00
	30/06/2023	Revaluation	0.00	0.00	107,744.04	0.00	139,125.00	0.00	0.00	0.00
	<b>30/06/2023</b>		<b>1,113,000.0</b>	<b>3,074.21</b>	<b>112,560.79</b>	<b>0.00</b>	<b>139,125.00</b>	<b>15,645.05</b>	<b>28,365.69</b>	<b>(12,720.64)</b>
<b>Total Market Movement</b>					<b>91,832.52</b>				<b>(12,720.64)</b>	<b>79,111.88</b>

**Mac38 Superfund**  
**CGT Register Report**



As at 30 June 2023

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
<b>Derivatives (Options, Hybrids, Future Contracts)</b>													
AVEOA.AX1 - Avecho Biotechnology Limited													
	10/05/2023	10/05/2023	Purchase	5,338,567.00	0.00								
<b>Shares in Listed Companies (Australian)</b>													
AVE.AX - Avecho Biotechnology Limited													
	09/11/2022	07/11/2022	Purchase	153,131.00	1,398.13								
	30/01/2023	25/01/2023	Purchase	323,834.00	4,553.63								
	31/01/2023	27/01/2023	Purchase	1.00	0.01								
	01/02/2023	30/01/2023	Purchase	137,800.00	1,929.20								
	02/02/2023	31/01/2023	Purchase	338,365.00	4,747.11								
	15/03/2023	13/03/2023	Purchase	196,990.00	1,792.86								
	29/03/2023	27/03/2023	Purchase	208,232.00	1,894.04								
AVENA.AX - Avecho Biotechnology Limited													
	10/05/2023	07/11/2022	NRightsIssue	153,131.00	0.00								
	10/05/2023	10/05/2023	NRightsIssue	(153,131.00)		0.00		0.00	0.00				

**Mac38 Superfund**  
**CGT Register Report**



As at 30 June 2023

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
<b>Shares in Listed Companies (Australian)</b>													
	10/05/2023	30/01/2023	NRightsIssue	137,800.00	0.00								
	10/05/2023	10/01/2022	NRightsIssue	125,000.00	0.00								
	10/05/2023	10/02/2022	NRightsIssue	100,000.00	0.00								
	10/05/2023	21/02/2022	NRightsIssue	100,000.00	0.00								
	10/05/2023	27/01/2023	NRightsIssue	1.00	0.00								
AVE.AX - Avecho Biotechnology Limited													
	10/05/2023	10/05/2023	NRightsIssue	3,559,045.00	21,354.27								
AVENA.AX - Avecho Biotechnology Limited													
	10/05/2023	10/05/2023	NRightsIssue	(500,000.00)		0.00		0.00	0.00				
	10/05/2023	10/05/2023	NRightsIssue	(375,691.00)		0.00		0.00	0.00				
	10/05/2023	10/05/2023	NRightsIssue	(125,000.00)		0.00		0.00	0.00				
	10/05/2023	10/05/2023	NRightsIssue	(100,000.00)		0.00		0.00	0.00				

**Mac38 Superfund**  
**CGT Register Report**



As at 30 June 2023

Investment	Transaction	Contract	CGT	Units	Cost Base	Cost Base Adj	Cost Base Adj	Reduced	Cost	Adjusted	Cost	Net Other	Net Indexed	Gross	CGT Loss	
	Date	Date	Transaction			Tax Def	Tax Free	Cost	Base	Cost	Base	Capital Gain	Gain	Discounted		
			Type					Base		Base				Gain		
<b>Shares in Listed Companies (Australian)</b>																
	10/05/2023	10/05/2023	NRightsIssue	(1,000,001.00		0.00		0.00		0.00						
	10/05/2023	10/05/2023	NRightsIssue	(100,000.00)		0.00		0.00		0.00						
	10/05/2023	13/03/2023	NRightsIssue	196,990.00	0.00											
	10/05/2023	27/03/2023	NRightsIssue	208,232.00	0.00											
	10/05/2023	25/01/2023	NRightsIssue	323,834.00	0.00											
	10/05/2023	31/01/2023	NRightsIssue	338,365.00	0.00											
	10/05/2023	19/11/2021	NRightsIssue	375,691.00	0.00											
	10/05/2023	15/04/2021	NRightsIssue	500,000.00	0.00											
	10/05/2023	18/02/2022	NRightsIssue	1,000,001.00	0.00											
	10/05/2023	10/05/2023	NRightsIssue	(323,834.00)		0.00		0.00		0.00						

# Mac38 Superfund CGT Register Report



As at 30 June 2023

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
<b>Shares in Listed Companies (Australian)</b>													
	10/05/2023	10/05/2023	NRightsIssue	(1.00)		0.00		0.00	0.00				
	10/05/2023	10/05/2023	NRightsIssue	(137,800.00)		0.00		0.00	0.00				
	10/05/2023	10/05/2023	NRightsIssue	(338,365.00)		0.00		0.00	0.00				
	10/05/2023	10/05/2023	NRightsIssue	(196,990.00)		0.00		0.00	0.00				
	10/05/2023	10/05/2023	NRightsIssue	(208,232.00)		0.00		0.00	0.00				
OBM.AX - Ora Banda Mining Ltd													
	15/12/2022	13/12/2022	Purchase	180,000.00	12,449.95								
	29/03/2023	27/03/2023	Purchase	158,000.00	18,989.95								
	18/04/2023	14/04/2023	Disposal	(6,849.00)		0.00		1,713.89	1,713.89				(585.96)
	18/04/2023	14/04/2023	Disposal	(20,825.00)		0.00		5,226.20	5,226.20				(1,796.64)
	18/04/2023	14/04/2023	Disposal	(4,326.00)		0.00		1,101.45	1,101.45				(389.02)

Mac38 Superfund  
**CGT Register Report**



As at 30 June 2023

Investment	Transaction	Contract	CGT	Units	Cost Base	Cost Base Adj	Cost Base Adj	Reduced Cost	Adjusted Cost	Net Other	Net Indexed	Gross	CGT Loss
Date	Date	Date	Transaction			Tax Def	Tax Free	Base	Base	Capital Gain	Gain	Discounted	
			Type									Gain	
<b>Shares in Listed Companies (Australian)</b>													
	18/04/2023	14/04/2023	Disposal	(10,000.00)		0.00		2,854.99	2,854.99				(1,208.14)
	18/04/2023	14/04/2023	Disposal	(5,079.00)		0.00		1,625.28	1,625.28				(788.85)
	18/04/2023	14/04/2023	Disposal	(47,921.00)		0.00		15,843.88	15,843.88				(7,952.02)
<b>Units in Unlisted Unit Trusts (Australian)</b>													
BPF - Bakers Partners Founders Fund													
	30/06/2023	30/06/2023	DistributionIn				22,071.09						

**Mac38 Superfund**  
**Investment Income Report**



As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
CBA Accelerator Cash Account	95.05			95.05	0.00	0.00	0.00	95.05			0.00	0.00
CBA Direct Investment Account	97.83			97.83	0.00	0.00	0.00	97.83			0.00	0.00
	<b>192.88</b>			<b>192.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>192.88</b>			<b>0.00</b>	<b>0.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>												
BPFF Bakers Partners Founders Fund	22,071.09				0.00	0.00	0.00	0.00		0.00	0.00	22,071.09
	<b>22,071.09</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>22,071.09</b>
	<b>22,263.97</b>			<b>192.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>192.88</b>		<b>0.00</b>	<b>0.00</b>	<b>22,071.09</b>

Assessable Income (Excl. Capital Gains) **192.88**

Net Capital Gain **0.00**

**Total Assessable Income 192.88**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.



Mac38 Superfund

# Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023



Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
OBM.AX - Ora Banda Mining Ltd												
12/01/2021	14/04/2023	47,921.00	15,843.88	7,891.86	(7,952.02)	15,843.88	15,843.88	0.00	0.00	0.00	0.00	(7,952.02)
13/01/2021	14/04/2023	5,079.00	1,625.28	836.43	(788.85)	1,625.28	1,625.28	0.00	0.00	0.00	0.00	(788.85)
18/12/2020	14/04/2023	10,000.00	2,854.99	1,646.85	(1,208.14)	2,854.99	2,854.99	0.00	0.00	0.00	0.00	(1,208.14)
08/04/2021	14/04/2023	4,326.00	1,101.45	712.43	(389.02)	1,101.45	1,101.45	0.00	0.00	0.00	0.00	(389.02)
15/04/2021	14/04/2023	20,825.00	5,226.20	3,429.56	(1,796.64)	5,226.20	5,226.20	0.00	0.00	0.00	0.00	(1,796.64)
16/04/2021	14/04/2023	6,849.00	1,713.89	1,127.93	(585.96)	1,713.89	1,713.89	0.00	0.00	0.00	0.00	(585.96)
		<b>95,000.00</b>	<b>28,365.69</b>	<b>15,645.06</b>	<b>(12,720.63)</b>	<b>28,365.69</b>	<b>28,365.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(12,720.63)</b>
		<b>95,000.00</b>	<b>28,365.69</b>	<b>15,645.06</b>	<b>(12,720.63)</b>	<b>28,365.69</b>	<b>28,365.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(12,720.63)</b>
		<b>95,000.00</b>	<b>28,365.69</b>	<b>15,645.06</b>	<b>(12,720.63)</b>	<b>28,365.69</b>	<b>28,365.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(12,720.63)</b>

Mac38 Superfund

# Unrealised Capital Gains Report

As at 30 June 2023



Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Derivatives (Options, Hybrids, Future Contracts)</b>									
AVEOA.AX1 - Avecho Biotechnology Limited	5,338,567.00	0.00	0.00	0.00	10,677.1340	10,677.13	0.00	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,677.1340</b>	<b>10,677.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>									
AVE.AX - Avecho Biotechnology Limited	7,118,089.00	73,737.08	0.00	73,737.08	35,590.4450	(38,146.64)	0.00	0.00	0.00
FBR.AX - FBR Ltd	400,000.00	18,479.80	0.00	18,479.80	10,400.0000	(8,079.80)	0.00	0.00	0.00
OBM.AX - Ora Banda Mining Ltd	1,113,000.00	87,812.96	0.00	87,812.96	139,125.0000	51,312.04	0.00	29,923.53	0.00
		<b>180,029.84</b>	<b>0.00</b>	<b>180,029.84</b>	<b>185,115.4450</b>	<b>5,085.60</b>	<b>0.00</b>	<b>29,923.53</b>	<b>0.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>									
BPFF - Bakers Partners Founders Fund	73,180.00	55,523.99	22,071.09	33,452.90	9,630.4880	(23,822.41)	0.00	0.00	0.00
		<b>55,523.99</b>	<b>22,071.09</b>	<b>33,452.90</b>	<b>9,630.4880</b>	<b>(23,822.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>235,553.83</b>	<b>22,071.09</b>	<b>213,482.74</b>	<b>205,423.0670</b>	<b>(8,059.67)</b>	<b>0.00</b>	<b>29,923.53</b>	<b>0.00</b>

# Memorandum of Resolutions of

Eswari Veerasamy and Kenneth Brian Saul

ATF Mac38 Superfund

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## **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.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **TRUST DEED:**

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

## **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 the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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.

## **INVESTMENT – PERSONAL USE:**

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

## **INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## **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 2023.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.

## **AUDITORS:**

It was resolved that

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

# Memorandum of Resolutions of

Eswari Veerasamy and Kenneth Brian Saul

ATF Mac38 Superfund

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**TAX AGENTS:**

It was resolved that

Mora Wealth Accountants Pty Ltd

act as tax agents 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.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is 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 rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit 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 benefits on behalf of the member.

**CLOSURE:**

Signed as a true record –

.....

Eswari Veerasamy

/ /

.....

Kenneth Brian Saul

/ /

# Mac38 Superfund Trial Balance

As at 30 June 2023



Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
	23800/BPFF	Bakers Partners Founders Fund			22,071.09
	<b>24200</b>	<b>Contributions</b>			
(27,500.00)	24200/VEEESW00002A	(Contributions) Veerasmay, Eswari - Accumulation			29,292.66
52,317.75	24700	Changes in Market Values of Investments			79,111.88
	<b>25000</b>	<b>Interest Received</b>			
(30.09)	25000/CBA18306707	CBA Accelerator Cash Account			95.05
(4.13)	25000/CBA21962350	CBA Direct Investment Account			97.83
	25100	ATO Interest			2.36
	<b>26500</b>	<b>Other Investment Income</b>			
(0.03)	26500/CBA18306707	CBA Accelerator Cash Account			
	30100	Accountancy Fees		2,970.00	
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		660.00	
4,130.10	48500	Income Tax Expense		3,531.15	
(28,913.60)	49000	Profit/Loss Allocation Account		122,991.72	
	<b>50010</b>	<b>Opening Balance</b>			
(117,464.78)	50010/VEEESW00002A	(Opening Balance) Veerasmay, Eswari - Accumulation			88,551.18
	<b>52420</b>	<b>Contributions</b>			
(27,500.00)	52420/VEEESW00002A	(Contributions) Veerasmay, Eswari - Accumulation			29,292.66
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
52,283.50	53100/VEEESW00002A	(Share of Profit/(Loss)) Veerasmay, Eswari - Accumulation			97,230.21
	<b>53330</b>	<b>Income Tax</b>			
5.10	53330/VEEESW00002A	(Income Tax) Veerasmay, Eswari - Accumulation			593.07
	<b>53800</b>	<b>Contributions Tax</b>			
4,125.00	53800/VEEESW00002A	(Contributions Tax) Veerasmay, Eswari - Accumulation		4,124.22	
	<b>60400</b>	<b>Bank Accounts</b>			
19,000.51	60400/CBA18306707	CBA Accelerator Cash Account		9,485.52	
486.09	60400/CBA21962350	CBA Direct Investment Account		165.46	
	<b>72300</b>	<b>Derivatives (Options, Hybrids, Future Contracts)</b>			
	72300/AVEOA.AX1	Avecho Biotechnology Limited	5,338,567.0000	10,677.13	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
28,608.98	77600/AVE.AX	Avecho Biotechnology Limited	7,118,089.0000	35,590.45	

**Mac38 Superfund  
Trial Balance**



As at 30 June 2023

Last Year	Code	Account Name	Units	Debits \$	Credits \$
6,800.00	77600/FBR.AX	FBR Ltd	400,000.0000	10,400.00	
23,490.00	77600/OBM.AX	Ora Banda Mining Ltd	1,113,000.0000	139,125.00	
	<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>			
13,948.11	78400/BPFF	Bakers Partners Founders Fund	73,180.0000	9,630.49	
(623.51)	85000	Income Tax Payable/Refundable			3,531.15
(3,159.00)	86000	PAYG Payable			0.00
				<b>349,869.14</b>	<b>349,869.14</b>

**Current Year Profit/(Loss): 126,522.87**

T - TAX RETURN

# SMSF Tax Return

**2023**

1 Jul 2022—30 Jun 2023

TFN Recorded

**PART A ELECTRONIC LODGMENT DECLARATION (FORM P, T, F, SMSF OR EX)**

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). 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 to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://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](http://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.

<u>Tax File Number</u>	<u>Name of partnership, trust, fund or entity</u>	<u>Year</u>
TFN Recorded	Mac38 Superfund	2023

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

**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:**

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director	Date
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**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 the electronic lodgment service ELS.

This declaration must be signed by the taxpayer 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, including any family tax benefit, will be made to the account specified.

**Agent Ref No. BSB Number Account Number Account Name**

24742602      067167      18306707      ESWARI VEERASAMY AND SOFIA ESWARI MACKIN NON ATF MAC38 SUPERFUND

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

<b>Signature</b>	<b>Date</b>

**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

<b>Client Ref</b>	<b>Agent Ref No.</b>	<b>Contact Name</b>	<b>Contact No.</b>
SAULK040	24742602	Mora Wealth Accountants Pty Ltd	0893091233

**Declaration - I declare that:**

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

<b>Agent's Signature</b>	<b>Date</b>

## Section A: Fund information

Period start 01/07/2022

Period end 30/06/2023

**1 TAX FILE NUMBER** TFN Recorded

**2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)** Mac38 Superfund

**3 AUSTRALIAN BUSINESS NUMBER** 16 281 839 726

**4 CURRENT POSTAL ADDRESS**

Address	Town/City	State	Postcode
PO Box 1792	Malaga	WA	6944

**5 ANNUAL RETURN STATUS**

Is this the first required return for a newly registered SMSF? No

**6 SMSF AUDITOR**

Title Mr

First name Anthony

Other name William

Family name Boys

Suffix

SMSF auditor number 100014140

Contact number 61-410712708

Auditor Address	Town/City	State	Postcode
PO Box 3376	RUNDLE MALL	SA	5000

Date audit was completed **A**

Was part A of the audit report qualified? **B** No

Was part B of the audit report qualified? **C** No

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

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

**A. Fund's financial institution account details**

BSB number 067167

Account number 18306707

Account name ESWARI VEERASAMY AND SOFIA ESWARI MACKIN NON ATF  
MAC38 SUPERFUND

I would like my tax refunds made to this account Yes

**C. Electronic service address alias**

**8 STATUS OF SMSF**

Australian superannuation fund? **A** Yes

Fund benefit structure **B** A

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **C** Yes

**9 WAS THE FUND WOUND UP DURING THE YEAR?**

Date fund was wound up

Have all tax lodgment and payment obligations been met?

**10 EXEMPT CURRENT PENSION INCOME**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? No

Exempt current pension income amount **A**

Which method did you use to calculate your exempt current pension income? **B**

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**

**11 INCOME**

**Prior year losses brought forward**

Net Capital Losses from Collectables

Other Net Capital Losses \$1,117.00

Did you have a CGT event during the year? **G** Yes

Have you applied an exemption or rollover? **M** No

Net capital gain **A** \$0.00

**Losses carried forward**

Net Capital Losses from Collectables

Other Net Capital Losses \$13,838.00

Gross rent and other leasing and hiring **B**

Gross interest income **C** \$195.00

**\$95.05 + \$97.83 + \$2.36**

Tax file number amounts withheld from gross interest \$0.00

Forestry managed investment scheme income **X**

Gross foreign income **D1**

Net foreign income **D**

Australian franking credits from a New Zealand company income **E**

Transfers from foreign funds income Number 0 **F**

Gross payments where ABN not quoted **H**

Gross distribution from partnerships income **I**

Unfranked dividends **J**

Franked dividend income amount		<b>K</b>	
Franking credit		<b>L</b>	
Tax file number amounts withheld from dividends			
Gross distribution from trusts income		<b>M</b>	
<b>Assessable contributions</b>	(R1 + R2 + R3 less R6)	<b>R</b>	\$27,494.00
Assessable employer contributions		<b>R1</b>	\$27,494.00
Assessable personal contributions		<b>R2</b>	
No-TFN-quoted contributions		<b>R3</b>	\$0.00
The transfer of liability to a Life Insurance Company or Pooled Superannuation Trust		<b>R6</b>	
Gross payments foreign resident income			
Other income			
<b>Total other income</b>		<b>S</b>	
Assessable income due to a changed tax status of the fund		<b>T</b>	
<b>Net non-arm's length income</b>	(Subject to 47% tax rate U1 + U2 + U3)	<b>U</b>	
Net non-arm's length private company dividends		<b>U1</b>	
Net non-arm's length trust distributions		<b>U2</b>	
Net other non-arm's length income		<b>U3</b>	
<b>Gross income</b>		<b>W</b>	\$27,689.00
Exempt current pension income		<b>Y</b>	
<b>Total assessable income</b>		<b>V</b>	\$27,689.00

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

		Deductions	Non-Deductible Expenses
Interest expenses within Australia	A1		A2
Interest expenses overseas	B1		B2
Capital works expenditure	D1		D2
Low value pool			
Capital allowance			
Other depreciation			
Decline in value of depreciating assets	E1		E2
Insurance premiums – members	F1		F2
SMSF auditor fee	H1	\$660.00	H2 \$0.00
Investment expenses	I1		I2
Management and administration expenses	J1	\$3,488.00	J2 \$0.00
Forestry managed investment scheme expense	U1		U2
Other amounts	L1		L2 \$971.00
			O - Other expenses not listed elsewhere
Tax losses deducted	M1		
<b>Totals</b>	<b>N</b>	<b>\$4,148.00</b>	<b>Y \$971.00</b>
<b>Total SMSF expenses</b>		<b>(N + Y)</b>	<b>Z \$5,119.00</b>
<b>Taxable income or loss</b>		<b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>	<b>O \$23,541.00</b>

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

Taxable income		A	\$23,541.00
Tax on taxable income		T1	\$3,531.15
Tax on no-TFN-quoted contributions		J	\$0.00
Gross tax		B	\$3,531.15
Non-refundable non-carry forward tax offsets	(C1 + C2)	C	
Foreign income tax offset		C1	
Rebates and tax offsets		C2	
<b>Subtotal</b>	<b>(B less C - cannot be less than zero)</b>	<b>T2</b>	<b>\$3,531.15</b>

<b>Non-refundable carry forward tax offsets</b>	(D1 + D2 + D3 + D4)	<b>D</b>	\$0.00
Early stage venture capital limited partnership tax offset		<b>D1</b>	\$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year		<b>D2</b>	\$0.00
Early stage investor tax offset		<b>D3</b>	\$0.00
Early stage investor tax offset carried forward from previous year		<b>D4</b>	\$0.00
<b>Subtotal</b>	<b>(T2 less D – cannot be less than zero)</b>	<b>T3</b>	<b>\$3,531.15</b>
<b>REFUNDABLE TAX OFFSETS</b>	(E1 + E2 + E3 + E4)	<b>E</b>	\$0.00
Complying fund's franking credits tax offset		<b>E1</b>	\$0.00
No-TFN tax offset		<b>E2</b>	
National rental affordability scheme tax offset		<b>E3</b>	
Exploration credit tax offset		<b>E4</b>	\$0.00
Tax Payable		<b>T5</b>	\$3,531.15
Section 102AAM interest charge		<b>G</b>	
<b>Eligible credits</b>	(H2 + H3 + H5 + H6 + H8)	<b>H</b>	\$0.00
Credit for tax withheld – foreign resident withholding (excluding capital gains)		<b>H2</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)		<b>H3</b>	\$0.00
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b>	\$0.00
Credit for interest on no-TFN tax offset		<b>H6</b>	
Credit for amounts withheld from foreign resident capital gains withholding		<b>H8</b>	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		<b>I</b>	\$0.00
PAYG instalments raised		<b>K</b>	
Supervisory levy		<b>L</b>	\$259.00
Supervisory levy adjustment for wound up funds		<b>M</b>	\$0.00
Supervisory levy adjustment for new funds		<b>N</b>	\$0.00
<b>Amount payable</b>		<b>S</b>	<b>\$3,790.15</b>

## Section E: Losses

<b>14</b> LOSSES			
Tax losses carried forward to later income years		<b>U</b>	
Net capital losses carried forward to later income years		<b>V</b>	\$13,838.00

## Section H: Assets and liabilities

<b>15</b> ASSETS			
<b>15a</b> Australian managed investments			
Listed trusts		<b>A</b>	
Unlisted trusts		<b>B</b>	\$9,630.00
Insurance policy		<b>C</b>	
Other managed investments		<b>D</b>	

**15b Australian direct investments**

Cash and term deposits	<b>\$9,485.52 + \$165.46</b>	<b>E</b>	\$9,651.00
Debt securities		<b>F</b>	\$10,677.00
Loans		<b>G</b>	
Listed shares		<b>H</b>	\$185,115.00
Unlisted shares		<b>I</b>	
<b>Limited recourse borrowing arrangements</b>		<b>J</b>	
Australian residential real property		<b>J1</b>	
Australian non-residential real property		<b>J2</b>	
Overseas real property		<b>J3</b>	
Australian shares		<b>J4</b>	
Overseas shares		<b>J5</b>	
Other		<b>J6</b>	
Property Count		<b>J7</b>	
Non-residential real property		<b>K</b>	
Residential real property		<b>L</b>	
Collectables and personal use assets		<b>M</b>	
Other assets		<b>O</b>	

**15c Other investments**

Crypto-Currency		<b>N</b>	
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**15d Overseas direct investments**

Overseas shares		<b>P</b>	
Overseas non-residential real property		<b>Q</b>	
Overseas residential real property		<b>R</b>	
Overseas managed investments		<b>S</b>	
Other overseas assets		<b>T</b>	
<b>Total Australian and overseas assets</b>		<b>U</b>	<b>\$215,073.00</b>

**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?	<b>A</b>
---	----------

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	<b>A</b>
Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	<b>B</b>

**16** LIABILITIES

<b>Borrowings</b>	<b>V</b>	
Borrowings for limited recourse borrowing arrangements	<b>V1</b>	
Permissible temporary borrowings	<b>V2</b>	
Other borrowings	<b>V3</b>	
Total member closing account balances	<b>W</b>	\$211,542.00
Reserve accounts	<b>X</b>	
Other liabilities	<b>Y</b>	\$3,531.00
<b>Total liabilities</b>	<b>Z</b>	<b>\$215,073.00</b>

**17** TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)

<b>Total TOFA gains</b>	<b>H</b>	
<b>Total TOFA losses</b>	<b>I</b>	

**Section J: Other information****FAMILY TRUST ELECTION STATUS**

Select the income year of the election	<b>A</b>
Family trust election revocation/variation code	<b>B</b>

**INTERPOSED ENTITY ELECTION STATUS**

Select the earliest income year elected	<b>C</b>
Interposed entity election revocation code	<b>D</b>

**Section K: Declarations****PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS**

Title	Mrs
First name	Eswari
Other name	
Family name	Veerasamy
Suffix	
Non-individual trustee name	
ABN of non-individual trustee	
Contact number	08 93757344
Email address	



**TAX AGENT'S CONTACT DETAILS**

Practice name	Mora Wealth Accountants Pty Ltd
Title	Mr
First name	Alex
Other name	
Family name	Mora
Suffix	
Contact number	08 93091233

**HOURS TAKEN TO PREPARE AND COMPLETE THIS RETURN**

**Member 1 — Veerasamy, Eswari (TFN Recorded)**

Account status	Open
Tax File Number	TFN Recorded
<b>INDIVIDUAL NAME</b>	
Title	Mrs
Given name	Eswari
Other given names	
Family name	Veerasamy
Suffix	
Date of birth	17 Mar 1961
Date of death	
<b>CONTRIBUTIONS</b>	
Opening account balance	\$88,551.18
Employer contributions	<b>A</b> \$27,494.98
Principal Employer ABN	<b>A1</b>
Personal contributions	<b>B</b> \$1,797.68
CGT small business retirement exemption	<b>C</b>
CGT small business 15 year exemption	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Proceeds from primary residence disposal	<b>H</b>
Receipt date	<b>H1</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>
<b>Total Contributions</b>	<b>N</b> <b>\$29,292.66</b>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	\$93,699.06
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$211,542.90
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$211,542.90</b>

# Capital Gains Tax Schedule

1 CURRENT YEAR CAPITAL GAINS AND CAPITAL LOSSES	Capital gains	Capital losses
Shares in companies listed on an Australian securities exchange	<b>A</b>	<b>K</b> \$12,720.00
Other shares	<b>B</b>	<b>L</b>
Units in unit trusts listed on an Australian securities exchange	<b>C</b>	<b>M</b>
Other units	<b>D</b>	<b>N</b>
Real estate situated in Australia	<b>E</b>	<b>O</b>
Other real estate	<b>F</b>	<b>P</b>
Amount of capital gains from a trust (including a managed fund)	<b>G</b>	
Collectables	<b>H</b>	<b>Q</b>
Other CGT assets and any other CGT events	<b>I</b>	<b>R</b>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b>	\$0.00
<b>Total current year</b>	<b>J</b> \$0.00	<b>A</b> \$12,720.00
<b>2 CAPITAL LOSSES</b>		
Total current year capital losses applied		<b>B</b>
Total prior year net capital losses applied		<b>C</b>
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)		<b>D</b>
<b>Total capital losses applied</b>		<b>E</b>
<b>3 UNAPPLIED NET CAPITAL LOSSES CARRIED FORWARD</b>		
Net capital losses from collectables carried forward to later income years		<b>A</b>
Other net capital losses carried forward to later income years		<b>B</b> \$13,838.00
<b>4 CGT DISCOUNT</b>		
Total CGT discount applied		<b>A</b>
<b>5 CGT CONCESSIONS FOR SMALL BUSINESS</b>		
Small business active asset reduction		<b>A</b>
Small business retirement exemption		<b>B</b>
Small business rollover		<b>C</b>
<b>Total small business concessions applied</b>		<b>D</b> \$0.00
<b>6 NET CAPITAL GAIN</b>		
		<b>A</b> \$0.00
1J less 2E less 4A less 5D (cannot be less than zero). Amount will appear at label A, <b>Net capital gain</b> on your tax return		
<b>7 EARNOUT ARRANGEMENTS</b>		
Income year earnout right created		<b>F</b>
Amended net capital gain or capital losses carried forward		<b>G</b>

**8 OTHER CGT INFORMATION REQUIRED (IF APPLICABLE)**

Small business 15 year exemption – exempt capital gains	<b>A</b>
Capital gains disregarded by a foreign resident	<b>B</b>
Capital gains disregarded as a result of a scrip for scrip rollover	<b>C</b>
Capital gains disregarded as a result of an inter-company asset rollover	<b>D</b>
Capital gains disregarded by a demerging entity	<b>E</b>

# Worksheets

<b>11 INCOME</b>		
<b>C Gross interest income</b>		
<b>Description</b>	<b>Tax Withheld</b>	<b>Interest</b>
Imported from SF360	\$0.00	\$195.00
<b>Total</b>	<b>\$0.00</b>	<b>\$195.00</b>

<b>12 DEDUCTIONS</b>		
<b>H SMSF auditor fee</b>		
<b>Description</b>	<b>Deductible</b>	<b>Non deductible</b>
Imported from SF360	\$660.00	\$0.00
<b>Total</b>	<b>\$660.00</b>	<b>\$0.00</b>

<b>J Management and administration expenses</b>		
<b>Description</b>	<b>Deductible</b>	<b>Non deductible</b>
Imported from SF360	\$3,488.00	\$0.00
<b>Total</b>	<b>\$3,488.00</b>	<b>\$0.00</b>

<b>L Other amounts</b>		
<b>Description</b>	<b>Deductible</b>	<b>Non deductible</b>
Imported from SF360	\$0.00	\$971.00
<b>Total</b>	<b>\$0.00</b>	<b>\$971.00</b>

**13** CALCULATION STATEMENT**D1** Early stage venture capital limited partnership tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**D2** Early stage venture capital limited partnership tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**D3** Early stage investor tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**D4** Early stage investor tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**H5** Credit for TFN amounts withheld from payments from closely held trusts

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**H8** Credit for amounts withheld from foreign resident capital gains withholding

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

**15** ASSETS**15a** AUSTRALIAN MANAGED INVESTMENTS**I** Unlisted trusts

Description	Amount
Imported from SF360	\$9,630.00
<b>Total</b>	<b>\$9,630.00</b>

**15b** AUSTRALIAN DIRECT INVESTMENTS**E** Cash and term deposits

Description	Amount
Imported from SF360	\$9,651.00
<b>Total</b>	<b>\$9,651.00</b>

**F** Debt securities

Description	Amount
Imported from SF360	\$10,677.00
<b>Total</b>	<b>\$10,677.00</b>

**H** Listed shares

Description	Amount
Imported from SF360	\$185,115.00
<b>Total</b>	<b>\$185,115.00</b>

**16** LIABILITIES

**Y** Other liabilities

Description	Amount
Imported from SF360	\$3,531.00
<b>Total</b>	<b>\$3,531.00</b>



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Mac38 Superfund

# Distribution Reconciliation Report

For The Period 01 July 2022 - 30 June 2023



Date	Non Primary Production Income (A) * <sub>1</sub>					Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	
<b>Units in Unlisted Unit Trusts (Australian)</b>																
BPFF Bakers Partners Founders Fund																
13/03/2023	22,071.09						S									0.00
30/06/2023	0.00						I					0.00	0.00		22,071.09	
	22,071.09											0.00	0.00		22,071.09	
<i>Net Cash Distribution:</i>	22,071.09															
	<b>22,071.09</b>											<b>0.00</b>	<b>0.00</b>		<b>22,071.09</b>	

Mac38 Superfund

**Distribution Reconciliation Report**

For The Period 01 July 2022 - 30 June 2023



Date	Payment Received	Non Primary Production Income (A) * <sub>1</sub>		Interest/ Other	Franking Credits	Discounted (After Discount)	Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
		Franked	Unfranked				Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	
<b>TOTAL</b>	22,071.09												0.00	0.00	22,071.09	

**Total Distributed Gains**

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

\*<sub>1</sub> Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * <sub>7</sub>	Franking Credits	Total Including Credits
11M Gross trust distributions					0.00		0.00

\*<sub>2</sub> Forms part of the Net Capital Gains calculation for Tax Label 11A.

\*<sub>3</sub> Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

\*<sub>4</sub> Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

\*<sub>5</sub> This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

\*<sub>6</sub> AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

\*<sub>7</sub> Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.

# Investment Income Comparison Report



As at 30 June 2023

Investment	Ledger Data			ASX & UUT Data						
	Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	45 Day Qualified	Amount per share/unit	Estimated Income	Estimated Franking*
<b>Unreconciled</b>										
<b>Units in Unlisted Unit Trusts (Australian)</b>										
BPFF	Bakers Partners Founders Fund	13/03/2023	22,071.09							
			<b>22,071.09</b>							
			<b>22,071.09</b>							

\*Franking credit is estimated using 45 day qualified units. The estimation might not be accurate for preference shares and hedging arrangements.

**Mac38 Superfund**

**Contributions Breakdown Report**

For The Period 01 July 2022 - 30 June 2023



**Summary**

Member	D.O.B	Age (at 30/06/2022)	Total Super Balance (at 30/06/2022) *1	Concessional	Non-Concessional	Other	Reserves	Total
Veerasamy, Eswari	Provided	61	88,551.18	27,494.98	1,797.68	0.00	0.00	29,292.66
<b>All Members</b>				<b>27,494.98</b>	<b>1,797.68</b>	<b>0.00</b>	<b>0.00</b>	<b>29,292.66</b>

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

**Contribution Caps**

Member	Contribution Type	Contributions	Cap	Current Position
Veerasamy, Eswari	Concessional (5 year carry forward cap available)	27,494.98	52,605.60	25,110.62 Below Cap
	Non-Concessional	1,797.68	110,000.00	108,202.32 Below Cap

**Carry Forward Unused Concessional Contribution Cap**

Member	2018	2019	2020	2021	2022	2023	Current Position
Veerasamy, Eswari							
Concessional Contribution Cap	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	27,500.00	
Concessional Contribution	0.00	0.00	25,000.00	24,894.40	27,500.00	27,494.98	
Unused Concessional Contribution	0.00	25,000.00	0.00	105.60	0.00	5.02	
Cumulative Carry Forward Unused	N/A	0.00	25,000.00	25,000.00	25,105.60	25,105.60	
Maximum Cap Available	25,000.00	25,000.00	50,000.00	50,000.00	52,605.60	52,605.60	25,110.62 Below Cap
Total Super Balance	0.00	0.00	0.00	111,332.12	117,464.78	88,551.18	

**NCC Bring Forward Caps**

Member	Bring Forward Cap	2020	2021	2022	2023	Total	Current Position
Veerasamy, Eswari	N/A	0.00	0.00	0.00	1,797.68	N/A	Bring Forward Not Triggered



01/02/2023	xx7462 NetBank Super 15fy2222	Employer	1,262.73				
15/02/2023	Transfer from xx7462 NetBank Super 16fy22 23	Employer	1,262.73				
02/03/2023	Transfer from xx7462 NetBank Super17fy22 23	Employer	1,262.73				
19/05/2023	Direct Credit 012721 ATO ATO0011000174546 92	Employer	6,550.00				
19/05/2023	Direct Credit 012721 ATO ATO0011000174546 92	Personal - Non- Concessional		1,797.68			
<b>Total - Veerasamy, Eswari</b>			<b>27,494.98</b>	<b>1,797.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 0.00 0.00</b>
<b>Total for All Members</b>			<b>27,494.98</b>	<b>1,797.68</b>	<b>0.00</b>	<b>0.00</b>	

# Mac38 Superfund General Ledger



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
<u>CBA Accelerator Cash Account (CBA18306707)</u>					
01/07/2022	Credit Interest			0.75	0.75 CR
01/08/2022	Credit Interest			2.69	3.44 CR
01/09/2022	Credit Interest			8.69	12.13 CR
01/10/2022	Credit Interest			16.54	28.67 CR
01/11/2022	Credit Interest			18.27	46.94 CR
01/12/2022	Credit Interest			12.64	59.58 CR
01/01/2023	Credit Interest			6.99	66.57 CR
01/02/2023	Credit Interest			5.13	71.70 CR
01/03/2023	Credit Interest			4.36	76.06 CR
01/04/2023	Credit Interest			7.83	83.89 CR
01/05/2023	Credit Interest			4.33	88.22 CR
01/06/2023	Credit Interest			6.83	95.05 CR
				<b>95.05</b>	<b>95.05 CR</b>
<u>CBA Direct Investment Account (CBA21962350)</u>					
01/11/2022	Credit Interest			9.93	9.93 CR
01/12/2022	Credit Interest			22.95	32.88 CR
01/01/2023	Credit Interest			23.46	56.34 CR
01/02/2023	Credit Interest			17.80	74.14 CR
01/03/2023	Credit Interest			0.05	74.19 CR
01/04/2023	Credit Interest			23.24	97.43 CR
01/05/2023	Credit Interest			0.35	97.78 CR
01/06/2023	Credit Interest			0.05	97.83 CR
				<b>97.83</b>	<b>97.83 CR</b>
<b>ATO Interest (25100)</b>					
<u>ATO Interest (25100)</u>					
04/12/2022	Direct Credit 012721 ATO ATO006000017458462			2.36	2.36 CR
				<b>2.36</b>	<b>2.36 CR</b>
<b>Total Debits:</b>	<b>0.00</b>				
<b>Total Credits:</b>	<b>195.24</b>				



# Mac38 Superfund General Ledger



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
30/11/2022	Transfer To Mora Wealth NetBank Mora INV 5921 2021 return		1,485.00		1,485.00 DR
03/01/2023	Transfer to other Bank NetBank Inv 5943		1,485.00		2,970.00 DR
			<b>2,970.00</b>		<b>2,970.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
04/12/2022	Direct Credit 012721 ATO ATO006000017458462		259.00		259.00 DR
31/01/2023	TAX OFFICE PAYMENTS NetBank BPAY 75556 002009665326698521 ATO super 2022 tax		259.00		518.00 DR
			<b>518.00</b>		<b>518.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
30/11/2022	Transfer To Mora Wealth NetBank Mora INV 5921 2021 return		330.00		330.00 DR
03/01/2023	Transfer to other Bank NetBank Inv 5943		330.00		660.00 DR
			<b>660.00</b>		<b>660.00 DR</b>
<b>Total Debits:</b>			<b>4,148.00</b>		
<b>Total Credits:</b>			<b>0.00</b>		

**Mac38 Superfund  
General Ledger**



As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Income Tax Payable/Refundable (85000)</b>			<b>2021 -\$88.59 + \$259 = \$347.59</b>		
Income Tax Payable/Refundable (85000)					
01/07/2022	Opening Balance				623.51 CR
04/12/2022	Direct Credit 012721 ATO ATO006000017458462			347.59	971.10 CR
31/01/2023	TAX OFFICE PAYMENTS NetBank BPAY 75556 002009665326698521 ATO super 2022 tax		971.10		0.00 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			3,531.15	3,531.15 CR
			<b>971.10</b>	<b>3,878.74</b>	<b>3,531.15 CR</b>
<b>PAYG Payable (86000)</b>					
PAYG Payable (86000)					
01/07/2022	Opening Balance				3,159.00 CR
13/11/2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 004162818397262160 ATO super tax		3,159.00		0.00 DR
			<b>3,159.00</b>		<b>0.00 DR</b>
<b>Total Debits:</b>			<b>4,130.10</b>		
<b>Total Credits:</b>				<b>3,878.74</b>	

S - SOURCE DOCUMENTS



Kenneth Brian Saul and Eswari Veerasamy ATF Mac38 Superfund 28 Aug 2023  
18 Devenish Rd  
LOCKRIDGE WA, 6054  
AUSTRALIA

**Account number:** WGMF000050

**Baker Partners Founders Fund  
Investment: Unit  
ABN 60 367 881 639**

**Annual Unitholder Statement  
for the year ended 30 Jun 2023**

#### Transaction Summary

Date	Transaction Type	Amount/Value	Unit Value	No of Units	Unit Balance
01 Jul 2022	Opening Balance	13,948.11	0.1906	73,180.00	73,180.00
07 Mar 2023	Distribution	22,071.09	0.1906		
30 Jun 2023	Closing Balance	9,630.49	0.1316	73,180.00	73,180.00

- 7 March 2023 distribution = return of capital at 30.16 cents per unit.
- Please ignore the Unit Value above for the date 7 March 2023. This is automatically produced by our software and shows the last valuation, which was as at the end of the last financial year. No valuation was carried out on 7 March 2023 and the valuation shown does not reflect the unit value correctly as at that date.

Should you have any queries, please contact Primary Securities Ltd via email at [registry@primarysecurities.com.au](mailto:registry@primarysecurities.com.au).



PRIMARY SECURITIES LTD

AFSL 224107

ABN 96 089 812 635

T 618 9430 5262

E registry@primarysecurities.com.au

A PO Box 732 (3 Shuffrey Street)

Fremantle 6959 Western Australia

Kenneth Brian Saul and Eswari Veerasamy ATF Mac38 Superfund 28 Aug 2023  
18 Devenish Rd  
LOCKRIDGE WA, 6054  
AUSTRALIA

Account number: WGMF000050

**Baker Partners Founders Fund**  
**ABN 60 367 881 639**

**Annual Tax Statement for the year ended 30 June 2023**

**Part A – Your details**

You are recorded as being a Superannuation fund

Tax File Number/ABN Quoted: Quoted

Country of residence at 30 June 2023 : Australia

Tax identification number (TIN) for country of residence: Not quoted

If any of the above is incorrect, please update your details by emailing registry@primarysecurities.com.au

**Part B – Summary of tax return (supplementary section) items for a resident individual**

Tax return information	Tax return label	Amount (\$)
Non-primary production income	13U	0.00

**Part C: Components of distribution**

Components of distribution	Tax return label	Cash distribution (\$)	Tax paid or tax offsets (\$)	Taxable income (\$)
<b><u>Australian income</u></b>				
Interest		0.00		0.00
Other income		0.00		0.00
<b>Non-primary production income</b>	<b>13U</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Other non-assessable amounts</u></b>				
Tax-deferred amounts		0.00		
Return of capital <sup>1</sup>		22,071.09		
<b>Gross distribution</b>		<b>22,071.09</b>		
<b><u>Other deductions from distribution</u></b>				
Withholding Tax		0.00		
<b>Net cash distribution</b>		<b>22,071.09</b>		

<sup>1</sup> Return of capital is to be treated as a reduction of the cost base of your units for capital gains tax purposes.

**Please retain this statement for income tax purposes.**

# TAX INVOICE

Mac38 Superfund

**Invoice Date**  
 29 Nov 2022  
**Account Number**  
 SAULK040  
**Invoice Number**  
 INV-5921  
**Reference**  
 SAULK040  
**ABN**  
 26 167 776 025

Mora Wealth  
 Accountants  
 PO Box 1792  
 Malaga WA 6944

Description	Quantity	Unit Price	GST	Amount AUD
In relation to taxation for year ended 30 June 2021 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; revaluing all investments as at 30 June 2021, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you.	1.00	1,350.00	10%	1,350.00
<b>Accountancy Fees - \$1,350 + GST \$135 = \$1,485</b>				
Preparing Trustee minutes and representations.				
TO PROFESSIONAL SERVICES:	1.00	300.00	10%	300.00
In relation to the audit of the superannuation fund for the year ended 30 June 2021.				<b>Audit Fees - \$300 + GST \$30 = \$330</b>
			Subtotal	1,650.00
			TOTAL GST 10%	165.00
			<b>TOTAL AUD</b>	<b>1,815.00</b>

## Due Date: 20 Dec 2022

PAYMENT CAN NOW BE MADE ONLINE

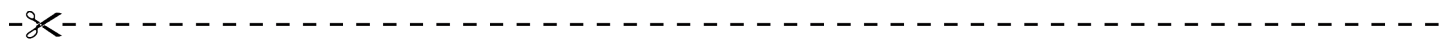
- Electronic funds transfer
- Westpac Mora Wealth Accountants BSB - 036 022 Account - 243 032
- Credit/Debit card
- 4 interest free instalments

Click this link to pay in instalments

<https://qsops.quickfee.com.au/MORA>

Click below to pay either by card or EFT

[View and pay online now](#)



# PAYMENT ADVICE

To: Mora Wealth Accountants  
PO Box 1792  
Malaga WA 6944

**Customer** Mac38 Superfund  
**Account Number** SAULK040  
**Invoice Number** INV-5921

---

**Amount Due** **1,815.00**  
**Due Date** 20 Dec 2022

---

**Amount Enclosed**

Enter the amount you are paying above

# TAX INVOICE

Mac38 Superfund

**Invoice Date**  
9 Dec 2022

Mora Wealth  
Accountants  
PO Box 1792  
Malaga WA 6944

**Account Number**  
SAULK040

**Invoice Number**  
INV-5943

**ABN**  
26 167 776 025

Description	Quantity	Unit Price	GST	Amount AUD
In relation to taxation for year ended 30 June 2022 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; revaluing all investments as at 30 June 2022, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you.	1.00	1,350.00	10%	1,350.00
<b>Accountancy Fees - \$1,350 + GST \$135 = \$1,485</b>				

Preparing Trustee minutes and representations.

TO PROFESSIONAL SERVICES:	1.00	300.00	10%	300.00
In relation to the audit of the superannuation fund for the year ended 30 June 2022.	<b>Audit Fees - \$300 + GST \$30 = \$330</b>			

Subtotal 1,650.00

TOTAL GST 10% 165.00

**TOTAL AUD 1,815.00**

## Due Date: 30 Dec 2022

PAYMENT CAN NOW BE MADE ONLINE

- Electronic funds transfer
- Westpac Mora Wealth Accountants BSB - 036 022 Account - 243 032
- Credit/Debit card
- 4 interest free instalments

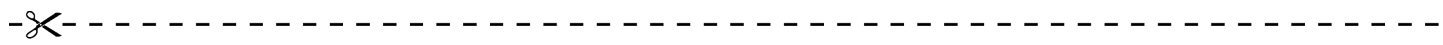
Click this link to pay in instalments

<https://qsops.quickfee.com.au/MORA>

Click below to pay either by card or EFT



[View and pay online now](#)



# PAYMENT ADVICE

To: Mora Wealth Accountants  
PO Box 1792  
Malaga WA 6944

**Customer Account Number** Mac38 Superfund SAULK040  
**Invoice Number** INV-5943

**Amount Due** 1,815.00  
**Due Date** 30 Dec 2022

**Amount Enclosed**

Enter the amount you are paying above

ESWARI VEERASAMY AND SOFIA ESWARI  
 MACKINNON ATF MAC38 SUPERFUND  
 18 LINTHORN CRES  
 GREENMOUNT WA Australia 6056

01 September 2023

Dear ESWARI VEERASAMY AND SOFIA ESWARI MACKINNON ATF MAC38 SUPERFUND,  
 Here's your account information and a list of transactions from 30/06/22-31/07/23.

**Account name** ESWARI VEERASAMY AND SOFIA ESWARI MACKINNON ATF MAC38 SUPERFUND  
**BSB** 067167  
**Account number** 18306707  
**Account type** Accel Cash  
**Date opened** 06/08/2015

Date	Transaction details	Amount	Balance
01 Jul 2022	Credit Interest	\$0.75	\$19,001.26
30 Jul 2022	Transfer from xx7462 NetBank SUPER01FY22 23	\$1,064.49	\$20,065.75
30 Jul 2022	Transfer from xx7462 NetBank SUPER02FY22 23	\$1,064.49	\$21,130.24
01 Aug 2022	Credit Interest	\$2.69	\$21,132.93
03 Aug 2022	Transfer from xx7462 NetBank SUPER03FY22 23	\$1,064.49	\$22,197.42
17 Aug 2022	Transfer from xx7462 NetBank SUPER04FY22 23	\$1,064.49	\$23,261.91
31 Aug 2022	Transfer from xx7462 NetBank SUPER05FY22 23	\$1,064.49	\$24,326.40
01 Sep 2022	Credit Interest	\$8.69	\$24,335.09
14 Sep 2022	Transfer from xx7462 NetBank SUPER05FY22 23	\$1,064.49	\$25,399.58
28 Sep 2022	Transfer from xx7462 NetBank SUPER07FY22 23	\$1,064.49	\$26,464.07
01 Oct 2022	Credit Interest	\$16.54	\$26,480.61
12 Oct 2022	Transfer from xx7462 NetBank Super08fy22 23	\$1,064.49	\$27,545.10
19 Oct 2022	Transfer to xx2350 NetBank share pchase tsfer	-\$15,000.00	\$12,545.10
26 Oct 2022	Transfer from xx7462 NetBank Super09fy20 23	\$1,064.49	\$13,609.59
01 Nov 2022	Credit Interest	\$18.27	\$13,627.86

Date	Transaction details	Amount	Balance
09 Nov 2022	Transfer from xx7462 NetBank Super10fy22 23 Value Date: 10/11/2022	\$1,262.73	\$14,890.59
13 Nov 2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 004162818397262160 ATO super tax	-\$3,159.00	\$11,731.59
24 Nov 2022	Transfer from xx7462 NetBank Super11fy22 23	\$1,262.73	\$12,994.32
30 Nov 2022	Transfer To Mora Wealth NetBank Mora INV 5921 2021 return	-\$1,815.00	\$11,179.32
01 Dec 2022	Credit Interest	\$12.64	\$11,191.96
04 Dec 2022	Direct Credit 012721 ATO ATO006000017458462	\$90.95	\$11,282.91
07 Dec 2022	Transfer from xx7462 NetBank Super12fy22 23	\$1,262.73	\$12,545.64
16 Dec 2022	Transfer to xx2350 NetBank transfer to CDIA	-\$12,545.64	\$0.00
21 Dec 2022	Transfer from xx7462 NetBank Super13fy22 23	\$1,262.73	\$1,262.73
30 Dec 2022	Transfer from xx2350 NetBank tfer back 4 costs	\$4,000.00	\$5,262.73
01 Jan 2023	Credit Interest	\$6.99	\$5,269.72
03 Jan 2023	Transfer to other Bank NetBank Inv 5943	-\$1,815.00	\$3,454.72
05 Jan 2023	Transfer from xx7462 NetBank Super14fy22 23	\$1,262.73	\$4,717.45
22 Jan 2023	Transfer from xx7462 NetBank Super 15fy22 23	\$1,262.73	\$5,980.18
25 Jan 2023	Transfer to xx2350 NetBank CDIA trading acc	-\$2,500.00	\$3,480.18
31 Jan 2023	TAX OFFICE PAYMENTS NetBank BPAY 75556 002009665326698521 ATO super 2022 tax	-\$1,230.10	\$2,250.08
01 Feb 2023	Credit Interest	\$5.13	\$2,255.21
01 Feb 2023	Transfer from xx7462 NetBank Super 16fy22 23	\$1,262.73	\$3,517.94
15 Feb 2023	Transfer from xx7462 NetBank Super17fy22 23	\$1,262.73	\$4,780.67
01 Mar 2023	Credit Interest	\$4.36	\$4,785.03
02 Mar 2023	Transfer from xx7462 NetBank Super18fy 22 23	\$1,262.73	\$6,047.76
13 Mar 2023	Direct Credit 421520 PRIM SEC LTD BPFF Return of Cap	\$22,071.09	\$28,118.85
13 Mar 2023	Transfer to xx2350 NetBank SMSF tfer to CDIA	-\$22,000.00	\$6,118.85
01 Apr 2023	Credit Interest	\$7.83	\$6,126.68

Date	Transaction details	Amount	Balance
14 Apr 2023	Transfer to xx2350 NetBank SMSF tfer to CDIA	-\$5,000.00	\$1,126.68
01 May 2023	Credit Interest	\$4.33	\$1,131.01
19 May 2023	Direct Credit 012721 ATO ATO001100017454692	\$8,347.68	\$9,478.69
01 Jun 2023	Credit Interest	\$6.83	\$9,485.52
01 Jul 2023	Credit Interest	\$14.23	\$9,499.75
31 Jul 2023	Transfer to xx2350 NetBank share purchase	-\$6,000.00	\$3,499.75

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to [commbank.com.au/support](https://commbank.com.au/support).

Yours sincerely,



Brian Moseley  
General Manager, Retail Customer Service

MR KENNETH BRIAN SAUL + MRS ESWARI VEERA  
 SAMY ITF MAC38 SUPERFUND  
 18 LINTHORN CRES  
 GREENMOUNT WA Australia 6056

01 September 2023

Dear MR KENNETH BRIAN SAUL + MRS ESWARI VEERA SAMY ITF MAC38 SUPERFUND,  
 Here's your account information and a list of transactions from 30/06/22-01/07/23.

**Account name** MR KENNETH BRIAN SAUL + MRS ESWARI VEERA SAMY ITF MAC38 SUPERFUND  
**BSB** 067167  
**Account number** 21962350  
**Account type** CDIA  
**Date opened** 23/08/2018

Date	Transaction details	Amount	Balance
19 Oct 2022	Transfer from xx6707 NetBank share pchase tsfer	\$15,000.00	\$15,486.09
01 Nov 2022	Credit Interest	\$9.93	\$15,496.02
09 Nov 2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$1,398.13	\$14,097.89
01 Dec 2022	Credit Interest	\$22.95	\$14,120.84
15 Dec 2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$12,449.95	\$1,670.89
16 Dec 2022	Transfer from xx6707 NetBank transfer to CDIA	\$12,545.64	\$14,216.53
30 Dec 2022	Transfer to xx6707 NetBank tfer back 4 costs	-\$4,000.00	\$10,216.53
01 Jan 2023	Credit Interest	\$23.46	\$10,239.99
25 Jan 2023	Transfer from xx6707 NetBank CDIA trading acc	\$2,500.00	\$12,739.99
30 Jan 2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$4,553.63	\$8,186.36
31 Jan 2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$0.01	\$8,186.35
01 Feb 2023	Credit Interest	\$17.80	\$8,204.15
01 Feb 2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$1,929.20	\$6,274.95
02 Feb 2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$4,747.11	\$1,527.84
01 Mar 2023	Credit Interest	\$0.05	\$1,527.89

Date	Transaction details	Amount	Balance
13 Mar 2023	Transfer from xx6707 NetBank SMSF tfer to CDIA	\$22,000.00	\$23,527.89
15 Mar 2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$1,792.86	\$21,735.03
29 Mar 2023	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$20,883.99	\$851.04
01 Apr 2023	Credit Interest	\$23.24	\$874.28
14 Apr 2023	Transfer from xx6707 NetBank SMSF tfer to CDIA	\$5,000.00	\$5,874.28
18 Apr 2023	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	\$15,645.05	\$21,519.33
18 Apr 2023	AVE NRRI 2023 NetBank BPAY 392886 164229900626781401 164229900626781401	-\$21,354.27	\$165.06
01 May 2023	Credit Interest	\$0.35	\$165.41
01 Jun 2023	Credit Interest	\$0.05	\$165.46
01 Jul 2023	Credit Interest	\$0.05	\$165.51

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to [commbank.com.au/support](https://commbank.com.au/support).

Yours sincerely,



Brian Moseley  
General Manager, Retail Customer Service

# Financial Year Summary

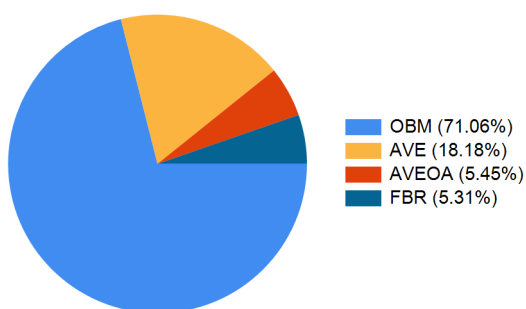
1 JULY 2022 - 30 JUNE 2023



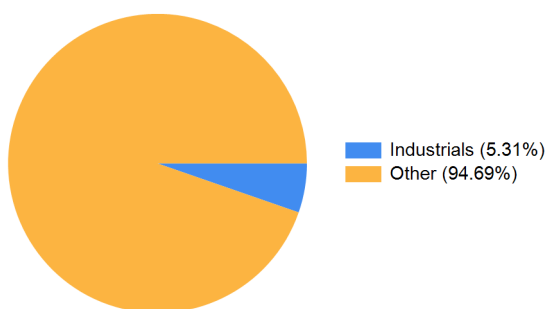
Portfolio Valuation	Account Number	Account Name	Value as at 30 June 2023
Shares	3062303	MR KENNETH BRIAN SAUL + MRS ESWARI VEERASAMY <MAC38 SUPERFUND A/C>	\$195,792.58
CDIA	21962350	MR KENNETH BRIAN SAUL + MRS ESWARI VEERASAMY <MAC38 SUPERFUND A/C>	\$165.46
<b>TOTAL PORTFOLIO VALUE</b>			<b>\$195,958.04</b>

## Allocation as at 30 June 2023

### Shares in your portfolio



### Sectors in your portfolio



## Estimated Interest & Dividends 2022-2023 Financial Year

Est. Franked Dividends	\$0.00
Est. Unfranked Dividends	\$0.00
Est. Franking Credits	\$0.00
Est. Interest Received from Interest Rate Securities	\$0.00
Interest Received from Cash Account(s)	\$97.83
<b>TOTAL INCOME</b>	<b>\$97.83</b>

## Fees & Charges 2022-2023 Financial Year

Total Brokerage (inc. GST)	\$179.65
Total Subscriptions (inc. GST)	\$0.00
Other Fees (inc. GST)	\$0.00
<b>TOTAL FEES &amp; CHARGES</b>	<b>\$179.65</b>

# Financial Year Summary

1 JULY 2022 - 30 JUNE 2023



This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore refer to your CHESSE statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814 (CommSec), a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945. CommSec is a Market Participant of ASX Limited and Cboe Australia Pty Limited, a Clearing Participant of ASX Clear Pty Limited and a Settlement Participant of ASX Settlement Pty Limited. Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. We have established procedures to ensure that all enquiries and complaints are properly dealt with. Please refer to our Financial Services Guide for more information. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority. AFCA provides fair and independent financial services complaint resolution that is free to consumers. Website: [www.afca.org.au](http://www.afca.org.au), Telephone: 1800 931 678 (free call), Email: [info@afca.org.au](mailto:info@afca.org.au), In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001.



# Portfolio Valuation

30 JUNE 2023



SHARES - 3062303 - HIN 82542647

MR KENNETH BRIAN SAUL + MRS ESWARI VEERASAMY <MAC38 SUPERFUND A/C>

Portfolio	Units	Unit Price	Portfolio Value	% of Portfolio
AVE - AVECHO BIOTECH LTD FPO (ORDINARY FULLY PAID)	7,118,089	\$0.0050	\$35,590.45	18.16%
AVEOA - AVECHO BIOTECH LTD OPT MAY26 (OPTION EXPIRING 10-MAY-2026)	5,338,567	\$0.0020	\$10,677.13	5.45%
FBR - FBR LTD FPO (ORDINARY FULLY PAID)	400,000	\$0.0260	\$10,400.00	5.31%
OBM - ORA BANDA MINING LTD FPO (ORDINARY FULLY PAID)	1,113,000	\$0.1250	\$139,125.00	71.00%
		<b>Sub Total</b>	<b>\$195,792.58</b>	<b>99.92%</b>

Cash Accounts	Portfolio Value	% of Portfolio	
CDIA - 06716721962350	\$165.46	0.08%	
	<b>TOTAL</b>	<b>\$195,958.04</b>	<b>100.00%</b>

# Portfolio Valuation

30 JUNE 2023



This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

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This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814 (CommSec), a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945. CommSec is a Market Participant of ASX Limited and Cboe Australia Pty Limited, a Clearing Participant of ASX Clear Pty Limited and a Settlement Participant of ASX Settlement Pty Limited. Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

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# Transaction Summary

1 JULY 2022 - 30 JUNE 2023



MR KENNETH BRIAN SAUL + MRS ESWARI  
VEERASAMY <MAC38 SUPERFUND A/C>

SHARES - 3062303 - HIN 82542647

Total Buys and Sells	2022 - 2023 Financial Year
Total Buys (inc. Brokerage + GST)	\$47,754.88
Total Sells (inc. Brokerage + GST)	\$15,645.05

## AVE - AVECHO BIOTECH LTD FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
27-Mar-2023	Buy	208,232	\$0.0090	\$1,874.09	\$19.95	\$1.81	141877450	\$1,894.04
13-Mar-2023	Buy	196,990	\$0.0090	\$1,772.91	\$19.95	\$1.81	141526490	\$1,792.86
31-Jan-2023	Buy	338,365	\$0.0140	\$4,737.11	\$10.00	\$0.91	140464301	\$4,747.11
30-Jan-2023	Buy	137,800	\$0.0140	\$1,929.20	\$0.00	\$0.00	140449891	\$1,929.20
27-Jan-2023	Buy	1	\$0.0140	\$0.01	\$0.00	\$0.00	140409337	\$0.01
25-Jan-2023	Buy	323,834	\$0.0140	\$4,533.68	\$19.95	\$1.81	140366268	\$4,553.63
07-Nov-2022	Buy	153,131	\$0.0090	\$1,378.18	\$19.95	\$1.81	138438253	\$1,398.13
<b>Sub Total</b>					<b>\$89.80</b>	<b>\$8.15</b>		<b>\$16,314.98</b>

## OBM - ORA BANDA MINING LTD FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
14-Apr-2023	Sell	-95,000	\$0.1650	-\$15,675.00	\$29.95	\$2.72	142279676	-\$15,645.05
27-Mar-2023	Buy	158,000	\$0.1200	\$18,960.00	\$29.95	\$2.72	141878917	\$18,989.95
13-Dec-2022	Buy	180,000	\$0.0690	\$12,420.00	\$29.95	\$2.72	139428669	\$12,449.95
<b>Sub Total</b>					<b>\$89.85</b>	<b>\$8.16</b>		<b>\$15,794.85</b>

# Transaction Summary

1 JULY 2022 - 30 JUNE 2023



The transaction summary is only able to display information available to Commonwealth Securities Limited. Certain transactions may not be displayed, including but not limited to transactions made off market such as Initial Public Offerings (IPOs) and Delivery vs Payment Settlements (DvP). Transactions regarding corporate actions or stock transfers are not included and can be found on your statements as issued by the company or the share registry. Transactions for Issuer Sponsored holdings placed outside of this account are not included in this summary. Links to some of the key share registries can be found below:

Computershare (<http://www.computershare.com/au/Pages/default.aspx>)  
Link Market Services (<https://investorcentre.linkmarketservices.com.au/Login.aspx/Login>)  
Boardroom Limited (<https://boardroomlimited.com.au>)  
Security Transfer Registrars (<https://www.securitytransfer.com.au>)  
Advanced Share Registry Services (<http://www.advancedshare.com.au/Home.aspx>)

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# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

SHARES - 3062303 - HIN 82542647

MR KENNETH BRIAN SAUL + MRS ESWARI VEERASAMY <MAC38 SUPERFUND A/C>

## ESTIMATED DIVIDEND SUMMARY

There are no transactions on this account.

TOTAL

\$0.00

## ESTIMATED INTEREST RECEIVED

There are no transactions on this account.

TOTAL

\$0.00

## INTEREST INCOME SUMMARY

Account	Interest
CDIA - 21962350	\$97.83
TOTAL	\$97.83

# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

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The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

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# Interest & Estimated Dividend Summary



1 JULY 2022 - 30 JUNE 2023

## GLOSSARY

Units	The number of registered securities that you own.
Unit Price	The Portfolio Valuation 'Unit Price' is calculated using a 'Reference' Price provided by the ASX which takes into account an adjustment to determine value at Close of Market if the Security does not trade in the Closing Single Price Auction on the Valuation Date.
Brokerage	The fee or charge that is paid by you when transacting a buy or sell.
Holder Identification Number (HIN)	When you are CHESS sponsored with a Broker you will be issued a unique number, called a HIN. Multiple holdings can be registered under the single HIN. A HIN starts with the letter X and usually followed by 10 numbers, e.g. X0001234567.
Dividend	A dividend is a payment made to shareholders from the company. This payment is a portion of the company's profits. ASX listed companies typically pay dividends twice a year, usually as an 'interim' dividend and a 'final dividend'. From time to time, a company may also pay a 'special' dividend.
Ex-dividend date	The ex-dividend date occurs two business days before the company's Record Date. To be entitled to a dividend a shareholder must have purchased the shares before the ex-dividend date. If you purchase shares on or after that date, the previous owner of the shares (and not you) is entitled to the dividend.
Interim dividend	A dividend paid during the year, usually accompanying a company's interim financial statements.
Final dividend	A dividend paid at the end of a company's financial year, representing a return based on the previous twelve months' financial performance and the future outlook.
Special dividend	A dividend paid by the company outside typical recurring (interim and final) dividend cycle.
Record date	The record date is the date the share registries use in determining who is entitled to a dividend or entitlement associated with a security. Those who held the security in the company and were on the register on the record date are eligible for the entitlement.
Payment date	The date on which a declared dividend is scheduled to be paid.
Unfranked dividend	Dividends which do not carry a franking credit.
Franked dividend	Franked dividends are paid to security holders out of profits on which the company has already paid tax.
Franking /Imputation Credit	A franking credit is your share of tax paid by a company on the profits from which your dividend is paid. They are also known as Imputation Credits.
Total subscription	Total subscription can include, but is not limited to market data and research subscription fees and share trade alerts.
Other fees	Other fees can include, but are not limited to: Off market transfer fees, conditional trading fees, rejection fees, early and late settlement fees, fail fees, SRN query, rebooking fees, cheque payment fee or cheque dishonour fees and the printing and posting of contract notes.
Corporate action (CA)	Any action initiated by the company or corporation, for the purpose of giving an entitlement to shareholders.



Australian Government

Australian Taxation Office

**Agent** MORA WEALTH ACCOUNTANTS  
PTY LTD

**Client** THE TRUSTEE FOR MAC38  
SUPERFUND

**ABN** 16 281 839 726

**TFN** 966 532 669

## Income tax 002

<b>Date generated</b>	29 August 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

6 results found - from **01 July 2022** to **30 June 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Feb 2023	1 Feb 2023	General interest charge			\$0.00
1 Feb 2023	31 Jan 2023	Payment received		\$1,230.10	\$0.00
11 Jan 2023	1 Dec 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$1,230.10		\$1,230.10 DR
			<b>\$971.10 + \$259 = \$1,230.10</b>		
30 Nov 2022	5 Dec 2022	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$90.95		\$0.00
30 Nov 2022	30 Nov 2022	Interest on overpayment for Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$2.36	\$90.95 CR
30 Nov 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$88.59	\$88.59 CR
			<b>\$347.59 - \$259 = \$88.59</b>		





**Australian Government**

**Australian Taxation Office**

**Agent** MORA WEALTH ACCOUNTANTS  
PTY LTD

**Client** THE TRUSTEE FOR MAC38  
SUPERFUND

**ABN** 16 281 839 726

**TFN** 966 532 669

## Activity statement 004

<b>Date generated</b>	29 August 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

4 results found - from **01 April 2022** to **29 August 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
15 Nov 2022	15 Nov 2022	General interest charge			\$0.00
15 Nov 2022	14 Nov 2022	Payment received		\$3,159.00	\$0.00
1 Nov 2022	1 Nov 2022	General interest charge			\$3,159.00 DR
23 Oct 2022	21 Oct 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$3,159.00		\$3,159.00 DR

P - PRIOR YEAR

# Financial statements and reports for the year ended 30 June 2022

## Mac38 Superfund

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Prepared for: Eswari Veerasamy and Kenneth Brian Saul

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Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Trustees Declaration

Statement of Taxable Income

Members Statement

Investment Summary

Market Movement

CGT Register

Investment Income

Realised Capital Gains

Unrealised Capital Gains

Trustee Minute / Resolution

Trial Balance

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**Mac38 Superfund**  
**Operating Statement**

For the year ended 30 June 2022



	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	5	0	215
Interest Received		34	135
<b>Contribution Income</b>			
Employer Contributions		13,000	18,835
Personal Concessional		14,500	6,060
Transfers In		0	1,713
<b>Total Income</b>		<u>27,534</u>	<u>26,957</u>
<b>Expenses</b>			
Accountancy Fees		0	4,095
ATO Supervisory Levy		0	518
Auditor's Remuneration		0	1,365
		<u>0</u>	<u>5,978</u>
<b>Investment Losses</b>			
Changes in Market Values	6	52,318	12,036
<b>Total Expenses</b>		<u>52,318</u>	<u>18,014</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(24,784)</u>	<u>8,944</u>
Income Tax Expense		4,130	2,812
<b>Benefits accrued as a result of operations</b>		<u>(28,914)</u>	<u>6,133</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

**Mac38 Superfund**  
**Statement of Financial Position**



As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	58,899	44,000
Units in Unlisted Unit Trusts (Australian)	3	13,948	15,622
<b>Total Investments</b>		<u>72,847</u>	<u>59,622</u>
<b>Other Assets</b>			
CBA Accelerator Cash Account		19,001	60,625
CBA Direct Investment Account		486	29
Income Tax Refundable		0	348
<b>Total Other Assets</b>		<u>19,487</u>	<u>61,002</u>
<b>Total Assets</b>		<u>92,334</u>	<u>120,624</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		624	0
PAYG Payable		3,159	3,159
<b>Total Liabilities</b>		<u>3,783</u>	<u>3,159</u>
<b>Net assets available to pay benefits</b>		<u>88,551</u>	<u>117,465</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Veerasamy, Eswari - Accumulation		88,551	117,465
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>88,551</u>	<u>117,465</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 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 Trustee(s).

### 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 value, 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 were 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.

### 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.

### c. Revenue

#### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

#### 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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

#### Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at 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. Trade and Other Payables

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 the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### 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.

#### Note 2: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Avecho Biotechnology Limited	28,609	8,500
FBR Ltd	6,800	16,000
Ora Banda Mining Ltd	23,490	19,500
	58,899	44,000



**Note 3: Units in Unlisted Unit Trusts (Australian)**

	2022 \$	2021 \$
Bakers Partners Founders Fund	13,948	15,622
	13,948	15,622

**Note 4: Banks and Term Deposits**

	2022 \$	2021 \$
<b>Banks</b>		
CBA Accelerator Cash Account	19,001	60,625
CBA Direct Investment Account	486	29
	19,487	60,654

**Note 5: Dividends**

	2022 \$	2021 \$
SRG Global Limited	0	215
	0	215

**Note 6: Changes in Market Values****Unrealised Movements in Market Value**

	2022 \$	2021 \$
<b>Shares in Listed Companies (Australian)</b>		
Avecho Biotechnology Limited	(4,929)	(2,530)
FBR Ltd	(9,200)	19,970
Ora Banda Mining Ltd	(43,625)	(17,624)
	(57,754)	(184)
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Bakers Partners Founders Fund	(1,674)	(3,624)
	(1,674)	(3,624)
<b>Total Unrealised Movement</b>	(59,428)	(3,808)

**Realised Movements in Market Value**

**Notes to the Financial Statements**

For the year ended 30 June 2022

	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Shares in Listed Companies (Australian)</b>		
FBR Ltd	0	(19,760)
Mineral Resources Limited	7,110	0
Ora Banda Mining Ltd	0	2,665
SRG Global Limited	0	8,867
	<hr/>	<hr/>
	7,110	(8,228)
	<hr/>	<hr/>
<b>Total Realised Movement</b>	7,110	(8,228)
	<hr/>	<hr/>
<b>Changes in Market Values</b>	(52,318)	(12,036)
	<hr/>	<hr/>

## Trustees Declaration

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 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 2022.

Specifically, the trustees declare that:

- in accordance with s120 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 s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 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 trustees by:

.....  
Eswari Veerasamy

Trustee

.....  
Kenneth Brian Saul

Trustee

Dated this ..... day of .....

Mac38 Superfund  
**Statement of Taxable Income**



For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(24,784.00)
<b>Less</b>	
Realised Accounting Capital Gains	7,110.00
	<u>7,110.00</u>
<b>Add</b>	
Decrease in MV of investments	59,428.00
	<u>59,428.00</u>
<b>Taxable Income or Loss</b>	<u>27,534.00</u>
Income Tax on Taxable Income or Loss	4,130.10
	<u>4,130.10</u>
<b>CURRENT TAX OR REFUND</b>	<u>4,130.10</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(3,159.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>1,230.10</u>

# Mac38 Superfund Members Statement



Eswari Veerasamy  
18 Linthorn Cres  
Greenmount, Western Australia, 6056, Australia

## Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	61	Vested Benefits:	88,551
Tax File Number:	Provided	Total Death Benefit:	88,551
Date Joined Fund:	01/07/2020		
Service Period Start Date:	01/07/2015		
Date Left Fund:			
Member Code:	VEEESW00002A		
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

Total Benefits	88,551
<u>Preservation Components</u>	
Preserved	88,551
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	100
Taxable	88,451
Investment Earnings Rate	-43%

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	117,465	111,332
<u>Increases to Member account during the period</u>		
Employer Contributions	13,000	18,835
Personal Contributions (Concessional)	14,500	6,060
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		1,713
Net Earnings	(52,284)	(17,571)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125	3,734
Income Tax	5	(831)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	88,551	117,466

# Mac38 Superfund Investment Summary Report



As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
	CBA Accelerator Cash Account	19,000.510000	19,000.51	19,000.51	19,000.51			20.58 %	
	CBA Direct Investment Account	486.090000	486.09	486.09	486.09			0.53 %	
			<b>19,486.60</b>		<b>19,486.60</b>			<b>21.10 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
AVE.AX	Avecho Biotechnology Limited	2,200,691.00	0.013000	28,608.98	0.02	36,067.83	(7,458.85)	(20.68) %	30.98 %
FBR.AX	FBR Ltd	400,000.00	0.017000	6,800.00	0.05	18,479.80	(11,679.80)	(63.20) %	7.36 %
OBM.AX	Ora Banda Mining Ltd	870,000.00	0.027000	23,490.00	0.10	84,738.75	(61,248.75)	(72.28) %	25.44 %
				<b>58,898.98</b>		<b>139,286.38</b>	<b>(80,387.40)</b>	<b>(57.71) %</b>	<b>63.79 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>									
BPFF	Bakers Partners Founders Fund	73,180.00	0.190600	13,948.11	0.76	55,523.99	(41,575.88)	(74.88) %	15.11 %
				<b>13,948.11</b>		<b>55,523.99</b>	<b>(41,575.88)</b>	<b>(74.88) %</b>	<b>15.11 %</b>
			<b>92,333.69</b>		<b>214,296.97</b>	<b>(121,963.28)</b>	<b>(56.91) %</b>	<b>100.00 %</b>	

## Mac38 Superfund

## Market Movement Report

As at 30 June 2022



Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
AVE.AX - Avecho Biotechnology Limited										
	01/07/2021	Opening Balance	500,000.00	0.00	0.00	0.00	8,500.00	0.00	0.00	0.00
	23/11/2021	Purchase	375,691.00	6,406.70	0.00	0.00	14,906.70	0.00	0.00	0.00
	12/01/2022	Purchase	125,000.00	2,019.95	0.00	0.00	16,926.65	0.00	0.00	0.00
	14/02/2022	Purchase	100,000.00	1,519.95	0.00	0.00	18,446.60	0.00	0.00	0.00
	22/02/2022	Purchase	1,000,000.00	13,671.51	0.00	0.00	32,118.11	0.00	0.00	0.00
	23/02/2022	Purchase	100,000.00	1,419.95	0.00	0.00	33,538.06	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(4,929.08)	0.00	28,608.98	0.00	0.00	0.00
	<b>30/06/2022</b>		<b>2,200,691.0</b>	<b>25,038.06</b>	<b>(4,929.08)</b>	<b>0.00</b>	<b>28,608.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
BPFF - Bakers Partners Founders Fund										
	01/07/2021	Opening Balance	73,180.00	0.00	0.00	0.00	15,622.39	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(1,674.28)	0.00	13,948.11	0.00	0.00	0.00
	<b>30/06/2022</b>		<b>73,180.00</b>	<b>0.00</b>	<b>(1,674.28)</b>	<b>0.00</b>	<b>13,948.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
FBR.AX - FBR Ltd										
	01/07/2021	Opening Balance	400,000.00	0.00	0.00	0.00	16,000.00	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(9,200.00)	0.00	6,800.00	0.00	0.00	0.00
	<b>30/06/2022</b>		<b>400,000.00</b>	<b>0.00</b>	<b>(9,200.00)</b>	<b>0.00</b>	<b>6,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
MIN.AX - Mineral Resources Limited										
	24/11/2021	Purchase	1,000.00	42,167.51	0.00	0.00	42,167.51	0.00	0.00	0.00
	29/11/2021	Disposal	(500.00)	(21,083.75)	0.00	0.00	21,083.76	22,336.79	21,083.75	1,253.04
	29/11/2021	Disposal	(500.00)	(21,083.75)	0.00	0.00	0.01	22,677.55	21,083.75	1,593.80
	29/11/2021	Purchase	1,000.00	43,732.42	0.00	0.00	43,732.43	0.00	0.00	0.00
	07/12/2021	Disposal	(1,000.00)	(43,732.42)	0.00	0.00	0.01	45,445.40	43,732.42	1,712.98
	07/12/2021	Purchase	1,000.00	44,373.19	0.00	0.00	44,373.20	0.00	0.00	0.00
	10/12/2021	Disposal	(1,000.00)	(44,373.19)	0.00	0.00	0.01	46,923.69	44,373.19	2,550.50
	30/06/2022	Revaluation	0.00	0.00	(0.01)	0.00	0.00	0.00	0.00	0.00
	<b>30/06/2022</b>		<b>0.00</b>	<b>0.01</b>	<b>(0.01)</b>	<b>0.00</b>	<b>0.00</b>	<b>137,383.43</b>	<b>130,273.11</b>	<b>7,110.32</b>
OBM.AX - Ora Banda Mining Ltd										
	01/07/2021	Opening Balance	130,000.00	0.00	0.00	0.00	19,500.00	0.00	0.00	0.00
	23/11/2021	Purchase	130,000.00	10,169.95	0.00	0.00	29,669.95	0.00	0.00	0.00
	12/01/2022	Purchase	140,000.00	8,699.95	0.00	0.00	38,369.90	0.00	0.00	0.00
	24/01/2022	Purchase	150,000.00	10,304.95	0.00	0.00	48,674.85	0.00	0.00	0.00
	09/02/2022	Purchase	100,000.00	5,619.95	0.00	0.00	54,294.80	0.00	0.00	0.00
	22/02/2022	Purchase	100,000.00	6,919.95	0.00	0.00	61,214.75	0.00	0.00	0.00

Mac38 Superfund

# Market Movement Report

As at 30 June 2022



Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	11/03/2022	Purchase	120,000.00	5,899.95	0.00	0.00	67,114.70	0.00	0.00	0.00
	30/06/2022	Revaluation	0.00	0.00	(43,624.70)	0.00	23,490.00	0.00	0.00	0.00
	<b>30/06/2022</b>		<b>870,000.00</b>	<b>47,614.70</b>	<b>(43,624.70)</b>	<b>0.00</b>	<b>23,490.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>(59,428.07)</b>				<b>7,110.32</b>	<b>(52,317.75)</b>



**Mac38 Superfund**  
**CGT Register Report**



As at 30 June 2022

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
<b>Shares in Listed Companies (Australian)</b>													
AVE.AX - Avecho Biotechnology Limited													
	23/11/2021	19/11/2021	Purchase	375,691.00	6,406.70								
	12/01/2022	10/01/2022	Purchase	125,000.00	2,019.95								
	14/02/2022	10/02/2022	Purchase	100,000.00	1,519.95								
	22/02/2022	18/02/2022	Purchase	1,000,000.00	13,671.51								
	23/02/2022	21/02/2022	Purchase	100,000.00	1,419.95								
MIN.AX - Mineral Resources Limited													
	24/11/2021	22/11/2021	Purchase	1,000.00	42,167.51								
	29/11/2021	25/11/2021	Disposal	(500.00)		0.00		21,083.76	21,083.76	1,253.04			
	29/11/2021	25/11/2021	Disposal	(500.00)		0.00		21,083.76	21,083.76	1,593.80			
	29/11/2021	26/11/2021	Purchase	1,000.00	43,732.42								
	07/12/2021	03/12/2021	Disposal	(1,000.00)		0.00		43,732.42	43,732.42	1,712.98			



**Mac38 Superfund**  
**Investment Income Report**



As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
CBA Accelerator Cash Account	0.03							0.03				
CBA Accelerator Cash Account	30.09			30.09	0.00	0.00	0.00	30.09			0.00	0.00
CBA Direct Investment Account	4.13			4.13	0.00	0.00	0.00	4.13			0.00	0.00
	<b>34.25</b>			<b>34.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34.25</b>			<b>0.00</b>	<b>0.00</b>
	<b>34.25</b>			<b>34.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34.25</b>			<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains)	<b>34.25</b>
Net Capital Gain	<b>0.00</b>
<b>Total Assessable Income</b>	<b>34.25</b>

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Mac38 Superfund

# Realised Capital Gains Report

For The Period 01 July 2021 - 30 June 2022



Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
MIN.AX - Mineral Resources Limited												
22/11/2021	25/11/2021	500.00	21,083.76	22,336.79	1,253.04	21,083.76	21,083.76	0.00	0.00	0.00	1,253.04	0.00
22/11/2021	25/11/2021	500.00	21,083.76	22,677.55	1,593.80	21,083.76	21,083.76	0.00	0.00	0.00	1,593.80	0.00
26/11/2021	03/12/2021	1,000.00	43,732.42	45,445.40	1,712.98	43,732.42	43,732.42	0.00	0.00	0.00	1,712.98	0.00
06/12/2021	08/12/2021	1,000.00	44,373.19	46,923.69	2,550.50	44,373.19	44,373.19	0.00	0.00	0.00	2,550.50	0.00
		<b>3,000.00</b>	<b>130,273.13</b>	<b>137,383.43</b>	<b>7,110.32</b>	<b>130,273.13</b>	<b>130,273.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,110.32</b>	<b>0.00</b>
		<b>3,000.00</b>	<b>130,273.13</b>	<b>137,383.43</b>	<b>7,110.32</b>	<b>130,273.13</b>	<b>130,273.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,110.32</b>	<b>0.00</b>
		<b>3,000.00</b>	<b>130,273.13</b>	<b>137,383.43</b>	<b>7,110.32</b>	<b>130,273.13</b>	<b>130,273.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,110.32</b>	<b>0.00</b>

Mac38 Superfund

# Unrealised Capital Gains Report

As at 30 June 2022



Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Listed Companies (Australian)</b>									
AVE.AX - Avecho Biotechnology Limited	2,200,691.00	36,067.83	0.00	36,067.83	28,608.9830	(7,458.85)	0.00	0.00	0.00
FBR.AX - FBR Ltd	400,000.00	18,479.80	0.00	18,479.80	6,800.0000	(11,679.80)	0.00	0.00	0.00
OBM.AX - Ora Banda Mining Ltd	870,000.00	84,738.75	0.00	84,738.75	23,490.0000	(61,248.75)	0.00	0.00	0.00
		<b>139,286.38</b>	<b>0.00</b>	<b>139,286.38</b>	<b>58,898.9830</b>	<b>(80,387.40)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>									
BPFF - Bakers Partners Founders Fund	73,180.00	55,523.99	0.00	55,523.99	13,948.1080	(41,575.88)	0.00	0.00	0.00
		<b>55,523.99</b>	<b>0.00</b>	<b>55,523.99</b>	<b>13,948.1080</b>	<b>(41,575.88)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>194,810.37</b>	<b>0.00</b>	<b>194,810.37</b>	<b>72,847.0910</b>	<b>(121,963.28)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Memorandum of Resolutions of

Eswari Veerasamy and Kenneth Brian Saul

ATF Mac38 Superfund

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## **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.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **TRUST DEED:**

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

## **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 the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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.

## **INVESTMENT – PERSONAL USE:**

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

## **INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## **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 2022.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.

## **AUDITORS:**

It was resolved that

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

# Memorandum of Resolutions of

Eswari Veerasamy and Kenneth Brian Saul

ATF Mac38 Superfund

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**TAX AGENTS:**

It was resolved that

Mora Wealth Accountants Pty Ltd

act as tax agents 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.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is 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 rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit 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 benefits on behalf of the member.

**CLOSURE:**

Signed as a true record –

.....

Eswari Veerasamy

/ /

.....

Kenneth Brian Saul

/ /

# Mac38 Superfund Trial Balance



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
(215.00)	23900/SRG.AX	SRG Global Limited			
	<b>24200</b>	<b>Contributions</b>			
(24,894.40)	24200/VEEESW00002A	(Contributions) Veerasmay, Eswari - Accumulation			27,500.00
12,035.96	24700	Changes in Market Values of Investments		52,317.75	
	<b>25000</b>	<b>Interest Received</b>			
(132.91)	25000/CBA18306707	CBA Accelerator Cash Account			30.09
(2.43)	25000/CBA21962350	CBA Direct Investment Account			4.13
	<b>26500</b>	<b>Other Investment Income</b>			
	26500/CBA18306707	CBA Accelerator Cash Account			0.03
	<b>28500</b>	<b>Transfers In</b>			
(1,713.14)	28500/VEEESW00002A	(Transfers In) Veerasmay, Eswari - Accumulation			
4,095.00	30100	Accountancy Fees			
518.00	30400	ATO Supervisory Levy			
1,365.00	30700	Auditor's Remuneration			
2,811.41	48500	Income Tax Expense		4,130.10	
(0.15)	48600	Prior Years Under/Over Provision for Income Tax			
6,132.66	49000	Profit/Loss Allocation Account			28,913.60
	<b>50010</b>	<b>Opening Balance</b>			
(111,332.12)	50010/VEEESW00002A	(Opening Balance) Veerasmay, Eswari - Accumulation			117,464.78
	<b>52420</b>	<b>Contributions</b>			
(24,894.40)	52420/VEEESW00002A	(Contributions) Veerasmay, Eswari - Accumulation			27,500.00
	<b>52850</b>	<b>Transfers In</b>			
(1,713.14)	52850/VEEESW00002A	(Transfers In) Veerasmay, Eswari - Accumulation			0.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
17,571.48	53100/VEEESW00002A	(Share of Profit/(Loss)) Veerasmay, Eswari - Accumulation		52,283.50	
	<b>53330</b>	<b>Income Tax</b>			
(830.77)	53330/VEEESW00002A	(Income Tax) Veerasmay, Eswari - Accumulation		5.10	
	<b>53800</b>	<b>Contributions Tax</b>			
3,734.17	53800/VEEESW00002A	(Contributions Tax) Veerasmay, Eswari - Accumulation		4,125.00	
	<b>60400</b>	<b>Bank Accounts</b>			
60,624.78	60400/CBA18306707	CBA Accelerator Cash Account		19,000.51	



# Mac38 Superfund Trial Balance

As at 30 June 2022



Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
29.02	60400/CBA21962350	CBA Direct Investment Account		486.09	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
8,500.00	77600/AVE.AX	Avecho Biotechnology Limited	2,200,691.0000	28,608.98	
16,000.00	77600/FBR.AX	FBR Ltd	400,000.0000	6,800.00	
19,500.00	77600/OBM.AX	Ora Banda Mining Ltd	870,000.0000	23,490.00	
	<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>			
15,622.39	78400/BPFF	Bakers Partners Founders Fund	73,180.0000	13,948.11	
347.59	85000	Income Tax Payable/Refundable			623.51
(3,159.00)	86000	PAYG Payable			3,159.00
				<b>205,195.14</b>	<b>205,195.14</b>

**Current Year Profit/(Loss): (24,783.50)**

**SMSF Tax Return****2022**

1 Jul 2021—30 Jun 2022

TFN Recorded

**PART A ELECTRONIC LODGMENT DECLARATION (FORM P, T, F, SMSF OR EX)**

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). 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 to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://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](http://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.

<b>Tax File Number</b>	<b>Name of partnership, trust, fund or entity</b>	<b>Year</b>
TFN Recorded	Mac38 Superfund	2022

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

**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:**

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, 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 the electronic lodgment service ELS.

This declaration must be signed by the taxpayer 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, including any family tax benefit, will be made to the account specified.

Agent Ref No.	BSB Number	Account Number	Account Name
24742602	067167	18306707	ESWARI VEERASAMY AND SOFIA ESWARI MACKIN NON ATF MAC38 SUPERFUND

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

Signature	Date
-----------	------

**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

Client Ref	Agent Ref No.	Contact Name	Contact No.
SAULK040	24742602	Mora Wealth Accountants Pty Ltd	0893091233

**Declaration - I declare that:**

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

Agent's Signature	Date
-------------------	------

## Section A: Fund information

Period start 01/07/2021

Period end 30/06/2022

**1 TAX FILE NUMBER** TFN Recorded

**2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)** Mac38 Superfund

**3 AUSTRALIAN BUSINESS NUMBER** 16 281 839 726

**4 CURRENT POSTAL ADDRESS**

Address	Town/City	State	Postcode
PO Box 1792	Malaga	WA	6944

**5 ANNUAL RETURN STATUS**

Is this the first required return for a newly registered SMSF? No

**6 SMSF AUDITOR**

Title Mr

First name Anthony

Other name William

Family name Boys

Suffix

SMSF auditor number 100014140

Contact number 61-410712708

Auditor Address	Town/City	State	Postcode
PO Box 3376	RUNDLE MALL	SA	5000

Date audit was completed  A 09/12/2022

Was part A of the audit report qualified?  B Yes

Was part B of the audit report qualified?  C No

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

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

**A. Fund's financial institution account details**

BSB number 067167

Account number 18306707

Account name ESWARI VEERASAMY AND SOFIA ESWARI MACKIN NON ATF  
MAC38 SUPERFUND

I would like my tax refunds made to this account Yes

**C. Electronic service address alias**

**8 STATUS OF SMSF**

Australian superannuation fund?  A Yes

Fund benefit structure  B A

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?  C Yes

**9 WAS THE FUND WOUND UP DURING THE YEAR?**

Date fund was wound up

Have all tax lodgment and payment obligations been met?

**10 EXEMPT CURRENT PENSION INCOME**Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? NoExempt current pension income amount **A**Which method did you use to calculate your exempt current pension income? **B**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****11 INCOME****Prior year losses brought forward**

Net Capital Losses from Collectables

Other Net Capital Losses

Did you have a CGT event during the year? **G** YesHave you applied an exemption or rollover? **M** NoNet capital gain **A** \$0.00**Losses carried forward**

Net Capital Losses from Collectables

Other Net Capital Losses \$1,117.00Gross rent and other leasing and hiring **B**Gross interest income **C** \$34.00Tax file number amounts withheld from gross interest \$0.00Forestry managed investment scheme income **X**Gross foreign income **D1**Net foreign income **D**Australian franking credits from a New Zealand company income **E**Transfers from foreign funds income Number 0 **F**Gross payments where ABN not quoted **H**Gross distribution from partnerships income **I**Unfranked dividends **J**

Franked dividend income amount		<b>K</b>	
Franking credit		<b>L</b>	
Tax file number amounts withheld from dividends			
Gross distribution from trusts income		<b>M</b>	
<b>Assessable contributions</b>	(R1 + R2 + R3 less R6)	<b>R</b>	\$27,500.00
Assessable employer contributions		<b>R1</b>	\$13,000.00
Assessable personal contributions		<b>R2</b>	\$14,500.00
No-TFN-quoted contributions		<b>R3</b>	\$0.00
The transfer of liability to a Life Insurance Company or Pooled Superannuation Trust		<b>R6</b>	
Gross payments foreign resident income			
Other income			
<b>Total other income</b>		<b>S</b>	
Assessable income due to a changed tax status of the fund		<b>T</b>	
<b>Net non-arm's length income</b>	(Subject to 47% tax rate U1 + U2 + U3)	<b>U</b>	
Net non-arm's length private company dividends		<b>U1</b>	
Net non-arm's length trust distributions		<b>U2</b>	
Net other non-arm's length income		<b>U3</b>	
<b>Gross income</b>		<b>W</b>	\$27,534.00
Exempt current pension income		<b>Y</b>	
<b>Total assessable income</b>		<b>V</b>	\$27,534.00

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

	Deductions	Non-Deductible Expenses
Interest expenses within Australia	A1	A2
Interest expenses overseas	B1	B2
Capital works expenditure	D1	D2
Low value pool		
Capital allowance		
Other depreciation		
Decline in value of depreciating assets	E1	E2
Insurance premiums – members	F1	F2
SMSF auditor fee	H1	H2
Investment expenses	I1	I2
Management and administration expenses	J1	J2
Forestry managed investment scheme expense	U1	U2
Other amounts	L1	L2
Tax losses deducted	M1	
<b>Totals</b>	<b>N</b>	<b>Y</b>
<b>Total SMSF expenses</b>		(N + Y) <b>Z</b>
<b>Taxable income or loss</b>	(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS) <b>O</b>	
		<b>\$27,534.00</b>

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

Taxable income	A	\$27,534.00
Tax on taxable income	T1	\$4,130.10
Tax on no-TFN-quoted contributions	J	\$0.00
Gross tax	B	\$4,130.10
Non-refundable non-carry forward tax offsets	(C1 + C2) C	
Foreign income tax offset	C1	
Rebates and tax offsets	C2	
<b>Subtotal</b>	(B less C – cannot be less than zero) <b>T2</b>	<b>\$4,130.10</b>

<b>Non-refundable carry forward tax offsets</b>	(D1 + D2 + D3 + D4)	<b>D</b>	\$0.00
Early stage venture capital limited partnership tax offset		<b>D1</b>	\$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year		<b>D2</b>	\$0.00
Early stage investor tax offset		<b>D3</b>	\$0.00
Early stage investor tax offset carried forward from previous year		<b>D4</b>	\$0.00
<b>Subtotal</b>	<b>(T2 less D – cannot be less than zero)</b>	<b>T3</b>	<b>\$4,130.10</b>
<b>REFUNDABLE TAX OFFSETS</b>	(E1 + E2 + E3 + E4)	<b>E</b>	\$0.00
Complying fund's franking credits tax offset		<b>E1</b>	\$0.00
No-TFN tax offset		<b>E2</b>	
National rental affordability scheme tax offset		<b>E3</b>	
Exploration credit tax offset		<b>E4</b>	\$0.00
Tax Payable		<b>T5</b>	\$4,130.10
Section 102AAM interest charge		<b>G</b>	
<b>Eligible credits</b>	(H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	\$0.00
Credit for interest on early payments – amount of interest		<b>H1</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)		<b>H2</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)		<b>H3</b>	\$0.00
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b>	\$0.00
Credit for interest on no-TFN tax offset		<b>H6</b>	
Credit for amounts withheld from foreign resident capital gains withholding		<b>H8</b>	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		<b>I</b>	\$0.00
PAYG instalments raised		<b>K</b>	\$3,159.00
Supervisory levy		<b>L</b>	\$259.00
Supervisory levy adjustment for wound up funds		<b>M</b>	\$0.00
Supervisory levy adjustment for new funds		<b>N</b>	\$0.00
<b>Amount payable</b>		<b>S</b>	<b>\$1,230.10</b>

## Section E: Losses

<b>14</b> LOSSES			
Tax losses carried forward to later income years		<b>U</b>	
Net capital losses carried forward to later income years		<b>V</b>	\$1,117.00



## Section H: Assets and liabilities

<b>15</b>	<b>ASSETS</b>		
<b>15a</b>	<b>Australian managed investments</b>		
	Listed trusts	<b>A</b>	
	Unlisted trusts	<b>B</b>	\$13,948.00
	Insurance policy	<b>C</b>	
	Other managed investments	<b>D</b>	
<b>15b</b>	<b>Australian direct investments</b>		
	Cash and term deposits	<b>E</b>	\$19,487.00
	Debt securities	<b>F</b>	
	Loans	<b>G</b>	
	Listed shares	<b>H</b>	\$58,899.00
	Unlisted shares	<b>I</b>	
	<b>Limited recourse borrowing arrangements</b>	<b>J</b>	
	Australian residential real property	<b>J1</b>	
	Australian non-residential real property	<b>J2</b>	
	Overseas real property	<b>J3</b>	
	Australian shares	<b>J4</b>	
	Overseas shares	<b>J5</b>	
	Other	<b>J6</b>	
	Property Count	<b>J7</b>	
	Non-residential real property	<b>K</b>	
	Residential real property	<b>L</b>	
	Collectables and personal use assets	<b>M</b>	
	Other assets	<b>O</b>	
<b>15c</b>	<b>Other investments</b>		
	Crypto-Currency	<b>N</b>	
<b>15d</b>	<b>Overseas direct investments</b>		
	Overseas shares	<b>P</b>	
	Overseas non-residential real property	<b>Q</b>	
	Overseas residential real property	<b>R</b>	
	Overseas managed investments	<b>S</b>	
	Other overseas assets	<b>T</b>	
	<b>Total Australian and overseas assets</b>	<b>U</b>	<b>\$92,334.00</b>
<b>15e</b>	<b>In-house assets</b>		
	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?	<b>A</b>	

**15f** Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	<b>A</b>
Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	<b>B</b>

**16** LIABILITIES

<b>Borrowings</b>	<b>V</b>	
Borrowings for limited recourse borrowing arrangements	<b>V1</b>	
Permissible temporary borrowings	<b>V2</b>	
Other borrowings	<b>V3</b>	
Total member closing account balances	<b>W</b>	\$88,551.00
Reserve accounts	<b>X</b>	
Other liabilities	<b>Y</b>	\$3,783.00
<b>Total liabilities</b>	<b>Z</b>	<b>\$92,334.00</b>

**17** TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)

<b>Total TOFA gains</b>	<b>H</b>
<b>Total TOFA losses</b>	<b>I</b>

**Section J: Other information**

## FAMILY TRUST ELECTION STATUS

Select the income year of the election	<b>A</b>
Family trust election revocation/variation code	<b>B</b>

## INTERPOSED ENTITY ELECTION STATUS

Select the earliest income year elected	<b>C</b>
Interposed entity election revocation code	<b>D</b>

**Section K : Declarations**

## PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS

Title	Mrs
First name	Eswari
Other name	
Family name	Veerasmay
Suffix	
Non-individual trustee name	
ABN of non-individual trustee	
Contact number	08 93757344
Email address	

**TAX AGENT'S CONTACT DETAILS**

Practice name	Mora Wealth Accountants Pty Ltd
Title	Mr
First name	Alex
Other name	
Family name	Mora
Suffix	
Contact number	08 93091233

**HOURS TAKEN TO PREPARE AND COMPLETE THIS RETURN**

**Member 1 — Veerasamy, Eswari (TFN Recorded)**

Account status	Open
Tax File Number	TFN Recorded
<b>INDIVIDUAL NAME</b>	
Title	Mrs
Given name	Eswari
Other given names	
Family name	Veerasamy
Suffix	
Date of birth	17 Mar 1961
Date of death	
<b>CONTRIBUTIONS</b>	
Opening account balance	\$117,464.78
Employer contributions	<b>A</b> \$13,000.00
Principal Employer ABN	<b>A1</b>
Personal contributions	<b>B</b> \$14,500.00
CGT small business retirement exemption	<b>C</b>
CGT small business 15 year exemption	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Proceeds from primary residence disposal	<b>H</b>
Receipt date	<b>H1</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>
<b>Total Contributions</b>	<b>N</b> <b>\$27,500.00</b>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	(\$56,413.60)
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$88,551.18
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$88,551.18</b>

# Capital Gains Tax Schedule

1 CURRENT YEAR CAPITAL GAINS AND CAPITAL LOSSES	Capital gains	Capital losses
Shares in companies listed on an Australian securities exchange	A	K
	\$7,110.00	
Other shares	B	L
Units in unit trusts listed on an Australian securities exchange	C	M
Other units	D	N
Real estate situated in Australia	E	O
Other real estate	F	P
Amount of capital gains from a trust (including a managed fund)	G	
Collectables	H	Q
Other CGT assets and any other CGT events	I	R
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S	\$0.00
<b>Total current year</b>	<b>J</b>	<b>A</b>
	<b>\$7,110.00</b>	
<b>2 CAPITAL LOSSES</b>		
Total current year capital losses applied	B	
Total prior year net capital losses applied	C	\$7,110.00
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	D	
<b>Total capital losses applied</b>	<b>E</b>	<b>\$7,110.00</b>
<b>3 UNAPPLIED NET CAPITAL LOSSES CARRIED FORWARD</b>		
Net capital losses from collectables carried forward to later income years	A	
Other net capital losses carried forward to later income years	B	\$1,117.00
<b>4 CGT DISCOUNT</b>		
Total CGT discount applied	A	
<b>5 CGT CONCESSIONS FOR SMALL BUSINESS</b>		
Small business active asset reduction	A	
Small business retirement exemption	B	
Small business rollover	C	
<b>Total small business concessions applied</b>	<b>D</b>	<b>\$0.00</b>
<b>6 NET CAPITAL GAIN</b>		
	A	\$0.00
1J less 2E less 4A less 5D (cannot be less than zero). Amount will appear at label A, <b>Net capital gain</b> on your tax return		
<b>7 EARNOUT ARRANGEMENTS</b>		
Income year earnout right created	F	
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	<b>A</b>
Capital gains disregarded by a foreign resident	<b>B</b>
Capital gains disregarded as a result of a scrip for scrip rollover	<b>C</b>
Capital gains disregarded as a result of an inter-company asset rollover	<b>D</b>
Capital gains disregarded by a demerging entity	<b>E</b>

# Worksheets

## 11 INCOME

### C Gross interest income

Description	Tax Withheld	Interest
Imported from SF360	\$0.00	\$34.00
<b>Total</b>	<b>\$0.00</b>	<b>\$34.00</b>

## 13 CALCULATION STATEMENT

### D1 Early stage venture capital limited partnership tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

### D2 Early stage venture capital limited partnership tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

### D3 Early stage investor tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

### D4 Early stage investor tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

### H5 Credit for TFN amounts withheld from payments from closely held trusts

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

### H8 Credit for amounts withheld from foreign resident capital gains withholding

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

## K PAYG INSTALMENTS RAISED

Description	Amount
Imported from SF360	\$3,159.00
<b>Total</b>	<b>\$3,159.00</b>

## 15 ASSETS

### 15a AUSTRALIAN MANAGED INVESTMENTS



**I** Unlisted trusts

Description	Amount
Imported from SF360	\$13,948.00
<b>Total</b>	<b>\$13,948.00</b>

**15b** AUSTRALIAN DIRECT INVESTMENTS**E** Cash and term deposits

Description	Amount
Imported from SF360	\$19,487.00
<b>Total</b>	<b>\$19,487.00</b>

**H** Listed shares

Description	Amount
Imported from SF360	\$58,899.00
<b>Total</b>	<b>\$58,899.00</b>

**16** LIABILITIES**Y** Other liabilities

Description	Amount
Imported from SF360	\$3,783.00
<b>Total</b>	<b>\$3,783.00</b>