

**THE VISKOVICH SUPERANNUATION FUND**

**FINANCIAL STATEMENTS**

**AND REPORTS**

**FOR THE PERIOD 1 JULY 2020 TO 30 JUNE 2021**

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Carter Woodgate Pty Ltd  
Unit 4  
4-10 Farrall Road  
Midvale WA 6056

**THE VISKOVICH SUPERANNUATION FUND**  
**COMPILATION REPORT TO THE MEMBER(S) OF THE VISKOVICH SUPERANNUATION FUND**

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We have compiled the accompanying special purpose financial statements of THE VISKOVICH SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2021, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

*The Responsibility of the Trustee(s)*

The Trustee (s) of the THE VISKOVICH SUPERANNUATION FUND is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

*Our Responsibility*

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

*Assurance Disclaimer*

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Dated: 28/09/2021

**THE VISKOVICH SUPERANNUATION FUND**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021**

|   | 2021    | 2020    |
|---|---------|---------|
|   | \$      | \$      |
| <b>Investments</b>                                    |         |         |
| Shares in Listed Companies (Australian)               | 428,152 | 262,843 |
| Shares in Listed Companies (Overseas)                 | -       | 13,464  |
|   | 428,152 | 276,307 |
| <b>Other Assets</b>                                   |         |         |
| Cash at Bank  | 11,540  | 24,992  |
| CBA - A/C 2323 4242                                   | 25,788  | 9,855   |
| Bigtincan SPP refund due                              | -       | 1,000   |
| Income Tax Refundable (Note 7)                        | 1,077   | 950     |
|   | 38,405  | 36,797  |
| <b>Total Assets</b>                                   | 466,557 | 313,104 |
| <b>Less:</b>  |         |         |
| <b>Liabilities</b>                                    |         |         |
| Shares received and not yet paid for                  | 3,320   | -       |
|   | 3,320   | -       |
| <b>Net Assets Available to Pay Benefits</b>           | 463,237 | 313,104 |
| <b>Represented by:</b>                                |         |         |
| <b>Liability for Accrued Benefits (Notes 2, 3, 4)</b> |         |         |
| Members Accrued Benefits                              | 463,237 | 313,104 |
|   | 463,237 | 313,104 |
|   | 463,237 | 313,104 |

The accompanying notes form part of these financial statements

**THE VISKOVICH SUPERANNUATION FUND**  
**OPERATING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|   | 2021    | 2020     |
|---|---------|----------|
|   | \$      | \$       |
| <b>Income</b>   |         |          |
| Capital Gains/(Losses) - Taxable  | 19,203  | 945      |
| Capital Gains/(Losses) - Non Taxable                                    | 153     | 790      |
| Dividends Received  | 8,750   | 6,803    |
| Employer Contributions - Concessional                                   | 1,992   | 1,667    |
| Increase in Market Value of Investments (Note 5)                        | 150,088 | -        |
| Interest Received   | 13      | 386      |
| Other Contributions - Non Taxable                                       | 272     | 239      |
|   | 180,471 | 10,830   |
| <b>Expenses</b>   |         |          |
| Accountancy Fees  | 1,078   | 1,045    |
| ATO Supervisory Levy  | 259     | 259      |
| Actuarial Certificate   | 176     | 176      |
| Auditor's Remuneration  | 990     | 990      |
| Bank Charges  | 120     | 120      |
| Decrease in Market Value of Investments (Note 5)                        | -       | 14,808   |
| Pensions Paid - Preserved - Tax Free                                    |         |          |
| Pensions Paid - Unrestricted Non Preserved - Tax Free                   | 4,875   | 6,557    |
| Pensions Paid - Preserved - Taxable                                     | -       | 1        |
| Pensions Paid - Unrestricted Non Preserved - Taxable                    | 21,624  | 27,442   |
|   | 29,122  | 51,398   |
| <b>Benefits Accrued as a Result of Operations before<br/>Income Tax</b> | 151,349 | (40,568) |
| <b>Income Tax (Note 7)</b>  |         |          |
| Income Tax Expense  | 1,216   | 800      |
|   | 1,216   | 800      |
| <b>Benefits Accrued as a Result of Operations</b>                       | 150,133 | (41,368) |

The accompanying notes form part of these financial statements

**THE VISKOVICH SUPERANNUATION FUND**  
**STATEMENT OF TAXABLE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|  | 2021              |
|--|-------------------|
|  | \$                |
| Benefits Accrued as a Result of Operations before Income Tax | 151,348.00        |
| <b>Less:</b>   |                   |
| Increase in Market Value of Investments                      | (150,088.00)      |
| Other Contributions - Non Taxable                            | (272.00)          |
| Accounting Capital Gains                                     | (19,357.00)       |
| Exempt Pension Income  | (21,054.00)       |
| Other Non Taxable Items                                      | 2.00              |
|  | (190,769.00)      |
|  | (39,421.00)       |
| <b>Add:</b>  |                   |
| Actuarial Certificate  | 176.00            |
| Pensions Paid - Unrestricted Non Preserved - Tax Free        | 4,875.00          |
| Pensions Paid - Unrestricted Non Preserved - Taxable         | 21,624.00         |
| Taxable Capital Gains  | 19,204.00         |
| Pension Member Non Deductible Expenses                       | 1,647.00          |
|  | 47,526.00         |
|  | 8,105.00          |
| <b>Taxable Income</b>  | <b>8,105.00</b>   |
| <b>Tax Payable on Taxable Income</b>                         | <b>1,215.75</b>   |
| <b>Less:</b>   |                   |
| Imputed Credits  | 2,292.56          |
|  | 2,292.56          |
| <b>Income Tax Payable/(Refund)</b>                           | <b>(1,076.81)</b> |
| <b>Add:</b>  |                   |
| Supervisory levy   | 259.00            |
| <b>Total Amount Due or Refundable</b>                        | <b>(817.81)</b>   |

**THE VISKOVICH SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**1. Summary of Significant Accounting Policies**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis unless stated otherwise and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the trustees/ directors of the trustee company.

**a. Measurement of Investments**

The fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market values, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions are made:

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

Market value has been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
  - ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
  - iii. fixed-interest securities by reference to the redemption price at the end of the reporting period;
  - iv. unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
  - v. investment properties at the trustees' assessment of the market value or where
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**THE VISKOVICH SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

**b. Cash and Cash Equivalents**

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

**c. Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

**d. Liability for Accrued Benefits**

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**THE VISKOVICH SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

**e. Goods and Services Tax (GST)**

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

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

**f. Critical Accounting Estimates and Judgements**

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

**2. Liability for Accrued Benefits**

Changes in the Liability for Accrued Benefits are as follows:

|  | 2021           | 2020           |
|--|----------------|----------------|
|  | \$             | \$             |
| Liability for Accrued Benefits at beginning of period      | 313,105        | 354,472        |
| Add:   |                |                |
| Benefits Accrued as a Result of Operations                 | 150,132        | (41,367)       |
| - Adjustment of Deferred Tax Liability /Deferred Tax Asset | -              | -              |
|  | <hr/>          | <hr/>          |
| Liability for Accrued Benefits at end of period            | <u>463,237</u> | <u>313,105</u> |

**3. Vested Benefits**

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

|                 | 2021           | 2020           |
|-----------------|----------------|----------------|
|                 | \$             | \$             |
| Vested Benefits | <u>463,237</u> | <u>313,105</u> |

**4. Guaranteed Benefits**

No guarantees have been given in respect of any part of

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**THE VISKOVICH SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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the liability for accrued benefits.

**5. Changes in Market Values**

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

|   | 2021           | 2020            |
|---|----------------|-----------------|
|   | \$             | \$              |
| Shares in Listed Companies (Australian) | 147,966        | (12,686)        |
| Shares in Listed Companies (Overseas)   | 2,122          | (2,122)         |
|   | <u>150,088</u> | <u>(14,808)</u> |

**6. Funding Arrangements**

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

|          | 2021 | 2020 |
|----------|------|------|
|          | \$   | \$   |
| Employer |      |      |
| Members  |      |      |

**7. Income Tax**

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

|  | 2021           | 2020            |
|--|----------------|-----------------|
|  | \$             | \$              |
| Benefits accrued as a result of operations before income tax | <u>151,348</u> | <u>(40,567)</u> |
| Prima facie income tax on accrued benefits                   | 22,702         | (6,085)         |
| Add/(Less) Tax Effect of:                                    |                |                 |
| Increase in Market Value of Investments                      | (22,513)       | -               |
| Other Contributions - Non Taxable                            | (41)           | (36)            |
| Accountancy Fees   | 122            | 57              |
| Actuarial Certificate  | 26             | 26              |
| Auditor's Remuneration                                       | 112            | 54              |
| Bank Charges   | 14             | 7               |
| Decrease in Market Value of Investments                      | -              | 2,221           |
| Pensions Paid - Preserved - Tax Free                         | -              | -               |

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**THE VISKOVICH SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|   |          |       |
|---|----------|-------|
| Pensions Paid - Unrestricted Non Preserved - Tax Free | 731      | 984   |
| Pensions Paid - Preserved - Taxable                   |          |       |
| Pensions Paid - Unrestricted Non Preserved - Taxable  | 3,244    | 4,116 |
| Exempt Pension Income                                 | (3,158)  | (458) |
| Accounting (Profits)/Losses on Sale of Investments    | (2,904)  | (260) |
| Taxable Capital Gains                                 | 2,881    | 174   |
|   | (21,486) | 6,885 |
| Income Tax Expense                                    | 1,216    | 800   |

Income tax expense comprises:

|                                 |         |       |
|---------------------------------|---------|-------|
| Income Tax Payable/(Refundable) | (1,077) | (950) |
| Imputed Credits                 | 2,293   | 1,751 |
|                                 | 1,216   | 800   |

**8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax**

|  | 2021      | 2020     |
|--|-----------|----------|
|  | \$        | \$       |
| Benefits accrued from operations after income tax                        | 150,132   | (41,367) |
| Add/(Less) non cash amounts included in benefits accrued from operations |           |          |
| Capital Gains/(Losses) - Taxable   | (19,203)  | (945)    |
| Capital Gains/(Losses) - Non Taxable                                     | (153)     | (790)    |
| Increase in Market Value of Investments                                  | (150,088) | -        |
| Decrease in Market Value of Investments                                  | -         | 14,808   |
| Income Tax Expense   | 1,216     | 800      |
| Other non cash items   | (1,342)   | (900)    |
|  | (169,571) | 12,973   |
| Net cash provided by operating activities                                | (19,439)  | (28,395) |

**9. Reconciliation of Cash**

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

|      | 2021   | 2020   |
|------|--------|--------|
|      | \$     | \$     |
| Cash | 37,328 | 34,847 |

**Member's Statement**  
**THE VISKOVICH SUPERANNUATION FUND**

**MRS JANE ELIZABETH VISKOVICH**  
**9 LODER WAY**  
**SOUTH GUILDFORD WA 6055**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

| <b>Your Details</b>       |                      | <b>Your Balance</b>          |                  |
|---------------------------|----------------------|------------------------------|------------------|
| Date of Birth             | 25 June 1954         | <b>Total Benefits</b>        | <b>\$237,253</b> |
| Tax File Number           | Provided             | <b>Comprising:</b>           |                  |
| Date Joined Fund          | 29 October 2009      | - Preserved                  | \$34,627         |
| Service Period Start Date | 29 October 2009      | - Restricted Non Preserved   |                  |
| Date Left Fund            |                      | - Unrestricted Non Preserved | \$202,627        |
| Member Mode               | Accumulation/Pension | <b>Including:</b>            |                  |
| Account Description       |                      | - Tax Free Component         | \$33,334         |
| Current Salary            |                      | - Taxable Component          | \$203,919        |
| Vested Amount             | \$237,253            |                              |                  |
| Insured Death Benefit     |                      |                              |                  |
| Total Death Benefit       | \$237,253            |                              |                  |
| Disability Benefit        |                      |                              |                  |
| Nominated Beneficiaries   |                      |                              |                  |

| <b>Your Detailed Account</b>                                 | <b>Preserved</b> | <b>Restricted Non Preserved</b> | <b>Unrestricted Non Preserved</b> | <b>Total</b>   |
|--|------------------|---------------------------------|-----------------------------------|----------------|
| Opening Balance at 1 July 2020                               | 34,627           |                                 | 127,096                           | 161,723        |
| <u>Add: Increases to Member's Account During the Period</u>  |                  |                                 |                                   |                |
| Concessional Contributions                                   |                  |                                 |                                   |                |
| Non-Concessional Contributions                               |                  |                                 |                                   |                |
| Other Contributions  |                  |                                 |                                   |                |
| Govt Co-Contributions  |                  |                                 |                                   |                |
| Employer Contributions - No TFN                              |                  |                                 |                                   |                |
| Proceeds of Insurance Policies                               |                  |                                 |                                   |                |
| Share of Net Income/(Loss) for period                        |                  |                                 | 90,460                            | 90,460         |
| Transfers in and transfers from reserves                     |                  |                                 |                                   |                |
|  |                  |                                 | 90,460                            | 90,460         |
|  | 34,627           |                                 | 217,556                           | 252,183        |
| <u>Less: Decreases to Member's Account During the Period</u> |                  |                                 |                                   |                |
| Benefits/Pensions Paid                                       |                  |                                 | 14,500                            | 14,500         |
| Contributions Tax  |                  |                                 |                                   |                |
| Income Tax   |                  |                                 | 430                               | 430            |
| No TFN Excess Contributions Tax                              |                  |                                 |                                   |                |
| Division 293 Tax   |                  |                                 |                                   |                |
| Excess Contributions Tax                                     |                  |                                 |                                   |                |
| Refund Excess Contributions                                  |                  |                                 |                                   |                |
| Insurance Policy Premiums Paid                               |                  |                                 |                                   |                |
| Management Fees  |                  |                                 |                                   |                |
| Share of fund expenses                                       |                  |                                 |                                   |                |
| Transfers out and transfers to reserves                      |                  |                                 |                                   |                |
|  |                  |                                 | 14,930                            | 14,930         |
| <b>Member's Account Balance at 30/06/2021</b>                | <b>34,627</b>    |                                 | <b>202,626</b>                    | <b>237,253</b> |

Reference: VISKOVIC / 501

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Francis John Viskovich  
Director

Jane Elizabeth Viskovich  
Director

Statement Date: 28 September 2021

**Member's Statement**  
**THE VISKOVICH SUPERANNUATION FUND**

**MR FRANCIS JOHN VISKOVICH**  
**9 LODER WAY**  
**SOUTH GUILDFORD WA 6055**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

| <b>Your Details</b>       |                      | <b>Your Balance</b>          |                  |
|---------------------------|----------------------|------------------------------|------------------|
| Date of Birth             | 1 May 1948           | <b>Total Benefits</b>        | <b>\$225,984</b> |
| Tax File Number           | Provided             | Comprising:                  |                  |
| Date Joined Fund          | 29 October 2009      | - Preserved                  | \$(1)            |
| Service Period Start Date | 29 October 2009      | - Restricted Non Preserved   |                  |
| Date Left Fund            |                      | - Unrestricted Non Preserved | \$225,985        |
| Member Mode               | Accumulation/Pension | Including:                   |                  |
| Account Description       |                      | - Tax Free Component         | \$69,732         |
| Current Salary            |                      | - Taxable Component          | \$156,252        |
| Vested Amount             | \$225,984            |                              |                  |
| Insured Death Benefit     |                      |                              |                  |
| Total Death Benefit       | \$225,984            |                              |                  |
| Disability Benefit        |                      |                              |                  |
| Nominated Beneficiaries   |                      |                              |                  |

| <b>Your Detailed Account</b>   | <b>Preserved</b> | <b>Restricted Non Preserved</b> | <b>Unrestricted Non Preserved</b> | <b>Total</b>   |
|--|------------------|---------------------------------|-----------------------------------|----------------|
| Opening Balance at 1 July 2020   | (1)              |                                 | 151,382                           | 151,381        |
| <u>Add: Increases to Member's Account</u><br><u>During the Period</u>  |                  |                                 |                                   |                |
| Concessional Contributions   |                  |                                 | 1,992                             | 1,992          |
| Non-Concessional Contributions   |                  |                                 |                                   |                |
| Other Contributions  |                  |                                 | 272                               | 272            |
| Govt Co-Contributions  |                  |                                 |                                   |                |
| Employer Contributions - No TFN  |                  |                                 |                                   |                |
| Proceeds of Insurance Policies   |                  |                                 |                                   |                |
| Share of Net Income/(Loss) for period                                  |                  |                                 | 85,124                            | 85,124         |
| Transfers in and transfers from reserves                               |                  |                                 |                                   |                |
|  |                  |                                 | 87,388                            | 87,388         |
|  | (1)              |                                 | 238,770                           | 238,769        |
| <u>Less: Decreases to Member's Account</u><br><u>During the Period</u> |                  |                                 |                                   |                |
| Benefits/Pensions Paid   |                  |                                 | 12,000                            | 12,000         |
| Contributions Tax  |                  |                                 | 299                               | 299            |
| Income Tax   |                  |                                 | 487                               | 487            |
| No TFN Excess Contributions Tax  |                  |                                 |                                   |                |
| Division 293 Tax   |                  |                                 |                                   |                |
| Excess Contributions Tax   |                  |                                 |                                   |                |
| Refund Excess Contributions  |                  |                                 |                                   |                |
| Insurance Policy Premiums Paid   |                  |                                 |                                   |                |
| Management Fees  |                  |                                 |                                   |                |
| Share of fund expenses   |                  |                                 |                                   |                |
| Transfers out and transfers to reserves                                |                  |                                 |                                   |                |
|  |                  |                                 | 12,786                            | 12,786         |
| <b>Member's Account Balance at 30/06/2021</b>                          | <b>(1)</b>       |                                 | <b>225,984</b>                    | <b>225,983</b> |

Reference: VISKOVIC / 502

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Francis John Viskovich  
Director

Jane Elizabeth Viskovich  
Director

Statement Date: 28 September 2021

**THE VISKOVICH SUPERANNUATION FUND  
INVESTMENT SUMMARY REPORT (WITH YIELDS) AT 30 JUNE 2021**

| Investment                                     | Units    |               | Cost     |               | Market   |               | Income    |        | Yield |        |       |
|--|----------|---------------|----------|---------------|----------|---------------|-----------|--------|-------|--------|-------|
|  | Per unit | Total         | Per unit | Total         | Per unit | Total         | Cost      | Market | Cost  | Market |       |
| <b>Cash/Bank Accounts</b>                      |          |               |          |               |          |               |           |        |       |        |       |
| CBA - A/C 2323 4242                            |          | 25,788        |          | 25,788        |          | 25,788        | 13        |        | 0.05% | 0.05%  | 0.05% |
| Cash at Bank                                   |          | 11,540        |          | 11,540        |          | 11,540        |           |        |       |        |       |
|  |          | <u>37,328</u> |          | <u>37,328</u> |          | <u>37,328</u> | <u>13</u> |        |       |        |       |
| <b>Shares in Listed Companies (Australian)</b> |          |               |          |               |          |               |           |        |       |        |       |
| 88 Energy Ltd                                  | 100,000  | 2,720         | 0.03     | 2,720         | 0.03     | 2,600         |           |        |       |        |       |
| Arafura Resources                              | 20,000   | 3,620         | 0.18     | 3,620         | 0.13     | 2,500         |           |        |       |        |       |
| Audinate Group Ltd                             | 1,400    | 10,320        | 7.37     | 10,320        | 8.13     | 11,382        |           |        |       |        |       |
| Betashares Nasdaq 100 Etf                      | 600      | 10,232        | 17.05    | 10,232        | 32.11    | 19,266        | 405       |        | 3.96% | 2.10%  |       |
| Bigtincans Holdings                            | 16,492   | 10,620        | 0.64     | 10,620        | 1.13     | 18,718        |           |        |       |        |       |
| Brainchip Ltd                                  | 10,000   | 3,520         | 0.35     | 3,520         | 0.49     | 4,900         |           |        |       |        |       |
| Chalice Gold Mines                             | 2,000    | 6,520         | 3.26     | 6,520         | 7.42     | 14,840        |           |        |       |        |       |
| Clover Corporation                             |          |               |          |               |          |               | 114       |        |       |        |       |
| Coles Group                                    | 400      | 4,756         | 11.89    | 4,756         | 17.09    | 6,836         | 346       |        | 7.28% | 5.06%  |       |
| Elixir Energy Ltd                              | 10,000   | 3,170         | 0.32     | 3,170         | 0.25     | 2,450         |           |        |       |        |       |
| Eml Payments Ltd                               | 3,000    | 11,760        | 3.92     | 11,760        | 3.48     | 10,440        |           |        |       |        |       |
| Euromanganese                                  | 10,000   | 4,270         | 0.43     | 4,270         | 0.52     | 5,150         |           |        |       |        |       |
| Galileo Mining Ltd                             | 10,000   | 3,820         | 0.38     | 3,820         | 0.28     | 2,750         |           |        |       |        |       |
| Hansen Technologies Fpo                        | 2,500    | 8,780         | 3.51     | 8,780         | 6.21     | 15,525        | 319       |        | 3.63% | 2.05%  |       |
| Jumbo Interactive Fpo                          |          |               |          |               |          |               | 97        |        |       |        |       |
| Keytone Dairy                                  | 20,000   | 5,520         | 0.28     | 5,520         | 0.12     | 2,400         |           |        |       |        |       |
| Lake Resources                                 | 10,000   | 2,820         | 0.28     | 2,820         | 0.34     | 3,350         |           |        |       |        |       |
| Los Cerros Ltd                                 | 20,000   | 3,320         | 0.17     | 3,320         | 0.17     | 3,400         |           |        |       |        |       |
| Mag.Infra.Fund                                 |          |               |          |               |          |               | 140       |        |       |        |       |
| Minbos Resources Ltd                           | 50,000   | 2,520         | 0.05     | 2,520         | 0.07     | 3,250         |           |        |       |        |       |
| National Australia Bank                        | 500      | 12,880        | 25.76    | 12,880        | 26.22    | 13,110        | 429       |        | 3.33% | 3.27%  |       |
| Nearmap Ltd                                    | 4,000    | 9,820         | 2.46     | 9,820         | 1.86     | 7,440         |           |        |       |        |       |
| Netwealth Group                                | 1,100    | 9,678         | 8.80     | 9,678         | 17.15    | 18,865        | 265       |        | 2.74% | 1.40%  |       |
| Nitro Software                                 | 2,000    | 4,620         | 2.31     | 4,620         | 3.26     | 6,520         |           |        |       |        |       |
| Oneview Healthcare                             | 10,000   | 3,020         | 0.30     | 3,020         | 0.47     | 4,700         |           |        |       |        |       |
| Propel Funeral Fpo                             |          |               |          |               |          |               | 171       |        |       |        |       |

**THE VISKOVICH SUPERANNUATION FUND  
INVESTMENT SUMMARY REPORT (WITH YIELDS) AT 30 JUNE 2021**

| Investment                                   | Units  |          | Cost    |          | Market  |          | Income |       | Yield  |  |
|--|--------|----------|---------|----------|---------|----------|--------|-------|--------|--|
|  |        | Per unit | Total   | Per unit | Total   | Per unit | Total  | Cost  | Market |  |
| Province Resources                           | 80,000 | 0.10     | 7,860   | 0.13     | 10,400  |          |        |       |        |  |
| Pursuit Minerals                             | 60,000 | 0.09     | 5,260   | 0.07     | 4,020   |          |        |       |        |  |
| Queenland Pacific                            | 20,000 | 0.16     | 3,220   | 0.14     | 2,800   |          |        |       |        |  |
| Service Stream                               |        |          |         |          |         |          | 268    |       |        |  |
| Sonic Healthcare                             | 400    | 27.99    | 11,195  | 38.40    | 15,360  |          | 393    | 3.51% | 2.56%  |  |
| Splitit                                      | 3,000  | 1.48     | 4,445   | 0.52     | 1,560   |          |        |       |        |  |
| Steadfast Group Ltd                          | 3,000  | 2.91     | 8,730   | 4.40     | 13,200  |          | 446    | 5.11% | 3.38%  |  |
| Strike Energy                                | 20,000 | 0.35     | 7,040   | 0.32     | 6,400   |          |        |       |        |  |
| Telstra Corporation                          | 6,000  | 3.13     | 18,778  | 3.76     | 22,560  |          | 1,371  | 7.30% | 6.08%  |  |
| Tempus Resources Ltd                         | 10,000 | 0.24     | 2,420   | 0.18     | 1,750   |          |        |       |        |  |
| Vulcan Energy                                | 10,000 | 2.15     | 21,530  | 7.70     | 77,000  |          |        |       |        |  |
| Wesfarmers Limited                           | 1,500  | 36.23    | 54,343  | 59.10    | 88,650  |          | 3,921  | 7.22% | 4.42%  |  |
| Whisper Ltd                                  | 1,000  | 4.91     | 4,910   | 2.61     | 2,610   |          |        |       |        |  |
| Whitehawk Ltd                                | 10,000 | 0.25     | 2,520   | 0.15     | 1,450   |          |        |       |        |  |
|  |        |          | 290,557 |          | 428,152 |          | 8,685  |       |        |  |
| <b>Shares in Listed Companies (Overseas)</b> |        |          |         |          |         |          | 64     |       |        |  |
| Ancor Limited                                |        |          |         |          |         |          | 64     |       |        |  |
|  |        |          | 327,885 |          | 465,480 |          | 8,762  |       |        |  |



**THE VISKOVICH SUPERANNUATION FUND  
INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**

| Investment                                     | Units   | Ave Cost  | Mkt Price | Cost   | Market | Unrealised<br>Gain/(Loss) | Percent<br>Gain/(Loss) | Percent<br>Total |
|--|---------|-----------|-----------|--------|--------|---------------------------|------------------------|------------------|
| <b>Cash/Bank Accounts</b>                      |         |           |           |        |        |                           |                        |                  |
| CBA - A/C 2323 4242                            |         | 25,788.00 | 25,788.00 | 25,788 | 25,788 |                           |                        | 5.54%            |
| Cash at Bank                                   |         | 11,540.00 | 11,540.00 | 11,540 | 11,540 |                           |                        | 2.48%            |
|  |         |           |           | 37,328 | 37,328 |                           |                        | 8.02%            |
| <b>Shares in Listed Companies (Australian)</b> |         |           |           |        |        |                           |                        |                  |
| 88 Energy Ltd                                  | 100,000 | 0.03      | 0.03      | 2,720  | 2,600  | (120)                     | (4.41%)                | 0.56%            |
| Arafura Resources                              | 20,000  | 0.18      | 0.13      | 3,620  | 2,500  | (1,120)                   | (30.94%)               | 0.54%            |
| Audinate Group Ltd                             | 1,400   | 7.37      | 8.13      | 10,320 | 11,382 | 1,062                     | 10.29%                 | 2.45%            |
| Betashares Nasdaq 100 Eif                      | 600     | 17.05     | 32.11     | 10,232 | 19,266 | 9,034                     | 88.29%                 | 4.14%            |
| Bigtincans Holdings                            | 16,492  | 0.64      | 1.13      | 10,620 | 18,718 | 8,098                     | 76.25%                 | 4.02%            |
| Brainchip Ltd                                  | 10,000  | 0.35      | 0.49      | 3,520  | 4,900  | 1,380                     | 39.20%                 | 1.05%            |
| Chalice Gold Mines                             | 2,000   | 3.26      | 7.42      | 6,520  | 14,840 | 8,320                     | 127.61%                | 3.19%            |
| Coles Group                                    | 400     | 11.89     | 17.09     | 4,756  | 6,836  | 2,080                     | 43.73%                 | 1.47%            |
| Elixir Energy Ltd                              | 10,000  | 0.32      | 0.25      | 3,170  | 2,450  | (720)                     | (22.71%)               | 0.53%            |
| Eml Payments Ltd                               | 3,000   | 3.92      | 3.48      | 11,760 | 10,440 | (1,320)                   | (11.22%)               | 2.24%            |
| Euromanganese                                  | 10,000  | 0.43      | 0.52      | 4,270  | 5,150  | 880                       | 20.61%                 | 1.11%            |
| Galileo Mining Ltd                             | 10,000  | 0.38      | 0.28      | 3,820  | 2,750  | (1,070)                   | (28.01%)               | 0.59%            |
| Hansen Technologies Fpo                        | 2,500   | 3.51      | 6.21      | 8,780  | 15,525 | 6,745                     | 76.82%                 | 3.34%            |
| Keytone Dairy                                  | 20,000  | 0.28      | 0.12      | 5,520  | 2,400  | (3,120)                   | (56.52%)               | 0.52%            |
| Lake Resources                                 | 10,000  | 0.28      | 0.34      | 2,820  | 3,350  | 530                       | 18.79%                 | 0.72%            |
| Los Cerros Ltd                                 | 20,000  | 0.17      | 0.17      | 3,320  | 3,400  | 80                        | 2.41%                  | 0.73%            |
| Mimbos Resources Ltd                           | 50,000  | 0.05      | 0.07      | 2,520  | 3,250  | 730                       | 28.97%                 | 0.70%            |
| National Australia Bank                        | 500     | 25.76     | 26.22     | 12,880 | 13,110 | 230                       | 1.79%                  | 2.82%            |
| Nearmap Ltd                                    | 4,000   | 2.46      | 1.86      | 9,820  | 7,440  | (2,380)                   | (24.24%)               | 1.60%            |
| Netwealth Group                                | 1,100   | 8.80      | 17.15     | 9,678  | 18,865 | 9,187                     | 94.93%                 | 4.05%            |
| Nitro Software                                 | 2,000   | 2.31      | 3.26      | 4,620  | 6,520  | 1,900                     | 41.13%                 | 1.40%            |
| Oneview Healthcare                             | 10,000  | 0.30      | 0.47      | 3,020  | 4,700  | 1,680                     | 55.63%                 | 1.01%            |
| Province Resources                             | 80,000  | 0.10      | 0.13      | 7,860  | 10,400 | 2,540                     | 32.32%                 | 2.23%            |
| Pursuit Minerals                               | 60,000  | 0.09      | 0.07      | 5,260  | 4,020  | (1,240)                   | (23.57%)               | 0.86%            |
| Queenland Pacific                              | 20,000  | 0.16      | 0.14      | 3,220  | 2,800  | (420)                     | (13.04%)               | 0.60%            |
| Sonic Healthcare                               | 400     | 27.99     | 38.40     | 11,195 | 15,360 | 4,165                     | 37.20%                 | 3.30%            |

**THE VISKOVICH SUPERANNUATION FUND  
INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**

| Investment           | Units  | Ave Cost | Mkt Price | Cost    | Market  | Unrealised<br>Gain/(Loss) | Percent<br>Gain/(Loss) | Percent<br>Total |
|----------------------|--------|----------|-----------|---------|---------|---------------------------|------------------------|------------------|
| Splitit              | 3,000  | 1.48     | 0.52      | 4,445   | 1,560   | (2,885)                   | (64.90%)               | 0.34%            |
| Steadfast Group Ltd  | 3,000  | 2.91     | 4.40      | 8,730   | 13,200  | 4,470                     | 51.20%                 | 2.84%            |
| Strike Energy        | 20,000 | 0.35     | 0.32      | 7,040   | 6,400   | (640)                     | (9.09%)                | 1.37%            |
| Telstra Corporation  | 6,000  | 3.13     | 3.76      | 18,778  | 22,560  | 3,782                     | 20.14%                 | 4.85%            |
| Tempus Resources Ltd | 10,000 | 0.24     | 0.18      | 2,420   | 1,750   | (670)                     | (27.69%)               | 0.38%            |
| Vulcan Energy        | 10,000 | 2.15     | 7.70      | 21,530  | 77,000  | 55,470                    | 257.64%                | 16.54%           |
| Wesfarmers Limited   | 1,500  | 36.23    | 59.10     | 54,343  | 88,650  | 34,307                    | 63.13%                 | 19.04%           |
| Whispir Ltd          | 1,000  | 4.91     | 2.61      | 4,910   | 2,610   | (2,300)                   | (46.84%)               | 0.56%            |
| Whitehawk Ltd        | 10,000 | 0.25     | 0.15      | 2,520   | 1,450   | (1,070)                   | (42.46%)               | 0.31%            |
|                      |        |          |           | 290,557 | 428,152 | 137,595                   | 47.36%                 | 91.98%           |
|                      |        |          |           | 327,885 | 465,480 | 137,595                   | 41.96%                 | 100.00%          |