

Electro Optics Pty Ltd Superannuation Fund

ABN 69 259 212 960

Trustees: Philip Montgomery Pty Ltd

Financial Statement

For the year ended 30 June 2022

Electro Optics Pty Ltd Superannuation Fund

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Electro Optics Pty Ltd Superannuation Fund
Statement of Financial Position
as at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Shares in Listed Companies	6A	1,435,300.44	1,617,414.31
Shares in Listed Companies - Foreign	6B	27,493.18	39,633.36
Stapled Securities	6C	21,136.18	24,832.60
Other Assets			
Cash At Bank		385,666.01	321,854.73
Sundry Assets		1,152.04	1,003.54
Receivables		661.97	324.76
Current Tax Assets		37,303.94	17,624.47
Total Assets		<u>1,908,713.76</u>	<u>2,022,687.77</u>
Liabilities			
Total Liabilities		<u>-</u>	<u>-</u>
Net Assets Available to Pay Benefits		<u>1,908,713.76</u>	<u>2,022,687.77</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Philip Montgomery		1,908,713.76	2,022,687.77
Total Liability for Accrued Benefits		<u>1,908,713.76</u>	<u>2,022,687.77</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Electro Optics Pty Ltd Superannuation Fund
Operating Statement
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Distributions	7A	1,437.93	1,342.46
Dividends	7B	133,969.97	63,354.38
Foreign Income	7C	4,897.93	3,401.60
Interest	7D	73.27	77.90
		<u>140,379.10</u>	<u>68,176.34</u>
Expenses			
Member Payments			
Pensions Paid		60,000.00	49,000.00
Other Expenses			
Accountancy Fee		3,597.00	3,377.00
Actuarial Fee		110.00	110.00
Auditor Fee		330.00	330.00
Bank Fees		120.00	120.00
Regulatory Fees		56.00	55.00
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Decrease in Market Value	8A	188,014.60	(403,802.36)
		<u>252,486.60</u>	<u>(350,551.36)</u>
Benefits Accrued as a Result of Operations before Income Tax		(112,107.50)	418,727.70
Income Tax			
Income Tax Expense		1,866.51	824.28
		<u>1,866.51</u>	<u>824.28</u>
Benefits Accrued as a Result of Operations		<u>(113,974.01)</u>	<u>417,903.42</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Electro Optics Pty Ltd Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 *Regulations 1994*, the trust deed of the fund and the needs of members.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Electro Optics Pty Ltd Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

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 market value.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

This report should be read in conjunction with the accompanying compilation report.

Electro Optics Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

The financial report was authorised for issue on 27 April 2023 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	2,022,687.77	1,604,784.35
Benefits Accrued during the period	(53,974.01)	466,903.42
Benefits Paid during the period	(60,000.00)	(49,000.00)
Liability for Accrued Benefits at end of period	1,908,713.76	2,022,687.77

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	2,022,687.77	1,604,784.35
Benefits Accrued during the period	(53,974.01)	466,903.42
Benefits Paid during the period	(60,000.00)	(49,000.00)
Vested Benefits at end of period	1,908,713.76	2,022,687.77

Note 4 – Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Electro Optics Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 6A – Shares in Listed Companies

	Current	Previous
At market value:		
AGL Energy Limited.	23,471.25	23,329.00
Amcor Limited	76,904.52	64,499.19
Australia And New Zealand Banking Group Limited	44,060.00	56,300.00
BHP Group Limited	185,625.00	218,565.00
Bluescope Steel Limited	21,242.40	29,338.56
Boral Limited.	26,301.45	74,639.25
Coles Group Limited.	64,294.10	61,694.90
Commonwealth Bank Of Australia.	326,271.80	360,530.70
CSR Limited	20,267.52	28,753.92
National Australia Bank Limited	141,058.50	135,033.00
Origin Energy Limited	49,633.26	39,065.62
Orora Limited	12,450.15	11,358.63
Qantas Airways Limited	36,519.90	38,072.20
South32 Limited	17,730.00	13,185.00
Telstra Corporation Limited.	58,469.95	57,103.12
Treasury Wine Estates Limited	40,644.35	41,826.08
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	2,844.27	4,736.16
Wesfarmers Limited	151,295.10	213,351.00
Westpac Banking Corporation	110,331.00	146,032.98
Woodside Energy Group Ltd	25,885.92	0.00
	1,435,300.44	1,617,414.31

Note 6B – Shares in Listed Companies - Foreign

	Current	Previous
At market value:		
Brookfield Infrastructure Partners LP	4,993.18	4,433.36
Fletcher Building Limited	22,500.00	35,200.00
	27,493.18	39,633.36

Note 6C – Stapled Securities

	Current	Previous
At market value:		
APA Group - Units Fully Paid Stapled Securities	4,891.18	3,862.60
Stockland - Units/Ordinary Fully Paid Stapled Securities	16,245.00	20,970.00
	21,136.18	24,832.60

Note 7A – Distributions

	Current	Previous
APA Group - Units Fully Paid Stapled Securities	240.93	235.46
Stockland - Units/Ordinary Fully Paid Stapled Securities	1,197.00	1,107.00
	1,437.93	1,342.46

Electro Optics Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 7B – Dividends

	Current	Previous
AGL Energy Limited.	1,422.50	3,114.87
Australia And New Zealand Banking Group Limited	4,057.14	1,714.29
BHP Group Limited	65,394.45	13,280.85
Bluescope Steel Limited	921.84	187.04
Boral Limited.	710.85	0.00
Coles Group Limited.	3,145.86	3,120.07
Commonwealth Bank Of Australia.	19,339.29	12,789.71
CSR Limited	2,674.28	891.43
National Australia Bank Limited	9,343.58	4,414.28
Origin Energy Limited	1,732.40	1,948.95
Orora Limited	528.71	409.33
South32 Limited	1,247.96	204.29
Telstra Corporation Limited.	3,471.32	3,471.32
Treasury Wine Estates Limited	1,432.40	1,176.62
Wesfarmers Limited	8,767.14	9,437.58
Westpac Banking Corporation	9,780.25	7,193.75
	133,969.97	63,354.38

Note 7C – Foreign Income

	Current	Previous
Amcor Limited	2,791.00	2,680.58
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	81.42	0.00
Brookfield Infrastructure Partners LP	174.68	159.67
Fletcher Building Limited	1,850.83	561.35
	4,897.93	3,401.60

Note 7D – Interest

	Current	Previous
NAB Business Account 8538	73.27	77.90
	73.27	77.90

Electro Optics Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 8A – Decrease in Market Value

	Current	Previous
Shares in Listed Companies		
AGL Energy Limited.	(142.25)	25,178.25
Amcor Limited	(12,405.33)	(2,770.95)
Australia And New Zealand Banking Group Limited	12,240.00	(19,020.00)
BHP Group Limited	32,940.00	(57,375.00)
Bluescope Steel Limited	8,096.16	(13,720.72)
Boral Limited.	21,427.05	(36,151.80)
Coles Group Limited.	(2,599.20)	288.80
Commonwealth Bank Of Australia.	34,258.90	(109,924.50)
CSR Limited	8,486.40	(10,383.36)
National Australia Bank Limited	(6,025.50)	(41,200.00)
Origin Energy Limited	(10,567.64)	11,520.46
Orora Limited	(1,091.52)	(2,694.69)
Qantas Airways Limited	1,552.30	(7,189.60)
South32 Limited	(4,545.00)	(4,005.00)
Telstra Corporation Limited.	(1,366.83)	(9,567.81)
Treasury Wine Estates Limited	1,181.73	(4,297.20)
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	1,891.89	(2,606.18)
Wesfarmers Limited	54,835.90	(51,514.70)
Westpac Banking Corporation	35,701.98	(44,471.88)
Woodside Energy Group Ltd	(1,691.04)	0.00
Shares in Listed Companies - Foreign		
Brookfield Infrastructure Partners LP	(559.82)	(839.30)
Fletcher Building Limited	12,700.00	(17,950.00)
Stapled Securities		
APA Group - Units Fully Paid Stapled Securities	(1,028.58)	967.82
Stockland - Units/Ordinary Fully Paid Stapled Securities	4,725.00	(6,075.00)
	188,014.60	(403,802.36)

Note 9 – Subsequent Events

Electro Optics Pty Ltd Superannuation Fund

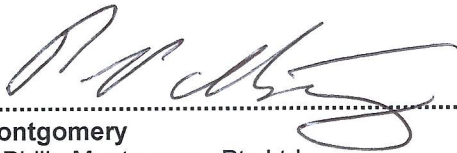
Trustee Declaration

In the opinion of the Trustees of the Electro Optics Pty Ltd Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of Philip Montgomery Pty Ltd by:



Dated: 28/04/2023

Philip Montgomery
Director: Philip Montgomery Pty Ltd

**Compilation Report to the Trustee and Member of
Electro Optics Pty Ltd Superannuation Fund**

ABN 69 259 212 960

For the year 01 July 2021 to 30 June 2022

On the basis of the information provided by the Trustee of Electro Optics Pty Ltd Superannuation Fund, we have compiled the accompanying special purpose financial statements of Electro Optics Pty Ltd Superannuation Fund for the period ended 30 June 2022, which comprise the Statement of Financial Position, Operating Statement, 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 Trustees

The Trustees of Electro Optics Pty Ltd Superannuation Fund are 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 / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees of Electro Optics Pty Ltd Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting 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 / basis of accounting 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 conclusion¹ on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund 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.



.....
Johanna S van der Hoven

Dated 28/4/2023

Electro Optics Pty Ltd Superannuation Fund
Investment Income Summary
For the period 1 July 2021 to 30 June 2022

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						
<u>Bank</u>														
NAB Business Account 8538														
73.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73.27	0.00	0.00	0.00	0.00
73.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	73.27	0.00	0.00	0.00	0.00
<u>Foreign Investment Assets</u>														
Brookfield Infrastructure Partners LP (NYSE:BIP)														
148.50	0.00	26.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.68	0.00	0.00	0.00	0.00
148.50	0.00	26.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.68	0.00	0.00	0.00	0.00
<u>Listed Securities Market</u>														
AGL Energy Limited. (ASX:AGL)														
1,422.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422.50	0.00	0.00	0.00	0.00
Amcor Limited (ASX:AMC)														
2,791.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,791.00	0.00	0.00	0.00	0.00
APA Group - Units Fully Paid Stapled Securities (ASX:APA)														
223.39	17.54	0.00	0.00	0.00	0.00	171.72	0.00	0.00	0.00	69.21	0.00	0.00	0.00	0.00
Australia And New Zealand Banking Group Limited (ASX:ANZ)														
2,840.00	1,217.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,057.14	0.00	0.00	0.00	0.00
BHP Group Limited (ASX:BHP)														
45,776.12	19,618.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,394.45	0.00	0.00	0.00	0.00
Bluescope Steel Limited (ASX:BSL)														
921.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	921.84	0.00	0.00	0.00	0.00
Boral Limited. (ASX:BLD)														
710.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	710.85	0.00	0.00	0.00	0.00
Coles Group Limited. (ASX:COL)														
2,202.10	943.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,145.86	0.00	0.00	0.00	0.00
Commonwealth Bank Of Australia. (ASX:CBA)														
13,537.50	5,801.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,339.29	0.00	0.00	0.00	0.00

Electro Optics Pty Ltd Superannuation Fund
Investment Income Summary
For the period 1 July 2021 to 30 June 2022

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						
CSR Limited (ASX:CSR)														
1,872.00	802.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,674.28	0.00	0.00	0.00	0.00
Fletcher Building Limited (ASX:FBU)														
1,573.20	0.00	277.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,850.83	0.00	0.00	0.00	0.00
National Australia Bank Limited (ASX:NAB)														
6,540.50	2,803.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,343.58	0.00	0.00	0.00	0.00
Origin Energy Limited (ASX:ORG)														
1,732.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,732.40	0.00	0.00	0.00	0.00
Orora Limited (ASX:ORA)														
528.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	528.71	0.00	0.00	0.00	0.00
South32 Limited (ASX:S32)														
873.57	374.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,247.96	0.00	0.00	0.00	0.00
Stockland - Units/Ordinary Fully Paid Stapled Securities (ASX:SGP)														
944.00	0.00	0.00	253.00	0.00	377.74	0.00	149.78	0.00	0.00	669.48	0.00	74.89	0.00	74.89
Telstra Corporation Limited. (ASX:TLS)														
2,429.92	1,041.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,471.32	0.00	0.00	0.00	0.00
Treasury Wine Estates Limited (ASX:TWE)														
1,002.68	429.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,432.40	0.00	0.00	0.00	0.00
Virgin Money UK PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK)														
81.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.42	0.00	0.00	0.00	0.00
Wesfarmers Limited (ASX:WES)														
6,137.00	2,630.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,767.14	0.00	0.00	0.00	0.00
Westpac Banking Corporation (ASX:WBC)														
6,846.18	2,934.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,780.25	0.00	0.00	0.00	0.00
100,986.88	38,613.64	277.63	253.00	0.00	377.74	171.72	149.78	0.00	0.00	139,431.91	0.00	74.89	0.00	74.89
101,208.65	38,613.64	303.81	253.00	0.00	377.74	171.72	149.78	0.00	0.00	139,679.86	0.00	74.89	0.00	74.89

* 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.

Electro Optics Pty Ltd Superannuation Fund
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
NAB Bus Cash Maximiser				376,531.27	376,531.27			20.14%
NAB Business Account 8538				9,134.74	9,134.74			0.49%
				385,666.01	385,666.01			20.63%
<u>Foreign Investment Assets</u>								
Brookfield Infrastructure Partners LP (NYSE:BIP)	90.00000	9.1778	55.4797	826.00	4,993.18	4,167.18	504.50%	0.27%
				826.00	4,993.18	4,167.18	504.50%	0.27%
<u>Listed Securities Market</u>								
AGL Energy Limited. (ASX:AGL)	2,845.00000	6.2243	8.2500	17,708.15	23,471.25	5,763.10	32.54%	1.26%
Amcor Limited (ASX:AMC)	4,263.00000	5.5830	18.0400	23,800.48	76,904.52	53,104.04	223.12%	4.11%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	2,000.00000	18.9042	22.0300	37,808.39	44,060.00	6,251.61	16.53%	2.36%
APA Group - Units Fully Paid Stapled Securities (ASX:APA)	434.00000	3.7710	11.2700	1,636.63	4,891.18	3,254.55	198.86%	0.26%
BHP Group Limited (ASX:BHP)	4,500.00000	27.9373	41.2500	125,718.07	185,625.00	59,906.93	47.65%	9.93%
Boral Limited. (ASX:BLD)	10,155.00000	1.8503	2.5900	18,789.75	26,301.45	7,511.70	39.98%	1.41%
Bluescope Steel Limited (ASX:BSL)	1,336.00000	37.3346	15.9000	49,879.05	21,242.40	(28,636.65)	(57.41)%	1.14%
Commonwealth Bank Of Australia. (ASX:CBA)	3,610.00000	33.9026	90.3800	122,388.33	326,271.80	203,883.47	166.59%	17.45%
Coles Group Limited. (ASX:COL)	3,610.00000	7.2482	17.8100	26,166.12	64,294.10	38,127.98	145.72%	3.44%
CSR Limited (ASX:CSR)	4,992.00000	4.7806	4.0600	23,864.73	20,267.52	(3,597.21)	(15.07)%	1.08%
Fletcher Building Limited (ASX:FBU)	5,000.00000	7.0644	4.5000	35,322.02	22,500.00	(12,822.02)	(36.30)%	1.20%
National Australia Bank Limited (ASX:NAB)	5,150.00000	15.0760	27.3900	77,641.51	141,058.50	63,416.99	81.68%	7.54%
Orora Limited (ASX:ORA)	3,411.00000	0.6636	3.6500	2,263.63	12,450.15	10,186.52	450.01%	0.67%
Origin Energy Limited (ASX:ORG)	8,662.00000	10.0644	5.7300	87,177.80	49,633.26	(37,544.54)	(43.07)%	2.65%
Qantas Airways Limited (ASX:QAN)	8,170.00000	3.5781	4.4700	29,233.05	36,519.90	7,286.85	24.93%	1.95%
South32 Limited (ASX:S32)	4,500.00000	2.1351	3.9400	9,608.16	17,730.00	8,121.84	84.53%	0.95%
Stockland - Units/Ordinary Fully Paid Stapled Securities (ASX:SGP)	4,500.00000	6.1600	3.6100	27,720.00	16,245.00	(11,475.00)	(41.40)%	0.87%
Telstra Corporation Limited. (ASX:TLS)	15,187.00000	5.1079	3.8500	77,573.57	58,469.95	(19,103.62)	(24.63)%	3.13%
Treasury Wine Estates Limited (ASX:TWE)	3,581.00000	3.0467	11.3500	10,910.34	40,644.35	29,734.01	272.53%	2.17%

Electro Optics Pty Ltd Superannuation Fund
Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Listed Securities Market</u>								
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK)	1,287.00000	4.0116	2.2100	5,162.88	2,844.27	(2,318.61)	(44.91)%	0.15%
Westpac Banking Corporation (ASX:WBC)	5,658.00000	8.5246	19.5000	48,232.00	110,331.00	62,099.00	128.75%	5.90%
Woodside Energy Group Ltd (ASX:WDS)	813.00000	29.7600	31.8400	24,194.88	25,885.92	1,691.04	6.99%	1.38%
Wesfarmers Limited (ASX:WES)	3,610.00000	15.8235	41.9100	57,122.76	151,295.10	94,172.34	164.86%	8.09%
				939,922.30	1,478,936.62	539,014.32	57.35%	79.10%
				1,326,414.31	1,869,595.81	543,181.50	40.95%	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.