

Compliance Workpapers

Thomson Syme Self Managed Super Fund

Financial Year - 2023



Fund Details

Fund Name	Thomson Syme Self Managed Super Fund
Contact no	
Financial Year	2023
Established Date	06/03/2018
ABN	36 206 643 531
TFN	498517712
Trustee Type	Corporate
Trustees	Thomson Syme SMSF Pty Ltd
ACN	624794725

Review Points

Reference : Assets / Other Assets / Sundry Assets

Subject : Sundry Assets

Addressed : Notes for Auditor

Action	Description	Owner	DateTime	Attachment
Created	Client confirms this was a mistake and was returned on 14/08/2023.	Joan Sayas	31/08/2023 11:35 AM	

Statement of Financial Position

Assets	Qty	2023	2022	Change (\$)	Change (%)	
Investments	0.00	261,074.28	253,497.70	7,576.58	2.99	WP-1 WP-2
Loans	0.00	187,000.00	160,000.00	27,000.00	16.88	
Loan to DBS Group Management	0.00	187,000.00	160,000.00	27,000.00	16.88	WP-1 WP-2
Shares in Listed Companies	0.00	65,311.78	86,820.20	-21,508.42	24.77	WP-1
AGL Energy Limited	2,000.00	21,620.00	16,500.00	5,120.00	31.03	
Atomo Diagnostics Limited	10,000.00	220.00	560.00	-340.00	60.71	
Bardoc Gold Limited - Ent To Shares In Edge Minerals Pty Ltd	769.00	151.88	150.00	1.88	1.25	WP-1
BHP Group Limited	500.00	22,495.00	20,625.00	1,870.00	9.07	
Brainchip Holdings Limited	5,000.00	1,825.00	8,000.00	-6,175.00	77.19	
Buddy Technologies Limited	120,000.00	720.00	720.00	0.00	0.00	
Flight Centre Travel Group Limited	0.00	0.00	17,360.00	-17,360.00	100.00	
Lynas Rare Earths Limited	1,000.00	6,850.00	8,730.00	-1,880.00	21.53	
Mesoblast Limited	8,000.00	9,080.00	4,880.00	4,200.00	86.07	
Qantas Airways Limited	0.00	0.00	2,235.00	-2,235.00	100.00	
St Barbara Limited	2,000.00	960.00	2,703.00	-1,743.00	64.48	
Woodside Energy Group Limited	0.00	0.00	2,865.60	-2,865.60	100.00	
ZIP Co Limited	3,390.00	1,389.90	1,491.60	-101.70	6.82	
Units In Listed Unit Trusts	0.00	8,762.50	6,677.50	2,085.00	31.22	
Betashares Nasdaq 100 ETF	250.00	8,762.50	6,677.50	2,085.00	31.22	

Assets	Qty	2023	2022	Change (\$)	Change (%)	
Other Assets	0.00	47,268.73	14,442.40	32,826.33	227.29	
Cash At Bank	0.00	8,608.85	12,121.72	-3,512.87	28.98	
NAB Bank Account	0.00	8,608.13	11,682.12	-3,073.99	26.31	WP-1
NAB Trade Cash Account	0.00	0.72	439.60	-438.88	99.84	WP-1
Receivables	0.00	18,659.88	2,320.68	16,339.20	704.07	
Investment Income Receivable	0.00	18,659.88	2,320.68	16,339.20	704.07	
Distributions	0.00	195.67	210.40	-14.73	7.00	WP-1
Units In Listed Unit Trusts	0.00	195.67	210.40	-14.73	7.00	
Betashares Nasdaq 100 ETF	0.00	195.67	210.40	-14.73	7.00	
Dividends	0.00	2,460.16	2,110.28	349.88	16.58	WP-1 WP-2 WP-3
Shares in Listed Companies	0.00	2,460.16	2,110.28	349.88	16.58	
AGL Energy Limited	0.00	0.00	1,070.00	-1,070.00	100.00	
BHP Group Limited	0.00	2,316.20	1,040.28	1,275.92	122.65	
Woodside Energy Group Limited	0.00	143.96	0.00	143.96	100.00	
Interest	0.00	16,004.05	0.00	16,004.05	100.00	
Loans	0.00	16,004.05	0.00	16,004.05	100.00	
Loan to DBS Group Management	0.00	16,004.05	0.00	16,004.05	100.00	
Sundry Assets	0.00	20,000.00	0.00	20,000.00	100.00	WP-1
Sundry Debtor	0.00	20,000.00	0.00	20,000.00	100.00	

Assets	Qty	2023	2022	Change (\$)	Change (%)	
Total Assets	0.00	308,343.01	267,940.10	40,402.91	15.08	

Liabilities	Qty	2023	2022	Change (\$)	Change (%)	
Income Tax Payable	0.00	1,896.59	3,781.69	-1,885.10	49.85	WP-1 WP-2 WP-3
Foreign Tax Credits	0.00	-9.47	-7.83	-1.64	20.95	
Units In Listed Unit Trusts	0.00	-9.47	-7.83	-1.64	20.95	
Betashares Nasdaq 100 ETF	0.00	-9.47	-7.83	-1.64	20.95	
Franking Credits	0.00	-900.73	-1,850.86	950.13	51.33	
Shares in Listed Companies	0.00	-900.73	-1,850.86	950.13	51.33	
BHP Group Limited	0.00	-839.03	-1,593.72	754.69	47.35	
National Australia Bank Limited	0.00	0.00	-257.14	257.14	100.00	
Woodside Energy Group Limited	0.00	-61.70	0.00	-61.70	100.00	
Income Tax Instalments Paid	0.00	-6,960.00	-6,826.00	-134.00	1.96	WP-1
Income Tax Payable	0.00	3,781.69	3,438.33	343.36	9.99	
Provision for Income Tax	0.00	6,662.10	9,028.05	-2,365.95	26.21	
Withholding Credits	0.00	-677.00	0.00	-677.00	100.00	
Cash At Bank	0.00	-7.00	0.00	-7.00	100.00	
NAB Bank Account	0.00	-7.00	0.00	-7.00	100.00	
Shares in Listed Companies	0.00	-670.00	0.00	-670.00	100.00	
AGL Energy Limited	0.00	-670.00	0.00	-670.00	100.00	

Liabilities	Qty	2023	2022	Change (\$)	Change (%)	
Other Taxes Payable	0.00	5,220.00	4,285.00	935.00	21.82	WP-1
Activity Statement Payable/Refundable	0.00	5,220.00	4,285.00	935.00	21.82	
Total Liabilities	0.00	7,116.59	8,066.69	-950.10	11.78	

Member Entitlements	Qty	2023	2022	Change (\$)	Change (%)	
Member Entitlement Accounts	0.00	301,226.42	259,873.41	41,353.01	15.91	WP-1 WP-2
Mr Nathan Syme	0.00	156,786.53	132,536.97	24,249.56	18.30	
Accumulation	0.00	156,786.53	132,536.97	24,249.56	18.30	
Mrs Cassie Thomson	0.00	144,439.89	127,336.44	17,103.45	13.43	
Accumulation	0.00	144,439.89	127,336.44	17,103.45	13.43	
Total Member Entitlements	0.00	301,226.42	259,873.41	41,353.01	15.91	

Operating Statement

Income	2023	2022	Change (\$)	Change (%)	
Investment Gains	6,507.45	-17,595.81	24,103.26	136.98	
Increase in Market Value	2,182.97	-43,494.59	45,677.56	105.02	WP-1
Shares in Listed Companies	97.97	-42,144.59	42,242.56	100.23	
Afterpay Limited	0.00	-5,943.10	5,943.10	100.00	
AGL Energy Limited	5,120.00	300.05	4,819.95	1,606.38	
Atomo Diagnostics Limited	-340.00	-1,290.00	950.00	73.64	
Bardoc Gold Limited	0.00	674.95	-674.95	100.00	
Bardoc Gold Limited - Ent To Shares In Edge Minerals Pty Ltd	1.88	0.00	1.88	100.00	WP-1
BHP Group Limited	1,870.00	-1,193.98	3,063.98	256.62	
Brainchip Holdings Limited	-3,917.52	3,100.00	-7,017.52	226.37	
Buddy Technologies Limited	0.00	-3,204.95	3,204.95	100.00	WP-1
CSL Limited	0.00	-239.55	239.55	100.00	
Flight Centre Travel Group Limited	-3,344.60	1,675.40	-5,020.00	299.63	
Lynas Rare Earths Limited	-1,880.00	279.98	-2,159.98	771.48	
Mesoblast Limited	4,200.00	-10,960.00	15,160.00	138.32	
National Australia Bank Limited	0.00	-6,400.05	6,400.05	100.00	
Qantas Airways Limited	-430.01	-620.02	190.01	30.65	
St Barbara Limited	-892.88	792.88	-1,685.76	212.61	
Webjet Limited	0.00	-2,860.05	2,860.05	100.00	
Woodside Energy Group Limited	-187.20	187.20	-374.40	200.00	

Income	2023	2022	Change (\$)	Change (%)	
ZIP Co Limited	-101.70	-14,323.30	14,221.60	99.29	
Zip Co Limited.	0.00	-2,120.05	2,120.05	100.00	
Units In Listed Unit Trusts	2,085.00	-1,350.00	3,435.00	254.44	
Betashares Nasdaq 100 ETF	2,085.00	-1,350.00	3,435.00	254.44	
Realised Capital Gains	4,324.48	25,898.78	-21,574.30	83.30	WP-1 WP-2
Shares in Listed Companies	4,324.48	25,898.78	-21,574.30	83.30	
Afterpay Limited	0.00	6,527.41	-6,527.41	100.00	
Bardoc Gold Limited	0.00	-2,754.83	2,754.83	100.00	
Brainchip Holdings Limited	2,127.57	0.00	2,127.57	100.00	
CSL Limited	0.00	94.60	-94.60	100.00	
Flight Centre Travel Group Limited	1,188.79	7,341.08	-6,152.29	83.81	
Lynas Rare Earths Limited	0.00	3,520.07	-3,520.07	100.00	
National Australia Bank Limited	0.00	7,210.28	-7,210.28	100.00	
Qantas Airways Limited	745.06	1,030.07	-285.01	27.67	
St Barbara Limited	209.61	0.00	209.61	100.00	
Webjet Limited	0.00	2,930.10	-2,930.10	100.00	
Woodside Energy Group Limited	53.45	0.00	53.45	100.00	
Investment Income	27,297.66	7,116.93	20,180.73	283.56	WP-1 WP-2
Distributions	212.90	218.23	-5.33	2.44	WP-1 WP-2

Income	2023	2022	Change (\$)	Change (%)	
Units In Listed Unit Trusts	212.90	218.23	-5.33	2.44	
Betashares Nasdaq 100 ETF	212.90	218.23	-5.33	2.44	
Dividends	3,362.43	6,829.54	-3,467.11	50.77	
Shares in Listed Companies	3,362.43	6,829.54	-3,467.11	50.77	
AGL Energy Limited	360.00	660.00	-300.00	45.45	
BHP Group Limited	2,796.77	5,312.40	-2,515.63	47.35	
National Australia Bank Limited	0.00	857.14	-857.14	100.00	
Woodside Energy Group Limited	205.66	0.00	205.66	100.00	
Interest	23,722.33	69.16	23,653.17	34,200.65	
Cash At Bank	86.28	69.16	17.12	24.75	
NAB Bank Account	85.38	26.35	59.03	224.02	
NAB Trade Cash Account	0.90	42.81	-41.91	97.90	
Loans	23,636.05	0.00	23,636.05	100.00	
Loan to DBS Group Management	23,636.05	0.00	23,636.05	100.00	WP-1 WP-2
Member Receipts	14,600.00	31,909.87	-17,309.87	54.25	
Contributions	14,600.00	31,544.93	-16,944.93	53.72	WP-1
Employer	14,600.00	31,212.93	-16,612.93	53.22	
Mr Nathan Syme	10,950.00	20,775.00	-9,825.00	47.29	
Mrs Cassie Thomson	3,650.00	10,437.93	-6,787.93	65.03	
Member	0.00	332.00	-332.00	100.00	

Income	2023	2022	Change (\$)	Change (%)	
Personal Non-Concessional	0.00	332.00	-332.00	100.00	
Mr Nathan Syme	0.00	166.00	-166.00	100.00	
Mrs Cassie Thomson	0.00	166.00	-166.00	100.00	
Rollovers In	0.00	364.94	-364.94	100.00	WP-1
Mr Nathan Syme	0.00	364.94	-364.94	100.00	
Total Income	48,405.11	21,430.99	26,974.12	125.87	
Expenses	2023	2022	Change (\$)	Change (%)	
Other Expenses	390.00	1,322.00	-932.00	70.50	
Accountancy Fee	0.00	660.00	-660.00	100.00	
ASIC Fee	290.00	332.00	-42.00	12.65	WP-1
Auditor Fee	0.00	330.00	-330.00	100.00	
General Expense	100.00	0.00	100.00	100.00	
Total Expenses	390.00	1,322.00	-932.00	70.50	
Income Tax	2023	2022	Change (\$)	Change (%)	
Income Tax Expense	6,662.10	9,028.05	-2,365.95	26.21	WP-1 WP-2
Income Tax Expense	6,662.10	9,028.05	-2,365.95	26.21	
Total Income Tax	6,662.10	9,028.05	-2,365.95	26.21	
Net Profit(Loss) Total	41,353.01	11,080.94			

Market Value

Current Status : Good to Go Prior Status : Warning					Prepared By : N/A	Reviewed By : N/A
Security Code	Security Name	Source Price	Units	Market Price	Market Value	
SECURITY						
AGL	AGL Energy Limited	10.81	2,000.00	10.81	21,620.00	
AT1	Atomo Diagnostics Limited	0.02	10,000.00	0.02	220.00	
 BDCXE	Bardoc Gold Limited - Ent To Shares In Edge Minerals Pty Ltd		769.00	0.20	151.88	
BHP	BHP Group Limited	44.99	500.00	44.99	22,495.00	
BRN	Brainchip Holdings Limited	0.36	5,000.00	0.36	1,825.00	
BUD	Buddy Technologies Limited	0.01	120,000.00	0.01	720.00	
LYC	Lynas Rare Earths Limited	6.85	1,000.00	6.85	6,850.00	
MSB	Mesoblast Limited	1.14	8,000.00	1.14	9,080.00	
NDQ	Betashares Nasdaq 100 ETF	35.05	250.00	35.05	8,762.50	
SBM	St Barbara Limited	0.48	2,000.00	0.48	960.00	
ZIP	ZIP Co Limited	0.41	3,390.00	0.41	1,389.90	

Lump Sum Payment - Good to Go

Great news! After review there is nothing that requires your attention.

Preservation Components

							Current Status : Good to Go Prior Status : N/A		Prepared By : N/A	Reviewed By : N/A
			Prior Year			Current Year				
Account Name	Account Type	Preserved Amount	Restricted Non-Preserved Amount	Unrestricted Non-Preserved Amount	Preserved Amount	Restricted Non-Preserved Amount	Unrestricted Non-Preserved Amount			
<i>Mrs Cassie Thomson (Age: 44 at 30/06/2023)</i>										
Accumulation	Accumulation	127,192.00	0.00	144.44	144,295.45	0.00	144.44			
<i>Mr Nathan Syme (Age: 46 at 30/06/2023)</i>										
Accumulation	Accumulation	132,536.97	0.00	0.00	156,786.53	0.00	0.00			

Tax Component Verification (Accumulation)

		Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Account Name		Prior Year Tax Free Amount	Current Year Tax Free Amount
Mrs Cassie Thomson (Age: 44 at 30/06/2023)				
	Accumulation		1,323.08	1,323.08
Mr Nathan Syme (Age: 46 at 30/06/2023)				
	Accumulation		827.40	827.40

Work Test - Good to Go

Great news! After review there is nothing that requires your attention.

Contribution Cap Limit

		Current Status : Good to Go Prior Status : N/A	Prepared By : N/A	Reviewed By : N/A
	Current Year Contributions		Concessional	Non-Concessional
<p>Mr Nathan Syme Date of Birth: 18/06/1977 (Age: 45 at 30/06/2023)</p>				
	Caps		27,500.00	110,000.00
	Cumulative available unused cap		33,600.32	0.00
	Maximum cap available		61,100.32	110,000.00
	Contributions made (to this fund)		10,950.00	0.00
	Contributions made (to other fund)		0.00	0.00
	Contributions as allocated		10,950.00	0.00
	Amount above caps		0.00	0.00
<p>Mrs Cassie Thomson Date of Birth: 20/08/1978 (Age: 43 at 30/06/2023)</p>				
	Caps		27,500.00	110,000.00
	Cumulative available unused cap		76,532.37	0.00
	Maximum cap available		104,032.37	110,000.00
	Contributions made (to this fund)		3,650.00	0.00
	Contributions made (to other fund)		0.00	0.00
	Contributions as allocated		3,650.00	0.00
	Amount above caps		0.00	0.00

Negative Balance - Good to Go

Great news! After review there is nothing that requires your attention.

Contra Bank Entries

				Current Status : Good to Go Prior Status : Warning		Prepared By : N/A	Reviewed By : N/A
	Date	Description	Debits	Credits	Balance		
NAB Trade Cash Account							
	04/10/2022	nabtrade: 13988054 FUNDS TRANSFER 082067, 717808146 back to SMSF NRS	26,370.65	0.00	0.00		
NAB Bank Account							
	04/10/2022	INTERNET TRANSFER NT:CE13988054	0.00	26,370.65	40,556.13		

Income Comparison - Good to Go

Great news! After review there is nothing that requires your attention.

Benefits Paid to Member < 60 - Good to Go

Great news! After review there is nothing that requires your attention.

Retirement Condition - Good to Go

Great news! After review there is nothing that requires your attention.

Pension Limit - Not Applicable

The system did not find any data to process.

Tax Effective Allocation of Pension Payment (Member Level) - Not Applicable

The system did not find any data to process.

Preservation Components for Member above 65 - Not Applicable

The system did not find any data to process.

Tax Component Verification (Pension) - Not Applicable

The system did not find any data to process.

Tax Effective Allocation of Pension Payment (Pension Account Level) - Not Applicable

The system did not find any data to process.

General Ledger

Date	Description	Quantity	Debits	Credits	Balance
Member Receipts / Contributions / Employer / Mr Nathan Syme					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
18/07/2022	Employer Contribution: DBS Consulting	0.00	0.00	1,500.00	1,500.00
09/08/2022	Employer Contribution: DBS Consulting	0.00	0.00	1,575.00	3,075.00
08/09/2022	Employer Contribution: DBS Consulting	0.00	0.00	1,575.00	4,650.00
04/10/2022	Employer Contribution: DBS Consulting	0.00	0.00	1,575.00	6,225.00
26/04/2023	Employer Contribution: DBS Consulting	0.00	0.00	4,725.00	10,950.00
30/06/2023	Closing Balance	0.00	0.00	0.00	10,950.00
Member Receipts / Contributions / Employer / Mrs Cassie Thomson					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
18/07/2022	Employer Contribution: DBS Consulting	0.00	0.00	500.00	500.00
09/08/2022	Employer Contribution: DBS Consulting	0.00	0.00	525.00	1,025.00
08/09/2022	Employer Contribution: DBS Consulting	0.00	0.00	525.00	1,550.00
04/10/2022	Employer Contribution: DBS Consulting	0.00	0.00	525.00	2,075.00
26/04/2023	Employer Contribution: DBS Consulting	0.00	0.00	1,575.00	3,650.00
30/06/2023	Closing Balance	0.00	0.00	0.00	3,650.00
Investment Gains / Realised Capital Gains / Shares in Listed Companies / Brainchip Holdings Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002	0.00	0.00	2,127.57	2,127.57
30/06/2023	Closing Balance	0.00	0.00	0.00	2,127.57
Investment Gains / Realised Capital Gains / Shares in Listed Companies / Flight Centre Travel Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL FLT ASX 1000 AUD 15.22 118421743 NT2030715-002	0.00	0.00	1,188.79	1,188.79
30/06/2023	Closing Balance	0.00	0.00	0.00	1,188.79
Investment Gains / Realised Capital Gains / Shares in Listed Companies / Qantas Airways Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002	0.00	0.00	745.06	745.06
30/06/2023	Closing Balance	0.00	0.00	0.00	745.06
Investment Gains / Realised Capital Gains / Shares in Listed Companies / St Barbara Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002	0.00	0.00	209.61	209.61
30/06/2023	Closing Balance	0.00	0.00	0.00	209.61
Investment Gains / Realised Capital Gains / Shares in Listed Companies / Woodside Energy Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002	0.00	0.00	53.45	53.45
30/06/2023	Closing Balance	0.00	0.00	0.00	53.45

Date	Description	Quantity	Debits	Credits	Balance
Investment Gains / Increase in Market Value / Shares in Listed Companies / AGL Energy Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	5,120.00	5,120.00
30/06/2023	Closing Balance	0.00	0.00	0.00	5,120.00
Investment Gains / Increase in Market Value / Shares in Listed Companies / Atomo Diagnostics Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	340.00	0.00	340.00
30/06/2023	Closing Balance	0.00	0.00	0.00	340.00
Investment Gains / Increase in Market Value / Shares in Listed Companies / Bardoc Gold Limited - Ent To Shares In Edge Minerals Pty Ltd					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	1.88	1.88
30/06/2023	Closing Balance	0.00	0.00	0.00	1.88
Investment Gains / Increase in Market Value / Shares in Listed Companies / BHP Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	1,870.00	1,870.00
30/06/2023	Closing Balance	0.00	0.00	0.00	1,870.00
Investment Gains / Increase in Market Value / Shares in Listed Companies / Brainchip Holdings Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	3,917.52	0.00	3,917.52
30/06/2023	Closing Balance	0.00	0.00	0.00	3,917.52

Date	Description	Quantity	Debits	Credits	Balance
Investment Gains / Increase in Market Value / Shares in Listed Companies / Flight Centre Travel Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	3,344.60	0.00	3,344.60
30/06/2023	Closing Balance	0.00	0.00	0.00	3,344.60
Investment Gains / Increase in Market Value / Shares in Listed Companies / Lynas Rare Earths Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	1,880.00	0.00	1,880.00
30/06/2023	Closing Balance	0.00	0.00	0.00	1,880.00
Investment Gains / Increase in Market Value / Shares in Listed Companies / Mesoblast Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	4,200.00	4,200.00
30/06/2023	Closing Balance	0.00	0.00	0.00	4,200.00
Investment Gains / Increase in Market Value / Shares in Listed Companies / Qantas Airways Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	430.01	0.00	430.01
30/06/2023	Closing Balance	0.00	0.00	0.00	430.01
Investment Gains / Increase in Market Value / Shares in Listed Companies / St Barbara Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	892.88	0.00	892.88
30/06/2023	Closing Balance	0.00	0.00	0.00	892.88

Date	Description	Quantity	Debits	Credits	Balance
Investment Gains / Increase in Market Value / Shares in Listed Companies / Woodside Energy Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	187.20	0.00	187.20
30/06/2023	Closing Balance	0.00	0.00	0.00	187.20
Investment Gains / Increase in Market Value / Shares in Listed Companies / ZIP Co Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	101.70	0.00	101.70
30/06/2023	Closing Balance	0.00	0.00	0.00	101.70
Investment Gains / Increase in Market Value / Betashares Nasdaq 100 ETF					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	Market Value Adjustment	0.00	0.00	2,085.00	2,085.00
30/06/2023	Closing Balance	0.00	0.00	0.00	2,085.00
Investment Gains / Disposal Suspense / Shares in Listed Companies / Brainchip Holdings Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002	5,000.00	0.00	4,385.05	4,385.05
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002	-5,000.00	4,385.05	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Investment Gains / Disposal Suspense / Shares in Listed Companies / Flight Centre Travel Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
29/09/2022	SELL FLT ASX 1000 AUD 15.22 118421743 NT2030715-002	1,000.00	0.00	15,204.19	15,204.19
29/09/2022	SELL FLT ASX 1000 AUD 15.22 118421743 NT2030715-002	-1,000.00	15,204.19	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Investment Gains / Disposal Suspense / Shares in Listed Companies / Qantas Airways Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002	500.00	0.00	2,550.05	2,550.05
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002	-500.00	2,550.05	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Investment Gains / Disposal Suspense / Shares in Listed Companies / St Barbara Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002	1,604.00	0.00	1,059.73	1,059.73
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002	-1,604.00	1,059.73	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Investment Gains / Disposal Suspense / Shares in Listed Companies / Woodside Energy Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002	90.00	0.00	2,731.85	2,731.85
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002	-90.00	2,731.85	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Investment Income / Distributions / Units In Listed Unit Trusts / Betashares Nasdaq 100 ETF					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
03/01/2023	Distribution - Tax Statement	0.00	0.00	0.36	0.36
03/01/2023	NDQ AUD DRP	0.00	0.00	7.76	8.12
30/06/2023	Distribution - Tax Statement	0.00	0.00	9.11	17.23
30/06/2023	NDQ AUD DRP	0.00	0.00	195.67	212.90
30/06/2023	Closing Balance	0.00	0.00	0.00	212.90
Investment Income / Dividends / Shares in Listed Companies / AGL Energy Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
27/09/2022	AGL AUD UNFRANKED, NIL CFI, DRP SUSP	0.00	0.00	200.00	200.00
24/03/2023	AGL AUD UNFRANKED, NIL CFI, DRP NIL DISC	0.00	0.00	160.00	360.00
30/06/2023	Closing Balance	0.00	0.00	0.00	360.00
Investment Income / Dividends / Shares in Listed Companies / BHP Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	1,822.74	1,822.74
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	974.03	2,796.77
30/06/2023	Closing Balance	0.00	0.00	0.00	2,796.77

Date	Description	Quantity	Debits	Credits	Balance
Investment Income / Dividends / Shares in Listed Companies / Woodside Energy Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	205.66	205.66
30/06/2023	Closing Balance	0.00	0.00	0.00	205.66
Investment Income / Interest / Cash At Bank / NAB Bank Account					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/07/2022	INTEREST	0.00	0.00	3.07	3.07
31/08/2022	INTEREST	0.00	0.00	7.60	10.67
30/09/2022	INTEREST	0.00	0.00	7.29	17.96
31/10/2022	INTEREST \$17.23CRWHT \$7.00DR	0.00	0.00	17.23	35.19
30/11/2022	INTEREST	0.00	0.00	7.76	42.95
30/12/2022	INTEREST	0.00	0.00	6.23	49.18
31/01/2023	INTEREST	0.00	0.00	6.83	56.01
28/02/2023	INTEREST	0.00	0.00	5.98	61.99
31/03/2023	INTEREST	0.00	0.00	6.64	68.63
28/04/2023	INTEREST	0.00	0.00	6.49	75.12
31/05/2023	INTEREST	0.00	0.00	9.82	84.94
30/06/2023	INTEREST	0.00	0.00	0.44	85.38
30/06/2023	Closing Balance	0.00	0.00	0.00	85.38

Date	Description	Quantity	Debits	Credits	Balance
Investment Income / Interest / Cash At Bank / NAB Trade Cash Account					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/09/2022	INTEREST	0.00	0.00	0.18	0.18
31/10/2022	INTEREST	0.00	0.00	0.72	0.90
30/06/2023	Closing Balance	0.00	0.00	0.00	0.90
Investment Income / Interest / Loan to DBS Group Management					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	\$160k LOAN BACKPAY FOR 2022	0.00	0.00	2,314.52	2,314.52
30/06/2023	\$27k LOAN BACKPAY FOR 2023	0.00	0.00	2,121.53	4,436.05
30/06/2023	2023 INTEREST - \$160K LOAN	0.00	0.00	19,200.00	23,636.05
30/06/2023	Closing Balance	0.00	0.00	0.00	23,636.05
Other Expenses / ASIC Fee					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
26/04/2023	INTERNET BPAY ASIC 2296247952403	0.00	290.00	0.00	290.00
30/06/2023	Closing Balance	0.00	0.00	0.00	290.00
Other Expenses / General Expense					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
19/12/2022	Fund General Expense - AGL	0.00	100.00	0.00	100.00
30/06/2023	Closing Balance	0.00	0.00	0.00	100.00
Income Tax Expense / Income Tax Expense					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
18/07/2022	Fund Income Tax	0.00	75.00	0.00	75.00
18/07/2022	Fund Income Tax	0.00	225.00	0.00	300.00
09/08/2022	Fund Income Tax	0.00	78.75	0.00	378.75
09/08/2022	Fund Income Tax	0.00	236.25	0.00	615.00
08/09/2022	Fund Income Tax	0.00	78.75	0.00	693.75
08/09/2022	Fund Income Tax	0.00	236.25	0.00	930.00
04/10/2022	Fund Income Tax	0.00	78.75	0.00	1,008.75
04/10/2022	Fund Income Tax	0.00	236.25	0.00	1,245.00
26/04/2023	Fund Income Tax	0.00	236.25	0.00	1,481.25
26/04/2023	Fund Income Tax	0.00	708.75	0.00	2,190.00
30/06/2023	Fund Income Tax	0.00	4,472.10	0.00	6,662.10
30/06/2023	Closing Balance	0.00	0.00	0.00	6,662.10
Investments - Loan to DBS Group Management					
01/07/2022	Opening Balance	0.00	0.00	0.00	160,000.00
04/11/2022	ONLINE G7014722414 LOAN THOM SYME SF \$27,000.00 \$13,566.36 C	0.00	27,000.00	0.00	187,000.00
30/06/2023	Closing Balance	0.00	0.00	0.00	187,000.00
Investments - AGL Energy Limited					
01/07/2022	Opening Balance	2,000.00	0.00	0.00	16,500.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Market Value Adjustment	0.00	5,120.00	0.00	21,620.00
30/06/2023	Closing Balance	2,000.00	0.00	0.00	21,620.00
Investments - Atomo Diagnostics Limited					
01/07/2022	Opening Balance	10,000.00	0.00	0.00	560.00
30/06/2023	Market Value Adjustment	0.00	0.00	340.00	220.00
30/06/2023	Closing Balance	10,000.00	0.00	0.00	220.00
Investments - Bardoc Gold Limited - Ent To Shares In Edge Minerals Pty Ltd					
01/07/2022	Opening Balance	769.00	0.00	0.00	150.00
30/06/2023	Market Value Adjustment	0.00	1.88	0.00	151.88
30/06/2023	Closing Balance	769.00	0.00	0.00	151.88
Investments - BHP Group Limited					
01/07/2022	Opening Balance	500.00	0.00	0.00	20,625.00
30/06/2023	Market Value Adjustment	0.00	1,870.00	0.00	22,495.00
30/06/2023	Closing Balance	500.00	0.00	0.00	22,495.00
Investments - Brainchip Holdings Limited					
01/07/2022	Opening Balance	10,000.00	0.00	0.00	8,000.00
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002	-5,000.00	0.00	2,257.48	5,742.52
30/06/2023	Market Value Adjustment	0.00	0.00	3,917.52	1,825.00
30/06/2023	Closing Balance	5,000.00	0.00	0.00	1,825.00

Date	Description	Quantity	Debits	Credits	Balance
Investments - Flight Centre Travel Group Limited					
01/07/2022	Opening Balance	1,000.00	0.00	0.00	17,360.00
29/09/2022	SELL FLT ASX 1000 AUD 15.22 118421743 NT2030715-002	-1,000.00	0.00	14,015.40	3,344.60
30/06/2023	Market Value Adjustment	0.00	0.00	3,344.60	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Investments - Lynas Rare Earths Limited					
01/07/2022	Opening Balance	1,000.00	0.00	0.00	8,730.00
30/06/2023	Market Value Adjustment	0.00	0.00	1,880.00	6,850.00
30/06/2023	Closing Balance	1,000.00	0.00	0.00	6,850.00
Investments - Mesoblast Limited					
01/07/2022	Opening Balance	8,000.00	0.00	0.00	4,880.00
30/06/2023	Market Value Adjustment	0.00	4,200.00	0.00	9,080.00
30/06/2023	Closing Balance	8,000.00	0.00	0.00	9,080.00
Investments - Qantas Airways Limited					
01/07/2022	Opening Balance	500.00	0.00	0.00	2,235.00
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002	-500.00	0.00	1,804.99	430.01
30/06/2023	Market Value Adjustment	0.00	0.00	430.01	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Investments - St Barbara Limited					

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	3,604.00	0.00	0.00	2,703.00
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002	-1,604.00	0.00	850.12	1,852.88
30/06/2023	Market Value Adjustment	0.00	0.00	892.88	960.00
30/06/2023	Closing Balance	2,000.00	0.00	0.00	960.00
Investments - Woodside Energy Group Limited					
01/07/2022	Opening Balance	90.00	0.00	0.00	2,865.60
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002	-90.00	0.00	2,678.40	187.20
30/06/2023	Market Value Adjustment	0.00	0.00	187.20	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Investments - ZIP Co Limited					
01/07/2022	Opening Balance	3,390.00	0.00	0.00	1,491.60
30/06/2023	Market Value Adjustment	0.00	0.00	101.70	1,389.90
30/06/2023	Closing Balance	3,390.00	0.00	0.00	1,389.90
Investments - Betashares Nasdaq 100 ETF					
01/07/2022	Opening Balance	250.00	0.00	0.00	6,677.50
30/06/2023	Market Value Adjustment	0.00	2,085.00	0.00	8,762.50
30/06/2023	Closing Balance	250.00	0.00	0.00	8,762.50
Cash At Bank - NAB Bank Account					
01/07/2022	Opening Balance	0.00	0.00	0.00	11,682.12

Date	Description	Quantity	Debits	Credits	Balance
18/07/2022	001279579334 NDQ DST JUNE THOMSON SYME SMS	0.00	210.40	0.00	11,892.52
18/07/2022	PASCH2207130003282 PRECISION CH THE TRUSTEE FOR	0.00	2,000.00	0.00	13,892.52
29/07/2022	INTEREST	0.00	3.07	0.00	13,895.59
09/08/2022	PASCH2208030007309 PRECISION CH THE TRUSTEE FOR	0.00	2,100.00	0.00	15,995.59
31/08/2022	INTEREST	0.00	7.60	0.00	16,003.19
08/09/2022	PASCH2209050003516 PRECISION CH THE TRUSTEE FOR	0.00	2,100.00	0.00	18,103.19
23/09/2022	INTERNET BPAY TAX OFFICE PAYMENTS 4362066435319660	0.00	0.00	6,025.00	12,078.19
30/09/2022	INTEREST	0.00	7.29	0.00	12,085.48
04/10/2022	INTERNET TRANSFER NT:CE13988054	0.00	26,370.65	0.00	38,456.13
04/10/2022	PASCH2209290006887 PRECISION CH THE TRUSTEE FOR	0.00	2,100.00	0.00	40,556.13
31/10/2022	INTEREST \$17.23CRWHT \$7.00DR	0.00	10.23	0.00	40,566.36
04/11/2022	ONLINE G7014722414 LOAN THOM SYME SF \$27,000.00 \$13,566.36 C	0.00	0.00	27,000.00	13,566.36
30/11/2022	INTEREST	0.00	7.76	0.00	13,574.12
19/12/2022	AUF21/99997004 AGL REPLACEMENT THOMSON SYME SMS	0.00	156.00	0.00	13,730.12
19/12/2022	AUF22/99998417 AGL REPLACEMENT THOMSON SYME SMS	0.00	81.00	0.00	13,811.12
19/12/2022	AUI22/99997426 AGL REPLACEMENT THOMSON SYME SMS	0.00	145.00	0.00	13,956.12

Date	Description	Quantity	Debits	Credits	Balance
19/12/2022	MAR21/99996222 AGL REPLACEMENT THOMSON SYME SMS	0.00	193.00	0.00	14,149.12
30/12/2022	INTEREST	0.00	6.23	0.00	14,155.35
18/01/2023	001288489793 NDQ DST THOMSON SYME SMS	0.00	7.76	0.00	14,163.11
31/01/2023	INTEREST	0.00	6.83	0.00	14,169.94
28/02/2023	INTEREST	0.00	5.98	0.00	14,175.92
24/03/2023	AUI23/00876960 AGL PAYMENT THOMSON SYME SMS	0.00	85.00	0.00	14,260.92
30/03/2023	AI387/00490011 BHP GROUP DIV THOMSON SYME SMS	0.00	681.82	0.00	14,942.74
31/03/2023	INTEREST	0.00	6.64	0.00	14,949.38
26/04/2023	INTERNET BPAY ASIC 2296247952403	0.00	0.00	290.00	14,659.38
26/04/2023	PASCH2304190017334 PRECISION CH THE TRUSTEE FOR	0.00	6,300.00	0.00	20,959.38
28/04/2023	INTEREST	0.00	6.49	0.00	20,965.87
29/05/2023	ONLINE B0919561452 LINKED ACC TRNS THOM SYME SF	0.00	0.00	20,000.00	965.87
31/05/2023	INTEREST	0.00	9.82	0.00	975.69
30/06/2023	INTEREST	0.00	0.44	0.00	976.13
30/06/2023	ONLINE Z8085524313 INTEREST ON LOAN DBS GROUP MA	0.00	7,632.00	0.00	8,608.13
30/06/2023	Closing Balance	0.00	0.00	0.00	8,608.13

Cash At Bank - NAB Trade Cash Account

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	439.60
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002	0.00	4,385.05	0.00	4,824.65
29/09/2022	SELL FLT ASX 1000 AUD 15.22 118421743 NT2030715-002	0.00	15,204.19	0.00	20,028.84
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002	0.00	2,550.05	0.00	22,578.89
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002	0.00	1,059.73	0.00	23,638.62
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002	0.00	2,731.85	0.00	26,370.47
30/09/2022	INTEREST	0.00	0.18	0.00	26,370.65
04/10/2022	nabtrade: 13988054 FUNDS TRANSFER 082067, 717808146 back to SMSF NRS	0.00	0.00	26,370.65	0.00
31/10/2022	INTEREST	0.00	0.72	0.00	0.72
30/06/2023	Closing Balance	0.00	0.00	0.00	0.72
Other Assets - Sundry Assets / Sundry Debtor					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/05/2023	ONLINE B0919561452 LINKED ACC TRNS THOM SYME SF	0.00	20,000.00	0.00	20,000.00
30/06/2023	Closing Balance	0.00	0.00	0.00	20,000.00
Other Assets - Unsettled Trades / Acquisitions / Loans / Loan to DBS Group Management					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
04/11/2022	ONLINE G7014722414 LOAN THOM SYME SF \$27,000.00 \$13,566.36 C	0.00	0.00	27,000.00	27,000.00

Date	Description	Quantity	Debits	Credits	Balance
04/11/2022	ONLINE G7014722414 LOAN THOM SYME SF \$27,000.00 \$13,566.36 C	0.00	27,000.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Acquisitions / Sundry Assets / Sundry Debtor					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/05/2023	ONLINE B0919561452 LINKED ACC TRNS THOM SYME SF	0.00	0.00	20,000.00	20,000.00
29/05/2023	ONLINE B0919561452 LINKED ACC TRNS THOM SYME SF	0.00	20,000.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Disposals / Shares in Listed Companies / Brainchip Holdings Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002	0.00	0.00	4,385.05	4,385.05
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002	0.00	4,385.05	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Disposals / Shares in Listed Companies / Flight Centre Travel Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL FLT ASX 1000 AUD 15.22 118421743 NT2030715-002	0.00	0.00	15,204.19	15,204.19
29/09/2022	SELL FLT ASX 1000 AUD 15.22 118421743 NT2030715-002	0.00	15,204.19	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
Other Assets - Unsettled Trades / Disposals / Shares in Listed Companies / Qantas Airways Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002	0.00	0.00	2,550.05	2,550.05
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002	0.00	2,550.05	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Disposals / Shares in Listed Companies / St Barbara Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002	0.00	0.00	1,059.73	1,059.73
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002	0.00	1,059.73	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Unsettled Trades / Disposals / Shares in Listed Companies / Woodside Energy Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002	0.00	0.00	2,731.85	2,731.85
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002	0.00	2,731.85	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Distributions / Units In Listed Unit Trusts / Betashares Nasdaq 100 ETF					
01/07/2022	Opening Balance	0.00	0.00	0.00	210.40

Date	Description	Quantity	Debits	Credits	Balance
18/07/2022	NDQ AUD DRP	0.00	0.00	210.40	0.00
03/01/2023	NDQ AUD DRP	0.00	7.76	0.00	7.76
18/01/2023	NDQ AUD DRP	0.00	0.00	7.76	0.00
30/06/2023	NDQ AUD DRP	0.00	195.67	0.00	195.67
30/06/2023	Closing Balance	0.00	0.00	0.00	195.67
Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / AGL Energy Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	1,070.00
27/09/2022	AGL AUD UNFRANKED, NIL CFI, DRP SUSP	0.00	200.00	0.00	1,270.00
19/12/2022	AGL AUD 0.1 SPEC, UNFRANKED, NIL CFI, DRP NIL DISC	0.00	0.00	410.00	860.00
19/12/2022	AGL AUD UNFRANKED, NIL CFI, DRP 1.5% DISC	0.00	0.00	340.00	520.00
19/12/2022	AGL AUD UNFRANKED, NIL CFI, DRP NIL DISC	0.00	0.00	320.00	200.00
19/12/2022	AGL AUD UNFRANKED, NIL CFI, DRP SUSP	0.00	0.00	200.00	0.00
19/12/2022	Investment Income	0.00	0.00	100.00	100.00
19/12/2022	Investment Income	0.00	0.00	575.00	675.00
19/12/2022	Investment Income	0.00	0.00	595.00	1,270.00
19/12/2022	Investment Income	0.00	200.00	0.00	1,070.00
19/12/2022	Investment Income	0.00	320.00	0.00	750.00
19/12/2022	Investment Income	0.00	340.00	0.00	410.00
19/12/2022	Investment Income	0.00	410.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
24/03/2023	AGL AUD UNFRANKED, NIL CFI, DRP NIL DISC	0.00	0.00	85.00	85.00
24/03/2023	AGL AUD UNFRANKED, NIL CFI, DRP NIL DISC	0.00	85.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / BHP Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	1,040.28
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	1,275.92	0.00	2,316.20
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	0.00	0.00	681.82	1,634.38
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	0.00	681.82	0.00	2,316.20
30/06/2023	Closing Balance	0.00	0.00	0.00	2,316.20
Other Assets - Receivables / Investment Income Receivable / Dividends / Shares in Listed Companies / Woodside Energy Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC	0.00	143.96	0.00	143.96
30/06/2023	Closing Balance	0.00	0.00	0.00	143.96
Other Assets - Receivables / Investment Income Receivable / Interest / Cash At Bank / NAB Bank Account					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/07/2022	INTEREST	0.00	0.00	3.07	3.07
29/07/2022	INTEREST	0.00	3.07	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
31/08/2022	INTEREST	0.00	0.00	7.60	7.60
31/08/2022	INTEREST	0.00	7.60	0.00	0.00
30/09/2022	INTEREST	0.00	0.00	7.29	7.29
30/09/2022	INTEREST	0.00	7.29	0.00	0.00
31/10/2022	INTEREST \$17.23CRWHT \$7.00DR	0.00	0.00	10.23	10.23
31/10/2022	INTEREST \$17.23CRWHT \$7.00DR	0.00	10.23	0.00	0.00
30/11/2022	INTEREST	0.00	0.00	7.76	7.76
30/11/2022	INTEREST	0.00	7.76	0.00	0.00
30/12/2022	INTEREST	0.00	0.00	6.23	6.23
30/12/2022	INTEREST	0.00	6.23	0.00	0.00
31/01/2023	INTEREST	0.00	0.00	6.83	6.83
31/01/2023	INTEREST	0.00	6.83	0.00	0.00
28/02/2023	INTEREST	0.00	0.00	5.98	5.98
28/02/2023	INTEREST	0.00	5.98	0.00	0.00
31/03/2023	INTEREST	0.00	0.00	6.64	6.64
31/03/2023	INTEREST	0.00	6.64	0.00	0.00
28/04/2023	INTEREST	0.00	0.00	6.49	6.49
28/04/2023	INTEREST	0.00	6.49	0.00	0.00
31/05/2023	INTEREST	0.00	0.00	9.82	9.82
31/05/2023	INTEREST	0.00	9.82	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	INTEREST	0.00	0.00	0.44	0.44
30/06/2023	INTEREST	0.00	0.44	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Interest / Cash At Bank / NAB Trade Cash Account					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/09/2022	INTEREST	0.00	0.00	0.18	0.18
30/09/2022	INTEREST	0.00	0.18	0.00	0.00
31/10/2022	INTEREST	0.00	0.00	0.72	0.72
31/10/2022	INTEREST	0.00	0.72	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Investment Income Receivable / Interest / Loan to DBS Group Management					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
30/06/2023	\$160k LOAN BACKPAY FOR 2022	0.00	2,314.52	0.00	2,314.52
30/06/2023	\$27k LOAN BACKPAY FOR 2023	0.00	2,121.53	0.00	4,436.05
30/06/2023	2023 INTEREST - \$160K LOAN	0.00	0.00	7,632.00	3,195.95
30/06/2023	2023 INTEREST - \$160K LOAN	0.00	19,200.00	0.00	16,004.05
30/06/2023	Closing Balance	0.00	0.00	0.00	16,004.05
Other Assets - Receivables / Member Income Receivable / Contributions / Mr Nathan Syme					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
18/07/2022	Contribution Received	0.00	0.00	1,500.00	1,500.00

Date	Description	Quantity	Debits	Credits	Balance
18/07/2022	Employer Contribution: DBS Consulting	0.00	1,500.00	0.00	0.00
09/08/2022	Contribution Received	0.00	0.00	1,575.00	1,575.00
09/08/2022	Employer Contribution: DBS Consulting	0.00	1,575.00	0.00	0.00
08/09/2022	Contribution Received	0.00	0.00	1,575.00	1,575.00
08/09/2022	Employer Contribution: DBS Consulting	0.00	1,575.00	0.00	0.00
04/10/2022	Contribution Received	0.00	0.00	1,575.00	1,575.00
04/10/2022	Employer Contribution: DBS Consulting	0.00	1,575.00	0.00	0.00
26/04/2023	Contribution Received	0.00	0.00	4,725.00	4,725.00
26/04/2023	Employer Contribution: DBS Consulting	0.00	4,725.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Receivables / Member Income Receivable / Contributions / Mrs Cassie Thomson					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
18/07/2022	Contribution Received	0.00	0.00	500.00	500.00
18/07/2022	Employer Contribution: DBS Consulting	0.00	500.00	0.00	0.00
09/08/2022	Contribution Received	0.00	0.00	525.00	525.00
09/08/2022	Employer Contribution: DBS Consulting	0.00	525.00	0.00	0.00
08/09/2022	Contribution Received	0.00	0.00	525.00	525.00
08/09/2022	Employer Contribution: DBS Consulting	0.00	525.00	0.00	0.00
04/10/2022	Contribution Received	0.00	0.00	525.00	525.00
04/10/2022	Employer Contribution: DBS Consulting	0.00	525.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
26/04/2023	Contribution Received	0.00	0.00	1,575.00	1,575.00
26/04/2023	Employer Contribution: DBS Consulting	0.00	1,575.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Assets - Accrued Income / Accrued Investment Income / Interest / NAB Bank Account					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
31/10/2022	INTEREST \$17.23CRWHT \$7.00DR	0.00	0.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Creditors and Accruals / ASIC Fee					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
26/04/2023	INTERNET BPAY ASIC 2296247952403	0.00	0.00	290.00	290.00
26/04/2023	INTERNET BPAY ASIC 2296247952403	0.00	290.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Other Creditors and Accruals / General Expense					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
19/12/2022	Fund General Expense - AGL	0.00	0.00	100.00	100.00
19/12/2022	Fund General Expense - AGL	0.00	100.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Income Tax Payable / Income Tax Payable					
01/07/2022	Opening Balance	0.00	0.00	0.00	3,438.33
01/07/2022	Fund Tax Finalisation	0.00	0.00	343.36	3,781.69

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Closing Balance	0.00	0.00	0.00	3,781.69
Income Tax Payable / Provision for Income Tax					
01/07/2022	Opening Balance	0.00	0.00	0.00	9,028.05
01/07/2022	Fund Tax Finalisation	0.00	9,028.05	0.00	0.00
18/07/2022	Tax Effect Of Income	0.00	0.00	75.00	75.00
18/07/2022	Tax Effect Of Income	0.00	0.00	225.00	300.00
09/08/2022	Tax Effect Of Income	0.00	0.00	78.75	378.75
09/08/2022	Tax Effect Of Income	0.00	0.00	236.25	615.00
08/09/2022	Tax Effect Of Income	0.00	0.00	78.75	693.75
08/09/2022	Tax Effect Of Income	0.00	0.00	236.25	930.00
04/10/2022	Tax Effect Of Income	0.00	0.00	78.75	1,008.75
04/10/2022	Tax Effect Of Income	0.00	0.00	236.25	1,245.00
26/04/2023	Tax Effect Of Income	0.00	0.00	236.25	1,481.25
26/04/2023	Tax Effect Of Income	0.00	0.00	708.75	2,190.00
30/06/2023	Tax Effect Of Income	0.00	0.00	4,472.10	6,662.10
30/06/2023	Closing Balance	0.00	0.00	0.00	6,662.10
Income Tax Payable / Withholding Credits / Cash At Bank / NAB Bank Account					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
31/10/2022	INTEREST \$17.23CRWHT \$7.00DR	0.00	7.00	0.00	7.00
30/06/2023	Closing Balance	0.00	0.00	0.00	7.00

Date	Description	Quantity	Debits	Credits	Balance
Income Tax Payable / Withholding Credits / Shares in Listed Companies / AGL Energy Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
19/12/2022	Investment Income	0.00	595.00	0.00	595.00
24/03/2023	AGL AUD UNFRANKED, NIL CFI, DRP NIL DISC	0.00	75.00	0.00	670.00
30/06/2023	Closing Balance	0.00	0.00	0.00	670.00
Income Tax Payable / Franking Credits / Shares in Listed Companies / BHP Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	1,593.72
01/07/2022	Fund Tax Finalisation	0.00	0.00	1,593.72	0.00
22/09/2022	BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	0.00	546.82	0.00	546.82
30/03/2023	BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	0.00	292.21	0.00	839.03
30/06/2023	Closing Balance	0.00	0.00	0.00	839.03
Income Tax Payable / Franking Credits / Shares in Listed Companies / National Australia Bank Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	257.14
01/07/2022	Fund Tax Finalisation	0.00	0.00	257.14	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Income Tax Payable / Franking Credits / Shares in Listed Companies / Woodside Energy Group Limited					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
06/10/2022	WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC	0.00	61.70	0.00	61.70

Date	Description	Quantity	Debits	Credits	Balance
30/06/2023	Closing Balance	0.00	0.00	0.00	61.70
Income Tax Payable / Foreign Tax Credits / Units In Listed Unit Trusts / Betashares Nasdaq 100 ETF					
01/07/2022	Opening Balance	0.00	0.00	0.00	7.83
01/07/2022	Fund Tax Finalisation	0.00	0.00	7.83	0.00
03/01/2023	Distribution - Tax Statement	0.00	0.36	0.00	0.36
30/06/2023	Distribution - Tax Statement	0.00	9.11	0.00	9.47
30/06/2023	Closing Balance	0.00	0.00	0.00	9.47
Income Tax Payable / Income Tax Instalments Paid					
01/07/2022	Opening Balance	0.00	0.00	0.00	6,826.00
01/07/2022	Fund Tax Finalisation	0.00	0.00	6,826.00	0.00
30/09/2022	Fund Activity Statement	0.00	1,740.00	0.00	1,740.00
31/12/2022	Fund Activity Statement	0.00	1,740.00	0.00	3,480.00
31/03/2023	Fund Activity Statement	0.00	1,740.00	0.00	5,220.00
30/06/2023	Fund Activity Statement	0.00	1,740.00	0.00	6,960.00
30/06/2023	Closing Balance	0.00	0.00	0.00	6,960.00
Other Taxes Payable / Activity Statement Payable/Refundable					
01/07/2022	Opening Balance	0.00	0.00	0.00	4,285.00
23/09/2022	Fund Activity Statement	0.00	1,740.00	0.00	2,545.00
23/09/2022	Fund Activity Statement- 30/06/2022	0.00	4,285.00	0.00	1,740.00
30/09/2022	Fund Activity Statement	0.00	0.00	1,740.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
31/12/2022	Fund Activity Statement	0.00	0.00	1,740.00	1,740.00
31/03/2023	Fund Activity Statement	0.00	0.00	1,740.00	3,480.00
30/06/2023	Fund Activity Statement	0.00	0.00	1,740.00	5,220.00
30/06/2023	Closing Balance	0.00	0.00	0.00	5,220.00
Fund Suspense / NAB Bank Account					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
18/07/2022	001279579334 NDQ DST JUNE THOMSON SYME SMS	0.00	0.00	210.40	210.40
18/07/2022	001279579334 NDQ DST JUNE THOMSON SYME SMS	0.00	210.40	0.00	0.00
18/07/2022	PASCH2207130003282 PRECISION CH THE TRUSTEE FOR	0.00	0.00	2,000.00	2,000.00
18/07/2022	PASCH2207130003282 PRECISION CH THE TRUSTEE FOR	0.00	500.00	0.00	1,500.00
18/07/2022	PASCH2207130003282 PRECISION CH THE TRUSTEE FOR	0.00	1,500.00	0.00	0.00
29/07/2022	INTEREST	0.00	0.00	3.07	3.07
29/07/2022	INTEREST	0.00	3.07	0.00	0.00
09/08/2022	PASCH2208030007309 PRECISION CH THE TRUSTEE FOR	0.00	0.00	2,100.00	2,100.00
09/08/2022	PASCH2208030007309 PRECISION CH THE TRUSTEE FOR	0.00	525.00	0.00	1,575.00
09/08/2022	PASCH2208030007309 PRECISION CH THE TRUSTEE FOR	0.00	1,575.00	0.00	0.00
31/08/2022	INTEREST	0.00	0.00	7.60	7.60

Date	Description	Quantity	Debits	Credits	Balance
31/08/2022	INTEREST	0.00	7.60	0.00	0.00
08/09/2022	PASCH2209050003516 PRECISION CH THE TRUSTEE FOR	0.00	0.00	2,100.00	2,100.00
08/09/2022	PASCH2209050003516 PRECISION CH THE TRUSTEE FOR	0.00	525.00	0.00	1,575.00
08/09/2022	PASCH2209050003516 PRECISION CH THE TRUSTEE FOR	0.00	1,575.00	0.00	0.00
23/09/2022	INTERNET BPAY TAX OFFICE PAYMENTS 4362066435319660	0.00	0.00	1,740.00	1,740.00
23/09/2022	INTERNET BPAY TAX OFFICE PAYMENTS 4362066435319660	0.00	0.00	4,285.00	6,025.00
23/09/2022	INTERNET BPAY TAX OFFICE PAYMENTS 4362066435319660	0.00	6,025.00	0.00	0.00
30/09/2022	INTEREST	0.00	0.00	7.29	7.29
30/09/2022	INTEREST	0.00	7.29	0.00	0.00
04/10/2022	INTERNET TRANSFER NT:CE13988054	0.00	0.00	26,370.65	26,370.65
04/10/2022	INTERNET TRANSFER NT:CE13988054	0.00	26,370.65	0.00	0.00
04/10/2022	PASCH2209290006887 PRECISION CH THE TRUSTEE FOR	0.00	0.00	2,100.00	2,100.00
04/10/2022	PASCH2209290006887 PRECISION CH THE TRUSTEE FOR	0.00	525.00	0.00	1,575.00
04/10/2022	PASCH2209290006887 PRECISION CH THE TRUSTEE FOR	0.00	1,575.00	0.00	0.00
31/10/2022	INTEREST \$17.23CRWHT \$7.00DR	0.00	0.00	10.23	10.23
31/10/2022	INTEREST \$17.23CRWHT \$7.00DR	0.00	10.23	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
04/11/2022	ONLINE G7014722414 LOAN THOM SYME SF \$27,000.00 \$13,566.36 C	0.00	0.00	27,000.00	27,000.00
04/11/2022	ONLINE G7014722414 LOAN THOM SYME SF \$27,000.00 \$13,566.36 C	0.00	27,000.00	0.00	0.00
30/11/2022	INTEREST	0.00	0.00	7.76	7.76
30/11/2022	INTEREST	0.00	7.76	0.00	0.00
19/12/2022	AUF21/99997004 AGL REPLACEMENT THOMSON SYME SMS	0.00	0.00	156.00	156.00
19/12/2022	AUF21/99997004 AGL REPLACEMENT THOMSON SYME SMS	0.00	156.00	0.00	0.00
19/12/2022	AUF22/99998417 AGL REPLACEMENT THOMSON SYME SMS	0.00	0.00	81.00	81.00
19/12/2022	AUF22/99998417 AGL REPLACEMENT THOMSON SYME SMS	0.00	81.00	0.00	0.00
19/12/2022	AUI22/99997426 AGL REPLACEMENT THOMSON SYME SMS	0.00	0.00	145.00	145.00
19/12/2022	AUI22/99997426 AGL REPLACEMENT THOMSON SYME SMS	0.00	145.00	0.00	0.00
19/12/2022	MAR21/99996222 AGL REPLACEMENT THOMSON SYME SMS	0.00	0.00	81.00	81.00
19/12/2022	MAR21/99996222 AGL REPLACEMENT THOMSON SYME SMS	0.00	0.00	145.00	226.00
19/12/2022	MAR21/99996222 AGL REPLACEMENT THOMSON SYME SMS	0.00	0.00	156.00	382.00
19/12/2022	MAR21/99996222 AGL REPLACEMENT THOMSON SYME SMS	0.00	0.00	193.00	575.00
19/12/2022	MAR21/99996222 AGL REPLACEMENT THOMSON SYME SMS	0.00	575.00	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
30/12/2022	INTEREST	0.00	0.00	6.23	6.23
30/12/2022	INTEREST	0.00	6.23	0.00	0.00
18/01/2023	001288489793 NDQ DST THOMSON SYME SMS	0.00	0.00	7.76	7.76
18/01/2023	001288489793 NDQ DST THOMSON SYME SMS	0.00	7.76	0.00	0.00
31/01/2023	INTEREST	0.00	0.00	6.83	6.83
31/01/2023	INTEREST	0.00	6.83	0.00	0.00
28/02/2023	INTEREST	0.00	0.00	5.98	5.98
28/02/2023	INTEREST	0.00	5.98	0.00	0.00
24/03/2023	AUI23/00876960 AGL PAYMENT THOMSON SYME SMS	0.00	0.00	85.00	85.00
24/03/2023	AUI23/00876960 AGL PAYMENT THOMSON SYME SMS	0.00	85.00	0.00	0.00
30/03/2023	AI387/00490011 BHP GROUP DIV THOMSON SYME SMS	0.00	0.00	681.82	681.82
30/03/2023	AI387/00490011 BHP GROUP DIV THOMSON SYME SMS	0.00	681.82	0.00	0.00
31/03/2023	INTEREST	0.00	0.00	6.64	6.64
31/03/2023	INTEREST	0.00	6.64	0.00	0.00
26/04/2023	INTERNET BPAY ASIC 2296247952403	0.00	0.00	290.00	290.00
26/04/2023	INTERNET BPAY ASIC 2296247952403	0.00	290.00	0.00	0.00
26/04/2023	PASCH2304190017334 PRECISION CH THE TRUSTEE FOR	0.00	0.00	6,300.00	6,300.00

Date	Description	Quantity	Debits	Credits	Balance
26/04/2023	PASCH2304190017334 PRECISION CH THE TRUSTEE FOR	0.00	1,575.00	0.00	4,725.00
26/04/2023	PASCH2304190017334 PRECISION CH THE TRUSTEE FOR	0.00	4,725.00	0.00	0.00
28/04/2023	INTEREST	0.00	0.00	6.49	6.49
28/04/2023	INTEREST	0.00	6.49	0.00	0.00
29/05/2023	ONLINE B0919561452 LINKED ACC TRNS THOM SYME SF	0.00	0.00	20,000.00	20,000.00
29/05/2023	ONLINE B0919561452 LINKED ACC TRNS THOM SYME SF	0.00	20,000.00	0.00	0.00
31/05/2023	INTEREST	0.00	0.00	9.82	9.82
31/05/2023	INTEREST	0.00	9.82	0.00	0.00
30/06/2023	INTEREST	0.00	0.00	0.44	0.44
30/06/2023	INTEREST	0.00	0.44	0.00	0.00
30/06/2023	ONLINE Z8085524313 INTEREST ON LOAN DBS GROUP MA	0.00	0.00	7,632.00	7,632.00
30/06/2023	ONLINE Z8085524313 INTEREST ON LOAN DBS GROUP MA	0.00	7,632.00	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00
Fund Suspense / NAB Trade Cash Account					
01/07/2022	Opening Balance	0.00	0.00	0.00	0.00
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002	0.00	0.00	4,385.05	4,385.05
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002	0.00	4,385.05	0.00	0.00

Date	Description	Quantity	Debits	Credits	Balance
29/09/2022	SELL FLT ASX 1000 AUD 15.22 118421743 NT2030715-002	0.00	0.00	15,204.19	15,204.19
29/09/2022	SELL FLT ASX 1000 AUD 15.22 118421743 NT2030715-002	0.00	15,204.19	0.00	0.00
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002	0.00	0.00	2,550.05	2,550.05
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002	0.00	2,550.05	0.00	0.00
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002	0.00	0.00	1,059.73	1,059.73
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002	0.00	1,059.73	0.00	0.00
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002	0.00	0.00	2,731.85	2,731.85
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002	0.00	2,731.85	0.00	0.00
30/09/2022	INTEREST	0.00	0.00	0.18	0.18
30/09/2022	INTEREST	0.00	0.18	0.00	0.00
04/10/2022	nabtrade: 13988054 FUNDS TRANSFER 082067, 717808146 back to SMSF NRS	0.00	0.00	26,370.65	26,370.65
04/10/2022	nabtrade: 13988054 FUNDS TRANSFER 082067, 717808146 back to SMSF NRS	0.00	26,370.65	0.00	0.00
31/10/2022	INTEREST	0.00	0.00	0.72	0.72
31/10/2022	INTEREST	0.00	0.72	0.00	0.00
30/06/2023	Closing Balance	0.00	0.00	0.00	0.00

Member Entitlement Accounts / Mr Nathan Syme / Accumulation

Date	Description	Quantity	Debits	Credits	Balance
01/07/2022	Opening Balance	0.00	0.00	0.00	132,536.97
18/07/2022	Contribution Tax Withheld	0.00	225.00	0.00	132,311.97
18/07/2022	Employer Contribution: DBS Consulting	0.00	0.00	1,500.00	133,811.97
09/08/2022	Contribution Tax Withheld	0.00	236.25	0.00	133,575.72
09/08/2022	Employer Contribution: DBS Consulting	0.00	0.00	1,575.00	135,150.72
08/09/2022	Contribution Tax Withheld	0.00	236.25	0.00	134,914.47
08/09/2022	Employer Contribution: DBS Consulting	0.00	0.00	1,575.00	136,489.47
04/10/2022	Contribution Tax Withheld	0.00	236.25	0.00	136,253.22
04/10/2022	Employer Contribution: DBS Consulting	0.00	0.00	1,575.00	137,828.22
26/04/2023	Contribution Tax Withheld	0.00	708.75	0.00	137,119.47
26/04/2023	Employer Contribution: DBS Consulting	0.00	0.00	4,725.00	141,844.47
30/06/2023	Income Taxes Allocated	0.00	2,308.75	0.00	139,535.72
30/06/2023	Investment Profit or Loss	0.00	0.00	17,250.81	156,786.53
30/06/2023	Closing Balance	0.00	0.00	0.00	156,786.53

Member Entitlement Accounts / Mrs Cassie Thomson / Accumulation

01/07/2022	Opening Balance	0.00	0.00	0.00	127,336.44
18/07/2022	Contribution Tax Withheld	0.00	75.00	0.00	127,261.44
18/07/2022	Employer Contribution: DBS Consulting	0.00	0.00	500.00	127,761.44
09/08/2022	Contribution Tax Withheld	0.00	78.75	0.00	127,682.69
09/08/2022	Employer Contribution: DBS Consulting	0.00	0.00	525.00	128,207.69

Date	Description	Quantity	Debits	Credits	Balance
08/09/2022	Contribution Tax Withheld	0.00	78.75	0.00	128,128.94
08/09/2022	Employer Contribution: DBS Consulting	0.00	0.00	525.00	128,653.94
04/10/2022	Contribution Tax Withheld	0.00	78.75	0.00	128,575.19
04/10/2022	Employer Contribution: DBS Consulting	0.00	0.00	525.00	129,100.19
26/04/2023	Contribution Tax Withheld	0.00	236.25	0.00	128,863.94
26/04/2023	Employer Contribution: DBS Consulting	0.00	0.00	1,575.00	130,438.94
30/06/2023	Income Taxes Allocated	0.00	2,163.35	0.00	128,275.59
30/06/2023	Investment Profit or Loss	0.00	0.00	16,164.30	144,439.89
30/06/2023	Closing Balance	0.00	0.00	0.00	144,439.89

Permanent Documents

[OCR_\(F\) ATO Trustee Declarations.pdf](#)

[OCR_\(A\) Trust Deed.pdf](#)

[OCR_\(D\) Application for Membership.pdf](#)

[OCR_\(C\) Consent to Act as Trustees.pdf](#)

[OCR_\(G\) Investment Strategy.pdf](#)

Self-managed superannuation fund annual return **2023**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 **Tax file number (TFN)**

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

- ! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 **Name of self-managed superannuation fund (SMSF)**

Thomson Syme Self Managed Super Fund

3 **Australian business number (ABN)** (if applicable)

4 **Current postal address**

PO Box 230

Suburb/town

Glen Osmond

State/territory

SA

Postcode

5064

5 **Annual return status**

Is this an amendment to the SMSF's 2023 return?

A No Yes

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

B No Yes

Fund's tax file number (TFN) *****

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

04

10702708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

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

D No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number 082067

Fund account number 717808146

Fund account name

Thomson Syme SMSF Pty Ltd ATF Thomson Syme Self Managed Super Fu

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

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

BSB number

Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN)

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
 Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?
 No Yes If yes, provide the date on which the fund was wound up Have all tax lodgment and payment obligations been met? No Yes

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

⊖ To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$.00

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

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

No 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.

Fund's tax file number (TFN)

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

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

Net capital gain **A** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income **D1** \$ -00 Net foreign income **D** \$ -00 Loss

Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

Calculation of assessable contributions

Assessable employer contributions **R1** \$ -00

plus Assessable personal contributions **R2** \$ -00

plus ****No-TFN-quoted contributions** **R3** \$ -00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$ -00

Gross distribution from partnerships **I** \$ -00

*Unfranked dividend amount **J** \$ -00

*Franked dividend amount **K** \$ -00

*Dividend franking credit **L** \$ -00

*Gross trust distributions **M** \$ -00

Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$ -00

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$ -00

plus *Net non-arm's length trust distributions **U2** \$ -00

plus *Net other non-arm's length income **U3** \$ -00

*Other income **S** \$ -00

*Assessable income due to changed tax status of fund **T** \$ -00

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) **U** \$ -00

#This is a mandatory label.
*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U) **W** \$ -00 Loss

Exempt current pension income **Y** \$ -00

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ -00 Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input type="text" value="0"/> -00		A2 \$ <input type="text" value="0"/> -00
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00		B2 \$ <input type="text" value="0"/> -00
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00		D2 \$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	E1 \$ <input type="text" value="0"/> -00		E2 \$ <input type="text" value="0"/> -00
Insurance premiums – members	F1 \$ <input type="text" value="0"/> -00		F2 \$ <input type="text" value="0"/> -00
SMSF auditor fee	H1 \$ <input type="text" value="0"/> -00		H2 \$ <input type="text" value="0"/> -00
Investment expenses	I1 \$ <input type="text" value="0"/> -00		I2 \$ <input type="text" value="0"/> -00
Management and administration expenses	J1 \$ <input type="text" value="290"/> -00		J2 \$ <input type="text" value="0"/> -00
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00		U2 \$ <input type="text" value="0"/> -00
Other amounts	L1 \$ <input type="text" value="100"/> -00	Code <input type="text" value="0"/>	L2 \$ <input type="text" value="0"/> -00
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00		

TOTAL DEDUCTIONS
N \$ -00
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ -00
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS
O \$ -00 Loss
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ -00
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) *****

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

#Taxable income	A	\$	<input type="text" value="44414"/>	-00
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	T1	\$	<input type="text" value="6662.10"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	J	\$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				

Gross tax **B** \$
(T1 plus J)

Foreign income tax offset	C1	\$	<input type="text" value="9.47"/>	
Rebates and tax offsets	C2	\$	<input type="text"/>	
Non-refundable non-carry forward tax offsets				
	C	\$	<input type="text" value="9.47"/>	
<i>(C1 plus C2)</i>				

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

Early stage venture capital limited partnership tax offset	D1	\$	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input type="text" value="0"/>	
Early stage investor tax offset	D3	\$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	D4	\$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets				
	D	\$	<input type="text" value="0"/>	
<i>(D1 plus D2 plus D3 plus D4)</i>				

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

Complying fund's franking credits tax offset	E1	\$	<input type="text" value="900.73"/>	
No-TFN tax offset	E2	\$	<input type="text"/>	
National rental affordability scheme tax offset	E3	\$	<input type="text"/>	
Exploration credit tax offset	E4	\$	<input type="text"/>	
Refundable tax offsets				
	E	\$	<input type="text" value="900.73"/>	
<i>(E1 plus E2 plus E3 plus E4)</i>				

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

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2 \$	<input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$	<input type="text" value="677"/>
Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$	<input type="text"/>
Credit for interest on no-TFN tax offset	
H6 \$	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	
H8 \$	<input type="text"/>
Eligible credits	
H \$	<input type="text" value="677"/>
<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>	

#Tax offset refunds <small>(Remainder of refundable tax offsets)</small>	I \$	<input type="text" value="0"/>
<small>(unused amount from label E – an amount must be included even if it is zero)</small>		

PAYG instalments raised	
K \$	<input type="text" value="6960"/>
Supervisory levy	
L \$	<input type="text" value="259"/>
Supervisory levy adjustment for wound up funds	
M \$	<input type="text"/>
Supervisory levy adjustment for new funds	
N \$	<input type="text"/>

AMOUNT DUE OR REFUNDABLE <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	S \$	<input type="text" value="-1626.10"/>
<small>(T5 plus G less H less I less K plus L less M plus N)</small>		

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years	U \$	<input type="text" value="0"/>	-00
Net capital losses carried forward to later income years	V \$	<input type="text" value="0"/>	-00

Fund's tax file number (TFN) *****

Section F: Member information

MEMBER 1

Title: MR

Family name: Syme

First given name: Nathan

Other given names: Richard

Member's TFN: *****

Date of birth: 18/06/1977

Contributions

OPENING ACCOUNT BALANCE \$ 132536.97

Refer to instructions for completing these labels.

Employer contributions
A \$ 10950

ABN of principal employer
A1

Personal contributions
B \$ 0

CGT small business retirement exemption
C \$ 0

CGT small business 15-year exemption amount
D \$ 0

Personal injury election
E \$ 0

Spouse and child contributions
F \$ 0

Other third party contributions
G \$ 0

Proceeds from primary residence disposal
H \$ 0

Receipt date
H1

Assessable foreign superannuation fund amount
I \$ 0

Non-assessable foreign superannuation fund amount
J \$ 0

Transfer from reserve: assessable amount
K \$ 0

Transfer from reserve: non-assessable amount
L \$ 0

Contributions from non-complying funds and previously non-complying funds
T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$ 0

TOTAL CONTRIBUTIONS N \$ 10950 (Sum of labels A to M)

Other transactions

Allocated earnings or losses O \$ 13299.56

Accumulation phase account balance
S1 \$ 156786.53

Retirement phase account balance - Non CDBIS
S2 \$ 0

Retirement phase account balance - CDBIS
S3 \$ 0

Inward rollovers and transfers P \$ 0

Outward rollovers and transfers Q \$ 0

Lump Sum payments R1

Income stream payments R2

Loss

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 156786.53 (S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth (Day Month Year)

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Proceeds from primary residence disposal
H \$

Employer contributions
A \$

Receipt date (Day Month Year)
H1

ABN of principal employer
A1

Assessable foreign superannuation fund amount
I \$

Personal contributions
B \$

Non-assessable foreign superannuation fund amount
J \$

CGT small business retirement exemption
C \$

Transfer from reserve: assessable amount
K \$

CGT small business 15-year exemption amount
D \$

Transfer from reserve: non-assessable amount
L \$

Personal injury election
E \$

Contributions from non-complying funds and previously non-complying funds
T \$

Spouse and child contributions
F \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

Other third party contributions
G \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ Loss

Accumulation phase account balance
S1 \$

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS
S2 \$

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS
S3 \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	\$ <input type="text" value="8762"/>	-00
Unlisted trusts	B	\$ <input type="text" value="0"/>	-00
Insurance policy	C	\$ <input type="text" value="0"/>	-00
Other managed investments	D	\$ <input type="text" value="0"/>	-00

15b Australian direct investments

Limited recourse borrowing arrangements Australian residential real property J1 \$ <input type="text" value="0"/> -00 Australian non-residential real property J2 \$ <input type="text" value="0"/> -00 Overseas real property J3 \$ <input type="text" value="0"/> -00 Australian shares J4 \$ <input type="text" value="0"/> -00 Overseas shares J5 \$ <input type="text" value="0"/> -00 Other J6 \$ <input type="text" value="0"/> -00 Property count J7 <input type="text" value="0"/>		Cash and term deposits E \$ <input type="text" value="8608"/> -00 Debt securities F \$ <input type="text" value="0"/> -00 Loans G \$ <input type="text" value="187000"/> -00 Listed shares H \$ <input type="text" value="65311"/> -00 Unlisted shares I \$ <input type="text" value="0"/> -00 Limited recourse borrowing arrangements J \$ <input type="text" value="0"/> -00 Non-residential real property K \$ <input type="text" value="0"/> -00 Residential real property L \$ <input type="text" value="0"/> -00 Collectables and personal use assets M \$ <input type="text" value="0"/> -00 Other assets O \$ <input type="text" value="38661"/> -00
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15c Other investments

Crypto-Currency	N	\$ <input type="text" value="0"/>	-00
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15d Overseas direct investments

Overseas shares	P	\$ <input type="text" value="0"/>	-00
Overseas non-residential real property	Q	\$ <input type="text" value="0"/>	-00
Overseas residential real property	R	\$ <input type="text" value="0"/>	-00
Overseas managed investments	S	\$ <input type="text" value="0"/>	-00
Other overseas assets	T	\$ <input type="text" value="0"/>	-00
TOTAL AUSTRALIAN AND OVERSEAS ASSETS		U	\$ <input type="text" value="308342"/> -00
(Sum of labels A to T)			

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?

A No Yes \$ -00

Fund's tax file number (TFN)

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	V2 \$ <input type="text" value=""/>	-00		
Other borrowings	V3 \$ <input type="text" value=""/>	-00	Borrowings	V \$ <input type="text" value="0"/>
				-00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			W \$	<input type="text" value="301226"/>
				-00
Reserve accounts	X \$	<input type="text" value="0"/>		-00
Other liabilities	Y \$	<input type="text" value="7116"/>		-00
TOTAL LIABILITIES			Z \$	<input type="text" value="308342"/>
				-00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022–23 income year, write **2023**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date / /
Day / Month / Year

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /
Day / Month / Year

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Thomson Syme Self Managed Super Fund
Investment Revaluation as at 30 June 2023

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value	
Listed Securities Market						
AGL	AGL Energy Limited (ASX:AGL)	30 Jun 2023	10.81000	2,000.00000	21,620.00	5,120.00
AT1	Atomo Diagnostics Limited (ASX:AT1)	30 Jun 2023	0.02200	10,000.00000	220.00	(340.00)
BDCXE	Bardoc Gold Limited - Ent To Shares In Edge Minerals Pty Ltd (ASX:BDCXE)	30 Nov 2022	0.19750	769.00000	151.88	1.88
BHP	BHP Group Limited (ASX:BHP)	30 Jun 2023	44.99000	500.00000	22,495.00	1,870.00
BRN	Brainchip Holdings Limited (ASX:BRN)	30 Jun 2023	0.36500	5,000.00000	1,825.00	(3,917.52)
BUD	Buddy Technologies Limited (ASX:BUD)	12 Apr 2022	0.00600	120,000.00000	720.00	0.00
FLT	Flight Centre Travel Group Limited (ASX:FLT)	30 Jun 2023	19.05000	0.00000	0.00	(3,344.60)
LYC	Lynas Rare Earths Limited (ASX:LYC)	30 Jun 2023	6.85000	1,000.00000	6,850.00	(1,880.00)
MSB	Mesoblast Limited (ASX:MSB)	30 Jun 2023	1.13500	8,000.00000	9,080.00	4,200.00
NDQ	Betashares Nasdaq 100 ETF (ASX:NDQ)	30 Jun 2023	35.05000	250.00000	8,762.50	2,085.00
QAN	Qantas Airways Limited (ASX:QAN)	30 Jun 2023	6.20000	0.00000	0.00	(430.01)
SBM	St Barbara Limited (ASX:SBM)	30 Jun 2023	0.48000	2,000.00000	960.00	(892.88)
WDS	Woodside Energy Group Limited (ASX:WDS)	30 Jun 2023	34.44000	0.00000	0.00	(187.20)
ZIP	ZIP Co Limited (ASX:ZIP)	30 Jun 2023	0.41000	3,390.00000	1,389.90	(101.70)
Listed Securities Market Total					74,074.28	2,182.97
Fund Total					74,074.28	2,182.97

Thomson Syme Self Managed Super Fund
Investment Income Comparison Report
For the period 1 July 2022 to 30 June 2023

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data					
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
Cash At Bank										
NAB_BACCT: NAB Bank Account										
29/07/2022	Interest	3.07	0.00							
31/08/2022	Interest	7.60	0.00							
30/09/2022	Interest	7.29	0.00							
31/10/2022	Interest	17.23	0.00							
30/11/2022	Interest	7.76	0.00							
30/12/2022	Interest	6.23	0.00							
31/01/2023	Interest	6.83	0.00							
28/02/2023	Interest	5.98	0.00							
31/03/2023	Interest	6.64	0.00							
28/04/2023	Interest	6.49	0.00							
31/05/2023	Interest	9.82	0.00							
30/06/2023	Interest	0.44	0.00							
		85.38	0.00							
NABCASH: NAB Trade Cash Account										
30/09/2022	Interest	0.18	0.00							
31/10/2022	Interest	0.72	0.00							
		0.90	0.00							
Total		86.28	0.00							
Loans										
DBSLOAN: Loan to DBS Group Management										
30/06/2023	Interest	23,636.05	0.00	*						
		23,636.05	0.00							
Total		23,636.05	0.00							
Shares in Listed Companies										
AGL: AGL Energy Limited (ASX:AGL)										
27/09/2022	Dividend	200.00	0.00		2,000	0	0.1000	200.00	0.00	
24/03/2023	Dividend	160.00	0.00		2,000	0	0.0800	160.00	0.00	
		360.00	0.00					360.00	0.00	
BHP: BHP Group Limited (ASX:BHP)										
22/09/2022	Dividend	1,275.92	546.82		500	0	2.5518	1,275.92	546.82	
30/03/2023	Dividend	681.82	292.21		500	0	1.3636	681.82	292.21	
		1,957.74	839.03					1,957.74	839.03	
WDS: Woodside Energy Group Limited (ASX:WDS)										
06/10/2022	Dividend	143.96	61.70		90	0	1.5995	143.96	61.70	
		143.96	61.70					143.96	61.70	
Total		2,461.70	900.73					2,461.70	900.73	
Units In Listed Unit Trusts										
NDQ: Betashares Nasdaq 100 ETF (ASX:NDQ)										
03/01/2023	Distribution	7.76	0.00		250	0	0.0310	7.76	0.00	

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

Thomson Syme Self Managed Super Fund
Investment Income Comparison Report
For the period 1 July 2022 to 30 June 2023

Payment Date	Income Type	Ledger Data			Announcement Data				
		Total Income	Tax Credits+	Diff *	Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+
30/06/2023	Distribution	195.67	0.00		250	0	0.7827	195.67	0.00
		203.43	0.00					203.43	0.00
Total		203.43	0.00					203.43	0.00

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

Thomson Syme Self Managed Super Fund

Tax Accounting Reconciliation

For the period 1 July 2022 to 30 June 2023

		2023
		\$
Operating Statement Profit vs. Provision for Income Tax		
Benefits Accrued as a Result of Operations before Income Tax		48,015.11
<u>ADD:</u>		
Taxable Capital Gains		3,094.00
<u>LESS:</u>		
Increase in Market Value		2,182.97
Realised Capital Gains		4,324.48
Distributed Capital Gains		185.02
Rounding		2.64
Taxable Income or Loss		<u>44,414.00</u>
	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	44,414.00	6,662.10
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		<u>6,662.10</u>
Provision for Income Tax vs. Income Tax Expense		
Provision for Income Tax		6,662.10
Income Tax Expense		<u>6,662.10</u>
Provision for Income Tax vs. Income Tax Payable		
Provision for Income Tax		6,662.10
<u>LESS:</u>		
Withholding Credits		677.00
Franking Credits		900.73
Foreign Tax Credits		9.47
Income Tax Instalments Paid		6,960.00
Income Tax Payable (Receivable)		<u>(1,885.10)</u>
Exempt Current Pension Income Settings		
Pension Exempt % (Actuarial)		0.0000%
Pension Exempt % (Expenses)		0.0000%
Assets Segregated For Pensions		No

Thomson Syme Self Managed Super Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Investment Reference	Date	Tax Return Ref.	Amount
			Section B	
Income				
Net Capital Gain				
Gross Capital Gain - Shares & Units - Listed Shares	As Per Investment Disposals CGT Report	30 Jun 2023	A	4,324.00
Gross Capital Gain - Distributed Capital Gains from Trusts	As Per Investment Disposals CGT Report	30 Jun 2023	A	185.00
Deferred Capital Gain Realised		30 Jun 2023	A	0.00
Less Capital Losses Applied		30 Jun 2023	A	0.00
Less Discount		30 Jun 2023	A	(1,415.00)
Total Net Capital Gain			A	3,094.00
Total Gross Rent and Other Leasing & Hiring Income			B	0.00
Gross Interest				
\$160k LOAN BACKPAY FOR 2022	DBSLOAN: Loan to DBS Group Management	30 Jun 2023	C	2,314.52
\$27k LOAN BACKPAY FOR 2023	DBSLOAN: Loan to DBS Group Management	30 Jun 2023	C	2,121.53
2023 INTEREST - \$160K LOAN	DBSLOAN: Loan to DBS Group Management	30 Jun 2023	C	19,200.00
INTEREST	NAB_BACCT: NAB Bank Account	29 Jul 2022	C	3.07
INTEREST	NAB_BACCT: NAB Bank Account	31 Aug 2022	C	7.60
INTEREST	NAB_BACCT: NAB Bank Account	30 Sep 2022	C	7.29
INTEREST \$17.23CRWHT \$7.00DR	NAB_BACCT: NAB Bank Account	31 Oct 2022	C	17.23
INTEREST	NAB_BACCT: NAB Bank Account	30 Nov 2022	C	7.76
INTEREST	NAB_BACCT: NAB Bank Account	30 Dec 2022	C	6.23
INTEREST	NAB_BACCT: NAB Bank Account	31 Jan 2023	C	6.83
INTEREST	NAB_BACCT: NAB Bank Account	28 Feb 2023	C	5.98
INTEREST	NAB_BACCT: NAB Bank Account	31 Mar 2023	C	6.64
INTEREST	NAB_BACCT: NAB Bank Account	28 Apr 2023	C	6.49
INTEREST	NAB_BACCT: NAB Bank Account	31 May 2023	C	9.82
INTEREST	NAB_BACCT: NAB Bank Account	30 Jun 2023	C	0.44
INTEREST	NABCASH: NAB Trade Cash Account	30 Sep 2022	C	0.18
INTEREST	NABCASH: NAB Trade Cash Account	31 Oct 2022	C	0.72
Less Rounding			C	(0.33)
Total Gross Interest			C	23,722.00
Total Forestry Managed Investment Scheme Income			X	0.00
Net Foreign Income				
Distribution - Tax Statement	NDQ: Betashares Nasdaq 100 ETF	03 Jan 2023	D	1.06
Distribution - Tax Statement	NDQ: Betashares Nasdaq 100 ETF	30 Jun 2023	D	26.71
Less Rounding			D	(0.77)
Total Net Foreign Income			D	27.00
Total Australian Franking Credits from a New Zealand Company			E	0.00
Total Transfers from Foreign Funds			F	0.00
Total Gross Payments where ABN not quoted			H	0.00
Total Gross Distribution from Partnerships			I	0.00

Thomson Syme Self Managed Super Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Investment Reference	Date	Tax Return Ref.	Amount
Unfranked Dividend Amount				
AGL AUD UNFRANKED, NIL CFI, DRP SUSP	AGL: AGL Energy Limited	27 Sep 2022	J	200.00
AGL AUD UNFRANKED, NIL CFI, DRP NIL DISC	AGL: AGL Energy Limited	24 Mar 2023	J	160.00
Total Unfranked Dividend Amount			J	360.00
Franked Dividend Amount				
BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	BHP: BHP Group Limited	22 Sep 2022	K	1,275.92
BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	BHP: BHP Group Limited	30 Mar 2023	K	681.82
WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC	WDS: Woodside Energy Group Limited	06 Oct 2022	K	143.96
<i>Less Rounding</i>			K	(0.70)
Total Franked Dividend Amount			K	2,101.00
Dividend Franking Credit				
BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	BHP: BHP Group Limited	22 Sep 2022	L	546.82
BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	BHP: BHP Group Limited	30 Mar 2023	L	292.21
WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC	WDS: Woodside Energy Group Limited	06 Oct 2022	L	61.70
<i>Less Rounding</i>			L	(0.73)
Total Dividend Franking Credit			L	900.00
Gross Trust Distributions				
Distribution - Tax Statement	NDQ: Betashares Nasdaq 100 ETF	03 Jan 2023	M	(7.76)
NDQ AUD DRP	NDQ: Betashares Nasdaq 100 ETF	03 Jan 2023	M	7.76
Distribution - Tax Statement	NDQ: Betashares Nasdaq 100 ETF	30 Jun 2023	M	(195.56)
NDQ AUD DRP	NDQ: Betashares Nasdaq 100 ETF	30 Jun 2023	M	195.67
<i>Less Rounding</i>			M	(0.11)
Total Gross Trust Distributions			M	0.00
Assessable Employer Contributions				
Employer Contribution: DBS Consulting	1: Nathan Syme	18 Jul 2022	R1	1,500.00
Employer Contribution: DBS Consulting	1: Nathan Syme	09 Aug 2022	R1	1,575.00
Employer Contribution: DBS Consulting	1: Nathan Syme	08 Sep 2022	R1	1,575.00
Employer Contribution: DBS Consulting	1: Nathan Syme	04 Oct 2022	R1	1,575.00
Employer Contribution: DBS Consulting	1: Nathan Syme	26 Apr 2023	R1	4,725.00
Employer Contribution: DBS Consulting	2: Cassie Thomson	18 Jul 2022	R1	500.00
Employer Contribution: DBS Consulting	2: Cassie Thomson	09 Aug 2022	R1	525.00
Employer Contribution: DBS Consulting	2: Cassie Thomson	08 Sep 2022	R1	525.00
Employer Contribution: DBS Consulting	2: Cassie Thomson	04 Oct 2022	R1	525.00
Employer Contribution: DBS Consulting	2: Cassie Thomson	26 Apr 2023	R1	1,575.00
Total Assessable Employer Contributions			R1	14,600.00
Total Assessable Personal Contributions			R2	0.00
Total No-TFN quoted contributions			R3	0.00
Total Transfer of Liability to life insurance company or PST			R6	0.00
Total Assessable Contributions			R	14,600.00
Total Other Income			S	0.00
Total Assessable Income Due to Changed Tax Status of Fund			T	0.00
Total Net Non-arm's Length Income			U	0.00

Thomson Syme Self Managed Super Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Investment Reference	Date	Tax Return Ref.	Amount
Total Exempt Current Pension Income			Y	0.00
Total Assessable Income				44,804.00
<u>Deductions</u>			<u>Section C</u>	
Total Interest Expenses within Australia			A	0.00
Total Interest Expenses Overseas			B	0.00
Total Capital Works Deductions			D	0.00
Total Deduction for Decline in Value of Depreciating Assets			E	0.00
Total Death or Disability Premiums			F	0.00
Total Death Benefit Increase			G	0.00
Total Approved Auditor Fee			H	0.00
Total Investment Expenses			I	0.00
Management and Administration Expenses				
INTERNET BPAY ASIC 2296247952403		26 Apr 2023	J	290.00
Total Management and Administration Expenses			J	290.00
Total Forestry Managed Investment Scheme Deduction			U	0.00
Other Deductions				
Fund General Expense - AGL		19 Dec 2022	L	100.00
Total Other Deductions			L	100.00
Tax Losses Deducted				
Tax Losses Brought Forward		30 Jun 2023	M	0.00
Less Net Exempt Income		30 Jun 2023	M	0.00
Total Tax Losses Deducted			M	0.00
Total Deductions				390.00
Taxable Income or Loss			(V - N) O	44,414.00

Income Tax Calculation Statement

Section D

Gross Tax

Gross Tax @ 15% for Concessional Income		30 Jun 2023	T1	6,662.10
Gross Tax @ 45% for Net Non-Arm's Length Income		30 Jun 2023	T1	0.00
No-TFN Quoted Contributions @ 32%		30 Jun 2023	J	0.00
Total Gross Tax				6,662.10

Credit: Foreign Tax Income Offset

Distribution - Tax Statement	NDQ: Betashares Nasdaq 100 ETF	03 Jan 2023	C1	0.36
Distribution - Tax Statement	NDQ: Betashares Nasdaq 100 ETF	30 Jun 2023	C1	9.11
<i>Less Rounding</i>			C1	0.00
Total Credit: Foreign Tax Income Offset			C1	9.47
Total Credit: Rebates and Tax Offset			C2	0.00

Thomson Syme Self Managed Super Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Investment Reference	Date	Tax Return Ref.	Amount
Rebates and Offsets			C	9.47
SUBTOTAL				6,652.63
Credit: Refundable Franking Credits				
BHP USD 1.75, 1.75 FRANKED, 30% CTR, DRP NIL DISC	BHP: BHP Group Limited	22 Sep 2022	E1	546.82
BHP USD 0.9, 0.9 FRANKED, 30% CTR, DRP NIL DISC	BHP: BHP Group Limited	30 Mar 2023	E1	292.21
WDS USD 1.09, 1.09 FRANKED, 30% CTR, DRP NIL DISC	WDS: Woodside Energy Group Limited	06 Oct 2022	E1	61.70
Total Credit: Refundable Franking Credits			E1	900.73
Total Credit: No-TFN Tax Offset			E2	0.00
Total Credit: Refundable National Rental Affordability Scheme Tax Offset			E3	0.00
Total Credit: Interest on Early Payments			H1	0.00
Total Credit: Foreign Resident Withholding			H2	0.00
Credit: ABN/TFN Not Quoted (Non-Individual)				
Investment Income	AGL: AGL Energy Limited	19 Dec 2022	H3	595.00
AGL AUD UNFRANKED, NIL CFI, DRP NIL DISC	AGL: AGL Energy Limited	24 Mar 2023	H3	75.00
INTEREST \$17.23CRWHT \$7.00DR	NAB_BACCT: NAB Bank Account	31 Oct 2022	H3	7.00
Total Credit: ABN/TFN Not Quoted (Non-Individual)			H3	677.00
Total Credit: Interest on No-TFN Tax Offset			H6	0.00
Total Eligible Credits				677.00
Net Tax Payable				5,074.90
PAYG Instalments Raised				
Fund Activity Statement		30 Sep 2022	K	1,740.00
Fund Activity Statement		31 Dec 2022	K	1,740.00
Fund Activity Statement		31 Mar 2023	K	1,740.00
Fund Activity Statement		30 Jun 2023	K	1,740.00
Total PAYG Instalments Raised			K	6,960.00
Total Supervisory Levy			L	259.00
Total Supervisory Levy Adjustment for Wound Up Funds			M	0.00
Total Supervisory Levy Adjustment for New Funds			N	0.00
Total Amount Due / (Refundable)				(1,626.10)



Thomson Syme Self Managed Super Fund

Members Summary Report - For the period 1/07/2022 to 30/06/2023

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
Mr Nathan Syme											
14 Mount Street Coogee NSW 2034											
Accumulation Accumulation	132,536.97	10,950.00	0.00	17,250.81	0.00	(3,951.25)	0.00	0.00	0.00	0.00	156,786.53
	132,536.97	10,950.00	0.00	17,250.81	0.00	(3,951.25)	0.00	0.00	0.00	0.00	156,786.53
Mrs Cassie Thomson											
14 Mount Street Coogee NSW 2034											
Accumulation Accumulation	127,336.44	3,650.00	0.00	16,164.30	0.00	(2,710.85)	0.00	0.00	0.00	0.00	144,439.89
	127,336.44	3,650.00	0.00	16,164.30	0.00	(2,710.85)	0.00	0.00	0.00	0.00	144,439.89
	259,873.41	14,600.00	0.00	33,415.11	0.00	(6,662.10)	0.00	0.00	0.00	0.00	301,226.42

Thomson Syme Self Managed Super Fund

Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
NAB Bank Account				8,608.13	8,608.13			10.41%
NAB Trade Cash Account				0.72	0.72			- %
				8,608.85	8,608.85			10.41%
<u>Listed Securities Market</u>								
AGL Energy Limited (ASX:AGL)	2,000.00000	10.4099	10.8100	20,819.90	21,620.00	800.10	3.84%	26.15%
Atomo Diagnostics Limited (ASX:AT1)	10,000.00000	0.6020	0.0220	6,019.95	220.00	(5,799.95)	(96.35)%	0.27%
Bardoc Gold Limited - Ent To Shares In Edge Minerals Pty Ltd (ASX:BDCXE)	769.00000	0.1951	0.1975	150.00	151.88	1.88	1.25%	0.18%
BHP Group Limited (ASX:BHP)	500.00000	43.6380	44.9900	21,818.98	22,495.00	676.02	3.10%	27.21%
Brainchip Holdings Limited (ASX:BRN)	5,000.00000	0.4515	0.3650	2,257.47	1,825.00	(432.47)	(19.16)%	2.21%
Buddy Technologies Limited (ASX:BUD)	120,000.00000	0.0486	0.0060	5,829.90	720.00	(5,109.90)	(87.65)%	0.87%
Lynas Rare Earths Limited (ASX:LYC)	1,000.00000	2.9700	6.8500	2,969.97	6,850.00	3,880.03	130.64%	8.28%
Mesoblast Limited (ASX:MSB)	8,000.00000	2.7569	1.1350	22,054.86	9,080.00	(12,974.86)	(58.83)%	10.98%
Betashares Nasdaq 100 ETF (ASX:NDQ)	250.00000	27.4198	35.0500	6,854.95	8,762.50	1,907.55	27.83%	10.60%
St Barbara Limited (ASX:SBM)	2,000.00000	0.5300	0.4800	1,060.00	960.00	(100.00)	(9.43)%	1.16%
ZIP Co Limited (ASX:ZIP)	3,390.00000	4.6652	0.4100	15,814.90	1,389.90	(14,425.00)	(91.21)%	1.68%
				105,650.88	74,074.28	(31,576.60)	(29.89)%	89.59%
				114,259.73	82,683.13	(31,576.60)	(27.64)%	100.00%

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.

Thomson Syme Self Managed Super Fund
Investment Income Summary
For the period 1 July 2022 to 30 June 2023

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
<i>Bank</i>													
NAB Bank Account													
78.38	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	85.38	0.00	0.00	0.00	0.00
NAB Trade Cash Account													
0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.00	0.00	0.00	0.00
79.28	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	86.28	0.00	0.00	0.00	0.00
<i>Listed Securities Market</i>													
AGL Energy Limited (ASX:AGL)													
(310.00)	0.00	0.00	670.00	0.00	0.00	0.00	0.00	0.00	360.00	0.00	0.00	0.00	0.00
Betashares Nasdaq 100 ETF (ASX:NDQ)													
203.43	0.00	9.47	0.00	0.00	0.00	0.00	185.02	0.00	27.88	0.00	92.51	0.00	92.51
BHP Group Limited (ASX:BHP)													
1,957.74	839.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,796.77	0.00	0.00	0.00	0.00
Woodside Energy Group Limited (ASX:WDS)													
143.96	61.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205.66	0.00	0.00	0.00	0.00
1,995.13	900.73	9.47	670.00	0.00	0.00	0.00	185.02	0.00	3,390.31	0.00	92.51	0.00	92.51
2,074.41	900.73	9.47	677.00	0.00	0.00	0.00	185.02	0.00	3,476.59	0.00	92.51	0.00	92.51

* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

Thomson Syme Self Managed Super Fund
Distribution Reconciliation Report
For the period 1 July 2022 to 30 June 2023

Net Distribution	Australian Income			Other Non-Assessable Amounts			Foreign Income			Capital Gains			AMIT	Gross Distribution		
	NPP Income	Franking Credits	Withholding Tax	Tax Exempt	Tax Free	Tax Deferred	Capital Returns	Assesable Amounts	Foreign Tax Credits	Discounted Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Net Cost Base Increase/ (Decrease)	Accounting	Tax
<u>Listed Securities Market</u>																
Betashares Nasdaq 100 ETF (ASX:NDQ)																
203.43	0.11	0.00	0.00	0.00	0.00	0.00	0.00	18.30	9.47	92.51	92.51	0.00	0.00	0.00	212.90	0.11
203.43	0.11	0.00	0.00	0.00	0.00	0.00	0.00	18.30	9.47	92.51	92.51	0.00	0.00	0.00	212.90	0.11
203.43	0.11	0.00	0.00	0.00	0.00	0.00	0.00	18.30	9.47	92.51	92.51	0.00	0.00	0.00	212.90	0.11

Reconciliation

	Australian Income		Other Non-Assessable Amounts			Foreign Income		Capital Gains			Gross Distribution		
	NPP Income	Franking Credits	Tax Exempt	Tax Free	Tax Deferred	Assesable Amounts	Foreign Tax Credits	Disc. Capital Gains	CGT Concession Amount	Indexed Capital Gains	Other Capital Gains	Accounting	Tax
Gross Accounting Distribution	0.11	-	-	-	-	18.30	9.47	92.51	92.51	-	-	212.90	-
Gross Tax Distribution	0.11	-	-	-	-	-	-	-	-	-	-	-	0.11
Net Foreign Income	-	-	-	-	-	18.30	9.47	-	-	-	-	-	27.77
Net Distributed Capital Gain	-	-	-	-	-	-	-	185.02	N/A	-	-	-	185.02



Thomson Syme Self Managed Super Fund
Realised Capital Gains
For the period from 1 July 2022 to 30 June 2023

		Accounting Treatment				Taxation Treatment							
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Listed Securities Market</u>													
Betashares Nasdaq 100 ETF (ASX:NDQ)													
03/01/2023	Dist	0.00	0.00		0.00					7.06			
30/06/2023	Dist	0.00	0.00		0.00					177.96			
		0.00	0.00		0.00					185.02		0.00	
Brainchip Holdings Limited (ASX:BRN)													
29/09/2022	Sale	5,000.00	4,385.05		2,257.48	2,127.57	2,257.48			2,127.57			
		5,000.00	4,385.05		2,257.48	2,127.57	2,257.48			2,127.57		0.00	
Flight Centre Travel Group Limited (ASX:FLT)													
29/09/2022	Sale	1,000.00	15,204.19		14,015.40	1,188.79	14,015.40			1,188.79			
		1,000.00	15,204.19		14,015.40	1,188.79	14,015.40			1,188.79		0.00	
Qantas Airways Limited (ASX:QAN)													
29/09/2022	Sale	500.00	2,550.05		1,804.99	745.06	1,804.99			745.06			
		500.00	2,550.05		1,804.99	745.06	1,804.99			745.06		0.00	
St Barbara Limited (ASX:SBM)													
29/09/2022	Sale	1,604.00	1,059.73		850.12	209.61	850.12				209.61		
		1,604.00	1,059.73		850.12	209.61	850.12				209.61	0.00	
Woodside Energy Group Limited (ASX:WDS)													
29/09/2022	Sale	90.00	2,731.85		2,678.40	53.45	2,678.40				53.45		
		90.00	2,731.85		2,678.40	53.45	2,678.40				53.45	0.00	
Listed Securities Market Total			25,930.87		21,606.39	4,324.48	21,606.39			4,246.44	263.06	0.00	
Grand Total			25,930.87		21,606.39	4,324.48	21,606.39			4,246.44	263.06	0.00	

* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

Thomson Syme Self Managed Super Fund
Realised Capital Gains
For the period from 1 July 2022 to 30 June 2023

Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0.00	4,061.00	263.00	0.00	4,324.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	185.00	0.00	0.00	185.00	0.00
	0.00	4,246.00	263.00	0.00	4,509.00	0.00
Capital Losses Applied						
Current Year	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Net Capital Gains						
Net Gain after applying losses	0.00	4,246.00	263.00	0.00	4,509.00	
Discount applicable		1,415.00				
Net Gain after applying discount	0.00	2,831.00	263.00	0.00	3,094.00	

Thomson Syme Self Managed Super Fund
 (ABN: 36 206 643 531)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 14 Mount Street Coogee, NSW 2034
Member	Number: 1
Mr Nathan Richard Syme	Date of Birth: 18 June 1977 Date Joined Fund: 6 March 2018 Eligible Service Date: 3 September 2012 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 2022	
Accumulation	132,536.97
Total as at 1 Jul 2022	132,536.97

Withdrawal Benefit as at 30 Jun 2023	
Accumulation	156,786.53
Total as at 30 Jun 2023	156,786.53

Your Tax Components

Tax Free	827.40
Taxable - Taxed	155,959.13
Taxable - Untaxed	-

Your Preservation Components

Preserved	156,786.53
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:
 mail Thomson Syme Self Managed Super Fund, 14 Mount St, COOGEE NSW 2034

Thomson Syme Self Managed Super Fund
 (ABN: 36 206 643 531)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 14 Mount Street Coogee, NSW 2034
Member Number: 1	Date of Birth: 18 June 1977
Mr Nathan Richard Syme	Date Joined Fund: 6 March 2018
Accumulation Account	Eligible Service Date: 3 September 2012
Accumulation	Tax File Number Held: Yes
	Account Start Date: 6 March 2018

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	132,536.97
<i><u>Increases to your account:</u></i>	
Employer Contributions	10,950.00
Share Of Net Fund Income	17,250.81
<u>Total Increases</u>	28,200.81
<i><u>Decreases to your account:</u></i>	
Contributions Tax	1,642.50
Tax on Net Fund Income	2,308.75
<u>Total Decreases</u>	3,951.25
Withdrawal Benefit as at 30 Jun 2023	156,786.53

Your Tax Components		
Tax Free	0.5277 %	827.40
Taxable - Taxed		155,959.13
Taxable - Untaxed		-

Your Preservation Components	
Preserved	156,786.53
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits
 No insurance details have been recorded

Your Beneficiaries
 No beneficiary details have been recorded

For Enquiries:
 mail Thomson Syme Self Managed Super Fund, 14 Mount St, COOGEE NSW 2034



Trustee

The Trustee of the Fund is as follows:

Thomson Syme SMSF Pty Ltd

The directors of the Trustee company are:

Nathan Syme and
Cassie Thomson

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

.....
Nathan Syme
Director - Thomson Syme SMSF Pty Ltd

.....
Cassie Thomson
Director - Thomson Syme SMSF Pty Ltd

Statement Date: 30 June 2023

For Enquiries:
mail Thomson Syme Self Managed Super Fund, 14 Mount St, COOGEE NSW 2034

Thomson Syme Self Managed Super Fund
(ABN: 36 206 643 531)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 14 Mount Street Coogee, NSW 2034
Member Number: 2	Date of Birth: 20 August 1978
Mrs Cassie Lee Thomson	Date Joined Fund: 6 March 2018
	Eligible Service Date: 1 January 1997
	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 2022	
Accumulation	127,336.44
Total as at 1 Jul 2022	127,336.44

Withdrawal Benefit as at 30 Jun 2023	
Accumulation	144,439.89
Total as at 30 Jun 2023	144,439.89

Your Tax Components

Tax Free	1,323.08
Taxable - Taxed	143,116.81
Taxable - Untaxed	-

Your Preservation Components

Preserved	144,295.45
Restricted Non Preserved	-
Unrestricted Non Preserved	144.44

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:
mail Thomson Syme Self Managed Super Fund, 14 Mount St, COOGEE NSW 2034

Thomson Syme Self Managed Super Fund
(ABN: 36 206 643 531)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 14 Mount Street Coogee, NSW 2034
Member Number: 2	Date of Birth: 20 August 1978
Mrs Cassie Lee Thomson	Date Joined Fund: 6 March 2018
Accumulation Account	Eligible Service Date: 1 January 1997
Accumulation	Tax File Number Held: Yes
	Account Start Date: 6 March 2018

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	127,336.44
<i><u>Increases to your account:</u></i>	
Employer Contributions	3,650.00
Share Of Net Fund Income	16,164.30
<u>Total Increases</u>	19,814.30
<i><u>Decreases to your account:</u></i>	
Contributions Tax	547.50
Tax on Net Fund Income	2,163.35
<u>Total Decreases</u>	2,710.85
Withdrawal Benefit as at 30 Jun 2023	144,439.89

Your Tax Components		
Tax Free	0.9160 %	1,323.08
Taxable - Taxed		143,116.81
Taxable - Untaxed		-

Your Preservation Components	
Preserved	144,295.45
Restricted Non Preserved	-
Unrestricted Non Preserved	144.44

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
No beneficiary details have been recorded	

For Enquiries:
mail Thomson Syme Self Managed Super Fund, 14 Mount St, COOGEE NSW 2034



Trustee

The Trustee of the Fund is as follows:

Thomson Syme SMSF Pty Ltd

The directors of the Trustee company are:

Nathan Syme and
Cassie Thomson

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

.....
Nathan Syme
Director - Thomson Syme SMSF Pty Ltd

.....
Cassie Thomson
Director - Thomson Syme SMSF Pty Ltd

Statement Date: 30 June 2023

For Enquiries:
mail Thomson Syme Self Managed Super Fund, 14 Mount St, COOGEE NSW 2034

Thomson Syme Self Managed Super Fund
Contribution Caps
For the Period From 1 July 2022 to 30 June 2023

Mr Nathan Syme

Date of Birth: 18 Jun 1977
Age: 46 (at 30/06/2023)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions

Contributions for the previous 2 years are not confirmed
 3-year cap in effect from previous years

Total non-concessional contributions in previous 2 years

Non-Concessional

Unknown

Unknown

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	110,000.00
Cumulative Available Unused Cap	2	33,600.32	0.00
Contributions made (to this fund)	3	10,950.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		10,950.00	0.00
Amount above caps	4	0.00	0.00
Available		50,150.32	110,000.00

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	10,950.00
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	10,950.00
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	0.00
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
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Thomson Syme Self Managed Super Fund

Contribution Caps

For the Period From 1 July 2022 to 30 June 2023

Mr Nathan Syme

18/07/2022	Employer Mandated	1,500.00	smsfdataflow
09/08/2022	Employer Mandated	1,575.00	smsfdataflow
08/09/2022	Employer Mandated	1,575.00	smsfdataflow
04/10/2022	Employer Mandated	1,575.00	smsfdataflow
26/04/2023	Employer Mandated	4,725.00	smsfdataflow
Totals:		10,950.00	

Thomson Syme Self Managed Super Fund
Contribution Caps
For the Period From 1 July 2022 to 30 June 2023

Mrs Cassie Thomson

Date of Birth: 20 Aug 1978
Age: 44 (at 30/06/2023)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions		Non-Concessional	
Contributions for the previous 2 years are not confirmed			
3-year cap in effect from previous years		Unknown	
Total non-concessional contributions in previous 2 years		Unknown	
Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	110,000.00
Cumulative Available Unused Cap	2	76,532.37	0.00
Contributions made (to this fund)	3	3,650.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		3,650.00	0.00
Amount above caps	4	0.00	0.00
Available		100,382.37	110,000.00

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	3,650.00
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	3,650.00
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	0.00
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
18/07/2022	Employer Mandated	500.00			smsfdataflow
09/08/2022	Employer Mandated	525.00			smsfdataflow
08/09/2022	Employer Mandated	525.00			smsfdataflow
04/10/2022	Employer Mandated	525.00			smsfdataflow
26/04/2023	Employer Mandated	1,575.00			smsfdataflow

Thomson Syme Self Managed Super Fund

Contribution Caps

For the Period From 1 July 2022 to 30 June 2023

Mrs Cassie Thomson

Totals:	3,650.00
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Thomson Syme Self Managed Super Fund
Investment Movement Summary
For the period 1 July 2022 to 30 June 2023

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<u>Bank</u>										
NAB Bank Account		11,682.12		50,241.01		53,315.00	0.00		8,608.13	8,608.13
NAB Trade Cash Account		439.60		25,931.77		26,370.65	0.00		0.72	0.72
		<u>12,121.72</u>		<u>76,172.78</u>		<u>79,685.65</u>	<u>0.00</u>		<u>8,608.85</u>	<u>8,608.85</u>
<u>Listed Securities Market</u>										
AGL Energy Limited (ASX:AGL)	2,000.00	20,819.90	0.00	0.00	0.00	0.00	0.00	2,000.00	20,819.90	21,620.00
Atomo Diagnostics Limited (ASX:AT1)	10,000.00	6,019.95	0.00	0.00	0.00	0.00	0.00	10,000.00	6,019.95	220.00
Bardoc Gold Limited - Ent To Shares In Edge Minerals Pty Ltd (ASX:BDCXE)	769.00	150.00	0.00	0.00	0.00	0.00	0.00	769.00	150.00	151.88
Betashares Nasdaq 100 ETF (ASX:NDQ)	250.00	6,854.95	0.00	0.00	0.00	0.00	0.00	250.00	6,854.95	8,762.50
BHP Group Limited (ASX:BHP)	500.00	21,818.98	0.00	0.00	0.00	0.00	0.00	500.00	21,818.98	22,495.00
Brainchip Holdings Limited (ASX:BRN)	10,000.00	4,514.95	0.00	0.00	5,000.00	4,385.05	2,127.57	5,000.00	2,257.47	1,825.00
Buddy Technologies Limited (ASX:BUD)	120,000.00	5,829.90	0.00	0.00	0.00	0.00	0.00	120,000.00	5,829.90	720.00
Flight Centre Travel Group Limited (ASX:FLT)	1,000.00	14,015.40	0.00	0.00	1,000.00	15,204.19	1,188.79	0.00	0.00	0.00
Lynas Rare Earths Limited (ASX:LYC)	1,000.00	2,969.97	0.00	0.00	0.00	0.00	0.00	1,000.00	2,969.97	6,850.00
Mesoblast Limited (ASX:MSB)	8,000.00	22,054.86	0.00	0.00	0.00	0.00	0.00	8,000.00	22,054.86	9,080.00
Qantas Airways Limited (ASX:QAN)	500.00	1,804.99	0.00	0.00	500.00	2,550.05	745.06	0.00	0.00	0.00
St Barbara Limited (ASX:SBM)	3,604.00	1,910.12	0.00	0.00	1,604.00	1,059.73	209.61	2,000.00	1,060.00	960.00
Woodside Energy Group Limited (ASX:WDS)	90.00	2,678.40	0.00	0.00	90.00	2,731.85	53.45	0.00	0.00	0.00
ZIP Co Limited (ASX:ZIP)	3,390.00	15,814.90	0.00	0.00	0.00	0.00	0.00	3,390.00	15,814.90	1,389.90
		<u>127,257.27</u>		<u>0.00</u>		<u>25,930.87</u>	<u>4,324.48</u>		<u>105,650.88</u>	<u>74,074.28</u>
Fund Total		<u>139,378.99</u>		<u>76,172.78</u>		<u>105,616.52</u>	<u>4,324.48</u>		<u>114,259.73</u>	<u>82,683.13</u>

LOAN AGREEMENT

Loan Amount One hundred and sixty thousand Dollars (\$160,000) based on a previous loan agreement dated 17th May 2022.

Date 31st July 2023

I. THE PARTIES. For the above value received by DBS Group Management Pty Ltd with a mailing address of Level 3, 56 Pitt Street, City of Sydney, State of New South Wales, (the "Borrower"), agrees to pay Thomson Syme SMSF Pty Ltd as the trustee of Thomson Syme Self Managed Super Fund with a mailing address of 14 Mount Street, City of Coogee, State of New South Wales, (the "Lender").

II. PAYMENT. This agreement, (the "Note"), shall be due and payable, including the principal and any accrued interest, in one of the following ways:

Once per week beginning on _____, 20____ and to continue every seven (7) days until the balance is paid.

Once per month beginning on 31st July, 2023 and payment is due on the last day of every month until the balance is paid.

Other:

All payments made by the Borrower are to be applied first (1st) to any accrued interest and then to the principal balance. The total amount of the loan shall be due and payable on the 30th day of June, 2028.

III. INTEREST. The Note shall

- Bear interest at the rate of 12% compounded annually.

- Not bear interest.

IV. BACKPAYMENT.

There shall be a backpayment of interest on the previous loan that is owed, to make up the difference between the interest rate charged, and the new rate of interest:

- Interest from 17th May 2022 to 30th June 2022: \$2,314.52
- Interest from 1st July 2022 to 30th June 2023: \$11,568.00

V. PREPAYMENT. The Borrower has the right to pay back the loan in-full or make additional payments at any time without penalty.

V. REMEDIES. No delay or omission on part of the holder of this Note in exercising any right hereunder shall operate as a waiver of any such right or of any other right of such holder, nor shall any delay, omission or waiver on any one occasion be deemed a bar to or waiver of the same or any other right on any future occasion. The rights and remedies of the Lender shall be cumulative and may be pursued singly, successively, or together, in the sole discretion of the Lender.

VI. EVENTS OF ACCELERATION. The occurrence of any of the following shall constitute an "Event of Acceleration" by the Lender under this Note:

(a) Borrower's failure to pay any part of the principal or interest as and when due under this Note; or

(b) Borrower's becoming insolvent or not paying its debts as they become due.

VII. ACCELERATION. Upon the occurrence of an Event of Acceleration under this Note, and in addition to any other rights and remedies that Lender's may have, Lender shall have the right, at its sole and exclusive option, to declare this Note immediately due and payable.

VIII. SUBORDINATION. The Borrower's obligations under this Promissory Note are subordinated to all indebtedness, if any, of the Borrower, to any unrelated third party lender to the extent such indebtedness is outstanding on the date of this Note and such subordination is required under the loan documents providing for such indebtedness.

IX. WAIVERS BY BORROWER. All parties to this Note including the Borrower and any sureties, endorsers, and guarantors hereby waive protest, presentment, notice of dishonor, and notice of acceleration of maturity and agree to continue to remain bound for the payment of principal, interest and all other sums due under this Note notwithstanding any change or changes by way of release, surrender, exchange, modification or substitution of

any security for this Note or by way of any extension or extensions of time for the payment of principal and interest; and all such parties waive all and every kind of notice of such change or changes and agree that the same may be made without notice or consent of any of them.

X. EXPENSES. In the event any payment under this Note is not paid when due, the Borrower agrees to pay, in addition to the principal and interest hereunder, reasonable attorneys' fees not exceeding a sum equal to the maximum interest rate in the State of New South Wales of the then outstanding balance owing on the Note, plus all other reasonable expenses incurred by Lender in exercising any of its rights and remedies upon default.

XI. GOVERNING LAW. This Note shall be governed by, and construed in accordance with, the laws of the State of New South Wales.

XII. SUCCESSORS. All of the foregoing is the promise of Borrower and shall bind Borrower and Borrower's successors, heirs and assigns; provided, however, that Lender may not assign any of its rights or delegate any of its obligations hereunder without the prior written consent of the holder of this Note.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note as of the day and year first above written.

Borrower's Signature: _____ **Print:** _____

Lender's Signature: _____ **Print:** _____

Witness's Signature: _____ **Print:** _____

Witness's Signature: _____ **Print:** _____

LOAN AGREEMENT

Loan Amount Twenty-seven thousand Dollars (\$27,000) based on a previous loan agreement dated 4th November 2022.

Date 11th August 2023

I. THE PARTIES. For the above value received by DBS Group Management Pty Ltd with a mailing address of Level 3, 56 Pitt Street, City of Sydney, State of New South Wales, (the "Borrower"), agrees to pay Thomson Syme SMSF Pty Ltd as the trustee of Thomson Syme Self Managed Super Fund with a mailing address of 14 Mount Street, City of Coogee, State of New South Wales, (the "Lender").

II. PAYMENT. This agreement, (the "Note"), shall be due and payable, including the principal and any accrued interest, in one of the following ways:

Once per week beginning on _____, 20____ and to continue every seven (7) days until the balance is paid.

Once per month beginning on 31st August 2023 and payment is due on the last day of every month until the balance is paid.

Other:

All payments made by the Borrower are to be applied first (1st) to any accrued interest and then to the principal balance. The total amount of the loan shall be due and payable on the 30th day of June, 2028.

III. INTEREST. The Note shall

- Bear interest at the rate of 12% compounded annually.

- Not bear interest.

IV. BACKPAYMENT.

There shall be a backpayment of interest on the previous loan that is owed, to make up the difference between the interest rate charged, and the new rate of interest:

- Interest from 4th November 2022 to 30th June 2023: \$2,121.53
- Interest from 1st July 2023 to 31st July 2023: \$270.00

V. PREPAYMENT. The Borrower has the right to pay back the loan in-full or make additional payments at any time without penalty.

V. REMEDIES. No delay or omission on part of the holder of this Note in exercising any right hereunder shall operate as a waiver of any such right or of any other right of such holder, nor shall any delay, omission or waiver on any one occasion be deemed a bar to or waiver of the same or any other right on any future occasion. The rights and remedies of the Lender shall be cumulative and may be pursued singly, successively, or together, in the sole discretion of the Lender.

VI. EVENTS OF ACCELERATION. The occurrence of any of the following shall constitute an "Event of Acceleration" by the Lender under this Note:

(a) Borrower's failure to pay any part of the principal or interest as and when due under this Note; or

(b) Borrower's becoming insolvent or not paying its debts as they become due.

VII. ACCELERATION. Upon the occurrence of an Event of Acceleration under this Note, and in addition to any other rights and remedies that Lender's may have, Lender shall have the right, at its sole and exclusive option, to declare this Note immediately due and payable.

VIII. SUBORDINATION. The Borrower's obligations under this Promissory Note are subordinated to all indebtedness, if any, of the Borrower, to any unrelated third party lender to the extent such indebtedness is outstanding on the date of this Note and such subordination is required under the loan documents providing for such indebtedness.

IX. WAIVERS BY BORROWER. All parties to this Note including the Borrower and any sureties, endorsers, and guarantors hereby waive protest, presentment, notice of dishonor, and notice of acceleration of maturity and agree to continue to remain bound for the payment of principal, interest and all other sums due under this Note notwithstanding any change or changes by way of release, surrender, exchange, modification or substitution of

any security for this Note or by way of any extension or extensions of time for the payment of principal and interest; and all such parties waive all and every kind of notice of such change or changes and agree that the same may be made without notice or consent of any of them.

X. EXPENSES. In the event any payment under this Note is not paid when due, the Borrower agrees to pay, in addition to the principal and interest hereunder, reasonable attorneys' fees not exceeding a sum equal to the maximum interest rate in the State of New South Wales of the then outstanding balance owing on the Note, plus all other reasonable expenses incurred by Lender in exercising any of its rights and remedies upon default.

XI. GOVERNING LAW. This Note shall be governed by, and construed in accordance with, the laws of the State of New South Wales.

XII. SUCCESSORS. All of the foregoing is the promise of Borrower and shall bind Borrower and Borrower's successors, heirs and assigns; provided, however, that Lender may not assign any of its rights or delegate any of its obligations hereunder without the prior written consent of the holder of this Note.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note as of the day and year first above written.

Borrower's Signature: _____ **Print:** _____

Lender's Signature: _____ **Print:** _____

Witness's Signature: _____ **Print:** _____

Witness's Signature: _____ **Print:** _____

Inquires 1300 300 630

Issue date 05 Mar 23

Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 62469195

Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information**.

ACN 624 795 240
FOR THOMSON SYME BARE PTY LTD

REVIEW DATE: 05 March 23

You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to www.asic.gov.au/changes
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.
Ph: 1300 300 630



Use your agent.

Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

1 Registered office
322 GLEN OSMOND ROAD MYRTLE BANK SA 5064

2 Principal place of business
322 GLEN OSMOND ROAD MYRTLE BANK SA 5064

3 Officeholders

Name: CASSIE THOMSON
Born: ADELAIDE SA
Date of birth: 20/06/1978
Address: 14 MOUNT STREET COOGEE NSW 2034
Office(s) held: DIRECTOR, APPOINTED 05/03/2018

Name: NATHAN RICHARD SYME
Born: MOUNT GAMBIER SA
Date of birth: 18/06/1977
Address: 14 MOUNT STREET COOGEE NSW 2034
Office(s) held: DIRECTOR, APPOINTED 05/03/2018; SECRETARY, APPOINTED 05/03/2018

4 Company share structure

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORD SHARES	180	\$180.00	\$0.00

5 Members

These details continue on the next page

THOMSON SYME BARE PTY LTD ACN 624 795 240

Company statement continued

Name: CASSIE THOMSON

Address: 14 MOUNT STREET COOGEE NSW 2034

Share Class	Total number held	Fully paid	Beneficially held
ORD	90	Yes	Yes

Name: NATHAN RICHARD SYME

Address: 14 MOUNT STREET COOGEE NSW 2034

Share Class	Total number held	Fully paid	Beneficially held
ORD	90	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.

Additional company information

This information is optional under the *Corporations Act 2001*. Late lodgement fees or late review fees do not apply to this information. To add, remove or change a contact address, see www.asic.gov.au/addresses.

6 Contact address for ASIC use only

Registered agent name: BARTLEY PARTNERS PTY LTD
Registered agent number: 6374
Address: PO BOX 230 GLEN OSMOND SA 5064

**ASIC**

Australian Securities & Investments Commission

ABN 86 768 265 615

THOMSON SYME BARE PTY LTD
 BARTLEY PARTNERS PTY LTD
 PO BOX 230
 GLEN OSMOND SA 5064

INVOICE STATEMENT

Issue date 05 Mar 23

THOMSON SYME BARE PTY LTD

ACN 624 795 240

Account No. 22 624795240

Summary

Opening Balance	\$0.00
New items	\$290.00
Payments & credits	\$0.00
TOTAL DUE	\$290.00

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

Inquiries

www.asic.gov.au/invoices

1300 300 630

Please pay

Immediately	\$0.00
By 05 May 23	\$290.00

If you have already paid please ignore this invoice statement.

- Late fees will apply if you do NOT
 - tell us about a change during the period that the law allows
 - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
 - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.

**ASIC**

Australian Securities & Investments Commission

PAYMENT SLIP**THOMSON SYME BARE PTY LTD**

ACN 624 795 240

Account No: 22 624795240



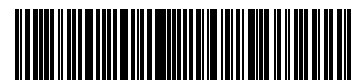
22 624795240

TOTAL DUE	\$290.00
Immediately	\$0.00
By 05 May 23	\$290.00

Payment options are listed on the back of this payment slip



Bill Code: 17301
Ref: 2296247952403



*814 129 0002296247952403 16

Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2023-03-05	Annual Review - Pty Co	4X2424821480B A	\$290.00
	Outstanding transactions		
2023-03-05	Annual Review - Pty Co	4X2424821480B A	\$290.00

PAYMENT OPTIONS



Billpay Code: 8929
Ref: 2296 2479 5240 316

Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

Phone

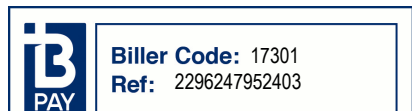
Call 13 18 16 to pay by Mastercard or Visa

On-line

Go to postbillpay.com.au to pay by Mastercard or Visa

Mail

Mail this payment slip and cheque (do not staple) to ASIC,
Locked Bag 5000, Gippsland Mail Centre VIC 3841



Bill Code: 17301
Ref: 2296247952403

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au



Australian Government
Australian Taxation Office

Agent SMSF AUSTRALIA PTY LTD
Client THE TRUSTEE FOR THOMSON
SYME SELF MANAGED SUPER
FUND
ABN 36 206 643 531
TFN 498 517 712

Activity statement 004

Date generated	31 July 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

21 results found - from **31 July 2021** to **31 July 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
24 Jul 2023	21 Jul 2023	Payment received		\$1,740.00	\$0.00
11 Jul 2023	28 Jul 2023	Original Activity Statement for the period ending 30 Jun 23 - PAYG Instalments	\$1,740.00		\$1,740.00 DR
7 Jul 2023	7 Jul 2023	General interest charge			\$0.00
7 Jul 2023	6 Jul 2023	Payment received		\$3,480.00	\$0.00
3 Apr 2023	3 Apr 2023	General interest charge			\$3,480.00 DR
29 Mar 2023	28 Apr 2023	Original Activity Statement for the period ending 31 Mar 23 - PAYG Instalments	\$1,740.00		\$3,480.00 DR
1 Mar 2023	1 Mar 2023	General interest charge			\$1,740.00 DR
14 Dec 2022	28 Feb 2023	Original Activity Statement for the period ending 31 Dec 22 - PAYG Instalments	\$1,740.00		\$1,740.00 DR
26 Sep 2022	26 Sep 2022	General interest charge			\$0.00
26 Sep 2022	23 Sep 2022	Payment received		\$6,025.00	\$0.00
21 Sep 2022	28 Oct 2022	Original Activity Statement for the period ending 30 Sep 22 - PAYG Instalments	\$1,740.00		\$6,025.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Aug 2022	1 Aug 2022	General interest charge			\$4,285.00 DR
21 Jun 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$4,285.00		\$4,285.00 DR
16 May 2022	16 May 2022	General interest charge			\$0.00
16 May 2022	13 May 2022	Payment received		\$847.00	\$0.00
2 May 2022	2 May 2022	General interest charge			\$847.00 DR
18 Mar 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$847.00		\$847.00 DR
11 Feb 2022	10 Feb 2022	Payment received		\$847.00	\$0.00
20 Dec 2021	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments	\$847.00		\$847.00 DR
29 Sep 2021	28 Sep 2021	Payment received		\$847.00	\$0.00
20 Sep 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$847.00		\$847.00 DR



Australian Government
Australian Taxation Office

Agent SMSF AUSTRALIA PTY LTD
Client THE TRUSTEE FOR THOMSON
 SYME SELF MANAGED SUPER
 FUND
ABN 36 206 643 531
TFN 498 517 712

Income tax 002

Date generated	31 July 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$603.36 CR

Transactions

4 results found - from **31 July 2021** to **31 July 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
7 Jul 2023	7 Jul 2023	General interest charge			\$603.36 CR
7 Jul 2023	6 Jul 2023	Payment received		\$4,300.69	\$603.36 CR
1 Jun 2022	1 Jun 2022	General interest charge			\$3,697.33 DR
12 May 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$3,697.33		\$3,697.33 DR

 Rollover In completed

SUPER.GEN.RLVR.2 - Rollover Process successful

Rollover In

Status	Complete
Payment Reference Number	70000000904898335
Created Date	06/10/2022 at 11:27 AM
Amount	Full Balance Requested

Class (Receiving) Fund Details

Fund Name	Dyor Superannuation Fund
ABN	85673118398
Member Name	 Michelle Dunn

Transferring Fund Details

Fund Name	Hostplus Super
Fund Type	APRA
Fund ABN	68657495890
Fund USI	HOS0100AU
Member Id	831578793



Responsible Entity: Betashares Capital Ltd
ABN 78 139 566 868 | AFSL 341181
ARSN 169 907 564

All Registry communications to:
C/- Link Market Services Limited
Locked Bag A14, Sydney South, NSW, 1235
Telephone: +61 1300 202 738
ASX Code: NDQ
Email: betashares@linkmarketservices.com.au
Website: www.linkmarketservices.com.au



015 137721

THOMSON SYME SMSF PTY LTD
<THOMSON SYME SMSF A/C>
C/- DBS
L3 56 PITT STREET
SYDNEY NSW 2000

Date: 31 July 2023
Reference No.: X*****8408

BETASHARES NASDAQ 100 ETF
Attribution Managed Investment Trust Member Annual Statement
for the year ended 30 June 2023

Part A : Summary of 2023 tax return (supplementary section) items for a resident individual

Tax return (supplementary section)	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$0.11	13U
Franked distribution from trusts	\$0.00	13C
Share of franking credits from franked dividends	\$0.00	13Q
Share of credit for tax file number amounts withheld from interest, dividends and unit trust	\$0.00	13R
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Net capital gain	\$92.51	18A
Total current year capital gains	\$185.02	18H
CFC Income	\$0.00	19K
Assessable foreign source income	\$27.77	20E
Other net foreign source income	\$27.77	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$9.47	20O

*To work out your foreign income tax offset (FITO) entitlement, see the '20 Foreign source income and foreign assets or property' section of the instructions for the 2023 Tax Return for Individuals (Supplementary Section) or the Guide to foreign tax offset rules 2023. The Betashares 2023 Tax Guide provides additional information on how to claim the correct Foreign Income Tax Offset.

Capital gains tax information - Additional information for item 18	Amount	
Capital gains - Discounted method	\$185.02	(grossed up amount)
Capital gains - Other method	\$0.00	
Total current year capital gains	\$185.02	

Australian Income

Interest (subject to non - resident withholding tax)		\$0.11
Interest (not subject to non - resident withholding tax)		\$0.00
Dividends - unfranked amount declared to be CFI		\$0.00
Dividends - unfranked amount not declared to be CFI		\$0.00
Other assessable Australian income (Other)		\$0.00
Other assessable Australian income (NCMI)		\$0.00
Other assessable Australian income (Excluded from NCMI)		\$0.00
Other assessable Australian income (CBMI)		\$0.00

Non-primary production income **\$0.11**

Dividends - Franked amount (Franked distributions) **\$0.00** **\$0.00**

Capital Gains

Capital gains – Discounted method TAP (Other)		\$0.00
Capital gains – Discounted method TAP (NCMI)		\$0.00
Capital gains – Discounted method TAP (Excluded from NCMI)		\$0.00
Capital gains – Discounted method TAP (CBMI)		\$0.00
Capital gains - Discounted method NTAP		\$92.51
Taxable foreign capital gains - Discounted method	\$0.00	\$0.00
Capital gains – Other method TAP (Other)		\$0.00
Capital gains – Other method TAP (NCMI)		\$0.00
Capital gains – Other method TAP (Excluded from NCMI)		\$0.00
Capital gains – Other method TAP (CBMI)		\$0.00
Capital gains - Other method NTAP		\$0.00
Taxable foreign capital gains - Other method	\$0.00	\$0.00
Net capital gains	\$0.00	\$92.51
AMIT CGT gross up amount		\$92.51
Other capital gains distribution		
Total current year capital gains	\$0.00	\$185.02

Foreign income

Other net foreign source income	\$9.47	\$27.77
Assessable foreign source income	\$9.47	\$27.77
Australian franking credit from a New Zealand franking company	\$0.00	\$0.00
CFC income		\$0.00
Total foreign income	\$9.47	\$27.77

Non-assessable amounts

Net exempt income		\$0.00
Non-assessable non-exempt amount		\$0.00
Other non-attributable amounts		\$0.00
Total Non-assessable amounts		\$0.00

Cash distribution**Cash amounts**

Gross cash distribution		\$203.43
Less: TFN amounts withheld		\$0.00
Less: Non-resident tax withheld on interest and dividends		\$0.00
Less: Non-resident tax withheld on fund payments		\$0.00
Net cash distribution		\$203.43

Tax offsets**Amount**

Franking credit tax offset from Australian resident companies		\$0.00
Foreign income tax offset - Other net foreign source income		\$9.47
Foreign income tax offset - Taxable foreign capital gains - Discounted method		\$0.00
Foreign income tax offset - Taxable foreign capital gains - Other method		\$0.00
Australian franking credit from a New Zealand franking company		\$0.00
Total tax offsets		\$9.47

Attributed Managed Investment Trust ('AMIT') cost base**Amount**

AMIT cost base net amount - excess (decrease cost base)		\$0.00
AMIT cost base net amount - shortfall (increase cost base)		\$0.00

Tax Guide

The Annual Tax Guide contains general information about how to use this statement when you prepare your 2023 Tax Return. Where there are foreign capital gains and foreign tax paid on these gains, a calculation of Australian capital gains in respect of foreign CGT assets must be performed. The Betashares 2023 Tax Guide provides additional information on how to perform these calculations as well as how to claim the correct Foreign Income Tax Offset. To view the 2023 Tax Guide, please visit:

www.betashares.com.au/tax-resources/

This statement contains important information. Please retain it for taxation purposes as a charge may be levied for replacement. To view or change your Unitholder details including FATCA and CRS self-certification, please visit our Investor Centre at www.linkmarketservices.com.au



Date Created: Apr 14, 2023 11:10:48 AM

Transaction Listing**Account Balance Summary**

Opening Balance	\$13,315.25 CR
Total Credits	\$198,190.13
Total Debits	\$196,556.00
Closing Balance	\$14,949.38 CR

Transaction Listing starts**01 July 2021****Transaction Listing ends****14 April 2023****Account Details**

Account Type	Transaction Account
BSB Number	082-067
Account Number	71-780-8146

Transaction Details

Date	Particulars	Debits	Credits	Balance
16 Jul 21	001262207609 NDQ DST JUNE THOMSON SYME SMS		\$293.65	\$13,608.90 CR
20 Jul 21	PC140721-143643445 SUPERCHOICE P/L THOMSON SYME SEL		\$127.88	\$13,736.78 CR
30 Jul 21	INTEREST		\$0.55	\$13,737.33 CR
02 Aug 21	PC230721-190349375 SUPERCHOICE P/L THOMSON SYME SEL		\$4,275.00	\$18,012.33 CR
02 Aug 21	PC230721-190349381 SUPERCHOICE P/L THOMSON SYME SEL		\$1,425.00	\$19,437.33 CR
31 Aug 21	INTEREST		\$0.83	\$19,438.16 CR
28 Sep 21	INTERNET BPAY TAX OFFICE PAYMENTS 4362066435319660	\$847.00		\$18,591.16 CR
30 Sep 21	INTEREST		\$0.80	\$18,591.96 CR
05 Oct 21	PC290921-131176655 SUPERCHOICE P/L THOMSON SYME SEL		\$2,038.89	\$20,630.85 CR
28 Oct 21	PC221021-192506204 SUPERCHOICE P/L THOMSON SYME SEL		\$4,500.00	\$25,130.85 CR
28 Oct 21	PC221021-192506211 SUPERCHOICE P/L THOMSON SYME SEL		\$1,500.00	\$26,630.85 CR
29 Oct 21	INTEREST		\$0.81	\$26,631.66 CR
30 Nov 21	INTEREST		\$1.16	\$26,632.82 CR
29 Dec 21	PC211221-167656032 SUPERCHOICE P/L THOMSON SYME SEL		\$1,500.00	\$28,132.82 CR
29 Dec 21	PC211221-167656037 SUPERCHOICE P/L THOMSON SYME SEL		\$500.00	\$28,632.82 CR

Important

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Transaction Details

Date	Particulars	Debits	Credits	Balance
31 Dec 21	INTEREST		\$1.13	\$28,633.95 CR
31 Jan 22	INTEREST		\$1.22	\$28,635.17 CR
10 Feb 22	INTERNET BPAY TAX OFFICE PAYMENTS 4362066435319660	\$847.00		\$27,788.17 CR
24 Feb 22	INTERNET TRANSFER NT:CE12473592		\$130,000.00	\$157,788.17 CR
28 Feb 22	INTEREST		\$1.79	\$157,789.96 CR
10 Mar 22	PASCH2203070004702 PRECISION CH THE TRUSTEE FOR		\$4,000.00	\$161,789.96 CR
25 Mar 22	PASCH2203220001359 PRECISION CH THE TRUSTEE FOR		\$4,000.00	\$165,789.96 CR
31 Mar 22	INTEREST		\$6.85	\$165,796.81 CR
12 Apr 22	PASCH2204070006749 PRECISION CH THE TRUSTEE FOR		\$2,000.00	\$167,796.81 CR
29 Apr 22	INTEREST		\$6.63	\$167,803.44 CR
13 May 22	INTERNET BPAY TAX OFFICE PAYMENTS 4362066435319660	\$847.00		\$166,956.44 CR
16 May 22	INTERNET TRANSFER ACCOUNTING FEES	\$990.00		\$165,966.44 CR
17 May 22	ATO002000016430000 ATO THOMSON SYME SMS		\$364.94	\$166,331.38 CR
17 May 22	ONLINE E7275762311 LINKED ACC TRNS THOM SYME SF	\$160,000.00		\$6,331.38 CR
31 May 22	INTEREST		\$4.25	\$6,335.63 CR
15 Jun 22	PASCH2206090003974 PRECISION CH THE TRUSTEE FOR		\$2,000.00	\$8,335.63 CR
15 Jun 22	PC070622-108907760 SUPERCHOICE P/L CASSIE LEE THOMS		\$161.54	\$8,497.17 CR
23 Jun 22	PC170622-109540179 SUPERCHOICE P/L CASSIE LEE THOMS		\$1,184.62	\$9,681.79 CR
24 Jun 22	PASCH2206210004210 PRECISION CH THE TRUSTEE FOR		\$2,000.00	\$11,681.79 CR
30 Jun 22	INTEREST		\$0.33	\$11,682.12 CR
18 Jul 22	PASCH2207130003282 PRECISION CH THE TRUSTEE FOR		\$2,000.00	\$13,682.12 CR
18 Jul 22	001279579334 NDQ DST JUNE THOMSON SYME SMS		\$210.40	\$13,892.52 CR
29 Jul 22	INTEREST		\$3.07	\$13,895.59 CR
09 Aug 22	PASCH2208030007309 PRECISION CH THE TRUSTEE FOR		\$2,100.00	\$15,995.59 CR
31 Aug 22	INTEREST		\$7.60	\$16,003.19 CR
08 Sep 22	PASCH2209050003516 PRECISION CH THE TRUSTEE FOR		\$2,100.00	\$18,103.19 CR
23 Sep 22	INTERNET BPAY TAX OFFICE PAYMENTS 4362066435319660	\$6,025.00		\$12,078.19 CR
30 Sep 22	INTEREST		\$7.29	\$12,085.48 CR

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Transaction Details

Date	Particulars	Debits	Credits	Balance
04 Oct 22	INTERNET TRANSFER NT:CE13988054		\$26,370.65	\$38,456.13 CR
04 Oct 22	PASCH2209290006887 PRECISION CH THE TRUSTEE FOR		\$2,100.00	\$40,556.13 CR
31 Oct 22	INTEREST \$17.23CRWHT \$7.00DR		\$10.23	\$40,566.36 CR
04 Nov 22	ONLINE G7014722414 LOAN THOM SYME SF	\$27,000.00		\$13,566.36 CR
30 Nov 22	INTEREST		\$7.76	\$13,574.12 CR
19 Dec 22	MAR21/99996222 AGL REPLACEMENT THOMSON SYME SMS		\$193.00	\$13,767.12 CR
19 Dec 22	AUF21/99997004 AGL REPLACEMENT THOMSON SYME SMS		\$156.00	\$13,923.12 CR
19 Dec 22	AUI22/99997426 AGL REPLACEMENT THOMSON SYME SMS		\$145.00	\$14,068.12 CR
19 Dec 22	AUF22/99998417 AGL REPLACEMENT THOMSON SYME SMS		\$81.00	\$14,149.12 CR
30 Dec 22	INTEREST		\$6.23	\$14,155.35 CR
18 Jan 23	001288489793 NDQ DST THOMSON SYME SMS		\$7.76	\$14,163.11 CR
31 Jan 23	INTEREST		\$6.83	\$14,169.94 CR
28 Feb 23	INTEREST		\$5.98	\$14,175.92 CR
24 Mar 23	AUI23/00876960 AGL PAYMENT THOMSON SYME SMS		\$85.00	\$14,260.92 CR
30 Mar 23	AI387/00490011 BHP GROUP DIV THOMSON SYME SMS		\$681.82	\$14,942.74 CR
31 Mar 23	INTEREST PAID		\$6.64	\$14,949.38 CR

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Date Created: Aug 14, 2023 3:54:39 PM

Transaction Listing

Account Balance Summary

Opening Balance	\$14,949.38 CR
Total Credits	\$13,948.75
Total Debits	\$20,290.00
Closing Balance	\$8,608.13 CR

Transaction Listing starts 01 April 2023

Transaction Listing ends 30 June 2023

Account Details

Account Type	Transaction Account
BSB Number	082-067
Account Number	71-780-8146

Transaction Details

Date	Particulars	Debits	Credits	Balance
26 Apr 23	PASCH2304190017334 PRECISION CH THE TRUSTEE FOR		\$6,300.00	\$21,249.38 CR
26 Apr 23	INTERNET BPAY ASIC 2296247952403	\$290.00		\$20,959.38 CR
28 Apr 23	INTEREST		\$6.49	\$20,965.87 CR
29 May 23	ONLINE B0919561452 LINKED ACC TRNS THOM SYME SF	\$20,000.00		\$965.87 CR
31 May 23	INTEREST		\$9.82	\$975.69 CR
30 Jun 23	ONLINE Z8085524313 INTEREST ON LOAN DBS GROUP MA		\$7,632.00	\$8,607.69 CR
30 Jun 23	INTEREST		\$0.44	\$8,608.13 CR

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Statement


THOMSON SYME SELF MANAGED SUPER FUND
 C/- DBS
 3 56 PITT STREET
 SYDNEY NSW 2000

Statement period:
 01/07/2022 to 31/12/2022
 Statement number:
 10

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Your accounts

Your nabtrade cash products summary	
Thomson Syme Self Managed Super Fund 083-052 303424194 (as at 31/12/2022)	\$0.72 CR

Thomson Syme Self Managed Super Fund 083-052 303424194

Account details							
 <p>Billers Code : 102426 Ref : 3052303424194</p>	<p>Telephone & Internet Banking — BPAY® Contact your bank or financial institution to make this payment from your cheque, savings, debit or transaction account. More info: www.bpay.com.au</p> <table border="1" style="width: 100%;"> <tbody> <tr> <td>BSB</td> <td style="text-align: right;">083-052</td> </tr> <tr> <td>Account number</td> <td style="text-align: right;">303424194</td> </tr> <tr> <td>Interest rate as at 31/12/2022</td> <td style="text-align: right;">0.25% P.A.</td> </tr> </tbody> </table>	BSB	083-052	Account number	303424194	Interest rate as at 31/12/2022	0.25% P.A.
BSB	083-052						
Account number	303424194						
Interest rate as at 31/12/2022	0.25% P.A.						

Account balance summary	
Opening balance	\$439.60 CR
Total credits	\$25,931.77
Total debits	\$26,370.65
Closing balance	\$0.72 CR

Transaction details				
Date	Details	Debits	Credits	Balance
01/07/2022	Balance brought forward			\$439.60 CR
15/07/2022	Please note from 15/07/2022 the interest rate on your account is 0.15%p.a.			\$439.60 CR
16/09/2022	Please note from 16/09/2022 the interest rate on your account is 0.25%p.a.			\$439.60 CR

Thomson Syme Self Managed Super Fund (continued)

Transaction details (continued)				
Date	Details	Debits	Credits	Balance
29/09/2022	SELL BRN.ASX 5000 AUD .88 118423399 NT2030715-002		\$4,385.05	\$4,824.65 CR
29/09/2022	SELL QAN.ASX 500 AUD 5.13 118422225 NT2030715-002		\$2,550.05	\$7,374.70 CR
29/09/2022	SELL SBM.ASX 1604 AUD .67 118422751 NT2030715-002		\$1,059.73	\$8,434.43 CR
29/09/2022	SELL WDS.ASX 90 AUD 30.52 118423011 NT2030715-002		\$2,731.85	\$11,166.28 CR
29/09/2022	SELL FLT.ASX 1000 AUD 15.22 118421743 NT2030715-002		\$15,204.19	\$26,370.47 CR
30/09/2022	INTEREST		\$0.18	\$26,370.65 CR
04/10/2022	nabtrade: 13988054 FUNDS TRANSFER 082067, 717808146 back to SMSF NRS	\$26,370.65		\$0.00 CR
31/10/2022	INTEREST		\$0.72	\$0.72 CR
31/12/2022	Closing Balance			\$0.72 CR

Please check all entries and report apparent errors or possible unauthorised transactions immediately. NAB may subsequently adjust debits or credits, which may result in a change to your account balance to accurately reflect the obligations between us. For information on resolving problems or disputes call 13 13 80. Please retain this statement for tax purposes.

Statement


THOMSON SYME SELF MANAGED SUPER FUND
 C/- DBS
 3 56 PITT STREET
 SYDNEY NSW 2000

Statement period:
 01/01/2023 to 30/06/2023
 Statement number:
 11

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Your accounts

Your nabtrade cash products summary

Thomson Syme Self Managed Super Fund 083-052 303424194 (as at 30/06/2023)	\$0.72 CR
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Thomson Syme Self Managed Super Fund

083-052 303424194

Account details

 <p>Biller Code : 102426 Ref : 3052303424194</p>	<p>Telephone & Internet Banking — BPAY® Contact your bank or financial institution to make this payment from your cheque, savings, debit or transaction account. More info: www.bpay.com.au</p>	<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">BSB</td> <td style="text-align: right;">083-052</td> </tr> <tr> <td>Account number</td> <td style="text-align: right;">303424194</td> </tr> <tr> <td>Interest rate as at 30/06/2023</td> <td style="text-align: right;">0.50% P.A.</td> </tr> </table>	BSB	083-052	Account number	303424194	Interest rate as at 30/06/2023	0.50% P.A.
BSB	083-052							
Account number	303424194							
Interest rate as at 30/06/2023	0.50% P.A.							

Account balance summary

Opening balance	\$0.72 CR
Total credits	\$0.00
Total debits	\$0.00
Closing balance	\$0.72 CR

Transaction details

Date	Details	Debits	Credits	Balance
01/01/2023	Balance brought forward			\$0.72 CR
16/06/2023	Please note from 16/06/2023 the interest rate on your account is 0.50%p.a.			\$0.72 CR
30/06/2023	Closing Balance			\$0.72 CR

Thomson Syme Self Managed Super Fund (continued)

The following information is provided to assist in preparing your 2022/23 tax return

Account Number	083-052-303424194
Credit interest paid 2022/23 financial year	\$0.90
Withholding Tax	\$0.00

Please check all entries and report apparent errors or possible unauthorised transactions immediately. NAB may subsequently adjust debits or credits, which may result in a change to your account balance to accurately reflect the obligations between us. For information on resolving problems or disputes call 13 13 80. Please retain this statement for tax purposes.

Portfolio holdings report ■

Holding date:
 30/06/2023

Thomson Syme Self Managed Super Fund

Trading Account - Domestic - Cash funded NT2030715-002							
Description	Code	Quantity	Portfolio(%)	Market Price	Avg. Price	Market Value	Gain/Loss (\$/%)
AGL ENERGY LIMITED. ORDINARY FULLY PAID	AGL.ASX	2000.0	29.25%	\$10.81	\$10.41	\$21,620.00	\$800.10 (3.84%)
ATOMO DIAGNOSTICS LIMITED ORDINARY FULLY PAID	AT1.ASX	10000.0	0.30%	\$0.022	\$0.602	\$220.00	-\$5,799.95 (-96.35%)
BHP GROUP LIMITED ORDINARY FULLY PAID	BHP.ASX	500.0	30.43%	\$44.99	\$43.638	\$22,495.00	\$676.02 (3.10%)
BRAINCHIP HOLDINGS LTD ORDINARY FULLY PAID	BRN.ASX	5000.0	2.47%	\$0.365	\$0.4515	\$1,825.00	-\$432.47 (-19.16%)
BUDDY TECHNOLOGIES LTD ORDINARY FULLY PAID	BUD.ASX	120000.0	0.97%	\$0.006	\$0.0486	\$720.00	-\$5,109.90 (-87.65%)
LYNAS RARE EARTHS LIMITED ORDINARY FULLY PAID	LYC.ASX	1000.0	9.27%	\$6.85	\$2.97	\$6,850.00	\$3,880.03 (130.64%)
MESOBLAST LIMITED ORDINARY FULLY PAID	MSB.ASX	8000.0	12.28%	\$1.135	\$2.7569	\$9,080.00	-\$12,974.86 (-58.83%)
ST BARBARA LIMITED ORDINARY FULLY PAID	SBM.ASX	2000.0	1.30%	\$0.48	\$0.00	\$960.00	\$960.00 (0.00%)
ZIP CO LIMITED.. ORDINARY FULLY PAID	ZIP.ASX	3390.0	1.88%	\$0.41	\$4.6652	\$1,389.90	-\$14,425.00 (-91.21%)
BETASHARES NASDAQ 100 ETF BETASHARES NASDAQ 100 ETF	NDQ.AXW	250.0	11.85%	\$35.05	\$27.4198	\$8,762.50	\$1,907.55 (27.83%)
Totals						\$73,922.40	-\$30,518.48 (-29.22%)

Trading Account - International (AUD funded) NT2030715-004							
Description	Code	Quantity	Portfolio(%)	Market Price	Avg. Price	Market Value	Gain/Loss (\$/%)
Totals						\$0.00	(0.00%)



Page status: **legally binding**

Class Ruling

BDCXE - 769 units

Bardoc Gold Limited – demerger and scrip for scrip roll-over

1 Relying on this Ruling

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

Table of Contents	Paragraph
What this Ruling is about	1
Who this Ruling applies to	4
When this Ruling applies	6
Ruling	7
Scheme	23
Appendix – Explanation	57

What this Ruling is about

1. This Ruling sets out the income tax consequences of:
 - the demerger of Edge Minerals Limited (Edge) by Bardoc Gold Limited (Bardoc), which was implemented on 12 April 2022 (Demerger Date), and
 - the scheme of arrangement between Bardoc and St Barbara Limited (St Barbara), which was implemented on 13 April 2022 (Implementation Date).
2. Details of this scheme are set out in paragraphs 23 to 56 of this Ruling.
3. All legislative references in this Ruling are to the *Income Tax Assessment Act 1997*, unless otherwise indicated.

Who this Ruling applies to

4. This Ruling applies to you if you:
 - were registered on the Bardoc share register at 5:00 pm AWST on 6 April 2022 (Scheme Record Date)
 - were registered on the Bardoc share register at 5:00 pm AWST on 8 April 2022 (Demerger Record Date)
 - held your Bardoc shares on capital account; that is, you did not hold your shares as revenue assets (as defined in section 977-50) or as trading stock (as defined in subsection 995-1(1)), and

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- are a resident of Australia (as defined in subsection 6(1) of the *Income Tax Assessment Act 1936* (ITAA 1936)) or a foreign resident (as defined in subsection 995-1(1)) and do not hold your Bardoc shares through a permanent establishment in Australia.

5. This Ruling does not apply to anyone who is subject to the taxation of financial arrangements rules in Division 230 in relation to the scheme outlined in paragraphs 23 to 56 of this Ruling.

Note: Division 230 will not apply to individuals unless they have made an election for it to apply.

When this Ruling applies

6. This Ruling applies from 1 July 2021 to 30 June 2022.

Ruling

Demerger roll-over

7. Demerger relief (being demerger roll-over pursuant to Division 125) is not available as the scheme does not satisfy one or more of the conditions in section 125-70.

Not a dividend

8. No part of the distribution you received under the demerger is a dividend as defined in subsection 6(1) of the ITAA 1936.

Anti-avoidance provisions will not apply to deem an assessable dividend

9. The Commissioner will not make a determination under either:
- paragraph 45B(3)(a) of the ITAA 1936 that section 45BA of the ITAA 1936 applies to the whole, or any part, of the demerger benefit provided to you under the demerger, or
 - paragraph 45B(3)(b) of the ITAA 1936 that section 45C of the ITAA 1936 applies to the whole, or any part, of the capital benefit provided to you under the demerger.

Distribution of shares in Edge Minerals Limited

CGT event G1

10. CGT event G1 happened to you when Bardoc gave you Edge shares in respect of your Bardoc shares on the Demerger Date (subsections 104-135(1) and (2)).

11. You made a capital gain when CGT event G1 happened if the amount of the reduction of share capital for each Bardoc share (\$0.015) was more than the cost base of the share (paragraph 104-135(1)(b) and subsection 104-135(3)). You cannot make a capital loss from the CGT event G1 (note 1 to subsection 104-135(3)).

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12. If you made a capital gain, the cost base and reduced cost base of your Bardoc share is reduced to nil (subsection 104-135(3)). Otherwise, you reduce the cost base and reduced cost base of the share by \$0.015 (subsection 104-135(4)).

Cost base and reduced cost base of your Edge Minerals Limited shares

13. The 'first element' of the cost base and reduced cost base of each Edge share you acquired is the amount of the reduction in share capital (\$0.015) multiplied by the number of Bardoc shares you held on the Demerger Record Date divided by the number of Edge shares you received (subsections 110-25(2) and 110-55(2)).

Acquisition date of Edge Minerals Limited shares

14. You are taken to have acquired your Edge shares on 12 April 2022 (section 109-5).

Exchange of shares in Bardoc Gold Limited for shares in St Barbara Limited

CGT event A1

15. CGT event A1 happened when you disposed of your Bardoc shares on the Implementation Date in accordance with the scheme of arrangement (subsections 104-10(1) to (3)).

16. You made a capital gain when CGT event A1 happened if the capital proceeds were more than the cost base of your shares. You made a capital loss if the capital proceeds were less than the reduced cost base of your share (subsection 104-10(4)).

17. The capital proceeds for each Bardoc share you disposed of is the total market value of the St Barbara shares you received under the scheme of arrangement divided by the number of Bardoc shares you disposed of (subsection 116-20(1)). The Commissioner accepts that the market value of each St Barbara share was \$1.47. Therefore, the capital proceeds for each Bardoc share is \$0.53.

Scrip for scrip roll-over

18. You may choose scrip for scrip roll-over (section 124-780) provided you made a capital gain on disposal of your Bardoc shares (paragraph 124-780(3)(b)).

19. However, you cannot obtain the roll-over if any capital gain you might make from your St Barbara shares (replacement shares) would be disregarded other than because of a roll-over (for example, if the shares were your trading stock) (paragraph 124-795(2)(a)).

Consequences of choosing scrip for scrip roll-over

20. If you choose scrip for scrip roll-over:

- you disregard the capital gain you made from CGT event A1 happening because of the disposal of your Bardoc shares under the scheme of arrangement (subsection 124-785(1))
- you work out the first element of the cost base and reduced cost base of each St Barbara share you received under the scheme of arrangement by reasonably attributing to it the cost base (or the part of it) of the Bardoc

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shares for which it was exchanged, and for which you obtained the roll-over (subsections 124-785(2) and (4)), and

- the date of acquisition of these St Barbara shares is 13 April 2022; however, for the purpose of working out whether a capital gain from these shares is a discount capital gain in the future, the date of acquisition is the date you acquired your original Bardoc shares (table item 2 of subsection 115-30(1)).

Consequences of not choosing scrip for scrip roll-over

21. If you do not choose, or cannot choose the roll-over:

- you cannot disregard any capital gain or capital loss you made from the disposal of your Bardoc shares
- you work out the cost base and reduced cost base of each St Barbara share you received under the scheme of arrangement using the cost base rules in Division 110 as modified under Division 112, which requires reasonably apportioning the total market value of your Bardoc shares (worked out at the time the scheme of arrangement was implemented) across the St Barbara shares you received under the scheme of arrangement (subsections 110-25(2), 110-55(2) and 112-30(1)) – the Commissioner accepts that the market value of a Bardoc share at that time was \$0.53; you received 0.3604 St Barbara shares for each Bardoc share you held such that the cost base and reduced cost base of each St Barbara share you received is calculated as \$0.53 divided by 0.3604, which is \$1.47, and
- the date of acquisition of these St Barbara shares is 13 April 2022.

Foreign-resident Bardoc Gold Limited shareholders

22. If you were a foreign resident just before the Implementation Date, you disregard any capital gain or capital loss from CGT events A1 and G1 happening unless the share was taxable Australian property (section 855-10).

Scheme

23. The following description of the scheme is based on information provided by the applicant. If the scheme is not carried out as described, this Ruling cannot be relied upon.

Bardoc Gold Limited

24. Bardoc is an Australian-resident company that was listed on the Australian Securities Exchange (ASX) until the Implementation Date.

25. Bardoc is a gold-focused mining and exploration company. Before the demerger transaction, it owned and operated 2 projects:

- the Bardoc Gold Project, which is located near Kalgoorlie in Western Australia (WA), and
- the South Woodie Woodie Manganese Project (the SWW Project), in the Pilbara region of WA.

Page status: **legally binding**

26. The market value of each Bardoc share just before the demerger was \$0.53.
27. Ownership interests in Bardoc were acquired after 20 September 1985.
28. At the time of the demerger, Bardoc had 296,298,945 ordinary shares on issue.
29. Bardoc shareholders include both Australian residents and foreign residents and are a mix of individuals, companies, trusts and superannuation funds.
30. No foreign residents held 10% or more of the issued shares in Bardoc on the Implementation Date.
31. Bardoc has never declared or paid dividends.
32. Bardoc shareholders approved the scheme of arrangement with St Barbara on 30 March 2022.

Edge Minerals Limited

33. Before the Demerger Date, Edge was a wholly-owned subsidiary of Bardoc.
34. Edge held the interests (either directly or indirectly) in the SWW Project tenements.
35. Just after the demerger, the market value of each Edge share was \$0.1975. ■
36. There are no immediate plans to list Edge on the ASX.

St Barbara Limited

37. St Barbara is an Australian-resident company listed on the ASX.
38. St Barbara is a gold-producer company with a globally diversified asset base, including the Gwalia underground mine at Leonora in the eastern Goldfields of WA, which it has owned since 2005.
39. Just after the scheme of arrangement was implemented, the market value of each St Barbara share was \$1.47.

Demerger of Edge Minerals Limited

40. On 20 December 2021, Bardoc announced it intended to demerge Edge subject to shareholder and other approvals.
41. The assets which were the subject of the demerger (Demerger Assets) were the SWW Project assets in WA, which were owned by Edge. The Bardoc board estimated the value of the Demerger Assets to be \$4.5 million.
42. On 30 March 2022, Bardoc shareholders voted at a General Meeting to approve the sale of the Demerger Assets by way of a demerger of Edge.
43. Bardoc shareholders who were recorded in the Bardoc share register as at the Demerger Record Date participated in the demerger.
44. On the Demerger Date, 22,790,317 Edge shares were distributed in specie to Eligible Shareholders on the basis that each Eligible Shareholder received one Edge share for every 13 Bardoc shares they held.
45. An 'Eligible Shareholder' is a person registered as the holder of Bardoc shares on the Demerger Record Date, other than an Ineligible Foreign Shareholder.

Page status: **legally binding**

46. An 'Ineligible Foreign Shareholder' is a shareholder who is (or is acting on behalf of) a citizen or resident of a jurisdiction other than residents of Australia and New Zealand and its external territories, and whose address is a place outside Australia and New Zealand and its external territories.

47. Ineligible Foreign Shareholders had their entitlement to Edge shares placed with a nominee to be held on their behalf pending a future sale opportunity.

48. Bardoc accounted for the demerger by debiting its share capital account by \$4.5 million, equal to the market value of the 22,790,317 Edge shares it distributed.

49. Edge shares were not listed for quotation on the ASX.

Reasons for the demerger

50. Bardoc undertook the demerger for the following reasons:

- The demerger will give Bardoc shareholders the opportunity to retain their pro rata value in Edge (estimated to be \$4.5 million) in addition to receiving their proportional shareholding in St Barbara under the Scheme.
- Edge will be solely focused on driving its business and the SWW Project forward as the manganese project has outstanding potential to create more wealth for shareholders.
- The SWW Project currently competes for capital and resources with the Bardoc Gold Project and this is suppressing the projects potential and its full value is therefore not being recognised.

Scheme of arrangement between Bardoc Gold Limited and St Barbara Limited

51. On 19 December 2021, Bardoc and St Barbara entered into a Scheme Implementation Deed pursuant to which St Barbara acquired all of the shares in the capital of Bardoc by way of a scheme of arrangement under Part 5.1 of the *Corporations Act 2001* (Corporations Act).

52. On 30 March 2022, the scheme of arrangement was approved by Bardoc shareholders at a General Meeting.

53. On 1 April 2022, the Supreme Court of WA made orders approving the scheme of arrangement.

54. Bardoc shareholders were entitled to receive consideration of 0.3604 ordinary St Barbara shares for each Bardoc share under the scheme of arrangement if they were registered as holders of Bardoc shares on the Scheme Record Date.

55. On the Implementation Date:

- St Barbara acquired all the issued capital of Bardoc and its wholly-owned subsidiaries, and
- Eligible Shareholders were issued 0.3604 St Barbara shares for each Bardoc share they held.

Page status: **legally binding**

56. Ineligible Foreign Shareholders received cash proceeds from the sale of their St Barbara shares after their proportional share of brokerage and other costs were deducted from the proceeds of the St Barbara shares sold under the Sale Facility.

Commissioner of Taxation

30 November 2022

Appendix – Explanation

ⓘ *This Explanation is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.*

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Demerger roll-over

57. For demerger relief to be available, the conditions in section 125-70 must be satisfied. That is, there must be a restructuring of a 'demerger group' under which members of the group stop owning at least 80% of the 'ownership interests' (for example, shares) in another member of the group and a similar percentage of the membership interests start being owned by owners of ownership interests in the head entity of the group (paragraphs 125-70(1)(a) and (b)), and certain other conditions must be satisfied.

58. One of those other conditions is that under the restructuring, owners of ownership interests acquire ownership interests in that other member of the group and nothing else (paragraph 125-70(1)(c)).

59. The demerger and scheme of arrangement is a single plan of restructuring for the purposes of the definition of a 'demerger' in subsection 125-70(1).

60. Bardoc and Edge were members of a demerger group with Bardoc as the head entity. The scheme of arrangement and demerger brought about a restructuring of the demerger group with Bardoc disposing of all of its shares in Edge to Bardoc shareholders. However, as Bardoc shareholders also received St Barbara shares under the restructuring, the 'nothing else' condition in paragraph 127-70(1)(c) was not satisfied. Therefore, demerger relief is not available.

Not a dividend

61. A dividend, as defined in subsection 6(1) of the ITAA 1936, includes any distribution made by a company to its shareholders, whether in money or other property. However, to the extent that the amount of money paid, or the amount of the value of the property, is debited against an amount standing to the credit of the share capital account of the company, the distribution is not a dividend.

62. Since the distribution of Edge shares to Bardoc shareholders under the demerger was accounted for entirely by debiting Bardoc's share capital account, none of the distribution was a dividend as defined in subsection 6(1) of the ITAA 1936.

Anti-avoidance provisions will not apply to deem an assessable dividend

63. Section 45B of the ITAA 1936 is an anti-avoidance provision which applies where, having regard to the relevant circumstances of the scheme as set out in subsection 45B(8)

Page status: **not legally binding**

of the ITAA 1936, a company provided certain capital payments to its shareholders for a more than incidental purpose of enabling a taxpayer to obtain a tax benefit.

64. Having regard to the relevant circumstances of the scheme, it cannot be concluded that it was entered into or carried out for a more than incidental purpose of enabling Bardoc shareholders to obtain a tax benefit. Accordingly, section 45B of the ITAA 1936 does not apply.

Scrip for scrip roll-over

65. Scrip for scrip roll-over under Subdivision 124-M enables a shareholder to disregard a capital gain from a share that is disposed of if they receive a replacement share in exchange. It also provides special rules for calculating the cost base and reduced cost base of the replacement share.

66. Subdivision 124-M contains a number of conditions for a shareholder being able to choose scrip for scrip roll-over and sets out certain exceptions. The requirements that are relevant to the scheme that is the subject of this Ruling were satisfied as:

- Bardoc shareholders exchanged their shares in Bardoc for shares in St Barbara (paragraph 124-780(1)(a) and subparagraph 124-780(3)(c)(ii))
- the exchange was a consequence of a single arrangement entered into by Bardoc under Part 5.1 of the Corporations Act and approved by the Court under paragraph 411(4)(b) of the Corporations Act, under which St Barbara increased its ownership of Bardoc to 80% or more of the voting shares (paragraph 124-780(2)(a) and subsection 124-780(2A))
- neither St Barbara nor any of its wholly-owned subsidiaries issued equity, apart from the St Barbara shares issued to Bardoc shareholders in exchange for their Bardoc shares, or owed new debt under the arrangement in relation to the issue of those St Barbara shares, to an entity that was not a member of the group (paragraph 124-780(3)(f))
- Bardoc shareholders dealt with St Barbara at arm's length (subsection 124-780(4)), and
- St Barbara did not make a choice under subsection 124-795(4) that Bardoc shareholders could not obtain the roll-over.

References*Legislative references:*

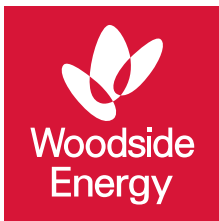
- ITAA 1936 6(1)
- ITAA 1936 45B
- ITAA 1936 45B(3)(a)
- ITAA 1936 45B(3)(b)
- ITAA 1936 45B(8)
- ITAA 1936 45BA
- ITAA 1936 45C
- ITAA 1997 104-10(1)
- ITAA 1997 104-10(2)
- ITAA 1997 104-10(3)
- ITAA 1997 104-10(4)
- ITAA 1997 104-135(1)
- ITAA 1997 104-135(1)(b)
- ITAA 1997 104-135(2)
- ITAA 1997 104-135(3)
- ITAA 1997 104-135(4)
- ITAA 1997 109-5
- ITAA 1997 Div 110
- ITAA 1997 110-25(2)
- ITAA 1997 110-55(2)
- ITAA 1997 Div 112
- ITAA 1997 112-30(1)
- ITAA 1997 115-30(1)
- ITAA 1997 116-20(1)
- ITAA 1997 Subdiv 124-M
- ITAA 1997 124-780
- ITAA 1997 124-780(1)(a)
- ITAA 1997 124-780(2)(a)
- ITAA 1997 124-780(2A)
- ITAA 1997 124-780(3)(b)
- ITAA 1997 124-780(3)(c)(ii)
- ITAA 1997 124-780(3)(f)
- ITAA 1997 124-780(4)
- ITAA 1997 124-785(1)
- ITAA 1997 124-785(2)
- ITAA 1997 124-785(4)
- ITAA 1997 124-795(2)(a)
- ITAA 1997 124-795(4)
- ITAA 1997 Div 125
- ITAA 1997 125-70
- ITAA 1997 125-70(1)
- ITAA 1997 125-70(1)(a)
- ITAA 1997 125-70(1)(b)
- ITAA 1997 125-70(1)(c)
- ITAA 1997 Div 230
- ITAA 1997 855-10
- ITAA 1997 977-50
- ITAA 1997 995-1(1)
- Corporations Act 2001 411(4)(b)
- Corporations Act 2001 Pt 5.1

ATO references

- NO: 1-UP8DINE
 ISSN: 2205-5517
 BSL: PGI
 ATOLaw topic: Income tax ~~ Capital gains tax ~~ CGT events ~~ CGT event A1 - disposal of a CGT asset
 Income tax ~~ Capital gains tax ~~ CGT events ~~ CGT events G1 to G3 - shares
 Income tax ~~ Capital gains tax ~~ Rollovers ~~ Scrip for scrip - Subdivision 124-M
 Income tax ~~ Capital management ~~ Anti avoidance rules ~~ Section 45B

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Update Your Information:

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Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia



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+61 3 9415 4632 (outside Australia)



Holder Identification Number (HIN)

HIN WITHHELD

ASX Code	WDS
TFN/ABN Status	Not Quoted
Record Date	9 September 2022
Payment Date	6 October 2022

DIVIDEND STATEMENT

The statement below represents your interim dividend for the half year ended 30 June 2022. This dividend is paid at the rate of US\$1.09 (equivalent to A\$1.59953041) per share on your holding of fully paid ordinary shares, registered in your name and eligible as at the record date 9 September 2022.

This dividend is fully franked (100%) at the tax rate of 30%.

Class Description	Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Total Payment
Ordinary Shares	A\$1.59953041	90	A\$143.96	A\$0.00	A\$143.96
			Net Payment		A\$143.96
			Australian Franking Credit		A\$61.70

PLEASE CONSIDER RECEIVING ONLINE SHAREHOLDER COMMUNICATIONS

Shareholders who receive online communications enjoy the benefits of quick and convenient communications including notifications of company results. Online communications help reduce the significant costs of paper and postage. See reverse for how to update your communication preferences.

Important Notes:

1. You should retain this statement to assist you in preparing your tax return.
2. If you require a replacement payment for any of your dividend payments, you may be charged a fee to cover the costs to reissue such payments.

IMPORTANT NOTICE REGARDING YOUR PAYMENT

We note that as at the Record Date the Share Registry has not received your direct credit banking instruction. The Company has been unable to effect payment of your dividend entitlement. Your dividend entitlement will be deposited into your nominated account after receipt of your valid direct credit instruction.

To provide your direct credit bank or financial institution account, please complete the enclosed direct credit form and return to the Share Registry or visit www.investorcentre.com/wds.

If you have submitted your instruction since the Record Date, we will deposit your dividend entitlement shortly. A further advice will be sent in due course to your registered address to confirm the deposit of that amount.

NEED HELP WITH YOUR SHAREHOLDING?

1. How do I create an online Investor Centre account to manage my shareholding?

- Visit www.investorcentre.com/wds
- If you have an existing User ID and password, click on the purple '**Login**' button and you will be taken to the Investor Centre login page.
- To create an online account, click on the purple '**Register now**' button.
- Follow the instructions provided to create your online profile.
- Once you have set up your profile you can view and manage your shareholding, access statements, update your details and much more. You will need your Securityholder Reference Number (SRN) or Holder Identification Number (HIN) (shown on the reverse of this document) to set up your profile. Please keep a record of your user ID, password and security questions for the next time you log in.

2. How do I update my address details?

- If your holder number begins with 'X', your holding is broker sponsored. Please contact your broker as only they can update your postal address.
- If you have an online Investor Centre account (See item 1 above), you can log in, select '**My Profile**' and go to '**Address Change**' and edit your details, or
- Contact Computershare (See item 5 below).

3. How do I register for electronic communications?

- If you have an online Investor Centre account (See item 1 above), you can log in, select '**My Profile**' and go to '**Communication Preferences**' and edit your email address and/or communication elections, or
- Contact Computershare (See item 5 below).

4. How do I update my bank details?

- If you have an online Investor Centre account (See item 1 above), you can log in, select '**My Profile**' and go to '**Banking Details**' and edit your payment instructions, or
- Contact Computershare (See item 5 below). You can provide us with your details or request a Direct Credit form.

5. Further Information

- If you require further assistance in regard to managing your shareholding, visit www.investorcentre.com/wds or contact Computershare on 1300 558 507 (within Australia) or +61 3 9415 4632 (outside Australia).



BHP Group Limited
ABN 49 004 028 077

007331 000 BHP



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Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Your Shareholding

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	HIN WITHHELD
TFN/ABN STATUS	CHEQUE NO.
Not Quoted	871282
RECORD DATE	PAYMENT DATE
25 February 2022	28 March 2022

You must keep this document for your tax records.

BHP Group Limited Shares

FY2022 Interim Dividend Payment - Dividend Statement & Cheque

The statement below represents your interim dividend for the half year ended 31 December 2021. This dividend is paid at the rate of US\$1.50 (equivalent to A\$2.08055925) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the record date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars.

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A\$2.08055925	500	A\$1,040.28	A\$0.00	A\$1,040.28
Net Payment				A\$1,040.28
Australian Franking Credit				A\$445.83

Direct Credit - an easy way to receive your dividend!

Have you thought about having your dividend credited to your nominated bank account? To update your banking instructions, please log on to www.computershare.com.au/easyupdate/bhp

PLEASE BANK THIS CHEQUE PROMPTLY



BHP Group Limited
ABN 49 004 028 077

007215 000 BHP



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Computershare Investor Services Pty Limited
GPO Box 2975 Melbourne
Victoria 3001 Australia

Your Shareholding

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	HIN WITHHELD
TFN/ABN STATUS	CHEQUE NO.
Not Quoted	909858
RECORD DATE	PAYMENT DATE
2 September 2022	22 September 2022

You must keep this document for your tax records.

BHP Group Limited Shares

FY2022 Final Dividend Payment - Dividend Statement & Cheque

The statement below represents your final dividend for the full year ended 30 June 2022. This dividend is paid at the rate of US\$1.75 (equivalent to A\$2.55183878) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the Record Date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars.

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A\$2.55183878	500	A\$1,275.92	A\$0.00	A\$1,275.92
Net Payment				A\$1,275.92
ATTENTION Our records indicate that you may have outstanding previous payment(s). Please contact Computershare for more details.				
Australian Franking Credit				A\$546.82

Direct Credit - an easy way to receive your dividend!

Have you thought about having your dividend credited to your nominated bank account? To update your banking instructions, please log on to www.computershare.com.au/easyupdate/bhp

PLEASE BANK THIS CHEQUE PROMPTLY



Transactions

ST BARBARA LIMITED

Recent Transactions

Thomson Syme Smsf Pty Ltd X*****8408

ORDINARY FULLY PAID SHARES

Date	Transaction	Movement	Running balance
29/09/2022	CHESS DAILY MOVEMENT DOWN	-1604	2000
13/04/2022	2022 SCHEME OF ARRANGEMENT	+3604	3604

Transactions

WOODSIDE ENERGY GROUP LTD

Recent Transactions

Thomson Syme Smsf Pty Ltd X*****8408

ORDINARY FULLY PAID SHARES

Date	Transaction	Movement	Running balance
29/09/2022	CHESS DAILY MOVEMENT DOWN	-90	0
1/06/2022	AU IN-SPECIE DIVIDEND FROM BHP	+90	90

Transaction History

BrainChip Holdings Ltd

THOMSON SYME SMSF PTY LTD - As at 18/07/2023



THOMSON SYME SMSF PTY LTD

<THOMSON SYME SMSF A/C>

C/- DBS

L3 56 PITT STREET

SYDNEY NSW 2000

Security Class

BRN Fully Paid Ordinary shares

Subregister	Reference	Transaction	Date	No. of Securities	Total Securities
		Closing Balance			5,000
CHESS	0081408408	Holding Movement	29-Sep-2022	-5,000	5,000
CHESS	0081408408	Holding Movement	24-Sep-2020	10,000	10,000

No prior transactions

Transactions

FLIGHT CENTRE TRAVEL GROUP LIMITED

Recent Transactions

Thomson Syme Smsf Pty Ltd X*****8408

ORD - FULLY PAID ORDINARY SHARES

Date	Transaction	Movement	Running balance
29/09/2022	CHESS DAILY MOVEMENT DOWN	-1000	0
5/10/2021	CHESS DAILY MOVEMENT DOWN	-1000	1000
1/10/2020	CHESS DAILY MOVEMENT UP	+2000	2000
16/09/2020	CHESS DAILY MOVEMENT DOWN	-3000	0
27/04/2020	CHESS DAILY MOVEMENT UP	+2000	3000
14/04/2020	CHESS DAILY MOVEMENT UP	+1000	1000

Transaction History

◀ View: QAN, X*****8408 (THOMSON SYME SMSF PTY LTD <THOMSON SYME SMSF A/C>)

Date range from (dd/mm/yyyy) to (dd/mm/yyyy)

Displaying Transaction History from 01 Jul 2022 to 30 Jun 2023

HIN/SRN EMP ID	Security Code	Date	Transaction	Change	Running Balance
X*****8408	QAN	29/09/2022	Holding Net Movement (CHESS 510)	-500	0

Viewing 1 - 1 of 1

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BUDDY TECHNOLOGIES LTD

Shareholders in this company should consider crystallising a capital loss in 2022/23 by selling their shares. This process is now much easier and quicker. It can be achieved online by entering transaction details here . While, this usually makes good economic sense we recommend you seek professional advice before buying or selling securities, your accountant is probably the best person.	01/02/2023
Under Listing Rule 17.6, an entity (if not already suspended) that had not paid its annual listing fees by close of business on Friday, 19 August 2022 would have its securities suspended from Official Quotation before the commencement of trading on Monday, 22 August 2022. The following entity has failed to pay to ASX Limited the annual listing fees for the year ending 30 June 2023, and each entity's securities are already suspended from quotation. Under Listing Rule 17.15, any entity that has not paid its annual listing fees as required by Listing Rule 16.5 by 5.00 pm AEST on Friday, 26 August 2022 will be removed from the Official List with effect from the close of trading on Friday, 26 August 2022.	22/08/2022
The Receivers have completed the Transaction Process described in the ASX announcement dated 13 April 2022 and provide the following update in relation to BUD and its subsidiaries: On Tuesday 2 August (AEST), BUD and certain of its subsidiaries completed a transaction to sell certain assets associated with the LIFX business to Feit Electric Company, Inc., a U.S. based company; and The subsidiaries of BUD that operate the Buddy Ohm business are taking steps to cease operations of that business, which is expected to be complete by mid-August 2022. In light of the sale and the winding down of the Buddy Ohm business the operations of the Group have now substantially ceased. The Receivers expect however to remain appointed to BUD for the foreseeable future for the purposes of realising any other residual assets subject to PFG's security, acknowledging there is likely to be a shortfall in repayment for the full amount of secured debt owing to PFG.	04/08/2022
The securities of Buddy Technologies Ltd will be suspended from quotation from the commencement of trading on Wednesday, 13 April 2022 under Listing under Listing Rule 17.3, at the request of BUD, following the appointment of Christopher Hill and David McGrath of FTI Consulting as joint and several receivers and managers of the Company. The securities will remain suspended until further announcements in this regard.	13/04/2022
Christopher Hill and David McGrath of FTI Consulting were appointed joint and several Receivers and Managers of Buddy Technologies Ltd at 5PM on Tuesday 12 April 2022, pursuant to security held by Partners for Growth VI, L.P. The effect of the appointment is that the Receivers are now in control of the Company's assets, shares in its subsidiaries, undertaking and operations. The Receivers will shortly commence a process seeking offers for a sale or recapitalisation of the Group. It is anticipated that indicative offers will be sought from interested parties by the week commencing 2 May 2022.	12/04/2022
The suspension of trading in the securities of Buddy Technologies Ltd will be lifted immediately following the release of an announcement regarding an application to the Supreme Court of Western Australia by the Company seeking orders in relation to an administrative oversight in 2021, resulting in the Company's inadvertent failure to lodge a cleansing prospectus under the Corporations Act 2001 (Cth) in respect to the issue of certain shares under the Company's Incentive Plan.	03/03/2022
The company's application to the Supreme Court of Western Australia in respect to certain shares issued under the company's incentive plan was heard. At the hearing, the Court made the orders sought by the company.	03/03/2022
The company issues a prospectus for an offer of up to 1,000 new shares at an issue price of A\$0.01.	02/03/2022
The company releases an application for quotation of securities.	02/03/2022
The company releases a notification regarding unquoted securities.	02/03/2022
An application has been made to the Supreme Court of Western Australia seeking orders that any offer for sale or sale of securities is not invalid by reason of the company's	02/03/2022

failure to issue a notice under s 708(5)(e) of the Corporations Act or a prospectus pursuant to s 708A(11) of the Corporations Act to exempt the sellers from the obligation of disclosure under the Corporations Act or the sellers' consequent failure to comply with section 707(3) of the Corporations Act. The application has been listed for hearing on Thursday, 3 March 2022 at 9.00am (AWST).

The securities of Buddy Technologies Ltd will be suspended from quotation from the commencement of trading on Tuesday, 1 March 2022 under Listing under Listing Rule 17.2, at the request of BUD, pending the release of an announcement regarding an application to the Supreme Court of Western Australia by the Company seeking orders in relation to an administrative oversight in 2021, resulting in the Company's inadvertent failure to lodge a cleansing prospectus under the Corporations Act 2001 (Cth) in respect to the issue of certain shares under the Company's Incentive Plan.. 01/03/2022

The suspension of trading in the securities of Buddy Technologies Ltd will be lifted immediately, following BUD providing a response to ASX's queries and the release by BUD of an announcement regarding an Equity Capital Raising and Debt Restructure. 16/07/2021

The company releases a notice of Proposed issue of securities - BUD. 16/07/2021

Equity capital raising bookbuild completed and firm commitments received from institutional, professional and sophisticated investors for a placement to raise A\$6.5 million (before costs). Buddy to undertake entitlement offer to existing shareholders to raise up to an additional A\$10 million (before costs). Buddy is undertaking a debt restructure whereby (amongst other matters): it has agreed with its primary manufacturer, Eastfield, to pay US\$2.75 million in full and final settlement of amounts owing in respect to a line of credit facility and historical accounts payables (such amounts totalling ~US\$5.77 million, being US\$3.02 million of debt forgiveness) - payment will be funded via proceeds from the placement, entitlement offer and/or from PFG; PFG, Buddy's secured lender, has also agreed to (amongst other things) restructure its existing term debt facility and, if required, fund part of the payment to Eastfield. 16/07/2021

The company releases a Response to ASX Query. 16/07/2021

The company releases a response to ASX query. 21/06/2021

In relation to the critical component shortage and manufacturing, the Company's teams in Melbourne and China have evaluated and successfully located a replacement component from an alternative supplier; and alternative supply of the critical component was found in batches that permitted a partial resumption of some production runs to proceed. The Company continues to receive weekly shipments to our warehouses in Australia, Europe and North America. These shipments are from manufacturing orders placed in November 2020 and January 2021. Given the critical component shortage and associated delays, the Company now expects to be in receipt of the final deliveries from these orders by the end of July. LIFX Clean, the world's first germicidal, antibacterial smart light, has launched in 1-pack and 2-pack configurations at Amazon and Best Buy in the United States. Further, the new two-button LIFX Switch (North America version) has launched in pre-sales and is expected to ship to customers in late June/early July. The Company is progressing its funding arrangements as the business approaches what is traditionally the busier quarters of the year. The Company is in the process of evaluating its responses to various ASX queries and is endeavouring to address these as soon as possible. 07/06/2021

ASX has suspended the securities of Buddy Technologies Ltd from official quotation pursuant to Listing Rule 17.3, for failure to respond to an ASX query. The securities will remain suspended until the Company provides a satisfactory response to ASX's query dated 29 April 2021. 11/05/2021

The company requests an extension of its voluntary suspension pending a response to ASX queries. This is expected to last until the earlier of the company making an announcement or the commencement of trading on 10 May 2021.. 06/05/2021

The company requests a further extension of the voluntary suspension of its securities pending a response to ASX queries. This is expected to last until the earlier of the company making an announcement or the commencement of trading on 6 May 2021. 04/05/2021

The company requests an extension of the voluntary suspension of its securities pending the response to an ASX query letter. The voluntary suspension is expected to last until the earlier of the company making an announcement or the commencement of trading on 4 May 2021.	30/04/2021
A reporting error in respect to the Company's internal management reports and accounts for the Company's March sales was identified. This error meant that the Company's management accounts for March had incorrectly included intercompany accounts (internal transfers between subsidiaries) and, as a result, the revenue figures for the month of March that were reported to both the Audit & Risk Committee and the Board of Directors were inflated. The Company formally retracts statements in the March announcement, which were made on the basis of the incorrect management accounts. The Board of the Company has investigated how this error has occurred and considers this to be an isolated incident. Also, the Board has determined to withdraw all previous guidance in respect to the Company's H2 FY2021 revenue and earnings guidance and does not consider it appropriate, at this time, to provide an updated revenue and earnings guidance.	27/04/2021
The company lodges its Appendix 4C and Commentary - Q3 FY21.	27/04/2021
The securities of Buddy Technologies Limited will be suspended from quotation immediately under Listing Rule 17.2, at the request of BUD, pending the release of an announcement regarding an update to its March financial results.	23/04/2021
The suspension of trading in the securities of Buddy Technologies Ltd will be lifted immediately following the release by BUD of an announcement regarding legal proceedings concerning the equity financing agreement with CST Capital Pty Ltd ATF the CST Investments Fund.	06/11/2020
The company was recently forwarded copies of a writ of summons issued out of the District Court of Western Australia dated 7 August 2020 alleging a breach of the Agreement and claiming unspecified damages; and a default judgment entered in the District Court of Western Australia dated 3 September 2020, that the Company pay CST the value of damages yet to be assessed. Default judgment was granted in favour of CST in the absence of the company entering an appearance to defend the claim at the District Court in response to the writ. The company has expressed its disappointment that neither the company nor its legal counsel was afforded the professional courtesy of an email making it aware of the writ prior to CST applying for the default judgment being granted. The company's legal counsel has entered a conditional appearance with the District Court and the company has instructed its legal counsel to promptly apply to set aside the default judgment and defend the legal proceedings. The company can also confirm that its finance facilities remain unaffected, and it is business as usual for team members working around the world.	06/11/2020
The company requests the voluntary suspension remain in place until the earlier of the release of an announcement in respect of legal proceedings concerning the equity financing agreement with CST Capital ATF the CST Investments Fund or the commencement of trading on 6 November 2020.	04/11/2020
Buddy has reached agreement with the lenders of debts associated with Buddy's acquisition of LIFX in 2019 to extend the final maturity date from 30 October 2020 to 31 December 2020. The extension provides time for the formalisation and execution of final documentation in respect to a US\$20 million facility provided by San Francisco-based Partners for Growth. The parties remain on track to reach financial close within 45 business days of the execution of the binding term sheet announced on 21 October 2020.	04/11/2020
The company lodges its September Quarterly 4C Review (Q1FY21).	02/11/2020
The securities of Buddy Technologies Limited will be suspended from quotation immediately under Listing Rule 17.2, at the request of BUD, pending the release of an announcement regarding legal proceedings concerning an equity financing agreement.	30/10/2020
The suspension of trading in the securities of Buddy Technologies Ltd will be lifted immediately following the release by BUD of an announcement regarding an equity financing agreement.	05/05/2020

The company releases a notice of Proposed issue of Securities - BUD.	05/05/2020
Buddy has entered into a share purchase agreement to provide financing by way of a tranching equity-backed finance facility over a period of 24 months. The facility will provide the Company with A\$12.5 million of working capital funding, and will sit alongside the Company's existing trade and inventory financing facilities, which will continue to be used to fund manufacturing and supply growth. The financing provides Buddy with the necessary capital to emerge from the Coronavirus pandemic in a strong position, while providing access to significant growth capital should the business have such a need during this period.	05/05/2020
The securities of Buddy Technologies Limited will be suspended from quotation immediately under Listing Rule 17.2, at the request of BUD, pending the release of an announcement regarding an equity financing agreement.	04/05/2020
name changed from Buddy Platform Ltd	12/04/2019

Your browser may reflect a date of printing in American format.

Thomson Syme Se...Managed Super Fund

Bank Statements Match Transactions Business Events

Bank Account Date Range to Group By Show only Unmatched

Add	Upload CSV	Upload PDF	Export CSV	Match To New	Edit	Delete	Unmatch	0 selected	14 items
Opening Balance: \$8,608.13 Closing Balance: \$37,290.23									
<input type="checkbox"/>	Date	Description	Cash Out	Cash In	Match Summary	Processed By	Balance		
<input type="checkbox"/>	04/07/2023	PASCH2306290000472 PRECISION CH THE TRUSTEE FOR		\$6,300.00	Matched: 2 transactions	Automated Scan & Save	\$14,908.13		
<input type="checkbox"/>	06/07/2023	INTERNET TRANSFER INV 1405	\$2,200.00		Unmatched	Automated Scan & Save	\$12,708.13		
<input type="checkbox"/>	06/07/2023	INTERNET BPAY TAX OFFICE PAYMENTS 004362066435319660	\$3,480.00		Matched: 2 transactions	Automated Scan & Save	\$9,228.13		
<input type="checkbox"/>	06/07/2023	INTERNET BPAY TAX OFFICE PAYMENTS 002004985177121521	\$4,300.69		Unmatched	Automated Scan & Save	\$4,927.44		
<input type="checkbox"/>	18/07/2023	001298577382 NDQ DST THOMSON SYME SMS		\$195.67	Matched: Distribution	Automated Scan & Save	\$5,123.11		
<input type="checkbox"/>	21/07/2023	INTERNET BPAY TAX OFFICE PAYMENTS 4362066435319660	\$1,740.00		Matched: Fund Activity Statement	Automated Scan & Save	\$3,383.11		
<input type="checkbox"/>	26/07/2023	PASCH2307210004780 PRECISION CH THE TRUSTEE FOR		\$6,300.00	Matched: 2 transactions	Automated Scan & Save	\$9,683.11		
<input type="checkbox"/>	31/07/2023	INTEREST PAID		\$3.07	Matched: Interest Received	Automated Scan & Save	\$9,686.18		
<input type="checkbox"/>	01/08/2023	DBS GROUP MANAGEMENTTHOMSON SYME SMSF		\$1,600.00	Unmatched	Automated Scan & Save	\$11,286.18		
<input type="checkbox"/>	01/08/2023	DBS GROUP MANAGEMENT2022 INTEREST DIFF		\$2,314.52	Matched: Interest Received	Automated Scan & Save	\$13,600.70		
<input type="checkbox"/>	01/08/2023	DBS GROUP MANAGEMENT2023 INTEREST DIFF		\$11,568.00	Matched: Interest Received	Automated Scan & Save	\$25,168.70		
<input type="checkbox"/>	07/08/2023	INTERNET TRANSFER NT:CE16068728	\$10,000.00		Unmatched	Automated Scan & Save	\$15,168.70		
<input type="checkbox"/>	14/08/2023	ONLINE J1063598838 BACKPAY FOR 2023 DBS GROUP MA		\$2,121.53	Matched: Interest Received	Automated Scan & Save	\$17,290.23		
<input type="checkbox"/>	14/08/2023	ONLINE C9166233565 INCORRECT WITHDRAW SYME NR		\$20,000.00	Matched: Cash	Automated Scan & Save	\$37,290.23		

Loan Repayment Schedule

Loan Repayment Schedule

Fund	Thomson Syme SMSF
Property details	N/A
Bare Trust	N/A
Interest Rate	12.00%
Settlement date	17/05/2022
Property price	N/A
Loan amount	\$160,000
Loan Valuation Ratio	N/A
Lender	


Loan Details	User Inputs
Original Loan Terms (Years)	5.120547
Original Loan Amount	\$27,000
Annual Percentage Rate (APR)	12.00%
Loan Date (mm/dd/yyyy)	04/11/2022 << mm/dd/yyyy
Payment Type	End of the Period
Payment Due	Monthly
Interest Compounded	Yearly
Extra Amount You Plan to Add	
Extra Payment (Recurring) Pay	
Extra Payment Starts from Payment No.	

Summary	
Rate (Per Period)	0.949%
Total Payments	\$45,321.53
Total Interest Paid	\$18,321.53
Est. Interest Savings	\$52,992.97
Total Periods	61
Total Periods	5 Years, 7 Months, 26 Days
Time Saved	#NUM!

<< Only available for 'Weekly' and 'Monthly' Payment Frequency

Monthly Payment 1600.00

Payment No.	Due Date	Due Payment	Extra Payment (Recurring)	Extra Payment (Irregular)	Interest Paid	Principal Paid	Balance
							27,000.00
1	30/06/2023	2,121.53			2,121.53	0.00	27,000.00
2	31/07/2023	270.00			270.00	0.00	27,000.00
3	31/08/2023	270.00			270.00	0.00	27,000.00
4	30/09/2023	270.00			270.00	0.00	27,000.00
5	31/10/2023	270.00			270.00	0.00	27,000.00
6	30/11/2023	270.00			270.00	0.00	27,000.00
7	31/12/2023	270.00			270.00	0.00	27,000.00
8	31/01/2024	270.00			270.00	0.00	27,000.00
9	29/02/2024	270.00			270.00	0.00	27,000.00
10	31/03/2024	270.00			270.00	0.00	27,000.00
11	30/04/2024	270.00			270.00	0.00	27,000.00
12	31/05/2024	270.00			270.00	0.00	27,000.00
13	30/06/2024	270.00			270.00	0.00	27,000.00
14	31/07/2024	270.00			270.00	0.00	27,000.00
15	31/08/2024	270.00			270.00	0.00	27,000.00
16	30/09/2024	270.00			270.00	0.00	27,000.00
17	31/10/2024	270.00			270.00	0.00	27,000.00
18	30/11/2024	270.00			270.00	0.00	27,000.00
19	31/12/2024	270.00			270.00	0.00	27,000.00
20	31/01/2025	270.00			270.00	0.00	27,000.00

2,121.53 Backpay for 2023 

21	28/02/2025	270.00			270.00	0.00	27,000.00
22	31/03/2025	270.00			270.00	0.00	27,000.00
23	30/04/2025	270.00			270.00	0.00	27,000.00
24	31/05/2025	270.00			270.00	0.00	27,000.00
25	30/06/2025	270.00			270.00	0.00	27,000.00
26	31/07/2025	270.00			270.00	0.00	27,000.00
27	31/08/2025	270.00			270.00	0.00	27,000.00
28	30/09/2025	270.00			270.00	0.00	27,000.00
29	31/10/2025	270.00			270.00	0.00	27,000.00
30	30/11/2025	270.00			270.00	0.00	27,000.00
31	31/12/2025	270.00			270.00	0.00	27,000.00
32	31/01/2026	270.00			270.00	0.00	27,000.00
33	28/02/2026	270.00			270.00	0.00	27,000.00
34	31/03/2026	270.00			270.00	0.00	27,000.00
35	30/04/2026	270.00			270.00	0.00	27,000.00
36	31/05/2026	270.00			270.00	0.00	27,000.00
37	30/06/2026	270.00			270.00	0.00	27,000.00
38	31/07/2026	270.00			270.00	0.00	27,000.00
39	31/08/2026	270.00			270.00	0.00	27,000.00
40	30/09/2026	270.00			270.00	0.00	27,000.00
41	31/10/2026	270.00			270.00	0.00	27,000.00
42	30/11/2026	270.00			270.00	0.00	27,000.00
43	31/12/2026	270.00			270.00	0.00	27,000.00
44	31/01/2027	270.00			270.00	0.00	27,000.00
45	28/02/2027	270.00			270.00	0.00	27,000.00
46	31/03/2027	270.00			270.00	0.00	27,000.00
47	30/04/2027	270.00			270.00	0.00	27,000.00
48	31/05/2027	270.00			270.00	0.00	27,000.00
49	30/06/2027	270.00			270.00	0.00	27,000.00
50	31/07/2027	270.00			270.00	0.00	27,000.00
51	31/08/2027	270.00			270.00	0.00	27,000.00
52	30/09/2027	270.00			270.00	0.00	27,000.00
53	31/10/2027	270.00			270.00	0.00	27,000.00
54	30/11/2027	270.00			270.00	0.00	27,000.00
55	31/12/2027	270.00			270.00	0.00	27,000.00
56	31/01/2028	270.00			270.00	0.00	27,000.00
57	29/02/2028	270.00			270.00	0.00	27,000.00
58	31/03/2028	270.00			270.00	0.00	27,000.00
59	30/04/2028	270.00			270.00	0.00	27,000.00
60	31/05/2028	270.00			270.00	0.00	27,000.00
61	30/06/2028	27,270.00			270.00	27,000.00	0.00

Loan Repayment Schedule

Loan Repayment Schedule

Fund	Thomson Syme SMSF
Property details	N/A
Bare Trust	N/A
Interest Rate	12.00%
Settlement date	17/05/2022
Property price	N/A
Loan amount	\$160,000
Loan Valuation Ratio	N/A
Lender	

Loan Details	User Inputs	Summary	
Original Loan Terms (Years)	5.120547	Rate (Per Period)	0.949%
Original Loan Amount	\$160,000	Total Payments	\$277,514.52
Annual Percentage Rate (APR)	12.00%	Total Interest Paid	\$117,514.52
Loan Date (mm/dd/yy)	17/05/2022 << mm/dd/yyyy	Est. Interest Savings	(\$179,200.02)
Payment Type	End of the Period	Total Periods	73
Payment Due	Monthly	Total Periods	6 Years, 1 Months, 13 Days
Interest Compounded	Yearly	Time Saved	#NUM!
Extra Amount You Plan to Add			
Extra Payment (Recurring) Pay			
Extra Payment Starts from Payment No.			

<< Only available for 'Weekly' and 'Monthly' Payment Frequency

Monthly Payment 1600.00

Payment No.	Due Date	Due Payment	Extra Payment (Recurring)	Extra Payment (Irregular)	Interest Paid	Principal Paid	Balance
							160,000.00
1	30/06/2022	2,314.52			2,314.52	0.00	160,000.00
2	31/07/2022	1,600.00			1,600.00	0.00	160,000.00
3	31/08/2022	1,600.00			1,600.00	0.00	160,000.00
4	30/09/2022	1,600.00			1,600.00	0.00	160,000.00
5	31/10/2022	1,600.00			1,600.00	0.00	160,000.00
6	30/11/2022	1,600.00			1,600.00	0.00	160,000.00
7	31/12/2022	1,600.00			1,600.00	0.00	160,000.00
8	31/01/2023	1,600.00			1,600.00	0.00	160,000.00
9	28/02/2023	1,600.00			1,600.00	0.00	160,000.00
10	31/03/2023	1,600.00			1,600.00	0.00	160,000.00
11	30/04/2023	1,600.00			1,600.00	0.00	160,000.00
12	31/05/2023	1,600.00			1,600.00	0.00	160,000.00
13	30/06/2023	1,600.00			1,600.00	0.00	160,000.00
14	31/07/2023	1,600.00			1,600.00	0.00	160,000.00
15	31/08/2023	1,600.00			1,600.00	0.00	160,000.00
16	30/09/2023	1,600.00			1,600.00	0.00	160,000.00
17	31/10/2023	1,600.00			1,600.00	0.00	160,000.00
18	30/11/2023	1,600.00			1,600.00	0.00	160,000.00
19	31/12/2023	1,600.00			1,600.00	0.00	160,000.00
20	31/01/2024	1,600.00			1,600.00	0.00	160,000.00
21	29/02/2024	1,600.00			1,600.00	0.00	160,000.00
22	31/03/2024	1,600.00			1,600.00	0.00	160,000.00
23	30/04/2024	1,600.00			1,600.00	0.00	160,000.00
24	31/05/2024	1,600.00			1,600.00	0.00	160,000.00
25	30/06/2024	1,600.00			1,600.00	0.00	160,000.00

2,314.52 Backpay for 2022

Should be 2023 19,200.00 Paid 2023 7632 Difference for backpay 11,568.00

26	31/07/2024	1,600.00			1,600.00	0.00	160,000.00
27	31/08/2024	1,600.00			1,600.00	0.00	160,000.00
28	30/09/2024	1,600.00			1,600.00	0.00	160,000.00
29	31/10/2024	1,600.00			1,600.00	0.00	160,000.00
30	30/11/2024	1,600.00			1,600.00	0.00	160,000.00
31	31/12/2024	1,600.00			1,600.00	0.00	160,000.00
32	31/01/2025	1,600.00			1,600.00	0.00	160,000.00
33	28/02/2025	1,600.00			1,600.00	0.00	160,000.00
34	31/03/2025	1,600.00			1,600.00	0.00	160,000.00
35	30/04/2025	1,600.00			1,600.00	0.00	160,000.00
36	31/05/2025	1,600.00			1,600.00	0.00	160,000.00
37	30/06/2025	1,600.00			1,600.00	0.00	160,000.00
38	31/07/2025	1,600.00			1,600.00	0.00	160,000.00
39	31/08/2025	1,600.00			1,600.00	0.00	160,000.00
40	30/09/2025	1,600.00			1,600.00	0.00	160,000.00
41	31/10/2025	1,600.00			1,600.00	0.00	160,000.00
42	30/11/2025	1,600.00			1,600.00	0.00	160,000.00
43	31/12/2025	1,600.00			1,600.00	0.00	160,000.00
44	31/01/2026	1,600.00			1,600.00	0.00	160,000.00
45	28/02/2026	1,600.00			1,600.00	0.00	160,000.00
46	31/03/2026	1,600.00			1,600.00	0.00	160,000.00
47	30/04/2026	1,600.00			1,600.00	0.00	160,000.00
48	31/05/2026	1,600.00			1,600.00	0.00	160,000.00
49	30/06/2026	1,600.00			1,600.00	0.00	160,000.00
50	31/07/2026	1,600.00			1,600.00	0.00	160,000.00
51	31/08/2026	1,600.00			1,600.00	0.00	160,000.00
52	30/09/2026	1,600.00			1,600.00	0.00	160,000.00
53	31/10/2026	1,600.00			1,600.00	0.00	160,000.00
54	30/11/2026	1,600.00			1,600.00	0.00	160,000.00
55	31/12/2026	1,600.00			1,600.00	0.00	160,000.00
56	31/01/2027	1,600.00			1,600.00	0.00	160,000.00
57	28/02/2027	1,600.00			1,600.00	0.00	160,000.00
58	31/03/2027	1,600.00			1,600.00	0.00	160,000.00
59	30/04/2027	1,600.00			1,600.00	0.00	160,000.00
60	31/05/2027	1,600.00			1,600.00	0.00	160,000.00
61	30/06/2027	1,600.00			1,600.00	0.00	160,000.00
62	31/07/2027	1,600.00			1,600.00	0.00	160,000.00
63	31/08/2027	1,600.00			1,600.00	0.00	160,000.00
64	30/09/2027	1,600.00			1,600.00	0.00	160,000.00
65	31/10/2027	1,600.00			1,600.00	0.00	160,000.00
66	30/11/2027	1,600.00			1,600.00	0.00	160,000.00
67	31/12/2027	1,600.00			1,600.00	0.00	160,000.00
68	31/01/2028	1,600.00			1,600.00	0.00	160,000.00
69	29/02/2028	1,600.00			1,600.00	0.00	160,000.00
70	31/03/2028	1,600.00			1,600.00	0.00	160,000.00
71	30/04/2028	1,600.00			1,600.00	0.00	160,000.00
72	31/05/2028	1,600.00			1,600.00	0.00	160,000.00
73	30/06/2028	161,600.00			1,600.00	160,000.00	0.00



Self-managed super fund trustee declaration

I understand that as an individual trustee or director of the corporate trustee of

Fund name

Thomson Syme Self Managed Super Fund

I am responsible for ensuring that the fund complies with the *Superannuation Industry (Supervision) Act 1993* (SISA) and other relevant legislation. The Commissioner of Taxation (the Commissioner) has the authority and responsibility for administering the legislation and enforcing the fund's compliance with the law.

I must keep myself informed of changes to the legislation relevant to the operation of my fund and ensure the trust deed is kept up to date in accordance with the law and the needs of the members.

If I do not comply with the legislation, the Commissioner may take the following actions:

- impose administrative penalties on me
- enter into agreements with me to rectify any contraventions of the legislation
- disqualify me from being a trustee or director of a corporate trustee of any superannuation fund in the future
- remove the fund's complying status, which may result in significant adverse tax consequences for the fund
- prosecute me under the law, which may result in fines or imprisonment.

SOLE PURPOSE

I understand it is my responsibility to ensure the fund is only maintained for the purpose of providing benefits to the members upon their retirement (or attainment of a certain age) or their beneficiaries if a member dies. I understand that I should regularly evaluate whether the fund continues to be the appropriate vehicle to meet this purpose.

TRUSTEE DUTIES

I understand that by law I must at all times:

- act honestly in all matters concerning the fund
- exercise skill, care and diligence in managing the fund
- act in the best interests of all the members of the fund
- ensure that members only access their super benefits if they have met a legitimate condition of release
- refrain from entering into transactions that circumvent restrictions on the payment of benefits
- ensure that my money and other assets are kept separate from the money and other assets of the fund
- take appropriate action to protect the fund's assets (for example, have sufficient evidence of the ownership of fund assets)
- refrain from entering into any contract or do anything that would prevent me from, or hinder me in, properly performing or exercising my functions or powers as a trustee or director of the corporate trustee of the fund
- allow all members of the fund to have access to information and documents as required, including details about
 - the financial situation of the fund
 - the investments of the fund
 - the members' benefit entitlements.

I also understand that by law I must prepare, implement and regularly review an investment strategy having regard to all the circumstances of the fund, which include, but are not limited to:

- the risks associated with the fund's investments
- the likely return from investments, taking into account the fund's objectives and expected cash flow requirements
- investment diversity and the fund's exposure to risk due to inadequate diversification
- the liquidity of the fund's investments having regard to the fund's expected cash flow requirements in discharging its existing and prospective liabilities (including benefit payments)
- whether the trustees of the fund should hold insurance cover for one or more members of the fund.

Investment restrictions

I understand that, as a trustee or director of the corporate trustee of the fund, subject to certain limited exceptions specified in the law, I am prohibited from:

- lending money of the fund to, or providing financial assistance to, a member of the fund or a member's relative (financial assistance means any assistance that improves the financial position of a person directly or indirectly, including the provision of credit)
- acquiring assets (other than business real property, listed securities, certain in-house assets and acquisitions made under mergers allowed by special determinations or acquisitions as a result of a breakdown of a relationship) for the fund from members or other related parties of the fund
- borrowing money (or maintaining an existing borrowing) on behalf of the fund except in certain limited circumstances (while limited recourse borrowing arrangements are permitted, they can be complex and particular conditions must be met to ensure that legal requirements are not breached)

- having more than 5% of the market value of the fund's total assets at the end of the income year as in-house assets (these are loans to, or investments in, related parties of the fund – including trusts – or assets subject to a lease or lease arrangement between the trustee and a member, relative or other related party)
- entering into investments on behalf of the fund that are not made or maintained on an arm's length (commercial) basis (this ensures the purchase or sale price of the fund's assets and any earnings from those assets reflects their market value).

Accepting contributions and paying benefits

I understand that I can only accept contributions and pay benefits (income streams or lump sums) to members or their beneficiaries when the conditions specified in the law and the fund trust deed have been met.

Administration

I understand that the trustees of the fund must:

- keep and retain for at least 10 years
 - minutes of all trustee meetings at which matters affecting the fund were considered (this includes investment decisions and decisions to appoint members and trustees)
 - records of all changes of trustees, including directors of the corporate trustee
 - each trustee's consent to be appointed as a trustee of the fund or a director of the corporate trustee
 - all trustee declarations
 - copies of all reports given to members
- ensure that the following are prepared and retained for at least five years
 - an annual statement of the financial position of the fund
 - an annual operating statement
 - copies of all annual returns lodged
 - accounts and statements that accurately record and explain the transactions and financial position of the fund
- ensure that an approved auditor is appointed within the prescribed period (currently this is no later than 31 days before the due date for lodgment of the fund's annual return but this may change to 45 days) to audit the fund for each income year, and provide that auditor with documents as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- notify the ATO within 28 days of any changes to the
 - membership of the fund, or trustees or directors of the corporate trustee
 - name of the fund
 - contact person and their contact details
 - postal address, registered address or address for service of notices for the fund
- notify the ATO in writing within 28 days of the fund being wound up or after becoming aware that the fund has ceased to be an SMSF.

DECLARATION

By signing this declaration I acknowledge that I understand my duties and responsibilities as a trustee or director of the corporate trustee of the self-managed superannuation fund named on this declaration (or if the fund's name changes, that name). I understand that:

- I must ensure this document is retained for at least 10 years or while I remain a trustee or director of the corporate trustee (whichever is longer) and, if I fail to do this, penalties may apply.
- I may have to make this document available for inspection by a member of staff of the ATO and, if I fail to do this, penalties may apply.
- I do not have access to the government's financial assistance program that is available to trustees of Australian Prudential Regulation Authority (APRA) regulated funds in the case of financial loss due to fraudulent conduct or theft.

Trustee's or director's name

Nathan Syme

Trustee's or director's signature



Date
 Day: 06 / Month: 03 / Year: 2018

Witness' name (witness must be 18 years old or over)

CASSIE THOMSON

Witness' signature



Date
 Day: 06 / Month: 03 / Year: 2018



Self-managed super fund trustee declaration

I understand that as an individual trustee or director of the corporate trustee of

Fund name

Thomson Syme Self Managed Super Fund

I am responsible for ensuring that the fund complies with the *Superannuation Industry (Supervision) Act 1993* (SISA) and other relevant legislation. The Commissioner of Taxation (the Commissioner) has the authority and responsibility for administering the legislation and enforcing the fund's compliance with the law.

I must keep myself informed of changes to the legislation relevant to the operation of my fund and ensure the trust deed is kept up to date in accordance with the law and the needs of the members.

If I do not comply with the legislation, the Commissioner may take the following actions:

- impose administrative penalties on me
- enter into agreements with me to rectify any contraventions of the legislation
- disqualify me from being a trustee or director of a corporate trustee of any superannuation fund in the future
- remove the fund's complying status, which may result in significant adverse tax consequences for the fund
- prosecute me under the law, which may result in fines or imprisonment.

SOLE PURPOSE

I understand it is my responsibility to ensure the fund is only maintained for the purpose of providing benefits to the members upon their retirement (or attainment of a certain age) or their beneficiaries if a member dies. I understand that I should regularly evaluate whether the fund continues to be the appropriate vehicle to meet this purpose.

TRUSTEE DUTIES

I understand that by law I must at all times:

- act honestly in all matters concerning the fund
- exercise skill, care and diligence in managing the fund
- act in the best interests of all the members of the fund
- ensure that members only access their super benefits if they have met a legitimate condition of release
- refrain from entering into transactions that circumvent restrictions on the payment of benefits
- ensure that my money and other assets are kept separate from the money and other assets of the fund
- take appropriate action to protect the fund's assets (for example, have sufficient evidence of the ownership of fund assets)
- refrain from entering into any contract or do anything that would prevent me from, or hinder me in, properly performing or exercising my functions or powers as a trustee or director of the corporate trustee of the fund
- allow all members of the fund to have access to information and documents as required, including details about
 - the financial situation of the fund
 - the investments of the fund
 - the members' benefit entitlements.

I also understand that by law I must prepare, implement and regularly review an investment strategy having regard to all the circumstances of the fund, which include, but are not limited to:

- the risks associated with the fund's investments
- the likely return from investments, taking into account the fund's objectives and expected cash flow requirements
- investment diversity and the fund's exposure to risk due to inadequate diversification
- the liquidity of the fund's investments having regard to the fund's expected cash flow requirements in discharging its existing and prospective liabilities (including benefit payments)
- whether the trustees of the fund should hold insurance cover for one or more members of the fund.

Investment restrictions

I understand that, as a trustee or director of the corporate trustee of the fund, subject to certain limited exceptions specified in the law, I am prohibited from:

- lending money of the fund to, or providing financial assistance to, a member of the fund or a member's relative (financial assistance means any assistance that improves the financial position of a person directly or indirectly, including the provision of credit)
- acquiring assets (other than business real property, listed securities, certain in-house assets and acquisitions made under mergers allowed by special determinations or acquisitions as a result of a breakdown of a relationship) for the fund from members or other related parties of the fund
- borrowing money (or maintaining an existing borrowing) on behalf of the fund except in certain limited circumstances (while limited recourse borrowing arrangements are permitted, they can be complex and particular conditions must be met to ensure that legal requirements are not breached)

- having more than 5% of the market value of the fund's total assets at the end of the income year as in-house assets (these are loans to, or investments in, related parties of the fund – including trusts – or assets subject to a lease or lease arrangement between the trustee and a member, relative or other related party)
- entering into investments on behalf of the fund that are not made or maintained on an arm's length (commercial) basis (this ensures the purchase or sale price of the fund's assets and any earnings from those assets reflects their market value).

Accepting contributions and paying benefits

I understand that I can only accept contributions and pay benefits (income streams or lump sums) to members or their beneficiaries when the conditions specified in the law and the fund trust deed have been met.

Administration

I understand that the trustees of the fund must:

- keep and retain for at least 10 years
 - minutes of all trustee meetings at which matters affecting the fund were considered (this includes investment decisions and decisions to appoint members and trustees)
 - records of all changes of trustees, including directors of the corporate trustee
 - each trustee's consent to be appointed as a trustee of the fund or a director of the corporate trustee
 - all trustee declarations
 - copies of all reports given to members
- ensure that the following are prepared and retained for at least five years
 - an annual statement of the financial position of the fund
 - an annual operating statement
 - copies of all annual returns lodged
 - accounts and statements that accurately record and explain the transactions and financial position of the fund
- ensure that an approved auditor is appointed within the prescribed period (currently this is no later than 31 days before the due date for lodgment of the fund's annual return but this may change to 45 days) to audit the fund for each income year, and provide that auditor with documents as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- notify the ATO within 28 days of any changes to the
 - membership of the fund, or trustees or directors of the corporate trustee
 - name of the fund
 - contact person and their contact details
 - postal address, registered address or address for service of notices for the fund
- notify the ATO in writing within 28 days of the fund being wound up or after becoming aware that the fund has ceased to be an SMSF.

DECLARATION

By signing this declaration I acknowledge that I understand my duties and responsibilities as a trustee or director of the corporate trustee of the self-managed superannuation fund named on this declaration (or if the fund's name changes, that name). I understand that:

- *I must ensure this document is retained for at least 10 years or while I remain a trustee or director of the corporate trustee (whichever is longer) and, if I fail to do this, penalties may apply.*
- *I may have to make this document available for inspection by a member of staff of the ATO and, if I fail to do this, penalties may apply.*
- *I do not have access to the government's financial assistance program that is available to trustees of Australian Prudential Regulation Authority (APRA) regulated funds in the case of financial loss due to fraudulent conduct or theft.*

Trustee's or director's name

Cassie Thomson

Trustee's or director's signature



Date
 Day: 06 / Month: 03 / Year: 2018

Witness' name (witness must be 18 years old or over)

NATHAN SYME

Witness' signature



Date
 Day: 06 / Month: 03 / Year: 2018



Superannuation Fund Deed

Thomson Syme Self Managed Super Fund

Thomson Syme SMSF Pty Ltd

(ACN 624 794 725)

(Trustee)



THOMSON SYME SELF MANAGED SUPER FUND

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THE THOMSON SYME SELF MANAGED SUPER FUND DEED

This Deed is made the day of 2018

By:-

Thomson Syme SMSF Pty Ltd (ACN 624 794 725) of 322 Glen Osmond Road, Myrtle Bank in the State of South Australia

[Trustee]

Recitals:

- A. The Trustee hereby establishes an indefinitely continuing complying superannuation fund (**Fund**) which is:
- a. a self-managed superannuation fund for the purposes of the *Superannuation Industry (Supervision) Act 1993*;
 - b. a complying superannuation fund for the purposes of the *Income Tax Assessment Act 1997*;
 - c. a regulated superannuation fund for the purposes of the *Superannuation Industry (Supervision) Act 1993*;
 - d. an accumulation fund within the meaning of the Superannuation Industry (Supervision) Regulations 1994; and
 - e. subject to the duties and powers under this Deed for the purpose of providing superannuation benefits for those persons who, being eligible for membership, become Members of the Fund and their Dependants.
- B. The Trustee agrees to act as Trustee of the Fund.

Now this deed witnesses that the Trustee hereby constitutes an indefinitely continuing superannuation fund known as the "**Thomson Syme Self Managed Super Fund**" vested in and controlled and administered by the Trustee upon the trusts of this Deed (which includes this preamble, the Recitals and all of the following Parts hereof) effective from the date hereof.



Name of Fund

1. The Fund is known as the **Thomson Syme Self Managed Super Fund**.

Definitions

2. In this Deed unless otherwise stated, or inconsistent with the context:

Acquirable Asset means an acquirable asset in accordance with Section 67A(2) of the SIS Act;

Actuary means a person who is:

- (a) an actuary within the meaning of that expression in Section 10 of the SIS Act; and
- (b) engaged by the Trustee under Clause 73;

Allot means to credit an amount to the benefit of a Member's Benefit;

Appendix means an appendix to this Deed;

Approved Deposit Fund has the meaning that expression is given in Section 10 of the SIS Act;

Assessment Acts means:

- (a) the *Income Tax Assessment Act 1936* as amended from time to time; and
- (b) the *Income Tax Assessment Act 1997* as amended from time to time;

Associate has the same meaning that expression has in Section 10 of the SIS Act;

Benefit means a Member's Benefit in accordance with the terms herein;

Cashed refers to a Benefit and means payment of or in respect of that Benefit:

- (a) in the case of money – by payment; and
- (b) in the case of Property other than money – by transfer of that Property

(and not being a Roll-Over or Transfer) in the form provided for in Clause 40;

Cashing Restriction in relation to a Member means a cashing restriction specified in Column 3 of Schedule 1 of the SIS Regulations in relation to that Member;

Child means an individual who has not yet attained the age of 18;

Complying Superannuation Fund has the meaning given in Sub-section 995-1(1) of ITAA 97;

Condition of Release in relation to a Member means a condition of release specified in Column 2 of Schedule 1 of the SIS Regulations;

Constitutional Corporation has the meaning given in the SIS Act;



Death Benefits Notice means a notice given by a Member to the Trustee for the purpose of Clause 42 which is in the form or accepted by the Trustee as being substantially in the form, or to the effect of the form, attached hereto as Appendix B;

Deed means this deed as amended from time to time, and, where the context permits or does not exclude, includes the Rules (if any);

Dependant at any time in relation to a Member means:

- (a) the spouse (including a person who lives with that Member on a genuine domestic basis as the husband or wife of that Member) of that Member;
- (b) if the Member is deceased, a person who was a spouse (including a person who lived with that Member on a genuine domestic basis as the husband or wife of that Member) immediately prior to the death of that deceased Member;
- (c) any child (including an adopted child or ex-nuptial child) of a Member;
- (d) any other person with whom the Member has an interdependency relationship (within the meaning of Section 10A of the SIS Act) or had such a relationship just before he or she died; or
- (e) any other person who is in fact dependent on that Member or was in fact dependent on that Member just before he or she died;

Disqualified in relation to a Person means a person who is disqualified within the meaning of Section 120 of the SIS Act;

Division means a Division of the SIS Regulations;

Eligible Rollover Fund has the meaning that expression is given in Section 242 of the SIS Act;

Employee has the meaning that expression has in Section 15A of the SIS Act;

Employer has the meaning that expression has in Section 15A of the SIS Act;

Employer Contribution means a contribution by or on behalf of an Employer Sponsor of the Fund;

Employer Sponsor means an Employer who:

- (a) contributes to the Fund; or
- (b) would (apart from a temporary cessation of contributions) have contributed to the Fund

for the benefit of a Member of the Fund who is an Employee of that Employer or of any Associate thereof or for the Dependants of that Member in the event of his or her death;

Fund means the superannuation fund constituted by this Deed and to which the terms and provisions of this Deed apply;



Government Co-Contribution means a contribution made under the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003*;

Income Stream Arrangement includes:

- (a) a pension, annuity (including as obtained from a third party) and other periodic or regular payments and whether or not:
 - (i) subject to any limitations or restrictions including as to duration, regularity of payment, quantum or commutability; and
 - (ii) based on the life or life expectancy of the recipient; and
- (b) without limitation apart from those imposed under the Rules arrangements recognised or designated by the Regulations as income streams the Trustee is able to provide to a Member under the Superannuation Law;

Indexed has the meaning that expression "indexed" has in relation to a Benefit in Regulation 6.01; and the expressions Indexed and Indexed Amount have similar or cognate meanings;

ITAA 36 means the *Income Tax Assessment Act 1936* (Cth);

ITAA 97 means the *Income Tax Assessment Act 1997* (Cth);

Legal Personal Representative means:

- (a) the executor of the will or administrator of the estate of a deceased person; or
- (b) the guardian (or parent in the case of a minor) trustee or duly appointed attorney of a person under a legal disability;

Mandated Employer Contributions has the meaning that expression has in Regulation 5.01;

Member means, except as excluded by the Regulations:

- (a) a Person whom the Trustee has admitted as a member of the Fund;
- (b) a Person to whom the Trustee has given a notice under Regulation 7A.03H or 7A.03I confirming that he or she has an interest in the Fund;
- (c) for the purposes provided for in Regulation 1.04AAA a Non-Member Spouse; and
- (d) a person recognised by the Regulations as a member of the Fund

and Membership shall be construed accordingly; and where applicable means The Legal Personal Representative of a deceased or legally incapacitated Member;

Member's Benefits at any time in relation to a Member means the aggregate of:

- (a) the Member's Contributions;
- (b) all Employer Contributions in respect of that Member;



- (c) any Government Co-Contributions in respect of that Member;
- (d) all amounts that have been Rolled Over or Transferred to the Fund in respect of that Member;
- (e) all amounts Allotted to that Member under Clause 19;
- (f) all amounts credited to that Member as a result of a Payment Split;
- (g) all amounts credited to that Member as a result of the commutation or cessation of an Income Stream Arrangement on death of another member;
- (h) all other amounts held for the benefit of that Member (including without limitation Employer Contributions not within Sub-clause (b));
- (i) all amounts recognised or provided by the Regulations to be benefits of that Member; and
- (j) all earnings credited to that Member or that Member's Benefits (including any amounts transferred or allocated to the benefit of that Member from a Reserve)

less all costs applicable to the foregoing amounts or items or otherwise charged against that Member or his or her Benefits at that time;

Member Contributions in relation to a Member means contributions by for or on behalf of the Member to the Fund but does not include Employer Contributions made in respect of that Member;

Minimum Benefits has the meaning that expression has Division 5.2;

Minimum Guaranteed Benefit has the meaning that expression has in Regulation 9.35;

Non-complying at any time (the Test Time) in relation to a fund means a fund that:

- (a) is not a Complying Superannuation Fund at the Test Time; or
- (b) otherwise does not obtain the tax concessions that are or tax treatment that is:
 - (i) available or applicable to a Self Managed Superannuation Fund that is a Complying Superannuation Fund at the date of this Deed; and
 - (ii) (or concessions or treatment of a similar nature) available or applicable at the Test Time for Self Managed Superannuation Funds which qualify for those concessions or that treatment,

subject to Sub-clause 9.6 of this deed;

Non-Member Spouse has the meaning that expression has in Regulation 1.03;

Non-Member Spouse Interest has the meaning that expression has in Division 7A.1A;

Payment Split means a payment split under Part VIIIIB of the Family Law Act 1975;



Period of Technical Insolvency has the meaning that expression has in Regulation 9.35;

Permitted Reversionary Beneficiary means:

- a) the Spouse of the Member;
- b) a child of the Member who is under 18;
- c) a child of the Member between 18 and 25 who is in fact dependent on the Member;
- d) a child of the Member who has disability of the kind described in subsection 8(1) of the *Disability Services Act* 1986; and
- e) such other Person who may be permitted under the Superannuation Law.

Person includes:

- (a) an association firm or corporation; and
- (b) any person (including within Sub-clause (a)) acting in the capacity as trustee of a trust estate or settlement;

Preserved Benefits in relation to a Member and in relation to an amount has the meaning given in Regulation 6.03;

Property includes:

- (a) all real or personal property; and
- (b) (without limiting Sub-clause (a)) chattels, choses in action and money;

Quorum in relation to a meeting:

- (a) if the Trustee is composed of individuals means all of the persons constituting the Trustee; and
- (b) if the Trustee is a corporation means all of the directors thereof;

Regulated Superannuation Fund has the same meaning that expression is given in Section 19 of the SIS Act;

Regulation means a regulation of the SIS Regulations;

Regulator has the meaning that expression bears in Section 10 of the SIS Act;

Related Party has the meaning that expression bears in Section 10 of the SIS Act;

Release Authority has the meaning that expression bears in section 292.405 of the Assessment Act 1997;

Replacement Asset means a replacement asset in accordance with Section 67B(2) of the SIS Act;



Reserve means a reserve (if any) established in accordance with Clause 23;

Restricted Non-Preserved Benefits in relation to a Member and in relation to an amount has the meaning given in Regulation 6.08;

Retirement Phase has the meaning that the expression is given in section 307-80 of the Assessment Act 1997;

Retirement Savings Account has the meaning that the expression "RSA" is given in the SIS Act;

Roll-Over means payment of an amount or transfer of property to or from:

- (a) another Regulated Superannuation Fund;
- (b) an Approved Deposit Fund; or
- (c) another entity within the Superannuation System

but excluding a Transfer and Rolled-Over is to be construed accordingly;

Rules means the rules or provisions:

- (a) annexed as Appendix C (if any) to this Deed (as amended or revoked by the Trustee from time to time pursuant to Clause 9); or
- (b) made or amended by the Trustee from time to time pursuant to Clause 9;

Segregated Current Pension Assets has the meaning that expression has in ITAA 97;

Self Managed Superannuation Fund has the meaning that expression has in Section 17A of the SIS Act;

SIS Act means the *Superannuation Industry (Supervision) Act 1993* (Cth) as amended from time to time;

SIS Regulations means:

- (a) the Superannuation Industry (Supervision) Regulations 1994 as amended from time to time; and
- (b) (where the context requires or admits) any other Statutory Rules made under and pursuant to the SIS Act as amended from time to time;

Solvent in relation to the Fund has the meaning that expression has in Regulation 9.35;

Split means to Roll-Over, Transfer or Allot for the benefit of a Member's spouse an amount of Benefits as provided for in Division 6.7 and to deduct from that Member's Benefits that amount;

Spouse has the meaning that expression bears in section 10(1) of the SIS Act;

State means South Australia;



Statutory Rule includes regulations, by-laws and rules made under the authority of a statutory enactment;

Successor Fund has the meaning that expression bears in Regulation 1.03;

Superannuation Law means:

- (a) the SIS Act;
- (b) the SIS Regulations;
- (c) the applicable provisions of the Assessment Acts;
- (d) any other law or regulation regulating the conduct or affairs of superannuation funds of a type of which this Fund is one;
- (e) any direction ruling or condition:
 - (i) made by the statutory authority responsible for the supervision or conduct of superannuation funds;
 - (ii) applicable to superannuation funds of a type of which this Fund is one; or
- (f) any prescribed standard applicable to superannuation funds of a type of which this Fund is one;

Superannuation System has the meaning that expression has in Division 5.1;

Technically Insolvent or Technical Insolvency in relation to the Fund has the meaning that expression has in Regulation 9.35;

Transfer Balance Account has the meaning that the expression is given in sub-division 294B of the Assessment Act 1997;

Transfer Balance Cap has the meaning that the expression is given in section 294-35 of the Assessment Act 1997;

Transferred in relation to an amount in a Regulated Superannuation Fund means the payment of an amount from that fund in respect of a Member's Benefits to:

- (a) another Regulated Superannuation Fund;
- (b) an Approved Deposit Fund; or
- (c) a Retirement Savings Account

otherwise than upon the satisfaction by that Member of a Condition of Release in respect of that amount; and Transfer is to be construed accordingly;

Trustee means the individual or individuals or company initially a party to this Deed and described as the Trustee at the commencement of this Deed and any individual or company appointed as an additional Trustee or replacement Trustee pursuant to Clauses 87 or 88 and the



expression extends to and includes their respective successors and permitted assigns in respect of the Fund;

Unrestricted Non-preserved Benefits in relation to a Member and in relation to an amount has the meaning given in Regulation 6.10;

Interpretation

3. In the interpretation, construction and application of this Deed:
 - 3.1. the above Recitals are true and correct and are to apply in the interpretation and application of the provisions of this Deed;
 - 3.2. a word or term which is defined in the SIS Act or the SIS Regulations and used in this Deed shall (subject to the preceding Sub-clauses) have that same definition in this Deed;
 - 3.3. the provisions of the SIS Act and the SIS Regulations are deemed to be incorporated in this Deed to the extent necessary or expedient to enable:
 - 3.3.1. the Regulator to give notice to the Trustee that the Fund is a Complying Superannuation Fund; and
 - 3.3.2. the Fund to be a Complying Superannuation Fund;
 - 3.4. a reference (in relation to any act matter or thing) to the Fund not being a Complying Superannuation Fund or being a Non-complying Fund includes a reference to any ground existing or occurring which may (including as a result of the exercise of any power or discretion by any Person) cause the Fund to be Non-complying or to cease to be eligible to be a Complying Superannuation Fund;
 - 3.5. any provision that is treated or held by the Regulator or a court or tribunal of competent jurisdiction to be void or voidable or unenforceable shall not affect the validity or enforceability of any other term or provision;
 - 3.6. a reference to a provision in the ITAA 36 that is or has been re-enacted (whether in the same or similar words or otherwise) in the ITAA 97 shall be construed as that re-enacted provision;
 - 3.7. a reference to a statutory enactment (including the Assessment Act and the SIS Act) or a Statutory Rule (including the SIS Regulations):
 - 3.7.1. is to that enactment or Statutory Rule as amended from time to time; and
 - 3.7.2. extends to any replacement or successor legislation or Statutory Rule;
 - 3.8. specific section and Regulation numbers are referred to assist the Trustee in the administration of the Fund but a reference to a provision of a statutory enactment (including the SIS Act) or Statutory Rule (including the SIS Regulations) includes any



equivalent replacement provision in that or any replacement or successor enactment or Statutory Rule;

3.9. headings and sub-headings are for convenience and reference part of this Deed, but in the event of any inconsistency do not limit or affect the interpretation of any other provision of this Deed;

3.10. unless the context otherwise requires, the words denoting one gender include other genders and words in the singular number include the plural number and words in the plural number include the singular;

3.11. provisions of any clause or sub-clause that contains any subordinate sub-clause shall be read distributively to that subordinate sub-clause and that subordinate sub-clause shall be construed accordingly;

3.12. a reference to an act matter or thing being:

3.12.1. subject to or subject to compliance with; or

3.12.2. in accordance with

a section of the SIS Act or a Regulation or Division of shall be read as if that Regulation Division or section imposed an obligation in relation to that act matter or thing on the Person to whom the reference relates; and

3.13. where a section of the SIS Act or a Regulation or Division provides for, or permits or authorises, (including subject to an express or implied qualification that the constituent instrument of a superannuation fund allows or authorises or does not prohibit) an act matter or thing to be done then subject to Clause 9 and any express provision herein to the contrary, that act matter or thing may be done by the Trustee.

Law of Deed

4. This Deed shall be construed and shall take effect according to the laws of the State (other than Section 35B of the Trustee Act 1936 of the State which shall not apply) and all rights liabilities and obligations hereunder shall be subject by the Trustee to the jurisdiction of the courts of the State and of the Commonwealth of Australia;

Declaration of Trust

5. The Trustee hereby declares that on and from the date first appearing in this Deed the Fund is held for the benefit of the Members on and subject to the terms and conditions of and applying to this Deed for one or more of the purposes in Sub-section 62(1)(a) of the SIS Act.

Intention of Deed

6. It is intended (subject to Sub-clause 9.6) that the Fund remain a Self Managed Superannuation Fund that is a Complying Superannuation Fund and a Regulated

Superannuation Fund and the Trustee will (except where expressly excused by all of the Members):

- 6.1. exercise its powers and discretions in accordance with that intention; and
- 6.2. ensure that the prescribed standards applicable to the operation of the Fund shall be complied with at all times (as provided for in Section 34 of the SIS Act).

Purpose of Fund

7. Subject to this Deed:
 - 7.1. the Trustee must be a Constitutional Corporation or where the Trustee is not a Constitutional Corporation the primary purpose of the Fund shall be to provide old age pensions; and
 - 7.2. (without affecting Sub-clause 7.1) the Trustee must ensure that the Fund is maintained solely for one or more of the core purposes in Sub-section 62(1)(a) of the SIS Act, which include at the date hereof:
 - 7.2.1. the provision of benefits to each Member on or after the Member's retirement from any business, trade, profession, vocation, calling, occupation or employment in which the Member was engaged or upon the Member's attainment of an age specified in the Regulations; or
 - 7.2.2. on the death of the Member the provision of benefits to one or more of the Member's Legal Personal Representatives or Dependants; and
 - 7.2.3. one or more of those core purposes and one or more of the ancillary purposes in Sub-section 62(1)(b) of the SIS Act.

Superannuation Law

8. The provisions of the Superannuation Law applicable to Self Managed Superannuation Funds are to apply to the Fund:
 - 8.1. so that any provision of the Superannuation Law which prohibits, requires or permits any act matter or thing in relation to a fund which, if that provision is complied with, is or would be a Self Managed Superannuation Fund that is a Complying Superannuation Fund and a Regulated Superannuation Fund, shall apply subject to any contrary provision herein;
 - 8.2. so that any provision of the Superannuation Law, non-compliance with which would result in the Fund not being a Self Managed Superannuation Fund that is a Complying Superannuation Fund and a Regulated Superannuation Fund is required to be complied with by the Trustee;

8.3. and in the event of any inconsistency between the provisions of this Deed and any such provision of the Superannuation Law (non-compliance with which would make the Fund Non-complying or not a Self Managed Superannuation Fund):

8.3.1. such provisions of the Superannuation Law shall apply notwithstanding, and shall take paramountcy over, conflicting provisions of this Deed; and

8.3.2. the conflicting provisions of this Deed shall not apply to the extent of the inconsistency subject to the operation of Sub-clause 9.6.

Rules

9. The Trustee may from time to time make amend and revoke Rules which:

9.1. may regulate the powers and discretions of the Trustee;

9.2. may provide for any matter not specified in this Deed;

9.3. may provide for the terms of or applicable to any Income Stream Arrangement which the Trustee wishes to make to a person including as to one or more of the following:

9.3.1. regularity of payment;

9.3.2. the minimum amount of each payment or of all payments in a year;

9.3.3. the maximum amount of each payment or of all payments in a year;

9.3.4. the commutability thereof; and

9.3.5. whether it would be transferable to any person (including on the death of the recipient; and

9.3.6. may more particularly provide for any matter referred to in or the subject of this Deed;

9.4. shall be subject to the provisions of the Superannuation Law;

9.5. shall not have the effect of making the Fund Non-complying; and

9.6. notwithstanding any other provision herein the Trustee may, on application of all Members of the Super Fund, resolve to amend this Deed such that the fund meets the conditions required of a small APRA fund and must then notify the regulator as required under Regulation 11.07A.

Membership

10. Subject to Clause 11 a natural person may be admitted as a Member of the Fund by the Trustee if that person makes application for membership by (or in the case of a Child or

other person lacking legal capacity an application is made on his or her behalf by a Legal Personal Representative) by:

10.1. completing a written application generally in, or to the effect of, the form annexed hereto as Appendix A or as otherwise accepted at that time by the Trustee; and

10.2. delivering to the Trustee that application together with any supporting documents and information requested by the Trustee in the absolute discretion of the Trustee which may include but is not limited to:

10.2.1. proof of correct age and citizenship; and

10.2.2. medical and employment records.

11. A natural person shall not be a Member if:

11.1. (subject to Sub-clause 9.6) the number of Members as a result of that admission would be greater than that permitted for a Self Managed Superannuation Fund; or

11.2. (other than in the case of a Child or other person not having legal capacity) that person is not able or eligible to, or does not consent to, and does not, become:

11.2.1. in the case of the Trustee being a corporation – a director of the corporate trustee; or

11.2.2. in the case of the Trustee being one or more individuals – a trustee of the Fund;

11.3. (in the case of a Child or other person not having legal capacity) a Legal Personal Representative is not able or eligible to, or does not consent to, and does not, become:

11.3.1. in the case of the Trustee being a corporation – a director of the corporate trustee; or

11.3.2. in the case of the Trustee being one or more individuals – a trustee of the Fund.

12. A natural person who is a Member shall:

12.1. from time to time advise the Trustee of any change in his or her employment status;

12.2. take and hold his or her interest in the Fund subject to; and

12.3. in relation to his or her interest in the Fund comply with

the provisions of this Deed (including any Rules) and all other provisions applicable to the Fund.

Rights to benefits and statements



13. Each Member:
- 13.1. shall not have any right to or interest in the Member's Benefit of that Member except as provided herein and in the SIS Act;
 - 13.2. shall not have a right to have distributed to him or her any specific asset of the Fund;
 - 13.3. (and their respective Dependants) has an entitlement to receive Benefits from the Fund only as provided for in this Deed or the Superannuation Law; and
 - 13.4. shall be provided with statements and information in relation to the administration of the Fund and their Benefits in accordance with the requirements of the SIS Act, the SIS Regulations and the Corporations Act.

Cessation of Membership

14. A natural person shall cease to be a Member:
- 14.1. if (except where the Trustee expressly determines that this Sub-clause does not apply) that person's continued Membership would result in the Fund being Non-complying or ceasing to be a Self Managed Superannuation Fund; or
 - 14.2. if the Trustee determines that that person shall no longer be a Member; or
 - 14.3. if his or her Member's Benefits are fully paid out;
 - 14.4. (where Sub-clause 14.1 applies) on the date immediately prior to the day when the Fund would:
 - 14.4.1. be Non-complying; or
 - 14.4.2. cease to be a Self Managed Superannuation Fundby reason of that person's Membership; or
 - 14.5. (where Sub-clause 14.2 applies) on the date determined by the Trustee and specified in a notice delivered to that person; and
 - 14.6. (where Sub-clause 14.3 applies) on the date that sub-clause has effect.

Contributions to the Fund

Acceptance of Contributions

15. Subject to Clause 18 the Trustee may accept contributions:
- 15.1. in respect of a Member where permitted to do so (or not prohibited from doing so) pursuant to Regulation 7.04;



15.2. (subject to but without limiting Sub-clause 15.1) from an Employer-Sponsor in relation to a Member who is an Employee of that Employer-Sponsor or Associate thereof;

15.3. which are Government Co-contributions in respect of a Member; or

15.4. in cash or any other form of Property

but the Trustee is not obligated to do so and has an absolute discretion whether to accept any or all of a contribution proffered in respect of a Member.

Advice to Trustee

16. It shall be a condition of acceptance by the Trustee of a contribution that the Person making the contribution shall advise the Trustee:

16.1. of the amount of the contribution and the Member in respect of whom it is made;

16.2. of the identity of the Person making the contribution; and

16.3. such other matters as the Trustee may require (including without limitation the tax file number of the Member in respect of whom it is made).

Life Policies Etc.

17. Any payment of a contribution by the Employer or any other Person in respect of a Member by way of payment made directly to a life insurance company or investment manager shall be deemed to be a payment of contributions to the Trustee and a payment by the Trustee to that life insurance company or investment manager in respect of that Member.

Restriction on Acceptance of Contributions

18. The Trustee shall not accept contributions to the Fund:

18.1. from any Employer Sponsor where any current direction applies under Section 63 of the SIS Act; or

18.2. where the acceptance or receipt of the contribution would cause the Fund to be Non-complying.

Splittable Contributions

19. The Trustee may at its discretion Split an amount if:

19.1. a Member makes an application to the Trustee to Split that amount;

19.2. the application is in accordance with, and is not invalid under, Regulation 6.44; and

19.3. the Trustee is permitted to accept the application under the SIS Regulations.

Roll Overs & Transfers to the Fund



20. The Trustee may at any time and from time to time accept from another Regulated Superannuation Fund or another entity in the Superannuation System as an accretion to the Benefits of a Member cash or other Property by way of Roll Over or Transfer but:
- 20.1. the Trustee shall not do so where it would result in the Fund being Non-complying;
- 20.2. (subject to Sub-clause 20.1) the Trustee will not be obligated to, and has an absolute discretion whether to do so; and
- 20.3. the Trustee may impose conditions on that acceptance.

Benefits to Members

21. The Trustee shall allocate to a Member's Benefits the contributions made for that Member.

Division

22. The Trustee may divide a Member's Benefits into two or more separate accounts or components for such purposes as the Trustee thinks fit.

Reserve

23. The Trustee may establish and maintain one or more reserves:
- 23.1. to which the Trustee may credit amounts set aside by the Trustee (which would otherwise be credited or debited to a Member's Benefit under Clause 24);
- 23.2. to pay tax payable in respect of contributions to the Fund and earnings of the Fund (including disposals of Property of the Fund);
- 23.3. to provide a buffer for the effect of fluctuations in the value of the investments of the Fund on the Benefits of Members; and
- 23.4. for such other purposes as the Trustee thinks appropriate; and
- 23.5. to which shall be debited:
- 23.5.1. tax paid by the Trustee in respect of any contributions and any earnings;
- 23.5.2. any decrease in the value of investments held by the Trustee which the Trustee thinks appropriate to so debit; and
- 23.5.3. amounts which the Trustee determines from time to time to transfer to Members' Benefits in accordance with Sub-clauses 8.4 and 8.6.

Determination of Investment Return

24. The Trustee shall in accordance with Clause 26 determine that part of the earnings of the Fund from time to time which are to be credited or debited to a Member's Benefit (or Benefits of a particular kind including without limitation Benefits representing Mandated



Employer Contributions and Member Contributions) in the Fund having regard to, inter alia:

- 24.1. the return of the Fund on investments;
- 24.2. the return of assets or investments allocated or referable to that Member or his or her Benefits; and
- 24.3. the appropriate level of the Reserves of the Fund.

Establishment, Operation and Termination Costs

25. The Trustee shall in accordance with Clause 26 determine the costs to be charged against a Member's Benefits and for the purposes hereof the Trustee may include:
 - 25.1. the direct costs of establishing operating and terminating the Fund; and
 - 25.2. any administrative insurance and taxation costs relating to the establishment operation and termination of the Fund and its investments; and
 - 25.3. if a Member's Benefits are subject to a Payment Split, the costs incurred in administering the Payment Split (other than the costs offset by any fees payable under the Family Law (Superannuation) Regulations 2001 in respect of the Payment Split).

Determination to be Fair and Reasonable

26. The Trustee in distributing costs of the Fund and allocating investment returns shall act fairly and reasonably as between all the Members of the Fund and the various kinds of benefits of each Member of the Fund.

Valuations and allocation of Profits or Losses

27. In debiting or crediting any amount to a Member's Benefit or a Reserve pursuant to the preceding sub-clauses:
 - 27.1. the Trustee may take into account provision for depreciation, liabilities, losses and taxation as the Trustee in the Trustee's absolute discretion considers appropriate;
 - 27.2. the Trustee may whenever it thinks it appropriate make a valuation of the assets of the Fund (other than policies of life insurance and annuities) in the manner that the Trustee determines and after allowing for the estimated costs of realising the investments and provision for taxation may debit or credit the balance (as the case may be);
 - 27.3. the Trustee may allocate to the account of a Member to whom a Benefit is being paid an interim earning rate determined by the Trustee to apply from the date on which an allocation was last made to the date on which the Benefit is being paid; and



27.4. an amount credited or debited to a Member's Benefit shall be allocated between such of the categories in Sub-clause 67.5 and in such manner and proportion as the Trustee thinks appropriate (and in the absence of determination in the proportions which those categories represent of the Member's Benefits).

Maintenance of Benefit Category

28. Subject to Clauses 29 and 30 the Trustee shall ensure that any Member's Benefits in the Fund that were Rolled Over or Transferred from another entity in the Superannuation System and that was on the date of that Roll Over or Transfer:

28.1. Preserved Benefits in that source entity – shall continue to be Preserved Benefits in the Fund;

28.2. Restricted Non-Preserved Benefits in that source entity - shall continue to be Restricted Non-preserved Benefits in the Fund;

28.3. Unrestricted Non-Preserved Benefits in that source entity - shall continue to be Unrestricted Non-Preserved Benefits in the Fund; or

28.4. not identified as either Restricted Non-preserved Benefits, Preserved Benefits or Unrestricted Non-Preserved Benefits - shall be treated as Preserved Benefits for the purposes of this Deed unless the Trustee is satisfied that they are not Preserved Benefits

unless the Superannuation Law does not so require and any amounts that were Indexed amounts of that source entity shall continue to be subject to Indexation in the Fund where they are required to be under the Superannuation Law.

Conversion of Preserved Benefits

29. The Trustee shall convert a Member's Preserved Benefits to Unrestricted Non-Preserved Benefits if:

29.1. the Member satisfies a Condition of Release; and

29.2. the relevant Cashing Restriction in respect of that Preserved Benefit is "nil";

Conversion of Restricted Non-Preserved Benefits

30. The Trustee shall convert a Member's Restricted Non-Preserved Benefits to Unrestricted Non-Preserved Benefits if:

30.1. the Member satisfies a Condition of Release; and

30.2. the relevant Cashing Restriction in respect of that Restricted Non-Preserved Benefits is "nil".

Conversion of Benefit Category



31. The Trustee may with the consent of a Member (and subject to the provisions of the Superannuation Law) alter the category of the Member's Benefits but no alteration shall be made that:

31.1. decreases the amount of the Member's Preserved Benefits in the Fund; or

31.2. increases the amount of the Member's Unrestricted Non-preserved Benefits in the Fund.

Payments

Maintenance of Benefits

32. The Trustee must ensure that a Member's Minimum Benefits are maintained in the Fund until they are:

32.1. Cashed;

32.2. Rolled Over or Transferred; or

32.3. Allotted to another Member pursuant to Clause 19 in accordance with this Deed.

Restrictions on provision of Benefits

33. The Trustee must not:

33.1. Cash a Benefit unless a Condition of Release is satisfied;

33.2. provide a benefit where prohibited by law, including without limitation:

33.2.1. where a payment flag (within the meaning given in Part VIII B of the Family Law Act 1975) applies to that Member or that Member's Benefit; and

33.2.2. where a flagging order (within the meaning given in Part VIII B of the Family Law Act 1975) applies to that Member or that Member's Benefit; or

33.3. otherwise provide a Benefit except as permitted under this Deed or the Superannuation Law.

Voluntary Cashing of Benefits

34. Preserved Benefits of a Member in the Fund may, subject to the Superannuation Law and Clause 37, be Cashed as follows:

34.1. on or after the satisfaction by the Member of a Condition of Release and in accordance with any Cashing Restriction applicable to Preserved Benefits for that Condition of Release;

34.2. in the amount that had accrued at the time when the Member satisfied the Condition of Release; and

34.3. in a form in accordance with Clause 40.



35. Restricted Non-Preserved Benefits of a Member in the Fund may, subject to the Superannuation Law and Clause 37 be Cashed as follows:
- 35.1. on or after the satisfaction by the Member of a Condition of Release and in accordance with any Cashing Restriction applicable to Restricted Non-preserved Benefits for that Condition of Release;
 - 35.2. in the amount the Restricted Non-preserved Benefits of the Member that had accrued at the time when the Member satisfied the Condition of Release; and
 - 35.3. in a form in accordance with Clause 40.
36. Unrestricted Non-preserved Benefits of a Member in the Fund may, subject to the Superannuation Law and Clause 37, may be Cashed as follows:
- 36.1. at any time;
 - 36.2. in the whole or part of the amount of the Member's Unrestricted Non-preserved Benefits in the Fund; and
 - 36.3. in the form in accordance with Clause 40.

Temporary incapacity

37. Where the Condition of Release is temporary incapacity of the Member, Cashing is only permitted as provided for in Regulation 5.08(3).

Compulsory Cashing of Benefits

38. Subject to the Superannuation Law the Trustee shall Cash a Member's Benefits which are:
- 38.1. eligible to be Cashed pursuant to Clause 34; and
 - 38.2. the subject of an application by the Member to the Trustee to be Cashed.
39. The Trustee shall Cash a Member's Benefits in the Fund when required to do so by law or under a Release Authority from the Commissioner of Taxation, including without limitation on death of that Member.

Form in which Benefits may be Cashed

40. A Member's Benefits may be Cashed:
- 40.1. if there is a Cashing Restriction that applies to the Cashing of those benefits that restricts the form or method of payment – then only in accordance with that Cashing Restriction (but nothing herein is to affect the Cashing of that Member's Benefit under another Condition of Release that does not have that Cashing Restriction);
 - 40.2. otherwise in any of the forms permitted or not prohibited by any applicable provision of the Superannuation Law that the Trustee thinks fit including without limitation:

- 40.2.1. by way in whole or part as a lump sum or an Income Stream Arrangement permitted or provided for by this Deed or permitted by, or not prohibited by, the Superannuation Law, or a combination of both; and
 - 40.2.2. where permitted or not prohibited by the Superannuation Law and with the consent of the proposed recipient - a distribution of Property other than cash and/or cash (including by cheque and fund transfer) in Australian currency
- 40.3. but excluding in the form of a defined benefit pension (within the meaning of Regulation 9.04E).

Roll-Over

- 41. Benefits may be Rolled-Over instead of Cashed.

Death Benefits Notice

- 42. Each Member of the Fund may by delivery to the Trustee of a Death Benefits Notice require the Trustee to make payment of the whole or any part of that Member's Benefits, on or after the death of that Member, to the Legal Personal Representative or a Dependant of that Member in such manner or in such proportions as the Member may nominate or direct in that Death Benefits Notice, and in accordance with and subject to the provisions of Clauses 44 to 45.
- 43. A Death Benefits Notice:
 - 43.1. must be witnessed by at least one person who has legal capacity and is neither a beneficiary of that notice nor an Associate of a beneficiary of that notice;
 - 43.2. may from time to time be amended or revoked by the Member by giving written notice to the Trustee of the amendment or revocation;
 - 43.3. will be binding on the Trustee, subject to this Deed and the Superannuation Law, as to all directions and nominations contained in the Death Benefits Notice;
 - 43.4. will, unless otherwise provided in the Death Benefits Notice, be indefinitely continuing and non-lapsing and will continue in full force and effect unless and until the Death Benefits Notice is revoked or replaced by the Member; and
 - 43.5. may be replaced, in whole or in part, by a further Death Benefits Notice by the Member to the Trustee, and
 - 43.6. to such extent, if any, as any nomination or direction to the Trustee by a Member in a Death Benefit Notice is contrary to the Superannuation Law or this Deed, the Trustee shall endeavour to deal with or distribute that Member's Benefits in a manner that is consistent with or as nearly as possible will give effect to the intentions of the Member expressed in the Death Benefits Notice but in compliance with the Superannuation Law and this Deed.

Limitation for Bankruptcy



44. When at the time of the death of the Member any Dependant nominated in a Death Benefits Notice is an undischarged bankrupt the Death Benefits Notice shall not apply to the extent it is in respect of that person and to the extent that a Death Benefits Notice does not apply due to the operation of this Clause 44 the Trustee shall endeavour to deal with and distribute the Member's Death Benefit in a manner that is:

44.1. consistent with or as nearly as possible will give effect to the best interests of the Dependants of that Member at the complete and unlimited discretion of the Trustee; and

44.2. in compliance with the Superannuation Law and this Deed.

Timing of Death Benefits Payment

45. The Trustee must pay a Benefit in respect of a Member who was not at the time of his or her death in receipt of a Retirement Phase Income Stream as soon as practicable after the death of that Member:

45.1. if a Death Benefits Notice had been given by that Member subject to Clause 44 – to the person or persons specified in that Death Benefits Notice provided:

45.1.1. the Death Benefits Notice has not been withdrawn in writing by the member; and

45.1.2. the person or persons specified in the Death Benefits Notice are the Legal Personal Representative and Dependants of the member;

45.2. where Sub-clause 45.1 does not apply - to:

45.2.1. the Legal Personal Representative of that Member and/or one or more Dependants of that Member as the Trustee may select and in the amounts amongst those persons (if more than one) as the Trustee may select;

45.2.2. if the Trustee has not after making reasonable enquires found either a Legal Personal Representative or a Dependant of the Member - one or more individuals chosen by the Trustee; or

45.2.3. to the extent the Member's benefits are fully segregated in payment of a Pension or Pensions which revert to a Permitted Reversionary Beneficiary or Permitted Reversionary Beneficiaries Clauses 42 to this Clause 45 shall have no application in respect of that Member.

46. The Trustee must pay a Benefit in respect of a Member who was at the time of his or her death in receipt of a Retirement Phase Income Stream:

46.1. if the Income Stream on its terms reverts to a Permitted Reversionary Beneficiary of the Member within one year of the death of the Member; or

- 46.2. if the income stream does not revert on its terms to a Permitted Reversionary Beneficiary of that Member in accordance with whichever shall apply of clauses 45.1 or 45.2.

Release of Benefits on Compassionate Grounds

47. The Trustee shall release an amount of a Member's Preserved Benefits or Restricted Non-Preserved Benefits if:
- 47.1. the Regulator has made a determination under Regulation 6.19A allowing the release;
- 47.2. the Member makes application to the Trustee for release of that amount (which application may be made by delivering notice of the Regulator's determination to the Trustee); and
- 47.3. the release is in accordance with that determination.

Cashing in favour of Persons other than Members

48. Member's Benefits can be Cashed in favour of only:
- 48.1. that Member;
- 48.2. in respect of an interest or Member's Benefits subject to a Payment Split – the person entitled to payment in accordance with the Payment Split;
- 48.3. (if there is a Legal Personal Representative in respect of that Member) – that legal personal representative;
- 48.4. if that Member has died – the persons provided for in Clause 45 and 46; and
- 48.5. such other Person or Persons as permitted by the Superannuation Law
- but (subject to the Superannuation Law) the foregoing provisions do not prevent the Trustee, in respect of an amount of a Benefit which is Cashed in favour of a Member, from making payment of that amount to a Person nominated by that Member.

Priority of Cashing

49. If a Member has satisfied a Condition of Release and there is a Cashing Restriction other than "nil" in respect of that Condition of Release, the Trustee must Cash the Benefits in the order of priority required by the Superannuation Law or to the extent non is required at the discretion of the Trustee.

Roll Over

50. The Trustee shall Roll Over the amount of an unpaid Benefit of a Member:
- 50.1. if the amount is permitted under the Superannuation Law to be Rolled Over;



50.2. upon written request by that Member; and

50.3. to the entity within the Superannuation System nominated by the Member if that entity will accept the Roll Over.

Transfer to another Fund

51. The Trustee shall Transfer the amount of a Member's Benefit upon written request by that Member to:

51.1. another Regulated Superannuation Fund;

51.2. an Approved Deposit Fund; or

51.3. a Retirement Savings Account

specified by that Member if that entity will accept the Transfer;

51.4. upon termination of the Membership of that Member pursuant to Clause 14 to:

51.5. an entity within Sub-clauses 51.1, 51.2 or 51.3 if nominated and consented to that Member in writing and if that entity will accept the Transfer; or

51.6. (otherwise) an Eligible Rollover Fund chosen by the Trustee where Section 243 of the SIS Act applies; or

51.7. to a Successor Fund chosen by the Trustee if determined by the Trustee.

Commutation of Benefits

52. A Member's Benefit which is being Cashed in the form of an Income Stream Arrangement may be commuted by the Trustee upon request by that Member if permitted, or not prohibited, under:

52.1. the terms of that Income Stream Arrangement; and

52.2. the Superannuation Law.

Source of payment of Benefits

53. The Trustee may allocate, or make arrangements in relation to, one or more assets (or interests therein) to:

53.1. represent or be referable to all or part of a Member's Benefits; or

53.2. meet expected liabilities to pay an Income Stream Arrangement so as to constitute those assets as Segregated Current Pension Assets.

PAYMENT SPLITS

Notification



54. In the event that an interest of a Member in the Fund becomes subject to a Payment Split the Trustee must notify the Member and the Non-Member Spouse in relation to that Payment Split in accordance with the Superannuation Law (being at the date hereof Regulations 2.36C and 7A.03).

Dealing with interests

55. The Trustee must comply with the requirements of, and is empowered to do the acts matters and things provided for in, Part 7A of the SIS Regulations including in relation to:
- 55.1. the payment to the Non-Member Spouse in respect of his or her interest in or rights in, the interest or Benefits the subject of the Payment Split; and
- 55.2. the creation of an interest in the Fund for the Non-Member Spouse or a Transfer or Roll-Over for the benefit of the Non-Member Spouse.

Fees

56. The Trustee may charge fees as the Trustee considers appropriate involving Payment Splits and acts done in relation thereto but subject to the Superannuation Law and the Family Law Act 1975.

Investments

Investment Strategy

57. The Trustee shall formulate, document and give effect to an investment strategy that has regard to the whole of the circumstances of the Fund including, but not limited to, the following:
- 57.1. the risk involved in making, holding and realising, and the likely return from, the Fund's investments having regard to its objectives and its expected cash flow requirements;
- 57.2. the risk profiles of the members of the Fund;
- 57.3. the composition of the Fund's investments as a whole including the extent to which the investments are diverse or involve the fund in being exposed to risks from inadequate diversification;
- 57.4. the liquidity of the Fund's investments having regard to its expected cash flow requirements; and
- 57.5. the ability of the Fund to discharge its existing and reasonably anticipated prospective liabilities.
58. Notwithstanding Clause 57 the Trustee may have and implement an investment strategy in respect of an interest of a Member or a class of Members that is in accordance with directions of that Member or that class of Members subject to the Superannuation Law.



Permitted Investments

59. Subject to Clause 60 the Trustee shall invest the whole or any part of the Property of the Fund not presently required for other purposes and may do so in investments of any kind which the Trustee in exercising its absolute discretion think fit as if the Trustee were the absolute beneficial owner, including without limiting the generality of the foregoing:
- 59.1. investments authorised by the laws of any State or Territory of the Commonwealth of Australia for the investment of trust funds (but the Trustee is not limited to these investments);
 - 59.2. any investments of the kind from time to time approved or permitted by the SIS Act including all Acquired Assets or a Replacement Asset;
 - 59.3. investments permitted by the regulations made pursuant to Section 62A of the SIS Act;
 - 59.4. shares bonds stocks securities or any other investments of the kind described in, or similar to those in, Sub-section 67(3)(a) of the SIS Act;
 - 59.5. instalment warrants including arrangements described in section 67A of the SIS Act;
 - 59.6. any real or personal property whether tangible or intangible and whether income producing or not;
 - 59.7. undertaking the construction, creation or development of any real or personal property;
 - 59.8. deposit with or investment in any bank, building society or other financial institution; and
 - 59.9. loans to or investment in any Person, the drawing accepting or endorsing of any bills of exchange, promissory notes or other negotiable instruments, with or without security
- but the proportion of Fund assets invested in any single investment shall be limited to the amount provided for in the SIS Act (if any) in order for the Fund to be and remain a Complying Fund;

Excluded Investments

60. The Trustee shall not enter into any contract or arrangement or apply the monies or assets of the Fund in any investments or in any form, or hold or acquire any investments:
- 60.1. which will or may be unable to be readily realised to enable amounts or Property to be Cashed as and when required under and pursuant to this Deed (but nothing shall prevent the investment in illiquid assets if it is not anticipated they will be required to be readily realised);
 - 60.2. that constitute the acquisition of an asset from a Related Party of the Fund unless:

- 60.2.1. the asset is business real property of the transferor or a listed security within the meaning of Sub-section 66(5) of the SIS Act, in either case acquired at market value;
- 60.2.2. the asset is of a kind which the Regulator has determined under Sub-section 66(2) of the SIS Act may be acquired by the Fund (or a class of funds of which the Fund is included);
- 60.2.3. the asset is an in-house asset or other asset within Sub-section 66(2A) of the SIS Act, is acquired for market value and its acquisition would not result in the level of in-house assets exceeding the level permitted by Part 8 of the SIS Act; or
- 60.2.4. the Trustee is otherwise permitted to do so under the Superannuation Law;
- 60.3. constituting a loan to, or an investment in, a person which:
 - 60.3.1. is prohibited under the SIS Act; or
 - 60.3.2. would result in the Fund being Non-complying;
- 60.4. being a borrowing of money except as permitted under the SIS Act; or
- 60.5. notwithstanding the foregoing - that would result in the Fund being Non-complying.

Trustee's Powers for Investments

- 61. The Trustee shall in investing and applying the Property of the Fund and exercising its powers in relation to the Fund have the following powers (in addition to any required to effect the investments permitted under Clause 57):
 - 61.1. to hold an interest in a part of any investment and undertake or hold an investment with one or more other Persons;
 - 61.2. to vary, transpose or replace those investments or any of them in any manner that the Trustee in its absolute discretion thinks fit;
 - 61.3. to purchase, sell, licence, grant options to acquire or purchase Property or otherwise deal with or dispose any Property;
 - 61.4. to lease, sub-lease, grant, subdivide any real property or interest therein;
 - 61.5. to hire, lease or bail any personal property;
 - 61.6. to engage employees and contractors on such wages and salary and with such benefits and providing such amenities as the Trustee thinks fit;
 - 61.7. to pay all expenses, premiums, rates, taxes, rents and outgoings in relation to Property of the Fund;
 - 61.8. to undertake repairs, maintenance and replacement of any Property of the Fund;



- 61.9. to pay or not pay calls on shares, permit securities to be forfeited and sold, take up rights and bonus issues, exercise all voting and other ownership rights in respect of securities;
- 61.10. to take action to enforce or defend the rights of the Trustee as legal owner and of the Fund as beneficial owner of Property of the Fund, or in respect of the rights and interests of Member, or the rights or obligations of the Trustee, including legal proceedings against any Person (including the Commissioner of Taxation), the bankruptcy or liquidation of any Person, any arbitration or mediation;
- 61.11. to settle or compromise any debts, rights claims, entitlement or obligations or liabilities;
- 61.12. to apply for or surrender any licences, authorities or rights (including in respect of any intellectual property) with any statutory authority or other Person;
- 61.13. to take out and maintain policies of insurance on any Property of or relating to the Fund or on any Person relevant to the Fund;
- 61.14. to appoint or act as agent or attorney; and
- 61.15. to do all such other things as may be incidental to the exercise of the powers, rights, discretions and authorities conferred on the Trustee
- 61.16. provided that no provision of this Sub-clause shall limit any other provision of this Sub-clause or of Clause 57.

Investments for Members

- 62. The Trustee may in its absolute discretion hold particular investments for particular Members and:
 - 62.1. all earnings thereon shall be credited to the relevant accounts of the Member or Members for whom those particular investments are held; and
 - 62.2. income tax or any other tax charge or duty payable in respect of those investments shall be debited to the accounts of the relevant Member or Members.

Application of Assets

- 63. Without limiting the powers of the Trustee, assets of the Fund may be invested, held in reserve or otherwise dealt with to enable the discharge of, or for the purpose of providing the Fund with the resources to discharge, one or more specified liabilities as the Trustee thinks fit, including pension liabilities in respect of a Member.

Policies of Insurance and Annuities

- 64. The Trustee may in its absolute discretion invest the whole or any part of the amount standing to the credit of a Member in payment of:



- 64.1. premiums on a policy or policies of life, disability or accident insurance in which the Trustee has a legal or equitable interest;
 - 64.2. the consideration for an annuity; or
 - 64.3. any combination thereof.
65. The Trustee may effect any policies or annuities with any company trust or association on any terms and conditions and for any periods as the Trustee thinks fit and shall also have the power to accept an assignment of a policy of life disability or accident insurance or an annuity on the terms and conditions that the Trustee in its absolute discretion determines.

Term of Policies of Insurance & Annuities

66. The Trustee shall have power to continue any policies or annuities for any periods as the Trustee thinks fit and to discontinue or surrender those policies or annuities.

Records, Accounts and Auditor

Records

67. The Trustee shall prepare and maintain all records and statements required by or under the SIS Act and (without limiting the generality thereof) the Trustee shall keep a complete record of all matters essential to the administration of the Fund including:
- 67.1. a minute book in which proceedings and resolutions of the Trustee are recorded;
 - 67.2. records of the Property of the Fund;
 - 67.3. statements showing the income and returns from the investments of the Property of the Fund and the financial position of the Fund;
 - 67.4. accounts applicable to each Member showing contributions received, benefits paid and amounts debited and credited (including from any Reserve);
 - 67.5. (where appropriate) records showing the amounts of:
 - 67.5.1. Member Contributions;
 - 67.5.2. Mandated Employer Contributions;
 - 67.5.3. Government Co-contributions; and
 - 67.5.4. any Roll Over or Transferin respect of each Member;
 - 67.6. (where a Member has commenced a Retirement Phase Income Stream Arrangement in this Fund) records showing amounts which are credits or debits to that Member's Transfer Balance Account;



- 67.7. (where appropriate) records showing the investment earnings credited or debited in respect of Sub-clause 67.5 for each Member;
- 67.8. records enabling:
 - 67.8.1. the Minimum Benefits; and
 - 67.8.2. Minimum Guaranteed Benefitsfor each Member to be determined;
- 67.9. records enabling components of any payments to a Member which have different tax treatments to be separately identified and quantified;
- 67.10. statements concerning the Reserve and amounts debited and credited thereto; and
- 67.11. any other books and records to be maintained by the Trustee in order to comply with the standards imposed under, or the provisions of, the SIS Act.

Delivery of Records

- 68. The Trustee shall deliver to any Member no later than 21 days after a written request by that Member so to do certified copies of the books records and other documents then in the possession of the Trustee and relating to that Member but no other Member.

Fund Deed

- 69. A copy of this Deed and the Rules shall be kept by the Trustee and be available for inspection by any Member during normal professional business hours but the Trustee shall not be obliged to deliver to any Member copies of any books records or other documents in respect of that Member otherwise than pursuant to Clauses 68 and 13.

Appointment of Auditor

- 70. The Trustee shall appoint an approved auditor (as defined in the SIS Act) to conduct an audit of the records and accounts of the Fund and of the operations of the Fund for:
 - 70.1. the purpose of, and in compliance with, the SIS Act; and
 - 70.2. such other purposes as the Trustee may think appropriate.

Solvency and Termination

Addition to Minimum Guaranteed Benefits

- 71. The Trustee shall not allow or suffer any addition to the Minimum Guaranteed Benefits payable by the Fund if:

71.1. the Fund was Solvent at the beginning of the year of income and as a consequence of the proposed addition of earnings of the Fund, the Fund would become Technically Insolvent at the end of the year of income; or

71.2. the Fund was Technically Insolvent at the beginning of the year of income except in either case to the extent permitted under and pursuant to a program referred to in Clause 73;

Trustee to Initiate Program or Winding-up

72. If at any time the Fund is Technically Insolvent the Trustee shall either:

72.1. initiate and carry out a program in accordance with Clause 73; or

72.2. initiate winding-up proceedings in accordance with Clause 75.

Program by Actuary

73. The Trustee may:

73.1. where the Fund is Technically Insolvent - initiate; or

73.2. otherwise – elect to apply

a program designed by an Actuary engaged by the Trustee to ensure that the Fund is in a solvent position not later than the end of the fifth financial year following the financial year in which the Fund became Technically Insolvent, or where Sub-clause 73.2 applies, the Trustee made the election to apply the Program.

74. During any Period of Technical Insolvency of the Fund the Trustee shall not make any payment from the Fund or add an amount to the Minimum Guaranteed Benefits unless:

74.1. an Actuary gives written approval for that particular payment or addition to be made; or

74.2. the amount is added, or amount of the payment is determined, in accordance with a scheme approved in writing by an Actuary for that purpose.

Winding-up

75. The Trustee shall initiate and undertake winding-up proceedings in accordance with Division 9.7 if:

75.1. the Fund fails to comply with Clauses 72 or 74 during a Period of Technical Insolvency;

75.2. the Fund is not Solvent on the date on which that Period of Technical Insolvency ends;

75.3. required to do so under the Superannuation Law; or



75.4. the Trustee wishes to, or consider it appropriate to, wind-up the Fund.

Wind up of the Fund

76. Subject to the application of the provisions of Division 9.7, on a winding up of the Fund the Trustee shall:

76.1. deduct from the assets of the Fund the cost of administering and winding-up the Fund; and

76.2. pay or transfer to the Members or dependants (if the Member is deceased) the Benefits in accordance with the provisions of the SIS Act and any Rules of the Fund

and payments or transfers made by the Trustee in accordance with this Clause shall be accepted by the Members and former Members in full discharge of all claims in respect of the Fund.

Actuary's Recommendations

77. If as an alternative to commencing winding-up proceedings:

77.1. an Actuary recommends in writing to the Trustee a specified course of action; and

77.2. the Trustee wishes to accept the recommendations of the Actuary

the Trustee must within 21 days after receiving those recommendations forward to the Regulator a copy of those recommendations together with a request that the Regulator approve them.

78. If the Regulator approves the recommendations of the Actuary and notifies the Trustee in writing of the approval, the Trustee must thereafter follow the specified course of action as recommended.

Consequences of Involvement of Employer Sponsor

Employer Sponsor

79. The provisions of this Deed and the involvement of any Employer Sponsor shall not in any way affect the right of a Member or the personal representatives of that Member or any other Person to claim compensation or damages under an Act of Parliament or at common law if that Member is injured or dying as a result of an event arising out of and in the course of the employment of that Member.

80. Nothing herein contained restricts the rights of the Employer Sponsor to:

80.1. dismiss or determine the employment of a Member;

80.2. (if the Employer is a company) - remove a director of the Employer from office; or



80.3. otherwise do any act matter or thing in the capacity of an Employer of that Member.

Assumptions of Members

81. The fact of being a Member shall not be:

81.1. taken as a guarantee of continuation:

81.2. of employment; or

81.3. (if the Employer is a company) - as a director of the Employer;

81.4. used as a ground for claiming or increasing damages in a claim by a Member for alleged wrongful termination of employment; or

81.5. used as a ground for claiming the payment of any amount on retrenchment.

Powers of the Trustee

82. The Trustee shall have complete management and control of the Fund and in addition to the powers otherwise granted or restricted or prohibited herein or under the SIS Act and at law, the Trustee shall have the following powers:

82.1. to pay out of the Fund all costs, charges and taxes incidental to the administration, management and winding up of the Fund;

82.2. to pay out of the Fund all expenses incurred in:

82.2.1. providing for the secretarial work required for proper record keeping and administration to be performed;

82.2.2. having the accounts of the Fund audited;

82.2.3. having taxation returns and returns to Government authorities prepared; and

82.2.4. engaging Persons that the Trustee considers appropriate for the proper administration and maintenance of records of the Fund;

82.3. to enter into contracts and deeds on behalf of the Fund that the Trustee considers appropriate for the administration of the Fund;

82.4. to purchase or otherwise acquire Property and to sell or otherwise dispose of Property of the Fund and to take Property on lease and to lease out Property of the Fund, on such terms and conditions as the Trustee thinks fit;

82.5. to delegate (by power of attorney or otherwise) to any Person or company any of the powers duties and discretions vested in the Trustee on terms and conditions that the Trustee in its absolute discretion thinks fit and the Trustee shall not be responsible for any loss incurred as a result of such delegation;



- 82.6. to take and act upon the advice of a barrister, solicitor, accountant, actuary auditor or superannuation consultant in relation to the administration of the Fund and to pay out of the Fund the fees payable to those advisers;
- 82.7. to commence, carry on and defend any legal proceedings that the Trustee in its absolute discretion thinks necessary for the proper administration of the Fund or to protect the rights of Members;
- 82.8. to open maintain and close accounts with, have cheque facilities with, and put money on deposit with, financial institutions as the Trustee thinks fit;
- 82.9. to sell the assets of the Fund by private sale or public auction, for cash or on terms and in manner and on any terms that the Trustee think fit;
- 82.10. to insure or reinsure any risks of liabilities or contingencies relating to the Fund or its Property;
- 82.11. to borrow any sum of money for any purpose permitted by the Superannuation Law, including, without limitation:
 - 82.11.1. any limited recourse borrowing arrangement pursuant to Section 67A or Section 67B of the SIS Act; or
 - 82.11.2. for the purposes of obtaining temporary finance (as defined in the SIS Act) upon terms and conditions and at the rate of interest as the Trustee thinks fit,
- 82.12. BUT no lender shall be concerned to inquire as to whether the necessity for any borrowing has arisen or as to the purpose for which it is required or as to the application of money borrowed; and
- 82.13. generally to do all things and perform all acts as the Trustee in its absolute discretion considers appropriate in the administration of the Fund and the performance of its obligations under this Deed and the SIS Act and Regulations.

Custodian

- 83. Subject to the Superannuation Law the Trustee may hold, or procure the holding of, assets and property of the Fund in the name of or by a custodian or nominee provided that the Trustee remains liable in all respects for the acts and omissions of such nominee or custodian.

Conflicts of Interest

- 84. Subject to the Superannuation Law the Trustee may have any dealing or enter into any transaction with or in respect of any person or persons including any Member and including any person being a shareholder, director or other officer of or who is in any other way interested in the Trustee, if a company, or related to or associated with the Trustee, if a natural person, or any Member, and may exercise or refrain from exercising any power, authority or discretion in favour of that person or persons or otherwise and may give or

grant any guarantee, assurance or indemnity or any mortgage, charge or other security for or in respect of any liability, duty or obligation of that person or persons or otherwise notwithstanding any real, apparent or possible conflict of interest of the Trustee which may exist or arise at any time or from time to time.

Specific Exclusions

85. The Trustee must not:
- 85.1. lend or otherwise give financial assistance using the resources of the Fund to a Member or a relative (within the meaning of section 65 of the SIS Act) of a Member;
 - 85.2. charge or mortgage, grant or create or permit the creation of a lien or other encumbrance all or any of the assets of the Fund except as permitted by the Superannuation Law;
 - 85.3. recognise or in any way encourage or sanction:
 - 85.4. an assignment of an interest of a Member; or
 - 85.5. a charge, mortgage, lien or other encumbrance over or in relation to a Member's Benefits; and
 - 85.6. otherwise do any act prohibited or restricted under the Superannuation Law or this Deed or which would cause the Fund to be Non-complying.

Trustee' Covenants

86. The Trustee covenants as follows:
- 86.1. to act honestly in all matters concerning the Fund;
 - 86.2. to exercise, in relation to all matters affecting the Fund, the same degree of care, skill and diligence as an ordinary prudent Person would exercise in dealing with Property of another for whom the Person felt morally bound to provide;
 - 86.3. to ensure that the Trustee's duties and powers are performed and exercised in the best interests of the beneficiaries;
 - 86.4. to keep the money and other assets of the Fund separate from any money and assets:
 - 86.4.1. that are held by the Trustee personally; or
 - 86.4.2. that comprise money or assets, as the case may be, of an Employer-Sponsor, or an Associate of an Employer-Sponsor, of the Fund;
 - 86.5. not to enter into any contract, or do anything else, that would prevent the Trustee from, or hinder the Trustee in, properly performing or exercising the Trustee's functions and powers;



- 86.6. to formulate, review regularly and give effect to an investment strategy in accordance with Clause 57;
- 86.7. if there are any reserves of the Fund – to formulate, review regularly and to give effect to a strategy for prudential management, consistent with the Fund’s investment strategy and its capacity to discharge its liabilities (whether actual or contingent) as and when they fall due;
- 86.8. to allow a Member access to information and documents as permitted under Superannuation Law;
- 86.9. not to intentionally acquire an asset from a Related Party of the Fund unless that acquisition is permitted by the SIS Act; and
- 86.10. at all times to do the things and perform the acts as may be imposed by the SIS Act to ensure that the Fund does not become a Non-complying Fund subject in relation to the foregoing to any extension of the powers of the Trustee or relaxation of any restrictions on the Trustee permitted by the Superannuation Law.

Trustee: Appointment and Removal

Individual Trustee

- 87. Except if the Trustee is a corporation an individual shall become a trustee of the Fund if he or she has consented in writing to be a trustee of the Fund:
 - 87.1. upon that individual becoming a Member of the Fund;
 - 87.2. if the individual is a relative (as defined in Section 17A of the SIS Act) of the Member – where Sub-section 17A(2) of the SIS Act applies and the Member of the Fund has approved that person as a trustee of the Fund;
 - 87.3. if the individual is:
 - 87.3.1. a Legal Personal Representative; or
 - 87.3.2. an appointee
 - to whom Sub-section 17A(3) of the SIS Act applies; or
 - 87.4. if that individual is a Non-Member Spouse who receives notice under Regulation 7A.03H or 7A.03I confirming that he or she has an interest in the Fund; and
 - 87.5. that individual shall execute any document required by the Trustee of the Fund to be executed by the individual in relation to his or her becoming a trustee of the Fund.

Corporate Trustee



88. A corporation may be appointed as Trustee of all or part of the Fund where:
- 88.1. each Member of the Fund consents in writing to be a director of that corporation;
 - 88.2. the only directors of the corporation are Members of the Fund or persons provided for in Sub-sections 17A(2) and (3) of the SIS Act; and
 - 88.3. all of the Members are (subject to Sub-sections 17A(2) and (3) of the SIS Act) directors of that corporation
- and that corporation shall execute any document required to be executed by the company in relation to its becoming a Trustee of the Fund and procure the execution by each director of any document in relation to their being directors of the Trustee.

Appointment

89. The Trustee and the Members shall have the power by deed or by written resolution to appoint as a new or additional Trustee or Trustee over all or part of the assets and Property of the Fund either:
- 89.1. a corporation that may be appointed under Clause 88 above; or
 - 89.2. all of the individuals who would be Trustee under Clause 87 above.

Disqualified Persons

90. Notwithstanding any other provision of this Deed, a Person who is a Disqualified person shall not be appointed as Trustee of the Fund.

Removal

91. A Person shall cease to hold the office of Trustee if:
- 91.1. that Person resigns that office (provided that if that Person resigns only in respect of part of the Property of the Fund and appoints a person or persons within Clause 87 as to that part, that first mentioned Person remains as Trustee for the balance);
 - 91.2. that Person becomes Disqualified;
 - 91.3. in the case of a corporation:
 - 91.3.1. it is Disqualified or ceases to be able to be appointed as a trustee in which case all of the individuals who would (subject to Clause 87) be Trustee under Sub-clause 19.1 above shall become the Trustee of the Fund; or
 - 91.3.2. some but not all of the Members become Disqualified in which case those Members who are not Disqualified shall become the Trustee of the Fund; and
 - 91.4. the Fund would cease to be a Regulated Super Fund by reason of the corporation being the Trustee, in which case the Members, other than any Member that is Disqualified shall become the Trustee of the Fund; or



- 91.5. that Person is declared mentally ill or becomes liable to have his or her affairs dealt with under laws relating to mental health – in which case a Legal Personal Representative of that person within Sub-section 17A(3)(b) of the SIS Act is entitled to be a director in place of that person.

Death or Legal Disability of a Member

Legal Personal Representative

92. In the event that any Member dies or is under a legal disability the Legal Personal Representative of that Member shall become:
- 92.1. where the Trustee is an individual – a Trustee of the Fund; or
- 92.2. where the trustee is a corporation – a director of that corporation
in place of the deceased or incapacitated Member during the period:
- 92.3. in the event of death of a Member:
- 92.3.1. commencing on the death of the Member; and
- 92.3.2. ending when the Benefits of the deceased Member have been paid; and
- 92.4. in the event the Member is under a legal disability:
- 92.4.1. during which the Member is under a legal disability; or
- 92.4.2. during which the Legal Personal Representative has an enduring power of attorney in respect of the Member.

Superannuation Law

93. The Trustee must comply with the requirements of the Superannuation Law, including Parts 11 and 12 of the SIS Regulations, in relation to any information to be provided to the Regulator.

Trustee – Exercising Discretions and Discrimination

Discretion

94. At all times the Trustee shall, subject to the express provisions of the Deed (including in particular Sub-clause 3.13 and Clause 8), have an absolute and uncontrolled discretion:
- 94.1. to exercise or refrain from exercising the trusts, powers and authorities vested in it; and
- 94.2. where it is provided with a choice or two or more courses of action available to it (whether under this Deed or the Superannuation Law).

Discrimination



95. The Trustee shall not discriminate against any Person on the grounds of that Person's race, sex or marital status nor in any way that infringes any law of the Commonwealth or an applicable State or Territory.

Trustee' and Members' Indemnity

96. The Trustee, and any director of a corporate Trustee, and all Members shall be indemnified by the Fund against all liabilities incurred by them as a result of any action taken or omitted to be taken in administering (including a person acting as director of a corporate Trustee in administering) the Fund and exercising the powers and discretions provided for in this Deed:
- 96.1. (subject to Sub-clause 96.2) including:
- 96.1.1. any liability in the nature of a claim against the Trustee for any loss suffered by the Fund;
 - 96.1.2. any liability attributable to the neglect or default of an agent or employee employed or engaged in good faith by the Trustee; and
 - 96.1.3. the cost of seeking advice from any person in respect of any matter relating to performance of the duties or the exercise of the powers of a trustee;
- 96.2. excluding:
- 96.2.1. any liability arising out of the Trustee (or any particular director of a corporate Trustee) failing to act honestly in a matter concerning the Fund or intentionally or recklessly failing to exercise, in relation to a matter affecting the Fund, the degree of care and diligence required to be exercised; or
 - 96.2.2. liability for a monetary penalty under a civil penalty order within the meaning of the SIS Act.

Indemnity from Members

97. The Trustee shall not be entitled to any indemnity, reimbursement or recompense from any Member, and no Member shall be liable for the debts or liabilities of the Fund.

Trustee' Meetings and Resolutions

Meetings

98. If there is more than one Trustee:
- 98.1. a meeting of the Trustee at which a Quorum is present shall be competent to exercise the trusts, powers, authorities and discretions vested in the Trustee herein but any exercise or purported exercise of the trusts, powers,



- 98.2. authorities and discretions at a meeting of the Trustee at which a Quorum is not present shall render that exercise or purported exercise to be void and unenforceable;
 - 98.3. the Trustee may determine the conduct of their meetings, including as to notice, adjournment and appointment of a Chairman as they think appropriate; and
 - 98.4. a resolution of the Trustee shall be valid and binding if all of the Trustee present at that meeting and entitled to vote have voted in favour of it.
99. If there is more than one Trustee, a meeting of Trustee may be held, and the Trustee shall be deemed to be present (including for the purpose of determining a Quorum), where all of the Trustee participating, even though not physically present, are able communicate with each other, and without limitation this includes participating by telephone or video (with audio facilities) or a meeting which occurs by instant messaging.
100. The Trustee shall keep minutes of the resolutions and proceedings of the Trustee in a book provided for that purpose and, if there is more than one Trustee, the Chairman, or in the absence of a Chairman all Trustee present, shall sign the minute of every resolution passed at a duly convened meeting.
101. A Trustee and any firm or body in which a Trustee has a direct or indirect interest may:
- 101.1. enter into any contract or arrangement with the Trustee; and
 - 101.2. act in a professional capacity in relation to the Trustee or the Fund (other than as auditor)

and may receive and retain any remuneration, profit or benefit in doing so as if he or she were not a Trustee or connected with that Trustee.
102. Any Trustee who has a direct or indirect interest in any business to be considered by the Trustee or in any transaction contemplated by the Trustee:
- 102.1. must disclose his or her interest to the Trustee (provided that failure to do so does not render a contract or contract in which the Trustee has an interest void or voidable);
 - 102.2. shall be counted in any Quorum to consider that business or proposed transaction;
 - 102.3. may vote on that business or proposed transaction; and
 - 102.4. may execute any document relating thereto.

Resolutions

103. A resolution in writing signed by:

103.1. where there is one Trustee – that Trustee; and

103.2. where there is more than one Trustee – all of the Trustee

shall have the same effect and validity as a resolution of the Trustee passed at a duly convened meeting.

104. If the Trustee is a corporation a resolution of the directors of the Trustee shall be deemed to be and be treated as a resolution of the Trustee and be and evidence a decision or exercise of power or discretion by the Trustee.

Signing of Documents by the Trustee

105. If there are more than two Trustee any two Trustee are hereby authorised on behalf of the Trustee to execute, sign, enter into and acknowledge all cheques, negotiable instruments, agreements, contracts, writings, proposals for insurance, transfers of shares, policies of insurance or units in a unit trust and all other documents and all acts matters and things as validly and effectually as all the Trustee could do.

Remuneration

106. The Trustee and any director of a corporate Trustee shall not be entitled to receive, obtain or be paid any remuneration from the Fund or from any Person for any duties or services as Trustee or as director of a corporate trustee in relation to the Fund.

107. Any Person being:

107.1. an accountant, actuary, solicitor, barrister, auditor or other professional Person; and

107.2. called upon or whose firm is called upon to perform any service in relation to the Fund (not being services as Trustee)

shall be entitled to make the same professional charges for any services as that Person would make had that Person not been a Trustee or a director of a company acting as Trustee of the Fund.

Trustee as Member's Attorney

108. Each Member hereby irrevocably appoints the Trustee to be that Member's attorney for the purpose of executing and signing all deeds and instruments and doing all things the Trustee considers necessary or desirable in administering the Fund and in accordance with the Superannuation Law but such appointment shall not be for purposes in relation to the implementation or revocation of death benefit nominations.

Variation of Fund Deed

109. The Trustee may at any time and from time to time by deed executed by the Trustee vary, add to or rescind all or any of the provisions from time to time of this Deed and the Rules (if any) in relation thereto and the new provisions so made shall have the same validity



and effect as if they had been originally contained herein and shall be subject to being varied, added to or rescinded in like manner but no variation, addition or rescission shall have the effect of:

- 109.1. reducing the amount of a Benefit except where permitted under the Superannuation Law;
- 109.2. allowing a person to be appointed as a trustee or the trustee of the Fund which is not a Constitutional Corporation – unless the Fund Deed has and will continue to provide that the Fund has as its sole or primary purpose the provision of old age pensions; and
- 109.3. providing that the sole or primary purpose of the Fund is other than the provision of old age pensions – unless the Fund Deed has and will continue to provide that the Trustee must be a Constitutional Corporation.

Complying Self Managed Superannuation Fund

110. In accordance with the intent of this Deed that the Fund continue to:
 - 110.1. be a Self Managed Superannuation Fund subject to Sub-clause 9.6 of this deed;
 - 110.2. be a Complying Superannuation Fund; and
 - 110.3. not be a Non-complying Fund
 - 110.4. any variation by the Trustee for any or all of those purposes is not to be taken to be the creation of a new trust or a resettlement of the trust constituted by the Fund and by this Deed.

APPENDICES

111. The following Appendices are attached hereto and form part of this Deed:
 - 111.1. Appendix A, Application for Membership;
 - 111.2. Appendix B, Binding Death Nomination Form; and
 - 111.3. Appendix C, Rules.

Signed **and delivered as a Deed** on 6th day of MARCH 2018

Executed by Thomson Syme SMSF Pty Ltd (ACN 624 794 725) in accordance with section 127(1) of the *Corporations Act 2001* (Cth):

Director and Secretary

NATHAN SYME

Print name of Director and Secretary

Director

CASSIE THOMSON

Print Name of Director



Appendix A (Clause 10)

APPLICATION FOR MEMBERSHIP OF
THE THOMSON SYME SELF MANAGED SUPER FUND

1. I, the person whose details appear in the Schedule, hereby apply for membership of the above mentioned Fund.
2. In consideration of my admission to membership, I hereby agree to abide by and be bound by the provisions of the Fund Deed and any rules made thereunder.
3. I hereby consent to:
 - (a) (where the Trustee of the Fund is a corporation) – be a director of the trustee corporation and I provide the information in the Schedule in compliance with my obligations under the Corporations Act 2001 (Cth); and
 - (b) (where the Trustee is or are natural persons) – to be a trustee of the Fund.
4. I declare that I am not a disqualified person within the meaning of Section 120 of the Superannuation Industry (Supervision) Act 1993.
5. Where there is an Employer Sponsor applicable to me I hereby authorise that Employer Sponsor to deduct from my salary and pay to the Fund as contributions the amounts (if any) as are from time to time agreed upon by myself and my Employer as contributions to be made by me to the above mentioned Fund.

Schedule:

FULL NAME	
FORMER GIVEN AND FAMILY NAMES (IF ANY)	
ADDRESS	
DATE OF BIRTH	
PLACE OF BIRTH	
TAX FILE NUMBER	

Signature Date2018



SUPERANNUATION INDIVIDUAL TAX FILE NUMBER NOTIFICATION

Name:	
Address:	
Date of Birth:	
Sex:	Male Female (delete inapplicable)

I agree to provide my Tax File Number:

Tax File Number:

--	--	--	--	--	--	--	--	--	--

Signature Date2018

Collection of tax file numbers is authorised by tax laws, the Superannuation Industry (Supervision) Act 1993 and the Privacy Act 1998. Changes to the tax file number law require Trustee to ask you to provide your tax file number to your superannuation fund. By completing this form and providing it to your fund will allow your fund trustee to use your tax file number for the purposes contained in the Superannuation Industry (Supervision) Act 1993 and for the purpose of paying eligible termination payments.

The purposes currently authorised include:

- taxing eligible termination payments at concessional rates;
- finding and amalgamating your superannuation benefits where insufficient information is available;
- passing your tax file number to the Australian Taxation Office whereby you receive a benefit or have unclaimed superannuation money after reaching the aged pension age; and
- allowing the trustee of your superannuation fund to provide your tax file number to a superannuation fund receiving any benefits you may transfer. Your trustee won't pass your tax file number to any other fund if you tell the trustee in writing that you don't want them to pass it on.

You are not required to provide your tax file number. Declining to quote your tax file number is not an offence. However, if you do not give your superannuation fund your tax file number, either now or later, you may pay more tax on your superannuation benefits than you have to.

The lawful purposes for which your tax file number can be used and the consequences of not quoting your tax file number may change in future, as a result of legislative change.



Appendix B (Clauses 1 and 43)

BINDING DEATH BENEFIT NOMINATION FORM

THE THOMSON SYME SELF MANAGED SUPER FUND [Fund]

Name:

Address:

Date of Birth:

I, _____ make a non-lapsing binding nomination that in the event of my death the benefits to which I am entitled from the Fund be paid to the following person(s):

<i>Name</i>	<i>Address</i>	<i>Relationship</i>	<i>Percentage or Amount</i>

However in the event that _____ does not outlive me by 28 days or is unwilling or unable to accept the benefit of this non lapsing binding nomination, then I direct the benefits to which I am entitled referred to above to be paid to:

<i>Name</i>	<i>Address</i>	<i>Relationship</i>	<i>Percentage or Amount</i>

However in the event that _____ does not outlive me by 28 days or is unwilling or unable to accept the benefit of this non lapsing binding nomination, then I direct the benefits to which I am entitled referred to above to be paid to:

<i>Name</i>	<i>Address</i>	<i>Relationship</i>	<i>Percentage or Amount</i>



I understand that I may only nominate my Legal Personal Representative(s) or one or more Dependants.

Signature: Date: ____/____/2018

I _____ declare that I have witnessed _____
(Name of Witness) (Name of Member)

sign this nomination form in my presence and I declare as follows:-

1. I am over 18 years of age; and
2. I am not a dependant or a Legal Personal Representative of _____
(Name of Member)

Signature of Witness _____

I _____ declare that I have witnessed _____
(Name of Witness) (Name of Member)

sign this nomination form in my presence and I declare as follows:-

1. I am over 18 years of age; and
2. I am not a dependant or a Legal Personal Representative of _____
(Name of Member)

Signature of Witness _____

Instruction for completing Binding Death Benefit Nomination

- The Binding Death Benefit Nomination if properly executed enables the Member to nominate certain people to receive their superannuation benefits on their death and the nomination is binding on the Trustee once received by the Trustee.
- The member may only nominate one or more dependants (a spouse, child or other dependant) and/ or their legal personal representative(s).
- The nomination must clearly state either the percentage of the member's benefits the nominated person is to receive or a specific amount.
- The nomination must be signed by the member in the presence of at least one independent witness who must be at least 18 years old and cannot be the member's Legal Personal Representative or Dependante or an associate thereof.



Appendix C (Clauses 1.2 and 5.1)

RULES

Rules relating to Income Stream Arrangements

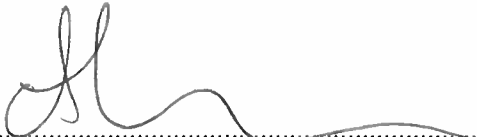
- A. The Trustee may pay an Income Stream to a Member in accordance with an agreement entered into between that Member and the Trustee provided that:
 - a. any such agreement is compliant with the Superannuation Law at the time;
 - b. no agreement relating to an income stream which is not a Retirement Phase Income Stream may be entered into with a Member who has previously met a condition of release; and
 - c. the Trustee shall keep a record detailing the Transfer Balance Cap of the Member on the commencement of the Income Stream and all transactions undertaken by that Member in connection with the Fund which affect his or her Transfer Balance Account.

APPLICATION FOR MEMBERSHIP OF
THE THOMSON SYME SELF MANAGED SUPER FUND

1. I, the person whose details appear in the Schedule, hereby apply for membership of the above mentioned Fund.
2. In consideration of my admission to membership, I hereby agree to abide by and be bound by the provisions of the Fund Deed and any rules made thereunder.
3. I hereby consent to:
 - (a) (where the Trustee of the Fund is a corporation) – be a director of the trustee corporation and I provide the information in the Schedule in compliance with my obligations under the Corporations Act 2001 (Cth); and
 - (b) (where the Trustee is or are natural persons) – to be a trustee of the Fund.
4. I declare that I am not a disqualified person within the meaning of Section 120 of the Superannuation Industry (Supervision) Act 1993.
5. Where there is an Employer Sponsor applicable to me I hereby authorise that Employer Sponsor to deduct from my salary and pay to the Fund as contributions the amounts (if any) as are from time to time agreed upon by myself and my Employer as contributions to be made by me to the above mentioned Fund.

Schedule:

FULL NAME	Cassie Thomson
FORMER GIVEN AND FAMILY NAMES (IF ANY)	
ADDRESS	Unit 10, 11 Varna Street, Clovelly NSW 2031
DATE OF BIRTH	20/06/1978
PLACE OF BIRTH	Adelaide, South Australia
TAX FILE NUMBER	208 188 659

Signature  Date ...6 March.....2018

APPLICATION FOR MEMBERSHIP OF
THE THOMSON SYME SELF MANAGED SUPER FUND

1. I, the person whose details appear in the Schedule, hereby apply for membership of the above mentioned Fund.
2. In consideration of my admission to membership, I hereby agree to abide by and be bound by the provisions of the Fund Deed and any rules made thereunder.
3. I hereby consent to:
 - (a) (where the Trustee of the Fund is a corporation) – be a director of the trustee corporation and I provide the information in the Schedule in compliance with my obligations under the Corporations Act 2001 (Cth); and
 - (b) (where the Trustee is or are natural persons) – to be a trustee of the Fund.
4. I declare that I am not a disqualified person within the meaning of Section 120 of the Superannuation Industry (Supervision) Act 1993.
5. Where there is an Employer Sponsor applicable to me I hereby authorise that Employer Sponsor to deduct from my salary and pay to the Fund as contributions the amounts (if any) as are from time to time agreed upon by myself and my Employer as contributions to be made by me to the above mentioned Fund.

Schedule:

FULL NAME	Nathan Richard Syme
FORMER GIVEN AND FAMILY NAMES (IF ANY)	
ADDRESS	Unit 10, 11 Varna Street, Clovelly NSW 2031
DATE OF BIRTH	18/06/1977
PLACE OF BIRTH	Mount Gambier, South Australia
TAX FILE NUMBER	380 908 765

Signature  Date 6 March.....2018

DECLARATION BY DIRECTOR OF TRUSTEE COMPANY
UNDER SECTION 118 OF THE
SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

I, Nathan Syme
of 19A Read Street
BRONTE NSW 2024

HEREBY DECLARE that I am not a disqualified person as defined by SIS and am therefore not disqualified from acting as a director of a trustee company of a superannuation fund under SIS

HEREBY DECLARE that I am aware of my responsibilities under the trust deed having read and fully understood it's contents, and also my responsibilities under SIS.

AND HEREBY CONSENT to act as a Trustee of the Thomson Syme Self Managed Fund (in my capacity as a director of Thomson Syme SMSF Pty Ltd)

constituted on 6 March 2018

AND I AGREE to execute the Trust Deed and to administer the Fund in accordance with the terms and conditions set out in the Trust Deed and other legislative requirements.

I UNDERTAKE to notify any other directors of the trustee of the Fund in writing if I am for any reason disqualified from continuing to act as a trustee.

dated: 6 March 2018

signed: 

* Note re Disqualified Person (SIS Section 120):

The following are defined by SIS as being disqualified persons:

1. persons who have at any time been convicted of an offence in respect of dishonest conduct;
2. a civil penalty order was made against the person; or
3. a person is an insolvent under administration.

A body corporate trustee is a disqualified person where:

1. a receiver and manager has been appointed in respect of property beneficially owned by the body;
2. an official manager or deputy official manager has been appointed in respect of the body;
3. a provisional liquidator has been appointed in respect of the body; or
4. the body has begun to be wound up.

N.B. A director of a Corporate trustee must not be a disqualified person as described above.

DECLARATION BY DIRECTOR OF TRUSTEE COMPANY

UNDER SECTION 118 OF THE
SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

I, Cassie Thomson
of 19A Read Street
BRONTE NSW 2024

HEREBY DECLARE that I am not a disqualified person as defined by SIS and am therefore not disqualified from acting as a director of a trustee company of a superannuation fund under SIS

HEREBY DECLARE that I am aware of my responsibilities under the trust deed having read and fully understood it's contents, and also my responsibilities under SIS.


AND HEREBY CONSENT to act as a Trustee of the Thomson Syme Self Managed Fund (in my capacity as a director of Thomson Syme SMSF Pty Ltd)

constituted on 6 March 2018

AND I AGREE to execute the Trust Deed and to administer the Fund in accordance with the terms and conditions set out in the Trust Deed and other legislative requirements.

I UNDERTAKE to notify any other directors of the trustee of the Fund in writing if I am for any reason disqualified from continuing to act as a trustee.

dated: 6 March 2018

signed: 

* Note re Disqualified Person (SIS Section 120):

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A body corporate trustee is a disqualified person where:

1. a receiver and manager has been appointed in respect of property beneficially owned by the body;
2. an official manager or deputy official manager has been appointed in respect of the body;
3. a provisional liquidator has been appointed in respect of the body; or
4. the body has begun to be wound up.

N.B. A director of a Corporate trustee must not be a disqualified person as described above.

SMSF Investment Strategy

Thomson Syme Self Managed Super Fund

Date: 6 March 2018

Objective

This investment strategy of (as reviewed and amended annually or more often depending on changes to the needs of members) is created in compliance with the Superannuation Industry (Supervision) Act 1993.

The Fund:

1. accepts employer and member contribution and contributions from other persons as the laws allow
2. transfers from other Superannuation funds and from a spouse as the laws allow
3. provides benefits to members upon retirement and as the laws allow
4. provides other activities as allowed by the laws and regulations from time to time
5. allows access to any unrestricted non-preserved benefits (as/when allowed by the laws and regulations)
6. provides for the payment of pension benefits at a rate as determined in the future from time to time.

The fund complies with the current laws and regulations and the rules in the trust deed. It has the following investment objectives:

Risk and Return

It is recognised that timing (when you get into the investment) and time in the investment (how long you are in the investment) affects returns. Different investments have different returns and volatility. The Trustee (from time to time) of the fund has a strong emphasis on preserving the fund's capital. However, many sound investments are not capital guaranteed. Security of capital has to be tempered with the need to achieve the desired rate of return. Therefore, assets that show volatility may be of benefit to the fund.

The Trustee is ever vigilant to balance these two objectives:

- protecting the capital and
- growing the value of the fund by obtaining an acceptable rate of return.

Position on Diversification

From time to time fund investments may be diversified across asset classes but at other times maybe concentrated in only a few or one. The trustee will invest according to market conditions

and availability of the fund's assets. A fund's assets may be predominantly invested in residential or commercial (or other types) of real estate should the trustee see fit to do so.

Required Rate of Return

The Trustee seeks an overall investment return for the fund in the 7-10 year term (medium term) of 3-5% above the average rate of inflation over that period.

Trustee's Obligations

The Trustee ensures that the fund meets the legislated standard minimums to continue to obtain concessional taxation status on the income. It is also incumbent on the Trustee to consider the tax consequences of all investments. Tax-advantaged products may reduce the fund's taxation burden. Tax is one of the Trustee's relevant concerns. The Trustee acknowledges that members' benefits are a liability of the fund. The Trustee gives thought to the level of benefit required to be paid to the member. However, while no terminations or benefits are expected to be paid out in the short to medium term the Trustee is at liberty to examine investments that are medium term. However, when the member is in pension phase the time horizon may be far shorter.

Paying Debts

The Trustee is obliged to pay tax, expenses and benefits. It will do so within 31 days. The Trustee ensures that it holds sufficient cash to meet such obligations.

Cost of Investing

The Trustee strives to reduce costs of investing. However, at times upfront investment costs are payable in order to obtain the best investment products that fit into this investment strategy. Exit costs and penalties may also be part of the cost of carrying out this investment strategy.

Gearing

Borrowing to invest is permissible by the fund in accordance with the rules and laws at the time.

Investments (all investments maybe held within the following range 0-100%)

Cash

Money can be held in kind, in banks, building societies, lending institutions and cash management accounts.

Australian Shares

After research and due diligence, these include listed and unlisted securities including shares, warrants, derivatives, derivatives securities and managed funds.

Fixed Interest

These include deposits in Australian and overseas banks, building societies, lending institutions, cash management accounts, government and non-government bonds, bank bills, debentures, corporate notes and specialist fixed interest funds.

International Shares

After research and due diligence, these include investments directly or indirectly in listed and unlisted shares from around the world including listed and unlisted securities including shares, warrants, derivatives, derivatives securities and managed funds.

Property

This includes direct residential and commercial real estate, both direct and indirect investments in listed and unlisted property trusts and property securities funds.

Derivatives

Derivatives are financial contracts, or financial instruments, whose prices are derived from the price of something else (known as the underlying). The underlying price on which a derivative is based can be that of an asset (e.g., commodities, equities (stocks), residential mortgages, commercial real estate, loans, bonds), an index (e.g., interest rates, exchange rates, stock market indices, consumer price index (CPI), inflation derivatives, or other items).

Structured Products

This includes products that cover a diverse set of investment categories outside traditional bonds and shares and can be considered as having a typically higher risk/ return profile, or other features that provide some complexity to the investment. These products that are derived from and/or based on a single security or securities, a basket of stocks, an index, a commodity, debt issuance and/or a foreign currency, among other things and include index and equity linked notes, term notes and units generally consisting of a contract to purchase equity and/or debt securities at a specific time.

Art

This includes Emerging Artists, Mid-Career Artists and Blue-chip Artists. A rising artist generally does not have any auction record though their artworks are exhibited and collected by a number of famous art galleries. Mid-career artists are already established in their careers and have a promising auction history. Blue-chip artists are holding national significance and their art works are collected and auctioned by most all art galleries.

Insurance

The trustees have reviewed the need to hold a contract insurance for members of the fund and have determined that the trustees do not currently need insurance in compliance with the directives contained within SIS Act 1994 Regulation 4.09 (2)(e)


Review

The Trustees undertake to review this strategy on a continual basis and will regularly revisit the objectives and strategies of the fund consistent with the needs of members and will as a minimum review the fund's investment strategy annually.

Signed by the Trustee(s)

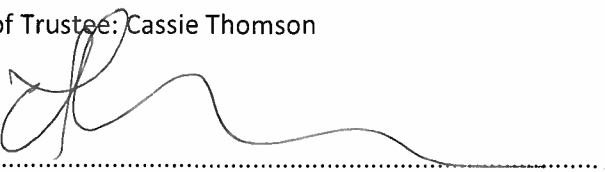
Name of Trustee: Nathan Syme

Signed


.....

Name of Trustee: Cassie Thomson

Signed


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