

Brayan Superannuation Fund

ABN 42 360 272 451

Financial Statement
For the year ended 30 June 2021

Brayan Superannuation Fund
Statement of Financial Position
as at 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|---|------|----------------------------|----------------------------|
| Assets | | | |
| Investments | | | |
| Derivative Investments | 6A | 210.00 | - |
| Managed Investments | 6B | 151,472.40 | 24,064.58 |
| Shares in Listed Companies | 6C | 2,162,202.22 | 4,543,608.55 |
| Stapled Securities | 6D | 53,835.00 | 49,522.50 |
| Units In Listed Unit Trusts | 6E | 286,824.50 | 183,260.50 |
| Other Assets | | | |
| Cash At Bank | | 69,487.59 | 275,191.24 |
| Receivables | | 30,424.83 | 7,495.48 |
| Total Assets | | <u>2,754,456.54</u> | <u>5,083,142.85</u> |
| Liabilities | | | |
| Other Creditors and Accruals | | - | 550.00 |
| Income Tax Payable | | 3,682.86 | 1,424.29 |
| Other Taxes Payable | | 2,834.00 | 2,468.00 |
| Total Liabilities | | <u>6,516.86</u> | <u>4,442.29</u> |
| Net Assets Available to Pay Benefits | | <u>2,747,939.68</u> | <u>5,078,700.56</u> |
| <i>Represented by:</i> | | | |
| Liability for Accrued Benefits | 2 | | |
| Mr Mark Brayan | | 1,991,823.24 | 3,704,665.16 |
| Mrs Melissa Brayan | | 756,116.44 | 1,374,035.40 |
| Total Liability for Accrued Benefits | | <u>2,747,939.68</u> | <u>5,078,700.56</u> |

Brayan Superannuation Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|---|------|------------------------------|----------------------------|
| Income | | | |
| Member Receipts | | | |
| Contributions | | | |
| Employer | | 24,999.96 | 25,000.04 |
| Member | | 25,000.00 | 325,000.00 |
| Investment Gains | | | |
| Realised Capital Gains | 8A | 3,072.39 | - |
| Investment Income | | | |
| Distributions | 7A | 52,180.58 | 10,224.98 |
| Dividends | 7B | 22,148.25 | 17,248.62 |
| Foreign Income | 7C | - | 808.63 |
| Interest | 7D | 326.72 | 3,891.33 |
| | | <u>127,727.90</u> | <u>382,173.60</u> |
| Expenses | | | |
| Member Payments | | | |
| Lump Sums Paid | | 3,750.00 | - |
| Contribution Surcharge | | - | 3,749.95 |
| Other Expenses | | | |
| Accountancy Fee | | 3,607.00 | 2,787.00 |
| Auditor Fee | | 1,200.00 | 1,195.00 |
| Bank Fees | | 120.00 | 120.00 |
| Interest Paid | | 0.01 | - |
| Investment Management Fee | | 4,620.23 | 3,448.07 |
| Legal Fee | | 450.00 | - |
| SMSF Supervisory Levy | | 259.00 | 259.00 |
| Investment Losses | | | |
| Decrease in Market Value | 8B | 2,433,241.29 | (728,898.01) |
| | | <u>2,447,247.53</u> | <u>(717,338.99)</u> |
| Benefits Accrued as a Result of Operations before Income Tax | | (2,319,519.63) | 1,099,512.59 |
| Income Tax | | | |
| Income Tax Expense | | 11,241.25 | 6,713.54 |
| | | <u>11,241.25</u> | <u>6,713.54</u> |
| Benefits Accrued as a Result of Operations | | <u>(2,330,760.88)</u> | <u>1,092,799.05</u> |

The accompanying notes form part of these financial statements.

This document was digitally signed by Mark Brayan (25/03/2022 4:35:28pm +11:00 GMT) and Melissa Brayan (21/03/2022 3:22:02pm +11:00 GMT)

Brayan Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Brayan Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

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

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and

Brayan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

| | Current | Previous |
|--|---------------------|---------------------|
| Liability for Accrued Benefits at beginning of period | 5,078,700.56 | 3,985,901.51 |
| Benefits Accrued during the period | (2,327,010.88) | 1,092,799.05 |
| Benefits Paid during the period | (3,750.00) | 0.00 |
| Liability for Accrued Benefits at end of period | 2,747,939.68 | 5,078,700.56 |

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

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

| | Current | Previous |
|---|---------------------|---------------------|
| Vested Benefits at beginning of period | 5,078,700.56 | 3,985,901.51 |
| Benefits Accrued during the period | (2,327,010.88) | 1,092,799.05 |
| Benefits Paid during the period | (3,750.00) | 0.00 |
| Vested Benefits at end of period | 2,747,939.68 | 5,078,700.56 |

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Derivative Investments

| | Current | Previous |
|---|----------------|-----------------|
| At market value: | | |
| Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav | 210.00 | 0.00 |
| | 210.00 | 0.00 |

Note 6B – Managed Investments

| | Current | Previous |
|-----------------------------------|-------------------|------------------|
| At market value: | | |
| FIDELITY AUSTRALIAN EQUITIES FUND | 29,798.17 | 24,064.58 |
| Geometrica Fund | 121,674.23 | 0.00 |
| | 151,472.40 | 24,064.58 |

Brayan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 6C – Shares in Listed Companies

| | Current | Previous |
|---|---------------------|---------------------|
| At market value: | | |
| AGL Energy Limited. | 6,847.00 | 14,236.75 |
| Appen Limited - Ordinary Fully Paid | 1,722,834.40 | 4,296,951.68 |
| Australia And New Zealand Banking Group Limited | 19,705.00 | 13,048.00 |
| BHP Group Limited | 48,570.00 | 0.00 |
| Brambles Limited | 22,880.00 | 21,740.00 |
| Cashrewards Limited | 12,485.52 | 0.00 |
| CSL Limited | 29,944.95 | 30,135.00 |
| Lynas Rare Earths Limited | 79,940.00 | 0.00 |
| Macquarie Group Limited | 78,215.00 | 59,300.00 |
| Onemarket Limited (from OMN to OMN_UNL) | 116.40 | 116.40 |
| Ramsay Health Care Limited | 24,928.20 | 26,341.92 |
| Rio Tinto Limited | 70,285.20 | 54,367.80 |
| St Barbara Limited | 14,236.75 | 0.00 |
| Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 | 4,998.40 | 3,555.20 |
| Viva Leisure Limited | 26,215.40 | 23,815.80 |
| | 2,162,202.22 | 4,543,608.55 |

Note 6D – Stapled Securities

| | Current | Previous |
|---|------------------|------------------|
| At market value: | | |
| Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund) | 25,375.00 | 21,262.50 |
| Transurban Group - Fully Paid Ordinary/Units Stapled Securities | 28,460.00 | 28,260.00 |
| | 53,835.00 | 49,522.50 |

Note 6E – Units In Listed Unit Trusts

| | Current | Previous |
|---|-------------------|-------------------|
| At market value: | | |
| Magellan Global Fund. - Ordinary Units Fully Paid Closed Class | 27,150.00 | 0.00 |
| Magellan Global Trust - Ordinary Units Fully Paid | 0.00 | 26,175.00 |
| Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid | 71,225.00 | 57,062.50 |
| Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ) | 124,470.00 | 51,000.00 |
| Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF | 63,979.50 | 49,023.00 |
| | 286,824.50 | 183,260.50 |

Note 7A – Distributions

| | Current | Previous |
|---|------------------|------------------|
| FIDELITY AUSTRALIAN EQUITIES FUND | 1,249.76 | 1,642.57 |
| Geometrica Fund | 16,932.02 | 0.00 |
| Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund) | 1,561.00 | 1,312.29 |
| Transurban Group - Fully Paid Ordinary/Units Stapled Securities | 710.00 | 320.00 |
| Magellan Global Fund. - Ordinary Units Fully Paid Closed Class | 549.00 | 0.00 |
| Magellan Global Trust - Ordinary Units Fully Paid | 537.00 | 516.00 |
| Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid | 1,141.14 | 1,779.01 |
| Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ) | 28,729.05 | 4,655.11 |
| Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF | 771.61 | 0.00 |
| | 52,180.58 | 10,224.98 |

Brayan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 7B – Dividends

| | Current | Previous |
|---|------------------|------------------|
| AGL Energy Limited. | 768.20 | 926.85 |
| Appen Limited - Ordinary Fully Paid | 12,667.91 | 11,401.11 |
| Australia And New Zealand Banking Group Limited | 420.00 | 1,120.00 |
| BHP Group Limited | 1,311.35 | 0.00 |
| Brambles Limited | 512.40 | 897.60 |
| CSL Limited | 295.96 | 0.00 |
| Macquarie Group Limited | 1,575.00 | 500.00 |
| Ramsay Health Care Limited | 192.06 | 462.00 |
| Rio Tinto Limited | 4,071.37 | 1,941.06 |
| St Barbara Limited | 334.00 | 0.00 |
| | 22,148.25 | 17,248.62 |

Note 7C – Foreign Income

| | Current | Previous |
|---|----------------|-----------------|
| Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 | 0.00 | 808.63 |
| | 0.00 | 808.63 |

Note 7D – Interest

| | Current | Previous |
|---|----------------|-----------------|
| AMP Term Deposit mature 04/05/20 | 0.00 | 872.60 |
| MEBANK Term Deposit maturing 03/02/2020 | 0.00 | 448.77 |
| Cash at Westpac Business a/c 106488 | 6.30 | 35.28 |
| CBA account #2278 | 320.42 | 2,534.68 |
| | 326.72 | 3,891.33 |

Note 8A – Realised Capital Gains

| | Current | Previous |
|-----------------------------------|-----------------|-----------------|
| Shares in Listed Companies | | |
| Hastings Technology Metals Ltd | 3,072.39 | 0.00 |
| | 3,072.39 | 0.00 |

Brayan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 8B – Decrease in Market Value

| | Current | Previous |
|---|---------------------|---------------------|
| Derivative Investments | | |
| Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav | (210.00) | 0.00 |
| Managed Investments | | |
| FIDELITY AUSTRALIAN EQUITIES FUND | (5,733.59) | 2,370.85 |
| Geometrica Fund | (4,742.21) | 0.00 |
| Shares in Listed Companies | | |
| AGL Energy Limited. | 7,389.75 | 2,471.60 |
| Appen Limited - Ordinary Fully Paid | 2,574,117.28 | (751,206.47) |
| Australia And New Zealand Banking Group Limited | (6,657.00) | 6,699.00 |
| BHP Group Limited | (12,925.02) | 0.00 |
| Brambles Limited | (1,140.00) | 3,780.00 |
| Cashrewards Limited | 17,514.41 | 0.00 |
| CSL Limited | 190.05 | (3,740.62) |
| Lynas Rare Earths Limited | (45,005.68) | 0.00 |
| Macquarie Group Limited | (18,915.00) | (4,156.44) |
| Onemarket Limited (from OMN to OMN_UNL) | 0.00 | (156.00) |
| Ramsay Health Care Limited | 1,413.72 | 706.08 |
| Rio Tinto Limited | (15,917.40) | (4,143.07) |
| St Barbara Limited | 10,951.03 | 0.00 |
| Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 | (1,443.20) | 5,482.40 |
| Viva Leisure Limited | 17,595.90 | (3,817.80) |
| Stapled Securities | | |
| Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund) | (4,112.50) | 5,806.69 |
| Transurban Group - Fully Paid Ordinary/Units Stapled Securities | (200.00) | 1,543.02 |
| Units In Listed Unit Trusts | | |
| Magellan Global Fund. - Ordinary Units Fully Paid Closed Class | 1,506.75 | 0.00 |
| Magellan Global Trust - Ordinary Units Fully Paid | (2,481.75) | 2,481.75 |
| Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid | (14,162.50) | 3,575.00 |
| Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ) | (48,835.25) | 143.00 |
| Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF | (14,956.50) | 3,263.00 |
| | 2,433,241.29 | (728,898.01) |

Brayan Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Brayan Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly the financial position of the Fund at 30 June 2021 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2021.

Signed in accordance with a resolution of the directors of Wazzy Pty Limited by:

..... Dated:/...../.....
Melissa Brayan
Director: Wazzy Pty Limited

..... Dated:/...../.....
Mark Brayan
Director: Wazzy Pty Limited

Brayan Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2020 to 30 June 2021

| Operating Statement Profit vs. Provision for Income Tax | | 2021 |
|---|----------------------|-----------------------|
| | | \$ |
| Benefits Accrued as a Result of Operations before Income Tax | | (2,319,519.63) |
| <u>ADD:</u> | | |
| Decrease in Market Value | | 2,433,241.29 |
| Franking Credits | | 6,432.05 |
| Lump Sums Paid | | 3,750.00 |
| Taxable Capital Gains | | 25,309.00 |
| <u>LESS:</u> | | |
| Realised Capital Gains | | 3,072.39 |
| Distributed Capital Gains | | 26,528.60 |
| Non-Taxable Income | | 1,786.83 |
| Rounding | | 2.89 |
| Taxable Income or Loss | | 117,822.00 |
| | Income Amount | Tax Amount |
| Gross Tax @ 15% for Concessional Income | 117,822.00 | 17,673.30 |
| Gross Tax @ 45% for Net Non-Arm's Length Income | 0.00 | 0.00 |
| No-TFN Quoted Contributions @ 32% | 0.00 | 0.00 |
| Change in Carried Forward Losses | 0.00 | 0.00 |
| Provision for Income Tax | | 17,673.30 |

Provision for Income Tax vs. Income Tax Expense

| | |
|---------------------------------|------------------|
| Provision for Income Tax | 17,673.30 |
| <u>LESS:</u> | |
| Franking Credits | 6,432.05 |
| Income Tax Expense | 11,241.25 |

Provision for Income Tax vs. Income Tax Payable

| | |
|--|------------------|
| Provision for Income Tax | 17,673.30 |
| <u>LESS:</u> | |
| Franking Credits | 6,432.05 |
| Foreign Tax Credits | 194.39 |
| Income Tax Instalments Paid | 7,364.00 |
| Income Tax Payable (Receivable) | 3,682.86 |

Exempt Current Pension Income Settings

| | |
|------------------------------|---------|
| Pension Exempt % (Actuarial) | 0.0000% |
| Pension Exempt % (Expenses) | 0.0000% |

Brayan Superannuation Fund

Investment Summary as at 30 June 2021

| Investment | Units | Average Cost Price | Market Price | Accounting Cost | Market Value | Unrealised Accounting Gain/(Loss) | Accounting Gain/(Loss) (%) | Portfolio Weight (%) |
|--|---------------|--------------------|--------------|------------------|------------------|-----------------------------------|----------------------------|----------------------|
| <u>Bank</u> | | | | | | | | |
| Cash at Bank - WBC a/c 599155 | | | | 15.21 | 15.21 | | | |
| Cash at Westpac Business a/c 106488 | | | | 23,336.40 | 23,336.40 | | | |
| CBA account #2278 | | | | 46,135.98 | 46,135.98 | | | |
| | | | | 69,487.59 | 69,487.59 | | | |
| <u>Listed Derivatives Market</u> | | | | | | | | |
| Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav (ASX:MGFO) | 7,500.00000 | 0.0000 | 0.0280 | 0.00 | 210.00 | 210.00 | 0.00% | |
| | | | | 0.00 | 210.00 | 210.00 | 0.00% | 0.00% |
| <u>Listed Securities Market</u> | | | | | | | | |
| AGL Energy Limited. (ASX:AGL) | 835.00000 | 24.1320 | 8.2000 | 20,150.22 | 6,847.00 | (13,303.22) | (66.02)% | |
| Australia And New Zealand Banking Group Limited (ASX:ANZ) | 700.00000 | 29.2048 | 28.1500 | 20,443.33 | 19,705.00 | (738.33) | (3.61)% | |
| Appen Limited - Ordinary Fully Paid (ASX:APX) | 126,679.00000 | 1.1998 | 13.6000 | 151,986.70 | 1,722,834.40 | 1,570,847.70 | 1,033.54% | |
| BHP Group Limited (ASX:BHP) | 1,000.00000 | 35.6450 | 48.5700 | 35,644.98 | 48,570.00 | 12,925.02 | 36.26% | |
| Brambles Limited (ASX:BXB) | 2,000.00000 | 9.8345 | 11.4400 | 19,668.90 | 22,880.00 | 3,211.10 | 16.33% | |
| Cashrewards Limited (ASX:CRW) | 17,341.00000 | 1.7300 | 0.7200 | 29,999.93 | 12,485.52 | (17,514.41) | (58.38)% | |
| CSL Limited (ASX:CSL) | 105.00000 | 251.3750 | 285.1900 | 26,394.38 | 29,944.95 | 3,550.57 | 13.45% | |
| Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund) (ASX:IAP) | 17,500.00000 | 1.5468 | 1.4500 | 27,069.19 | 25,375.00 | (1,694.19) | (6.26)% | |
| Lynas Rare Earths Limited (ASX:LYC) | 14,000.00000 | 2.4953 | 5.7100 | 34,934.32 | 79,940.00 | 45,005.68 | 128.83% | |
| Magellan Global Fund. - Ordinary Units Fully Paid Closed Class (ASX:MGF) | 15,000.00000 | 1.9104 | 1.8100 | 28,656.75 | 27,150.00 | (1,506.75) | (5.26)% | |
| Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF (ASX:MOAT) | 650.00000 | 80.4400 | 98.4300 | 52,286.00 | 63,979.50 | 11,693.50 | 22.36% | |
| Macquarie Group Limited (ASX:MQG) | 500.00000 | 110.2871 | 156.4300 | 55,143.56 | 78,215.00 | 23,071.44 | 41.84% | |
| Onemarket Limited (from OMN to OMN_UNL) (ASX:OMN) | 120.00000 | 0.2740 | 0.9700 | 32.88 | 116.40 | 83.52 | 254.01% | |
| Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid (ASX:PIXX) | 13,750.00000 | 5.5264 | 5.1800 | 75,988.16 | 71,225.00 | (4,763.16) | (6.27)% | |

Brayan Superannuation Fund Investment Summary as at 30 June 2021

| Investment | Units | Average Cost Price | Market Price | Accounting Cost | Market Value | Unrealised Accounting Gain/(Loss) | Accounting Gain/(Loss) (%) | Portfolio Weight (%) |
|--|---------------|--------------------|--------------|---------------------|---------------------|-----------------------------------|----------------------------|----------------------|
| <u>Listed Securities Market</u> | | | | | | | | |
| Regal Investment Fund - Ordinary Units Fully Paid (previously RF1ZZ) (ASX:RF1) | 27,000.00000 | 2.8066 | 4.6100 | 75,777.75 | 124,470.00 | 48,692.25 | 64.26% | |
| Ramsay Health Care Limited (ASX:RHC) | 396.00000 | 66.1360 | 62.9500 | 26,189.85 | 24,928.20 | (1,261.65) | (4.82)% | |
| Rio Tinto Limited (ASX:RIO) | 555.00000 | 90.4950 | 126.6400 | 50,224.73 | 70,285.20 | 20,060.47 | 39.94% | |
| St Barbara Limited (ASX:SBM) | 8,350.00000 | 3.0165 | 1.7050 | 25,187.78 | 14,236.75 | (10,951.03) | (43.48)% | |
| Transurban Group - Fully Paid Ordinary/Units Stepped Securities (ASX:TCL) | 2,000.00000 | 14.9015 | 14.2300 | 29,803.02 | 28,460.00 | (1,343.02) | (4.51)% | |
| Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 (ASX:URW) | 880.00000 | 14.6659 | 5.6800 | 12,905.99 | 4,998.40 | (7,907.59) | (61.27)% | |
| Viva Leisure Limited (ASX:VVA) | 15,985.00000 | 2.5019 | 1.6400 | 39,993.50 | 26,215.40 | (13,778.10) | (34.45)% | |
| | | | | 838,481.92 | 2,502,861.72 | 1,664,379.80 | 198.50% | 91 |
| <u>Managed Funds Market</u> | | | | | | | | |
| FIDELITY AUSTRALIAN EQUITIES FUND (ASX:FL08) | 737.25000 | 33.9098 | 40.4180 | 25,000.00 | 29,798.17 | 4,798.17 | 19.19% | |
| Geometrica Fund | 100,383.00000 | 1.1649 | 1.2121 | 116,932.02 | 121,674.23 | 4,742.21 | 4.06% | |
| | | | | 141,932.02 | 151,472.40 | 9,540.38 | 6.72% | 5 |
| | | | | 1,049,901.53 | 2,724,031.71 | 1,674,130.18 | 159.46% | 100 |

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Brayan Superannuation Fund

Members Summary Report - For the period 1/07/2020 to 30/06/2021

| Member's Detail | Opening Balance | Increases | | | | Decreases | | | | Closing Balance | |
|--|-----------------|-----------|---------|----------------|----------|-------------|------|----------|----------|-----------------|--------------|
| | | Contrib | Tran In | Profit | Ins Proc | Tax | Exp | Ins Prem | Tran Out | | Ben Paid |
| Mr Mark Brayan 15 Telegraph Road Pymble NSW 2073 Accumulation Accumulation | 3,704,665.16 | 24,999.96 | 0.00 | (1,727,634.34) | 0.00 | (6,457.54) | 0.00 | 0.00 | 0.00 | (3,750.00) | 1,991,818.12 |
| Mrs Melissa Brayan 15 Telegraph Road Pymble NSW 2073 Accumulation Accumulation | 1,374,035.40 | 25,000.00 | 0.00 | (638,135.25) | 0.00 | (4,783.71) | 0.00 | 0.00 | 0.00 | 0.00 | 756,116.44 |
| | 3,704,665.16 | 24,999.96 | 0.00 | (1,727,634.34) | 0.00 | (6,457.54) | 0.00 | 0.00 | 0.00 | (3,750.00) | 1,991,818.12 |
| | 1,374,035.40 | 25,000.00 | 0.00 | (638,135.25) | 0.00 | (4,783.71) | 0.00 | 0.00 | 0.00 | 0.00 | 756,116.44 |
| | 5,078,700.56 | 49,999.96 | 0.00 | (2,365,769.59) | 0.00 | (11,241.25) | 0.00 | 0.00 | 0.00 | (3,750.00) | 2,747,934.00 |

Brayan Superannuation Fund
(ABN: 42 360 272 451)

Consolidated Member Benefit Totals

| Period | Member Account Details |
|----------------------------|---|
| 1 July 2020 - 30 June 2021 | Residential Address: 15 Telegraph Road Pymble, NSW 2073 |
| Member | Number: BRAYAM0 |
| Mr Mark Ronald Brayan | Date of Birth: 30 October 1963 Date Joined Fund: 20 March 2008 Eligible Service Date: 18 July 1994 Tax File Number Held: Yes |

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

| Your Accounts | Your Tax Components |
|---|--|
| Withdrawal Benefit as at 1 Jul 2020 | Tax Free 11,207.65 |
| Accumulation 3,704,665.16 | Taxable - Taxed 1,980,615.59 |
| Total as at 1 Jul 2020 <u><u>3,704,665.16</u></u> | Taxable - Untaxed - |
| Withdrawal Benefit as at 30 Jun 2021 | Your Preservation Components |
| Accumulation 1,991,823.24 | Preserved 1,981,522.60 |
| Total as at 30 Jun 2021 <u><u>1,991,823.24</u></u> | Restricted Non Preserved - |
| | Unrestricted Non Preserved 10,300.64 |
| | Your Insurance Benefits |
| | No insurance details have been recorded |
| | Your Beneficiaries |
| | Binding Beneficiary Nomination* |
| | Melissa Brayan: Spouse - 100% |
| | * Nomination in effect from 9 November 2014 |

For Enquiries:

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Brayan Superannuation Fund
(ABN: 42 360 272 451)

Member Benefit Statement

| Period | Member Account Details |
|-----------------------------------|--|
| 1 July 2020 - 30 June 2021 | Residential Address: 15 Telegraph Road Pymble, NSW 2073 |
| Member Number: BRAYAM0 | Date of Birth: 30 October 1963 |
| Mr Mark Ronald Brayan | Date Joined Fund: 20 March 2008 |
| Accumulation Account | Eligible Service Date: 18 July 1994 |
| Accumulation | Tax File Number Held: Yes |
| | Account Start Date: 20 March 2008 |

| Your Account Summary | |
|---|----------------------------|
| Withdrawal Benefit as at 1 Jul 2020 | 3,704,665.16 |
| <i>Increases to your account:</i> | |
| Employer Contributions | 24,999.96 |
| <u>Total Increases</u> | <u>24,999.96</u> |
| <i>Decreases to your account:</i> | |
| Contributions Tax | 3,750.00 |
| Lump Sum Cash Payments | 3,750.00 |
| Share Of Net Fund Income | 1,727,634.34 |
| Tax on Net Fund Income | 2,707.54 |
| <u>Total Decreases</u> | <u>1,737,841.88</u> |
| Withdrawal Benefit as at 30 Jun 2021 | <u>1,991,823.24</u> |

| Your Tax Components | | |
|--|----------|--------------|
| Tax Free | 0.5627 % | 11,207.65 |
| Taxable - Taxed | | 1,980,615.59 |
| Taxable - Untaxed | | - |
| Your Preservation Components | | |
| Preserved | | 1,981,522.60 |
| Restricted Non Preserved | | - |
| Unrestricted Non Preserved | | 10,300.64 |
| Your Insurance Benefits | | |
| No insurance details have been recorded | | |
| Your Beneficiaries | | |
| Binding Beneficiary Nomination* | | |
| Melissa Brayan: Spouse - 100% | | |
| * Nomination in effect from 9 November 2014 | | |

For Enquiries:

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Trustee

The Trustee of the Fund is as follows:

Wazzy Pty Limited

The directors of the Trustee company are:

Melissa Brayan and
Mark Brayan

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Melissa Brayan
Director - Wazzy Pty Limited

.....
Mark Brayan
Director - Wazzy Pty Limited

Statement Date: 30 June 2021

For Enquiries:

Brayan Superannuation Fund
(ABN: 42 360 272 451)

Consolidated Member Benefit Totals

| Period | Member Account Details |
|----------------------------|---|
| 1 July 2020 - 30 June 2021 | Residential Address: 15 Telegraph Road Pymble, NSW 2073 |
| Member | Number: BRAYAM1 |
| Mrs Melissa Anne Brayan | Date of Birth: 25 August 1967 Date Joined Fund: 20 March 2008 Eligible Service Date: 18 April 1994 Tax File Number Held: Yes |

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

| | |
|--|----------------------------|
| Withdrawal Benefit as at 1 Jul 2020 | |
| Accumulation | 1,374,035.40 |
| Total as at 1 Jul 2020 | <u><u>1,374,035.40</u></u> |

| | |
|---|--------------------------|
| Withdrawal Benefit as at 30 Jun 2021 | |
| Accumulation | 756,116.44 |
| Total as at 30 Jun 2021 | <u><u>756,116.44</u></u> |

Your Tax Components

| | |
|-------------------|------------|
| Tax Free | 404,372.78 |
| Taxable - Taxed | 351,743.66 |
| Taxable - Untaxed | - |

Your Preservation Components

| | |
|----------------------------|------------|
| Preserved | 748,519.06 |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | 7,597.38 |

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Mark Brayan: Spouse - 100%

* Nomination in effect from **9 November 2014**

For Enquiries:

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Brayan Superannuation Fund
(ABN: 42 360 272 451)

Member Benefit Statement

| Period | Member Account Details |
|----------------------------|--|
| 1 July 2020 - 30 June 2021 | Residential Address: 15 Telegraph Road Pymble, NSW 2073 |
| Member Number: BRAYAM1 | Date of Birth: 25 August 1967 |
| Mrs Melissa Anne Brayan | Date Joined Fund: 20 March 2008 |
| Accumulation Account | Eligible Service Date: 18 April 1994 |
| Accumulation | Tax File Number Held: Yes |
| | Account Start Date: 20 March 2008 |

| Your Account Summary | |
|--------------------------------------|--------------------------|
| Withdrawal Benefit as at 1 Jul 2020 | 1,374,035.40 |
| <i>Increases to your account:</i> | |
| Member Contributions | 25,000.00 |
| <u>Total Increases</u> | <u>25,000.00</u> |
| <i>Decreases to your account:</i> | |
| Contributions Tax | 3,750.00 |
| Share Of Net Fund Income | 638,135.25 |
| Tax on Net Fund Income | 1,033.71 |
| <u>Total Decreases</u> | <u>642,918.96</u> |
| Withdrawal Benefit as at 30 Jun 2021 | <u>756,116.44</u> |

| Your Tax Components | | |
|---------------------|-----------|------------|
| Tax Free | 53.4802 % | 404,372.78 |
| Taxable - Taxed | | 351,743.66 |
| Taxable - Untaxed | | - |

| Your Preservation Components | |
|------------------------------|------------|
| Preserved | 748,519.06 |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | 7,597.38 |

| Your Insurance Benefits | |
|---|--|
| No insurance details have been recorded | |

| Your Beneficiaries | |
|--|--|
| Binding Beneficiary Nomination* | |
| Mark Brayan: Spouse - 100% | |
| * Nomination in effect from 9 November 2014 | |

For Enquiries:

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Trustee

The Trustee of the Fund is as follows:

Wazzy Pty Limited

The directors of the Trustee company are:

Melissa Brayan and
Mark Brayan

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Melissa Brayan
Director - Wazzy Pty Limited

.....
Mark Brayan
Director - Wazzy Pty Limited

Statement Date: 30 June 2021

For Enquiries: