

Financial Statements

Australian Mortgage Finance Services Fund

ABN 28 970 507 305

For the year ended 30 June 2025

Prepared by Gold Group Consulting

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Income Statement

Australian Mortgage Finance Services Fund For the year ended 30 June 2025

	NOTES	2025	2024
Income			
Loan Interest Income & Loan Management Fees		2,799,158	2,590,117
Extension Fee		53,800	27,509
Rollover Fee		99,975	30,750
Total Income		2,952,933	2,648,376
Other Income			
Class C Note: Interest Coupons		-	264,000
Investment Interest Received: ASCF Premium Capital Fund		334,246	213,790
Investment Interest Received: ASCF High Yield Fund		809,409	834,664
Investment Interest Received: ASCF Select Income Fund		227,075	258,707
Total Other Income		1,370,731	1,571,160
Total Income		4,323,664	4,219,536
Expenses			
ASIC Annual Return Fees		321	310
Unrecoverable Enforcement Costs		11,143	-
General Expenses		-	387
Impairment Expense		1,035,571	238,968
Interest Expense		3,114,229	2,907,959
Legal & Compliance Fees		30,750	27,121
Performance Fees		124,456	1,044,791
Legal & Compliance expenses		7,194	-
Total Expenses		4,323,664	4,219,536
Profit/(Loss) before Taxation		-	-
Net Profit After Tax		-	-
Net Profit After Dividends Paid		-	-

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Gold Group Consulting.

Balance Sheet

Australian Mortgage Finance Services Fund As at 30 June 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
Assets			
Current Assets			
BankAccounts			
Trading Account #31-4864		140,295	398,310
Total BankAccounts		140,295	398,310
GST Refundable		8,249	-
Loans Receivable		23,876,385	22,646,067
Total Current Assets		24,024,928	23,044,377
Non-Current Assets			
Investments Held			
Units in ASCF High Yield Fund		15,499,382	6,072,387
Units in ASCF Select Income Fund		-	3,000,000
Units in ASCF Premium Capital Fund		-	4,810,998
Total Investments Held		15,499,382	13,883,384
Total Non-Current Assets		15,499,382	13,883,384
Total Assets		39,524,310	36,927,761
Liabilities			
Current Liabilities			
Accounts Payable		3,255,612	1,239,533
GST Payable		-	90,880
Total Current Liabilities		3,255,612	1,330,412
Non-Current Liabilities			
Loan - ASCF Private Fund		36,268,686	35,597,337
Total Non-Current Liabilities		36,268,686	35,597,337
Total Liabilities		39,524,298	36,927,749
Net Assets		12	12
Equity			
Issued Units		12	12
Total Equity		12	12
Total Equity		12	12

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Gold Group Consulting.

Notes to the Financial Statements

Australian Mortgage Finance Services Fund For the year ended 30 June 2025

1. Statement of Significant Accounting Policies

The Directors have determined that the company is not a reporting entity and accordingly, this financial report is a special purpose report prepared for the sole purpose of distributing a financial report to members and must not be used for any other purpose. The Directors have determined that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report has been prepared on an accrual basis and under the historical cost convention, except for certain assets, which, as noted, have been written down to fair value as a result of impairment. Unless otherwise stated, the accounting policies adopted are consistent with those of the prior year.

The accounting policies that have been adopted in the preparation of the statements are as follows:

Income Tax

The income tax expense for the year comprises current income tax expense. The company does not apply deferred tax. Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at 30 June 2025. Current tax liabilities are therefore measured at the amounts expected to be paid to the relevant taxation authority.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Revenue Recognition

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Revenue from the rendering of services is recognised upon the delivery of the services to customers.

Revenue from commissions is recognised upon delivery of services to customers.

Revenue from interest is recognised using the effective interest rate method.

Revenue from dividends is recognised when the entity has a right to receive the dividend.

All revenue is stated net of the amount of goods and services tax (GST).

Goods and Services Tax

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

These notes should be read in conjunction with the attached compilation report of Gold Group Consulting

Tax Reconciliation

Australian Mortgage Finance Services Fund For the year ended 30 June 2025

2025

Tax Reconciliation

Accounting Profit for Period

Profit for period	-
Carried Forward Losses Applied	-
Total Accounting Profit for Period	-

Addbacks

Other Addbacks	-
Total Addbacks	-

Deductions

Other Deductions	-
Total Deductions	-

Taxable Profit

-

Tax Payable

-

Directors Declaration

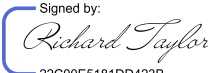
Australian Mortgage Finance Services Fund For the year ended 30 June 2025

The Directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Directors of the company declare that:

1. the financial statements and notes, present fairly the company's financial position as at 30 June 2025 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. in the Directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director: Richard Taylor  Signed by: 22C00E5181DD423B

Director: Filippo Sciacca  Signed by: BEF0D0C3E6D4CCAC

Director: Anthony Russo  Signed by: ECA7FD37C07EF50E

Sign date: 17/10/2025

Compilation Report

Australian Mortgage Finance Services Fund For the year ended 30 June 2025

Compilation report to Australian Mortgage Finance Services ATF Australian Mortgage Finance Services Fund.

We have compiled the accompanying special purpose financial statements of Australian Mortgage Finance Services Pty Ltd ATF Australian Mortgage Finance Services Fund, which comprise the income statement, balance sheet and statement of cash flows for the period ended 30 June 2025, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is to provide information relating to the performance and financial position of the company that satisfies the needs of the members.

The Responsibility of the Directors

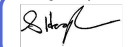
You are solely responsible for the information contained in the special purpose financial statements and have determined that the significant accounting policies adopted as set out in Note 1 to the financial statements are appropriate to meet your needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by you, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors of the trustee company provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the members of Australian Mortgage Finance Services Pty Ltd ATF Australian Mortgage Finance Services Fund. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Signed by:

3C241397ACC74F1C

Stephen Hodgkinson

Gold Group Consulting

Level 4, 7 Bay Street, Southport, QLD, 4215

Dated: 17/10/2025