

## Appendix 5.10 – Adjusted BBYFUNDING Ledger reliability testing

The results of our investigations into the 16 journal entries that do not net to nil are set out below:

Jrnl Date	Jrnl Ref	Jrnl Value	Remitting account	Receiving account	Bank movements schedule narrative	Email correspondence	Also refer to	Note
27/01/2012	J840	-\$12,000,000.00	eBridge Buffer 0256	EQ Trust 8694	"Transfer from BBY Corp"	None identified	Section 4.3	<b>Note 1</b>
27/01/2012	J840	\$1,000,000.00	EQ Trust 8694	Trust 5 7204	"Transfer to BBY Corp"	None identified		<b>Note 2</b>
09/03/2012	PD13430	\$1,000,000.00	EQ Trust 8694	Trust 5 7204	"Payment to BBY Corp"	None identified		<b>Note 2</b>
16/03/2012	J1884	\$1,000,000.00	EQ Trust 8694	Trust 5 7204	"Payment t BBY Corp"	None identified		<b>Note 2</b>
29/06/2012	J4257	\$999,817.28	EQ Trust 8694	Trust 4 5357	"Paid finance funding"	<b>Exhibit 5.6</b>	Section 5.2.5	<b>Note 3</b>
29/06/2012	J4258	\$8,031.00	GEN 8643	Trust 4 5357	"Balance paid to finance"	<b>Exhibit 5.34</b>		<b>Note 4</b>
29/06/2012	J4266	\$2,172,054.73	EQ Trust 541	Trust 4 5357	"Finance Funding Payment"	<b>Exhibit 5.35</b>		<b>Note 5</b>
02/07/2012	J4269	-\$7,000.00	<i>Refer J4257</i>	<i>Refer J4257</i>	<i>Refer J4257</i>	<b>Exhibit 5.6</b>	Section 5.2.5	<b>Note 3</b>
02/07/2012	J4269	\$1,619,759.05	EQ Trust 8694	Smartrader 874	"Payment to BBY Corp"	None identified	Section 5.3	<b>Note 6</b>
02/07/2012	J4316	-\$1,500,000.00	Trust 4 5357	EQ Trust 541	"Funding from BBY Corp"	<b>Exhibit 5.36</b>		<b>Note 7</b>
12/07/2012	J4543	\$4,111,491.55	EQ Trust 541	Smartrader 874	"Payment to BBY Corp"	None identified	Sections 5.3 & 5.2.4	<b>Note 6</b>
17/07/2012	J4633	-\$1,000,000.00	Smartrader 874	EQ Trust 541	"Transfer from BBY Corp"	None identified	Sections 5.3 & 5.2.4	<b>Note 6</b>
26/07/2012	J4875	\$273,420.37	GEN 8643	Smartrader 874	"Funds paid to BBY Corp"	None identified	Section 5.3	<b>Note 6</b>
12/01/2015	J41211	\$300,000.00	GEN 576	Trust 3 217	"RTGs Pymt to BBY Corp AC - Ref April"	<b>Exhibit 5.37</b>		<b>Note 8</b>
06/05/2015	J45273	\$3,471,076.00	FAC 106	External - ASX	"CBPL Margin Payment"	<b>Exhibit 5.38</b>		<b>Note 9</b>
08/05/2015	J45357	-\$2,700,000.00	OD Excess 516	FAC 106	"Transfer from Excess AC"	<b>Exhibit 5.38</b>		<b>Note 9</b>
<b>Net position</b>		<b>-1,251,350.02</b>						

We found that each of the above ledger entries were recorded in the relevant BBYL bank movement schedules and that each entry appeared to reflect a bank transaction.

Note 1 – Our detailed investigations in relation to this transaction are set out in section 4.3 of this report. From our investigations we consider this transaction to be an Equity/ETO Funding Transaction.

Note 2 – We have been unable to identify email correspondence in relation to these transactions, however we have identified bank transactions and entries on the BBYL bank movements schedules which appear to relate to these journal entries. Each of these amounts were paid out of the same Equity/ETO CSA to which the \$12 million of funds was deposited into. The description of the transactions on the BBYL bank movements schedules are also in line with descriptions used for other Equity/ETO Funding Transactions. On this basis, and in the absence of any information to the contrary, we consider these transactions to be Equity/ETO Funding Transactions.

Note 3 – These journal entries are discussed in section 5.2.5 of this report. From our investigations we consider this transaction to be an Equity/ETO Funding Transaction.

Note 4 – We identified email correspondence in relation to this transaction, which is **Exhibit 5.34**, however the email correspondence does not provide any reason for the transfer. The BBYL bank movement schedule description does not include a reference to *'BBY Corp'*, however as set out in **Appendix 5.1**, we note that this reference is not consistently used in respect of all Equity/ETO Funding Transactions. The funds movement is from an Equity/ETO CSA to an Other Trust account and is therefore consistent with the pattern of Equity/ETO Funding Transactions. On this basis, and in the absence of any information to the contrary, we consider this transaction to be an Equity/ETO Funding Transaction.

Note 5 – We identified email correspondence in relation to this transaction, which is **Exhibit 5.35**, however the email correspondence does not provide any reason for the transfer. The BBYL bank movement schedule description does not include reference to *'BBY Corp'*, however as set out in **Appendix 5.1**, we note that this reference is not consistently used in respect of all Equity/ETO Funding Transactions. The funds movement is from an Equity/ETO CSA to an Other Trust' account and is therefore consistent with the pattern of Equity/ETO Funding Transactions. On this basis, and in the absence of any information to the contrary, we consider this transaction to be an Equity/ETO Funding Transaction.

Note 6 – We have been unable to identify email correspondence in relation to these transactions. However, these transactions are discussed in section 5.3 of this report, and appear to be consistent with the funds movement pattern of Equity/ETO Funding Transactions.

Note 7 – We identified email correspondence in relation to this transaction, which is **Exhibit 5.36**, which suggests that this transaction is an Equity/ETO Funding Transaction.

Note 8 – We identified email correspondence in relation to this transaction, which is **Exhibit 5.37**. This email suggest that this journal entry relates to the provision of funds from the Equity/ETO business to *'BBY Corp'*. Given the transaction was posted to the BBYFUNDING ledger, it appears that the transfer has been treated as a repayment to *'BBY Corp'* from the Equity/ETO business and therefore we consider this to be an Equity/ETO Funding Transaction.

Note 9 – Refer to section 5.2.6.