

Appendix 5.6 – FINREMIT '*BBY Corp*' journals after August 2012

05/12/2014 'JNL39843 BBY CORP BORRED FUNDS 5/12/14' \$1,525,100.00

Email correspondence we identified in relation to this transaction describes the transaction as a “corporate borrowed withdrawal” (see **Exhibit 5.15**). From review of the bank statements we note that these funds were transferred from the General account ending 576 to the General Trust account ending 002, before being transferred to the Saxo Buffer account ending 356. This movement is reflected in the Saxo upload funds flow diagram on page 104 of the CSA Report. Although this journal references “*BBY Corp*”, the funds movements do not appear to involve the Equity/ETO accounts and therefore we do not consider this transaction to be repayment of Equity/ETO Funding Transactions. Therefore, we have therefore not reallocated this journal to the BBYFUNDING ledger.

13/04/2015 'JNL44461 FUNDING MOVEMENT 13042015' \$200,000.00

From our review of the bank statements, it appears that the transaction to which to this journal relates is a transfer of \$200,000 from the General account ending 576 to the Operating account ending 0891. Email correspondence we identified in relation to this transaction suggests that funds were required to facilitate a payment to Halifax Investment Services Ltd (see **Exhibit 5.16**). The transfer of funds does not appear to involve Equity/ETO accounts and therefore we do not consider this to be an Equity/ETO Funding Transaction. Therefore, we have not reallocated this journal to the BBYFUNDING ledger.