
Financial statements and reports for the year ended
30 June 2022

Otta International Pty Ltd Superannuation Fund

Otta International Pty Ltd Superannuation Fund

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Otta International Pty Ltd Superannuation Fund

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Stockspot - Bulk Settlement	2	46,879.79	0.00
Derivatives (Options, Hybrids, Future Contracts)	3	(29,744.50)	83,362.50
Mortgage Loans (Australian)	4	528,230.00	0.00
Shares in Listed Companies (Australian)	5	922,709.40	869,014.11
Shares in Listed Companies (Overseas)	6	12,034.17	23,215.25
Stapled Securities	7	12,652.42	15,350.00
Units in Unlisted Unit Trusts (Australian)	8	676,890.00	826,470.00
Total Investments		<u>2,169,651.28</u>	<u>1,817,411.86</u>
Other Assets			
Distributions Receivable		3,794.61	4,005.44
Commonwealth Bank		3,867.87	34,380.39
Bell Direct		0.72	0.72
La Trobe		192,011.09	496,344.00
Commsec Bank#7360		361.88	6,872.61
Stockspot Cash Account		345.00	0.00
Income Tax Refundable		7,255.61	5,392.55
Deferred Tax Asset		16,343.00	16,343.00
Total Other Assets		<u>223,979.78</u>	<u>563,338.71</u>
Total Assets		<u>2,393,631.06</u>	<u>2,380,750.57</u>
Less:			
Liabilities			
Sundry Creditors		0.17	0.00
Total Liabilities		<u>0.17</u>	<u>0.00</u>
Net assets available to pay benefits		<u>2,393,630.89</u>	<u>2,380,750.57</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	10, 11		
Terei, Thomas - Pension (Account Based Pension)		456,421.92	459,348.00
Terei, Thomas - Pension (Account Based Pension 2)		134,740.04	133,265.85
Terei, Thomas - Pension (Account Based Pension 3)		776,512.45	775,953.70
Terei, Thomas - Pension (Account Based Pension 5)		110,146.43	108,910.79
Terei, Ann - Pension (Account Based Pension)		854,779.77	842,931.24

Otta International Pty Ltd Superannuation Fund

Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
Terei, Ann - Pension (Account Based Pension 2)		61,030.28	60,340.99
Total Liability for accrued benefits allocated to members' accounts		<u>2,393,630.89</u>	<u>2,380,750.57</u>

Otta International Pty Ltd Superannuation Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	14	39,887.88	46,609.80
Dividends Received	13	17,507.71	15,294.90
Interest Received		36,581.89	36,444.41
Contribution Income			
Employer Contributions		0.00	1,350.00
Personal Non Concessional		0.00	100,000.00
Other Income			
Foreign Exchange Gain		167.24	0.00
Total Income		<u>94,144.72</u>	<u>199,699.11</u>
Expenses			
Accountancy Fees		1,980.00	2,767.50
Administration Costs		0.00	456.50
ATO Supervisory Levy		259.00	0.00
ATO levy		0.00	259.00
Auditor's Remuneration		0.00	357.50
Investment Expenses		72.25	910.80
Foreign Exchange Gain/Loss		0.00	463.30
		<u>2,311.25</u>	<u>5,214.60</u>
Member Payments			
Pensions Paid		73,705.75	78,330.00
Investment Losses			
Changes in Market Values	15	12,503.01	(316,835.95)
Total Expenses		<u>88,520.01</u>	<u>(233,291.35)</u>
Benefits accrued as a result of operations before income tax			
		<u>5,624.71</u>	<u>432,990.46</u>
Income Tax Expense	16	(7,255.61)	(5,391.22)
Benefits accrued as a result of operations		<u>12,880.32</u>	<u>438,381.68</u>

Otta International Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standard AASB 1056: Superannuation Entities, other applicable Accounting Standards, the provisions of the trust deed and the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations. The Fund is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

International Financial Reporting Standards (IFRSs) form the basis of Australian Accounting Standards adopted by the Australian Accounting Standards Board. The financial statements of the Fund do not comply with IFRSs due to the requirements of AASB 1056.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are presented in Australian dollars, being the functional currency of the Fund. The amounts presented in the financial statements have been rounded to the nearest dollar. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

a. Fair Value of Assets and Liabilities

The Fund measures its assets and liabilities (except tax and insurance-related items, employer-sponsor receivables and member benefits) at fair value through profit and loss on a recurring basis.

Fair value is the price the Fund would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

Based on the above approach, fair values of investments have been determined as follows:

- (i) shares in listed companies, government securities and corporate bonds by reference to the relevant market quotations at the end of the reporting period;
- (ii) mortgage bonds through the income approach using the discounted cash flow techniques; and
- (iii) units in managed funds by reference to the unit redemption price at the end of the reporting period.

Other assets and liabilities, which are all current in nature, are carried at the gross value of the outstanding balances of amounts due to be received or paid, which represents their fair value.

b. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Otta International Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Derecognition of financial instruments

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

c. Liability for Members' Accrued Benefits

The liability for members' accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been measured as the amount of member account balances as at the reporting date.

d. Members' Vested Benefits

Members' Vested benefits are benefits that are not conditional upon continued membership of the Fund and include benefits that members are entitled to receive had they terminated their membership of the Fund at the end of the reporting period.

e. Other Payables

Other payables include trade debtors and benefits payable. Other payables are payable on demand or within a short timeframe of less than 60 days.

f. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are measured at the amounts expected to be paid to (or recovered from) the relevant taxation authority.

Income tax is recognised in the operating statement except to the extent that it relates to items recognised directly in members' funds, in which case it is recognised directly in member's benefits.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the Trustee expects to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Where temporary differences exist in relation to investments in subsidiaries, branches, associates and joint ventures, deferred tax assets and liabilities are not recognised where the timing of the reversal of the temporary difference can be controlled and it is not probable that the reversal will occur in the foreseeable future.

Otta International Pty Ltd Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

g. No Tax File Number (TFN) Contributions Tax

Where a member's TFN is not provided to the Fund, the Fund may be required to pay no-TFN contributions tax at a rate of 32% on contributions received from and on behalf of the member. The no-TFN contributions tax applies in addition to the concessional contributions tax rate of 15% applicable to such contributions.

A no-TFN contributions tax liability recognised by the Fund will be charged to the relevant member's account. Where a tax offset is obtained by the Fund in relation to the member's no-TFN contributions tax liability, the tax offset will be included in the relevant member's account.

h. Cash and Cash Equivalents

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

i. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Interest income includes the amortisation of any discount or premium, transaction costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest rate basis.

Dividend revenue

Dividend revenue is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at fair value.

Distribution revenue

Distributions from managed investment schemes are recognised 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 fair value.

j. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Fund retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statement, is presented.

k. Critical Accounting Estimates and Judgements

The preparation of financial statements requires management 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.

Otta International Pty Ltd Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

	\$	\$
Stockspot - Bulk Settlement	46,879.79	0.00
	46,879.79	0.00
Note 3: Derivatives (Options, Hybrids, Future Contracts)		
	2022	2021
	\$	\$
Commsec Option A/c	(29,744.50)	83,362.50
	(29,744.50)	83,362.50
Note 4: Mortgage Loans (Australian)		
	2022	2021
	\$	\$
1st Mortgage - 12 Camp St	70,000.00	0.00
1st Mortgage - 6 St John Crescent	153,170.00	0.00
1st Mortgage - 78 Doncaster	50,000.00	0.00
1st Mortgage - Ettalong	135,060.00	0.00
1st Mortgage - Mermaid Beach	70,000.00	0.00
1st Mortgage - Two Bays BC Cap	50,000.00	0.00
	528,230.00	0.00
Note 5: Shares in Listed Companies (Australian)		
	2022	2021
	\$	\$
Allkem Limited	5,155.00	0.00
Auking Mining Limited	7.40	14.50
Ampol Limited	68,460.00	28,210.00
Aroa Biosurgery Limited	6,600.00	5,600.00
Altech Chemicals Ltd	9,200.00	8,600.00
Aurizon Holdings Limited	11,400.00	0.00
Betashares Us Eqy Strong Bear - Ch (hedge Fund)	0.00	3,255.00
Beston Global Food Company Limited	8,690.00	13,500.00
Bingo Industries Limited	0.00	9,947.00
Brickworks Limited	74,160.00	100,280.00
Breaker Resources NI	3,800.00	3,100.00
Clime Capital Limited	0.00	24,830.00
Coles Group Limited.	4,933.37	4,733.93

Otta International Pty Ltd Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

CSL Limited - NM	69,686.54	57,038.00
Eagle Mountain Mining Limited	2,150.00	0.00
Energy Metals Ltd	1,035.00	1,665.00
EVZ Limited	4,016.60	3,382.40
Hills Limited	2,279.34	2,276.68
IGO Limited	417,480.00	324,068.99
Kalium Lakes Limited	5,776.70	0.00
Little Green Pharma Ltd	675.00	0.00
Lachlan Star Limited	8.58	40.04
Manuka Resources Ltd.	1,750.00	3,050.00
Mesoblast Limited	18,910.00	79,200.00
Netlinkz Limited	750.00	625.00
Next Science Limited	16,084.80	15,130.17
Opthea Limited	6,600.00	8,010.00
Panoramic Resources Limited	5,200.00	3,900.00
Polynovo Limited	16,097.40	14,100.00
Qube Holdings Limited	17,316.39	9,963.31
Silver Lake Resources Limited	0.00	5,810.00
Sipa Resources Limited	575.18	862.77
Santos Limited	50,916.04	48,651.58
Tabcorp Holdings Limited	6,390.00	30,800.28
Tabcorp Holdings Limited	202.02	202.02
The Lottery Corporation Limited	26,875.92	0.00
Toys'r'us Anz Limited	158.71	256.74
TPG Telecom Limited.	47,760.00	25,040.00
Venus Metals Corporation Limited	0.34	0.00
Virtus Health Limited	0.00	16,500.00
Wesfarmers Limited	11,609.07	16,370.70
	922,709.40	869,014.11

Note 6: Shares in Listed Companies (Overseas)

	2022	2021
	\$	\$
Mind Medicine Inc	3,119.03	15,397.61

Otta International Pty Ltd Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Revive Therapeutics Ltd	3,756.07	4,619.37
Braxia Scientific Corporation	600.00	3,198.27
ViacomCBS Inc - Ordinary Shares - Class B	4,559.07	0.00
	12,034.17	23,215.25

Note 7: Stapled Securities

	2022	2021
	\$	\$
Ingenia Communities Group	12,652.42	15,350.00
	12,652.42	15,350.00

Note 8: Units in Unlisted Unit Trusts (Australian)

	2022	2021
	\$	\$
Trilogy Cannon Hill Office Trust	45,140.00	38,720.00
Trilogy Enhanced Cash Trust	106,623.00	40,123.00
Trilogy Monthly Income Trust	525,127.00	747,627.00
	676,890.00	826,470.00

Note 9: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
Bell Direct	0.72	0.72
Commonwealth Bank	3,867.87	34,380.39
Commsec Bank#7360	361.88	6,872.61
La Trobe	192,011.09	496,344.00
Stockspot Cash Account	345.00	0.00
	196,586.56	537,597.72

Note 10: Liability for Accrued Benefits

	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	2,380,750.57	1,942,368.89
Benefits accrued as a result of operations	12,880.32	438,381.68

Otta International Pty Ltd Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	2,393,630.89	2,380,750.57

Note 11: Vested Benefits

Vested benefits are benefits that 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 end of the reporting period.

	2022 \$	2021 \$
Vested Benefits	2,393,630.89	2,380,750.57

Note 12: Guaranteed Benefits

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

Note 13: Dividends

	2022 \$	2021 \$
Ampol Limited	1,860.00	7,195.08
Australian Clinical Labs Limited	480.00	0.00
Bingo Industries Limited	339.30	0.00
Braxia Scintific Corporation	28.49	0.00
Brickworks Limited	2,480.00	2,400.00
CSL Limited - NM	686.46	212.12
Clime Capital Limited	325.00	1,183.00
Coles Group Limited.	168.97	167.59
IGO Limited	6,300.00	2,100.00
Paramount Mining Corporation Ltd	41.02	0.00
Qube Holdings Limited	204.30	150.87
Revive Therapeutics Ltd	12.92	0.00
Santos Limited	1,338.26	633.38
TPG Telecom Limited.	1,320.00	0.00
Tabcorp Holdings Limited	802.71	445.95
ViacomCBS Inc - Ordinary Shares - Class B	49.38	0.00
Virtus Health Limited	600.00	300.00
Wesfarmers Limited	470.90	506.91
	17,507.71	15,294.90

Otta International Pty Ltd Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Note 14: Trust Distributions

	2022	2021
	\$	\$
Stockspot - Bulk Settlement	959.58	0.00
Trilogy Cannon Hill Office Trust	1,500.00	2,614.52
Trilogy Enhanced Cash Trust	6,049.00	604.97
Trilogy Monthly Income Trust	31,076.49	43,158.81
Ingenia Communities Group	302.81	231.50
	39,887.88	46,609.80

Note 15: Changes in Market Values

Unrealised Movements in Market Value

	2022	2021
	\$	\$
Derivatives (Options, Hybrids, Future Contracts)		
Commsec Option A/c	0.00	86,854.60
	0.00	86,854.60
Shares in Listed Companies (Australian)		
Allkem Limited	250.05	0.00
Altech Chemicals Ltd	600.00	580.05
Ampol Limited	13,615.10	136.12
Aroa Biosurgery Limited	(4,494.95)	(269.95)
Auking Mining Limited	(7.10)	(25.50)
Aurizon Holdings Limited	30.05	0.00
Beston Global Food Company Limited	(5,400.00)	7,642.67
Betashares Us Eqy Strong Bear - Ch (hedge Fund)	3,064.95	(3,064.95)
Bingo Industries Limited	(38.05)	38.05
Breaker Resources NI	700.00	(2,700.00)
Brickworks Limited	(26,120.00)	48,102.78
CSL Limited - NM	(2,312.09)	2,826.49
Clime Capital Limited	420.26	4,420.00
Coles Group Limited.	199.44	(22.16)
EVZ Limited	634.20	1,839.18
Eagle Mountain Mining Limited	(3,919.95)	0.00
Energy Metals Ltd	(630.00)	720.00

Otta International Pty Ltd Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

FBR Ltd	0.00	(680.05)
Funtastic Limited	0.00	6,443.27
Hills Limited	(2,390.54)	(406.55)
IGO Limited	95,121.60	110,527.52
Kalium Lakes Limited	(3,168.05)	0.00
Lachlan Star Limited	(31.46)	33.61
Little Green Pharma Ltd	(544.95)	0.00
Manuka Resources Ltd.	(1,300.00)	(1,769.95)
Mesoblast Limited	(47,280.89)	(98,162.19)
Netlinkz Limited	125.00	(1,825.00)
Next Science Limited	(9,045.37)	3,581.99
Opthea Limited	(1,410.00)	(6,059.95)
Panoramic Resources Limited	1,300.00	1,794.00
Polynovo Limited	(8,558.90)	1,129.95
Qube Holdings Limited	(1,754.87)	817.18
Santos Limited	2,264.46	12,282.98
Silver Lake Resources Limited	964.95	(964.95)
Sipa Resources Limited	(287.59)	(118.42)
TPG Telecom Limited.	(1,829.95)	210.05
Tabcorp Holdings Limited	0.00	202.02
Tabcorp Holdings Limited	15,067.59	11,340.89
The Lottery Corporation Limited	6,208.60	0.00
Toys'r'us Anz Limited	(98.03)	(6,233.21)
Venus Metals Corporation Limited	(0.01)	0.00
Virtus Health Limited	(7,055.05)	7,055.05
Wesfarmers Limited	(4,207.63)	3,952.79
	8,680.82	103,373.81
Shares in Listed Companies (Overseas)		
Braxia Scientific Corporation	(2,598.27)	(3,969.52)
Mind Medicine Inc	(12,278.58)	(1,211.96)
Revive Therapeutics Ltd	(863.30)	654.92
ViacomCBS Inc - Ordinary Shares - Class B	(2,250.71)	0.00

Otta International Pty Ltd Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

	(17,990.86)	(4,526.56)
Stapled Securities		
Ingenia Communities Group	(6,853.06)	3,595.05
	(6,853.06)	3,595.05
Stockspot - Bulk Settlement		
Stockspot - Bulk Settlement	(3,001.05)	0.00
	(3,001.05)	0.00
Units in Unlisted Unit Trusts (Australian)		
Triology Cannon Hill Office Trust	6,420.00	4,385.00
	6,420.00	4,385.00
Total Unrealised Movement	(12,744.15)	193,681.90
Realised Movements in Market Value		
	2022	2021
	\$	\$
Derivatives (Options, Hybrids, Future Contracts)		
Media & Income Trust Plc Pref Registered Shs	0.00	(9,267.81)
	0.00	(9,267.81)
Shares in Listed Companies (Australian)		
Ampol Limited	0.00	(7,103.47)
Beston Global Food Company Limited	0.00	(1,213.21)
Betashares Us Eqy Strong Bear - Ch (hedge Fund)	(3,318.90)	0.00
Bingo Industries Limited	(243.25)	0.00
CSL Limited - NM	0.00	468.12
Clime Capital Limited	(580.21)	0.00
FBR Ltd	0.00	2,860.10
IGO Limited	3,458.48	20,675.16
Kazia Option Expiring 04-06-2020	0.00	(1.38)
Mesoblast Limited	1,036.64	36,259.70
Netlinkz Limited	0.00	230.30
Orica Limited	(21,588.55)	0.00
Polynovo Limited	0.00	340.10
Silver Lake Resources Limited	660.10	0.00
Tabcorp Holdings Limited	(18,996.34)	(425.06)

Otta International Pty Ltd Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Virtus Health Limited	10,100.20	0.00
	(29,471.83)	52,090.36
Units in Listed Unit Trusts (Australian)		
Spark Infrastructure Group	2,870.16	0.00
	2,870.16	0.00
Total Realised Movement	(26,601.67)	42,822.55
Changes in Market Values	(39,345.82)	236,504.45

Note 16: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	(7,255.61)	(5,392.55)
Prior Year Over/Under Provision for Income Tax	0.00	1.33
Income Tax Expense	(7,255.61)	(5,391.22)

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	843.71	64,948.57
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	15,000.00
Increase in MV of Investments	0.00	29,052.29
Exempt Pension Income	15,025.20	15,270.15
Realised Accounting Capital Gains	36.17	18,473.11
Accounting Trust Distributions	5,983.18	6,991.47
Add:		
Tax effect of:		
Decrease in MV of Investments	1,911.62	0.00
SMSF Non-Deductible Expenses	346.65	781.95
Pension Payments	11,055.86	11,749.50
Franking Credits	1,088.34	834.61
Foreign Credits	3.33	0.00

Otta International Pty Ltd Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Credit for Tax Withheld - Foreign resident	6.20	0.00
Taxable Trust Distributions	5,768.85	6,674.88
Distributed Foreign Income	20.49	0.00
Rounding	(0.50)	0.01
Income Tax on Taxable Income or Loss	0.00	202.50
Less credits:		
Franking Credits	7,255.61	5,564.05
TFN Credits	0.00	31.00
Current Tax or Refund	<u>(7,255.61)</u>	<u>(5,392.55)</u>

Otta International Pty Ltd Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	5,624.71
Less	
Exempt current pension income	100,168.00
Realised Accounting Capital Gains	241.14
Accounting Trust Distributions	39,887.88
	<u>140,297.02</u>
Add	
Decrease in MV of investments	12,744.15
SMSF non deductible expenses	2,311.00
Pension Payments	73,705.75
Franking Credits	7,255.61
Foreign Credits	22.20
Credit for Tax Withheld - Foreign resident withholding	41.30
Taxable Trust Distributions	38,458.97
Distributed Foreign income	136.57
	<u>134,675.55</u>
SMSF Annual Return Rounding	(3.24)
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	7,255.61
	<u>(7,255.61)</u>
CURRENT TAX OR REFUND	<u>(7,255.61)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(6,996.61)</u>

Otta International Pty Ltd Superannuation Fund Compilation Report

We have compiled the accompanying special purpose financial statements of the Otta International Pty Ltd Superannuation Fund which comprise the statement of financial position as at 30 June 2022, 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 Otta International 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 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.

Plusgrowth Pty Limited

of

C/- Taxgain Po Box Q244, Queen Victoria Building, New South Wales 1230

Signed:

Dated: 30/03/2023

Otta International Pty Ltd Superannuation Fund Trustees Declaration

Otta International Pty Ltd ACN: 002393535

The directors of Otta International Pty Ltd being the trustee of Otta International Pty Ltd Superannuation Fund declare that:

- (i) the financial statements and notes to the financial statements present fairly the financial position of the Fund as at 30 June 2022, and the results of its operations for the year then ended;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with applicable Australian Accounting Standards, other mandatory reporting requirements and the provisions of the trust deed, as amended; and
- (iii) the operation of the Fund has been carried out in accordance with its trust deed, as amended, and in compliance with:
 - a. the requirements of the Superannuation Industry (Supervision) Act 1993 and Regulations, including applicable Superannuation Prudential Standards;
 - b. applicable sections of the Corporations Act 2001 and Regulations; and
 - c. the requirements under s13 of the Financial Sector (Collection of Data) Act 2001;during the year ended 30 June 2022.

This declaration is made in accordance with a resolution of the board of Directors of the trustee company.

.....
Thomas Terei
Ott International Pty Ltd
Director

.....
Ann Terei
Ott International Pty Ltd
Director

30 March 2023

Minutes of a meeting of the Director(s)

held on 30 March 2023 at 73 Carrington Road, Wahroonga, New South Wales 2076

PRESENT:	Thomas Terei and Ann Terei
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
AUDITORS:	<p>It was resolved that</p> <p>Amanjot Kaur</p> <p>of</p> <p>11 Noble Street, Bridgeman Downs, Queensland 4035</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Plusgrowth Pty Limited</p> <p>act as tax agents of the Fund for the next financial year.</p>
TRUSTEE STATUS:	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

Minutes of a meeting of the Director(s)

held on 30 March 2023 at 73 Carrington Road, Wahroonga, New South Wales 2076

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Ann Terei

Chairperson

Otta International Pty Ltd Superannuation Fund

Members Statement

Thomas Terei
 73 Carrington Road
 Wahroonga, New South Wales, 2076, Australia

Your Details

Date of Birth :	11/06/1947	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	117939244	Vested Benefits:	456,421.92
Date Joined Fund:	09/06/2000	Total Death Benefit:	456,421.92
Service Period Start Date:			
Date Left Fund:			
Member Code:	TERTHO00005P		
Account Start Date:	01/07/2014		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

Your Balance

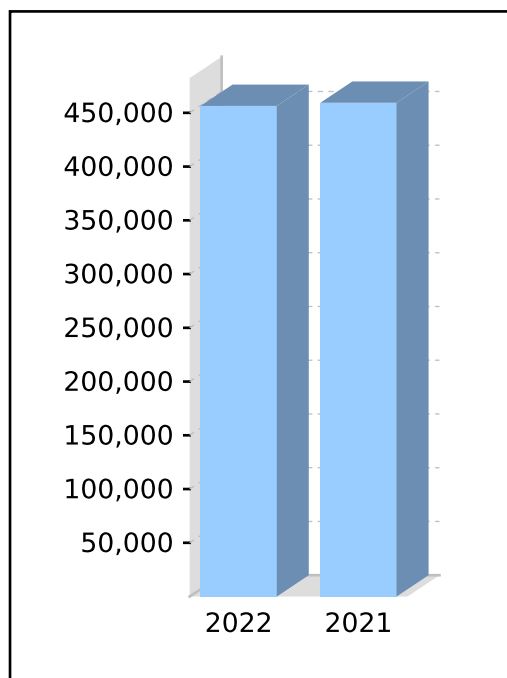
Total Benefits 456,421.92

Preservation Components

Preserved
 Unrestricted Non Preserved 456,421.92
 Restricted Non Preserved

Tax Components

Tax Free (100.00%) 419,642.58
 Taxable 36,779.34
 Investment Earnings Rate 3.69%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	459,348.00	404,288.52
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	16,563.92	81,799.75
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	19,490.00	26,740.00
Contributions Tax		
Income Tax		0.27
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	456,421.92	459,348.00

Otta International Pty Ltd Superannuation Fund
Members Statement

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

Thomas Terei
Director

Ann Terei
Director

Otta International Pty Ltd Superannuation Fund

Members Statement

Thomas Terei
 73 Carrington Road
 Wahroonga, New South Wales, 2076, Australia

Your Details

Date of Birth :	11/06/1947	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	117939244	Vested Benefits:	134,740.04
Date Joined Fund:	09/06/2000	Total Death Benefit:	134,740.04
Service Period Start Date:			
Date Left Fund:			
Member Code:	TERTHO00006P		
Account Start Date:	01/07/2016		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

Your Balance

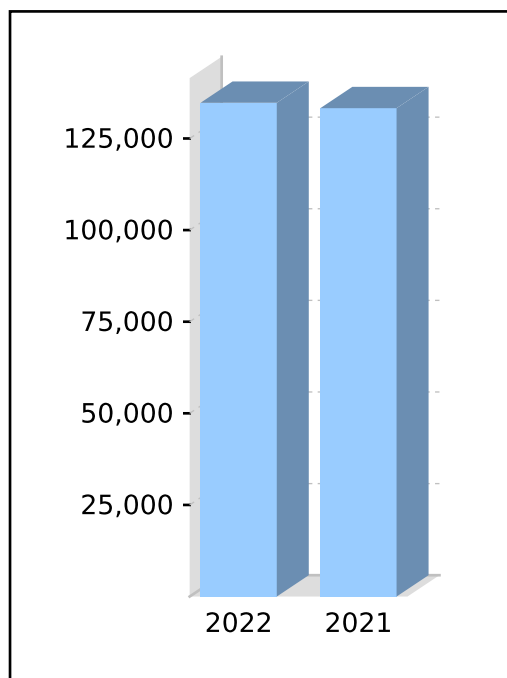
Total Benefits 134,740.04

Preservation Components

Preserved
 Unrestricted Non Preserved 134,740.04
 Restricted Non Preserved

Tax Components

Tax Free (100.00%) 134,740.04
 Taxable
 Investment Earnings Rate 3.69%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	133,265.85	112,307.12
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	4,814.19	23,768.81
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,340.00	2,810.00
Contributions Tax		
Income Tax		0.08
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	134,740.04	133,265.85

Otta International Pty Ltd Superannuation Fund
Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Thomas Terei
Director

Ann Terei
Director

Otta International Pty Ltd Superannuation Fund

Members Statement

Thomas Terei
 73 Carrington Road
 Wahroonga, New South Wales, 2076, Australia

Your Details

Date of Birth :	11/06/1947	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	117939244	Vested Benefits:	776,512.45
Date Joined Fund:	09/06/2000	Total Death Benefit:	776,512.45
Service Period Start Date:			
Date Left Fund:			
Member Code:	TERTHO00007P		
Account Start Date:	01/07/2020		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 3		

Your Balance

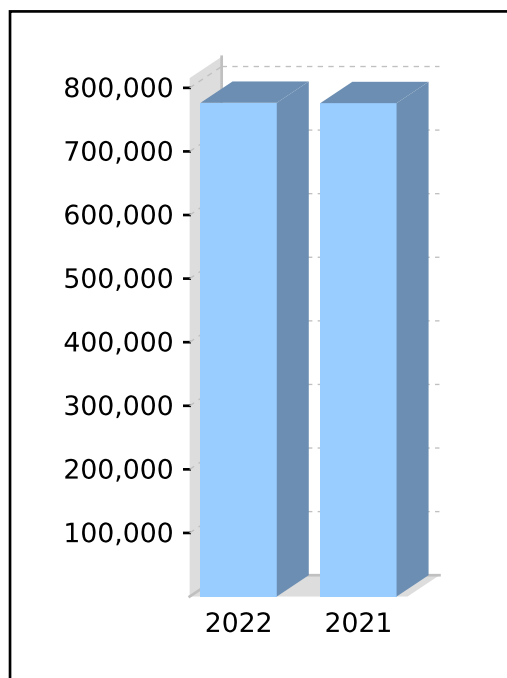
Total Benefits 776,512.45

Preservation Components

Preserved
 Unrestricted Non Preserved 776,512.45
 Restricted Non Preserved

Tax Components

Tax Free (72.23%) 560,890.51
 Taxable 215,621.94
 Investment Earnings Rate 3.69%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	775,953.70	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	28,114.50	139,490.51
Internal Transfer In		665,046.15
<u>Decreases to Member account during the period</u>		
Pensions Paid	27,555.75	28,582.50
Contributions Tax		
Income Tax		0.46
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	776,512.45	775,953.70

Otta International Pty Ltd Superannuation Fund
Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Thomas Terei
Director

Ann Terei
Director

Otta International Pty Ltd Superannuation Fund

Members Statement

Thomas Terei
 73 Carrington Road
 Wahroonga, New South Wales, 2076, Australia

Your Details

Date of Birth :	11/06/1947	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	117939244	Vested Benefits:	
Date Joined Fund:	09/06/2000	Total Death Benefit:	
Service Period Start Date:			
Date Left Fund:			
Member Code:	TERTHO00009P		
Account Start Date:	27/07/2020		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 4		

Your Balance

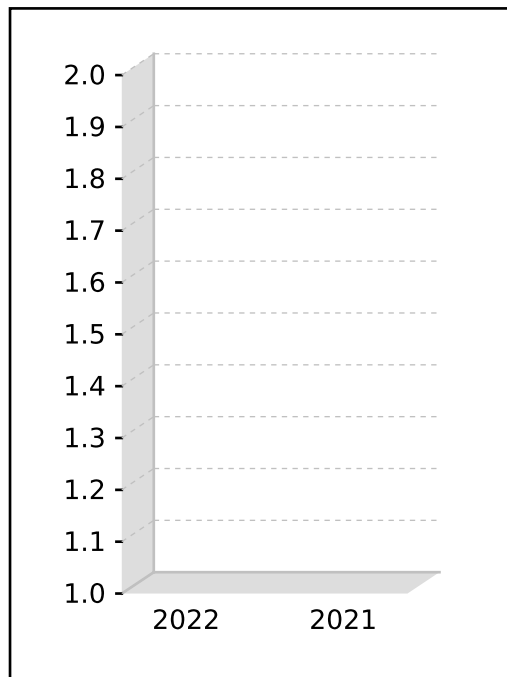
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable
 Investment Earnings Rate 0%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		1,147.50
<u>Decreases to Member account during the period</u>		
Pensions Paid		1,147.50
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0.00	0.00

Otta International Pty Ltd Superannuation Fund
Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Thomas Terei
Director

Ann Terei
Director

Otta International Pty Ltd Superannuation Fund

Members Statement

Thomas Terei
 73 Carrington Road
 Wahroonga, New South Wales, 2076, Australia

Your Details

Date of Birth :	11/06/1947	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	117939244	Vested Benefits:	110,146.43
Date Joined Fund:	09/06/2000	Total Death Benefit:	110,146.43
Service Period Start Date:			
Date Left Fund:			
Member Code:	TERTHO00010P		
Account Start Date:	04/06/2021		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 5		

Your Balance

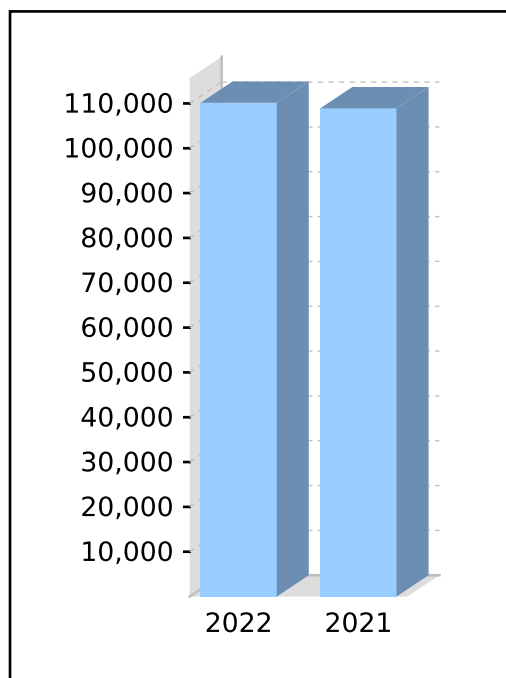
Total Benefits 110,146.43

Preservation Components

Preserved
 Unrestricted Non Preserved 110,146.43
 Restricted Non Preserved

Tax Components

Tax Free (100.00%) 110,146.43
 Taxable
 Investment Earnings Rate 3.69%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	108,910.79	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	3,965.64	8,910.79
Internal Transfer In		100,000.00
<u>Decreases to Member account during the period</u>		
Pensions Paid	2,730.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	110,146.43	108,910.79

Otta International Pty Ltd Superannuation Fund
Members Statement

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

Thomas Terei
Director

Ann Terei
Director

Otta International Pty Ltd Superannuation Fund

Members Statement

Ann Terei
 73 Carrington Road
 Wahroonga, New South Wales, 2076, Australia

Your Details

Date of Birth :	14/10/1952	Nominated Beneficiaries:	N/A
Age:	69	Nomination Type:	N/A
Tax File Number:	125297240	Vested Benefits:	854,779.77
Date Joined Fund:	09/06/2000	Total Death Benefit:	854,779.77
Service Period Start Date:			
Date Left Fund:			
Member Code:	TERANN00002P		
Account Start Date:	01/07/2014		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

Your Balance

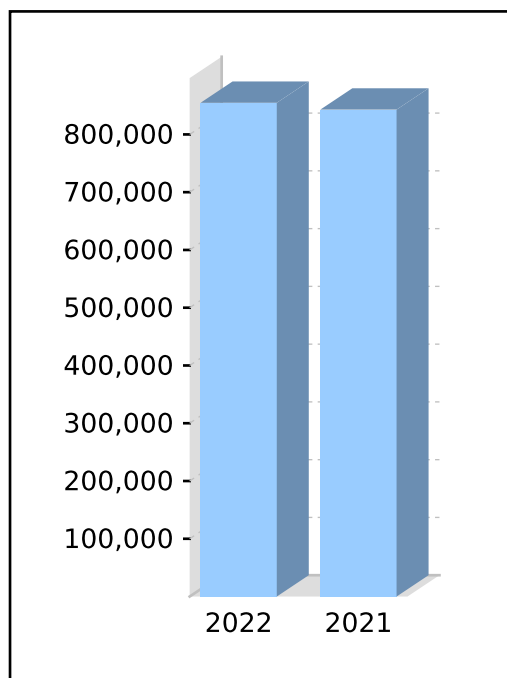
Total Benefits 854,779.77

Preservation Components

Preserved
 Unrestricted Non Preserved 854,779.77
 Restricted Non Preserved

Tax Components

Tax Free (100.00%) 848,370.99
 Taxable 6,408.78
 Investment Earnings Rate 3.69%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	842,931.24	709,891.21
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	30,928.53	150,820.51
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	19,080.00	17,780.00
Contributions Tax		
Income Tax		0.48
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	854,779.77	842,931.24

Otta International Pty Ltd Superannuation Fund
Members Statement

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

Thomas Terei
Director

Ann Terei
Director

Otta International Pty Ltd Superannuation Fund

Members Statement

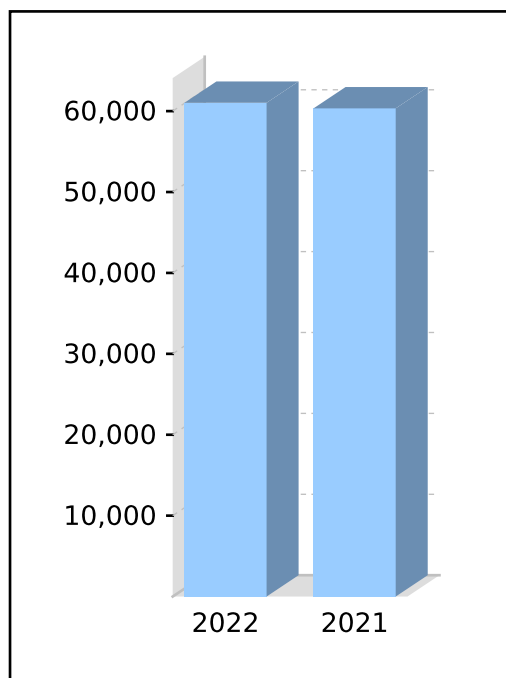
Ann Terei
 73 Carrington Road
 Wahroonga, New South Wales, 2076, Australia

Your Details

Date of Birth :	14/10/1952	Nominated Beneficiaries:	N/A
Age:	69	Nomination Type:	N/A
Tax File Number:	125297240	Vested Benefits:	61,030.28
Date Joined Fund:	09/06/2000	Total Death Benefit:	61,030.28
Service Period Start Date:			
Date Left Fund:			
Member Code:	TERANN00003P		
Account Start Date:	01/07/2016		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

Your Balance

Total Benefits	61,030.28
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	61,030.28
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	61,030.28
Taxable	
Investment Earnings Rate	3.69%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	60,340.99	50,835.89
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	2,199.29	10,775.14
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,510.00	1,270.00
Contributions Tax		
Income Tax		0.04
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	61,030.28	60,340.99

Otta International Pty Ltd Superannuation Fund
Members Statement

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

Thomas Terei
Director

Ann Terei
Director

Otta International Pty Ltd Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments	
								(Excl. Capital Gains) * 2					
Bank Accounts													
	CBA Direct Investment Account # 9823	5,158.01			5,158.01	0.00	0.00	0.00			5,158.01	0.00	0.00
	La Trobe	19,264.61			19,264.61	0.00	0.00	0.00			19,264.61	0.00	0.00
		24,422.62			24,422.62	0.00	0.00	0.00			24,422.62	0.00	0.00
Mortgage Loans (Australian)													
	1st Mortgage - 12 Camp St	2,143.80			2,143.80	0.00	0.00	0.00			2,143.80	0.00	0.00
	1st Mortgage - 78 Doncaster	2,103.18			2,103.18	0.00	0.00	0.00			2,103.18	0.00	0.00
EH	1st Mortgage - Eastern Heights	4,090.91			4,090.91	0.00	0.00	0.00			4,090.91	0.00	0.00
	1st Mortgage - Ettalong	547.49			547.49	0.00	0.00	0.00			547.49	0.00	0.00
	1st Mortgage - Two Bays BC Cap	3,273.89			3,273.89	0.00	0.00	0.00			3,273.89	0.00	0.00
		12,159.27			12,159.27	0.00	0.00	0.00			12,159.27	0.00	0.00
Shares in Listed Companies (Australian)													
ALD.AX	Ampol Limited	1,860.00	1,860.00	0.00				797.14			2,657.14	0.00	
ACL.AX	Australian Clinical Labs Limited	480.00	480.00	0.00				205.71			685.71	0.00	
BIN.AX	Bingo Industries Limited	339.30	339.30	0.00				145.41			484.71	0.00	
BKW.AX	Brickworks Limited	2,480.00	2,480.00	0.00				1,062.85			3,542.85	0.00	
CAM.AX	Clime Capital Limited	325.00	325.00	0.00				139.29			464.29	0.00	
COL.AX	Coles Group Limited.	168.97	168.97	0.00				72.42			241.39	0.00	
CSL.AX	CSL Limited - NM	686.46	31.80	654.66				13.63			700.09	0.00	
IGO.AX	IGO Limited	6,300.00	6,300.00	0.00				2,700.00			9,000.00	0.00	
PCP.AX	Paramount Mining Corporation Ltd	41.02		41.02							41.02	0.00	
QUB.AX	Qube Holdings Limited	204.30	204.30	0.00				87.56			291.86	0.00	
STO.AX	Santos Limited	1,338.26	1,095.44	242.82				469.47			1,807.73	0.00	
TAH.AX	Tabcorp Holdings Limited	802.71	802.71	0.00				344.02			1,146.73	0.00	
TPG.AX	TPG Telecom Limited.	1,320.00	1,320.00	0.00				565.72			1,885.72	0.00	
VRT.AX	Virtus Health Limited	600.00	600.00	0.00				257.14			857.14	0.00	
WES.AX	Wesfarmers Limited	470.90	470.90	0.00				201.81			672.71	0.00	

Otta International Pty Ltd Superannuation Fund

Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
	17,416.92	16,478.42	938.50		7,062.17			24,479.09		0.00		
Shares in Listed Companies (Overseas)												
SHRMF.AX Braxia Scientific Corporation	28.49					40.69		40.69		12.20		
RVVTF.AX Revive Therapeutics Ltd	12.92					25.84		25.84		12.92		
VIAC.NYE ViacomCBS Inc - Ordinary Shares - Class B	49.38					65.56		65.56		16.18		
	90.79					132.09		132.09		41.30		
Stapled Securities												
INA.AX Ingenia Communities Group	302.81	0.00	302.81		0.00	0.00	0.00	302.81		0.00	0.00	0.00
	302.81	0.00	302.81		0.00	0.00	0.00	302.81		0.00	0.00	0.00
Stockspot - Bulk Settlement												
Stockspot Stockspot - Bulk Settlement	959.58	633.83		93.59	193.44	136.57	22.20	1,079.63		0.00	344.00	(248.41)
	959.58	633.83		93.59	193.44	136.57	22.20	1,079.63		0.00	344.00	(248.41)
Units in Unlisted Unit Trusts (Australian)												
TEC Trilogy Enhanced Cash Trust	6,049.00			6,049.00	0.00	0.00	0.00	6,049.00		0.00	0.00	0.00
TMI Trilogy Monthly Income Trust	31,076.49			31,076.49	0.00	0.00	0.00	31,076.49		0.00	0.00	0.00
TCHOT Triology Cannon Hill Office Trust	1,500.00			303.25	0.00	0.00	0.00	303.25	0.00	0.00	0.00	1,196.75
	38,625.49			37,428.74	0.00	0.00	0.00	37,428.74	0.00	0.00	0.00	1,196.75
	93,977.48	17,112.25	1,241.31	74,104.22	7,255.61	268.66	22.20	100,004.25	0.00	41.30	344.00	948.34

Assessable Income (Excl. Capital Gains) **100,004.25**

Net Capital Gain **229.33**

Total Assessable Income 100,233.58

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Otta International Pty Ltd Superannuation Fund
Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
Bell Direct		0.720000	0.72	0.72	0.72			0.00 %	
Commonwealth Bank		3,867.870000	3,867.87	3,867.87	3,867.87			0.16 %	
Commsec Bank#7360		361.880000	361.88	361.88	361.88			0.02 %	
La Trobe		192,011.090000	192,011.09	192,011.09	192,011.09			8.12 %	
Stockspot Cash Account		345.000000	345.00	345.00	345.00			0.01 %	
			196,586.56		196,586.56			8.31 %	
Derivatives (Options, Hybrids, Future Contracts)									
Commsec Option A/c		(29,744.500000)	(29,744.50)	(29,744.50)	(29,744.50)			(1.26) %	
			(29,744.50)		(29,744.50)			(1.26) %	
Mortgage Loans (Australian)									
1st Mortgage - 12 Camp St		70,000.000000	70,000.00	70,000.00	70,000.00			2.96 %	
1st Mortgage - 6 St John Crescent		153,170.000000	153,170.00	153,170.00	153,170.00			6.47 %	
1st Mortgage - 78 Doncaster		50,000.000000	50,000.00	50,000.00	50,000.00			2.11 %	
1st Mortgage - Ettalong		135,060.000000	135,060.00	135,060.00	135,060.00			5.71 %	
1st Mortgage - Mermaid Beach		70,000.000000	70,000.00	70,000.00	70,000.00			2.96 %	
1st Mortgage - Two Bays BC Cap		50,000.000000	50,000.00	50,000.00	50,000.00			2.11 %	
			528,230.00		528,230.00			22.33 %	
Shares in Listed Companies (Australian)									
AKE.AX	Allkem Limited	500.00	10.310000	5,155.00	9.81	4,904.95	250.05	5.10 %	0.22 %
ATC.AX	Altech Chemicals Ltd	200,000.00	0.046000	9,200.00	0.12	24,244.70	(15,044.70)	(62.05) %	0.39 %
ALD.AX	Ampol Limited	2,000.00	34.230000	68,460.00	28.22	56,435.99	12,024.01	21.31 %	2.89 %
ARX.AX	Aroa Biosurgery Limited	10,000.00	0.660000	6,600.00	1.14	11,364.90	(4,764.90)	(41.93) %	0.28 %
AKN.AX	Auking Mining Limited	100.00	0.074000	7.40	65.20	6,520.00	(6,512.60)	(99.89) %	0.00 %
AZJ.AX	Aurizon Holdings Limited	3,000.00	3.800000	11,400.00	3.79	11,369.95	30.05	0.26 %	0.48 %
BFC.AX	Beston Global Food Company Limited	110,000.00	0.079000	8,690.00	0.08	8,948.33	(258.33)	(2.89) %	0.37 %

Otta International Pty Ltd Superannuation Fund

Investment Summary Report

As at 30 June 2022

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
BRB.AX	Breaker Resources NI	20,000.00	0.190000	3,800.00	0.30	5,989.90	(2,189.90)	(36.56) %	0.16 %
BKW.AX	Brickworks Limited	4,000.00	18.540000	74,160.00	9.63	38,539.78	35,620.22	92.42 %	3.13 %
COL.AX	Coles Group Limited.	277.00	17.810000	4,933.37	5.34	1,479.18	3,454.19	233.52 %	0.21 %
CSL.AX	CSL Limited - NM	259.00	269.060000	69,686.54	266.11	68,922.59	763.95	1.11 %	2.95 %
EM2.AX	Eagle Mountain Mining Limited	10,000.00	0.215000	2,150.00	0.61	6,069.95	(3,919.95)	(64.58) %	0.09 %
EME.AX	Energy Metals Ltd	9,000.00	0.115000	1,035.00	0.54	4,856.00	(3,821.00)	(78.69) %	0.04 %
EVZ.AX	EVZ Limited	21,140.00	0.190000	4,016.60	0.10	2,113.93	1,902.67	90.01 %	0.17 %
HIL.AX	Hills Limited	32,562.00	0.070000	2,279.34	0.58	18,755.87	(16,476.53)	(87.85) %	0.10 %
IGO.AX	IGO Limited	42,000.00	9.940000	417,480.00	3.79	159,182.78	258,297.22	162.26 %	17.64 %
KLL.AX	Kalium Lakes Limited	94,700.00	0.061000	5,776.70	0.09	8,944.75	(3,168.05)	(35.42) %	0.24 %
LSA.AX	Lachlan Star Limited	715.00	0.012000	8.58	0.80	569.25	(560.67)	(98.49) %	0.00 %
LGP.AX	Little Green Pharma Ltd	3,000.00	0.225000	675.00	0.41	1,219.95	(544.95)	(44.67) %	0.03 %
MKR.AX	Manuka Resources Ltd.	10,000.00	0.175000	1,750.00	0.48	4,819.95	(3,069.95)	(63.69) %	0.07 %
MSB.AX	Mesoblast Limited	31,000.00	0.610000	18,910.00	1.26	38,978.15	(20,068.15)	(51.49) %	0.80 %
NET.AX	Netlink Limited	25,000.00	0.030000	750.00	0.09	2,194.95	(1,444.95)	(65.83) %	0.03 %
NXS.AX	Next Science Limited	22,340.00	0.720000	16,084.80	1.04	23,163.16	(7,078.36)	(30.56) %	0.68 %
OPT.AX	Opthea Limited	6,000.00	1.100000	6,600.00	2.34	14,069.95	(7,469.95)	(53.09) %	0.28 %
PAN.AX	Panoramic Resources Limited	26,000.00	0.200000	5,200.00	0.07	1,820.00	3,380.00	185.71 %	0.22 %
PNV.AX	Polynovo Limited	11,880.00	1.355000	16,097.40	1.93	22,986.25	(6,888.85)	(29.97) %	0.68 %
QUB.AX	Qube Holdings Limited	6,343.00	2.730000	17,316.39	2.91	18,462.89	(1,146.50)	(6.21) %	0.73 %
STO.AX	Santos Limited	6,862.00	7.420000	50,916.04	10.20	69,985.70	(19,069.66)	(27.25) %	2.15 %
SRI.AX	Sipa Resources Limited	16,917.00	0.034000	575.18	0.11	1,847.30	(1,272.12)	(68.86) %	0.02 %
TAH.AX	Tabcorp Holdings Limited	6,000.00	1.065000	6,390.00	(2.39)	(14,347.37)	20,737.37	(144.54) %	0.27 %
TLC.AX	The Lottery Corporation Limited	5,946.00	4.520000	26,875.92	3.48	20,667.32	6,208.60	30.04 %	1.14 %
TOY.AX	Toys'r'us Anz Limited	2,334.00	0.068000	158.71	2.78	6,489.95	(6,331.24)	(97.55) %	0.01 %
TPG.AX	TPG Telecom Limited.	8,000.00	5.970000	47,760.00	6.17	49,379.90	(1,619.90)	(3.28) %	2.02 %
VMC.AX	Venus Metals Corporation	2.00	0.170000	0.34	0.18	0.35	(0.01)	(2.86) %	0.00 %

Otta International Pty Ltd Superannuation Fund

Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Limited									
WES.AX	Wesfarmers Limited	277.00	41.910000	11,609.07	34.27	9,493.07	2,116.00	22.29 %	0.49 %
			922,507.38			710,444.27	212,063.11	29.85 %	38.99 %
Shares in Listed Companies (Overseas)									
SHRMF.AX	Braxia Scientific Corporation	9,680.00	0.061983	600.00	0.74	7,167.79	(6,567.79)	(91.63) %	0.03 %
MNMD.NDQ	Mind Medicine Inc	3,350.00	0.931054	3,119.03	4.96	16,609.57	(13,490.54)	(81.22) %	0.13 %
RVVTF.AX	Revive Therapeutics Ltd	7,378.00	0.509090	3,756.07	0.54	3,964.45	(208.38)	(5.26) %	0.16 %
VIAC.NYE	ViacomCBS Inc - Ordinary Shares - Class B	127.00	35.898188	4,559.07	53.62	6,809.78	(2,250.71)	(33.05) %	0.19 %
			12,034.17			34,551.59	(22,517.42)	(65.17) %	0.51 %
Stapled Securities									
INA.AX	Ingenia Communities Group	3,179.00	3.980000	12,652.42	5.00	15,910.43	(3,258.01)	(20.48) %	0.53 %
			12,652.42			15,910.43	(3,258.01)	(20.48) %	0.53 %
Stockspot - Bulk Settlement									
Stockspot	Stockspot - Bulk Settlement	1.00	46,879.790000	46,879.79	49,880.84	49,880.84	(3,001.05)	(6.02) %	1.98 %
			46,879.79			49,880.84	(3,001.05)	(6.02) %	1.98 %
Units in Unlisted Unit Trusts (Australian)									
TEC	Trilogy Enhanced Cash Trust	106,623.00	1.000000	106,623.00	1.00	106,623.00	0.00	0.00 %	4.51 %
TMI	Trilogy Monthly Income Trust	525,127.00	1.000000	525,127.00	1.00	525,127.00	0.00	0.00 %	22.19 %
TCHOT	Triology Cannon Hill Office Trust	50,000.00	0.902800	45,140.00	0.69	34,335.00	10,805.00	31.47 %	1.91 %
			676,890.00			666,085.00	10,805.00	1.62 %	28.61 %
			2,366,035.82			2,171,944.19	194,091.63	8.94 %	100.00 %