
Financial statements and reports for the year ended
30 June 2021

OMERI & OMERI SUPERANNUATION FUND

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OMERI & OMERI SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	320,410.90	272,689.85
Units in Listed Unit Trusts (Australian)	3	13,830.00	6,620.00
Total Investments		<u>334,240.90</u>	<u>279,309.85</u>
Other Assets			
Sundry Debtors		10,980.15	49,767.27
Distributions Receivable		0.00	212.00
Macquarie cash ac-3979		246.80	20.58
ANZ Etrade Cash - 7768		29,856.89	7,141.22
ANZ Etrade Cash 50276		0.03	0.03
Income Tax Refundable		519.64	883.32
Total Other Assets		<u>41,603.51</u>	<u>58,024.42</u>
Total Assets		<u>375,844.41</u>	<u>337,334.27</u>
Less:			
Liabilities			
Sundry Creditors		0.00	30,880.00
Total Liabilities		<u>0.00</u>	<u>30,880.00</u>
Net assets available to pay benefits		<u>375,844.41</u>	<u>306,454.27</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Omeri, Tahir - Pension (Pension)		375,844.41	306,454.27
Total Liability for accrued benefits allocated to members' accounts		<u>375,844.41</u>	<u>306,454.27</u>

OMERI & OMERI SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	9	0.00	212.00
Dividends Received	8	1,834.92	2,339.85
Interest Received		6.27	19.03
Other Investment Income		11.85	8.44
Investment Gains			
Changes in Market Values	10	97,896.46	133,387.52
Total Income		<u>99,749.50</u>	<u>135,966.84</u>
Expenses			
Accountancy Fees		1,540.00	0.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		660.00	0.00
		<u>2,459.00</u>	<u>259.00</u>
Member Payments			
Pensions Paid		28,420.00	15,000.00
Total Expenses		<u>30,879.00</u>	<u>15,259.00</u>
Benefits accrued as a result of operations before income tax		<u>68,870.50</u>	<u>120,707.84</u>
Income Tax Expense	11	(519.64)	0.00
Benefits accrued as a result of operations		<u>69,390.14</u>	<u>120,707.84</u>

Notes to the Financial Statements

For the year ended 30 June 2021

Note 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 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 Director(s).

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 value, 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 were 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 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 values 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.

Notes to the Financial Statements

For the year ended 30 June 2021

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

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-distribution 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.

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

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. 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.

Note 2: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Alpha Hpa Limited	5,550.00	0.00
Advanced Human Imaging Ltd	19,067.50	0.00
Eagers Automotive Limited	9,936.00	0.00
Afterpay Limited	11,817.00	91,485.00
Autosports Group Limited.	8,649.60	0.00
Commonwealth Bank Of Australia.	9,987.00	0.00

OMERI & OMERI SUPERANNUATION FUND**Notes to the Financial Statements**For the year ended 30 June 2021

Credit Corp Group Limited - Ordinary Fully Paid	0.00	17,138.00
City Chic Collective Limited - Ordinary Fully Paid	0.00	4,350.00
Codan Limited - Ordinary Fully Paid	9,015.00	0.00
Chalice Mining Limited	8,904.00	0.00
Champion Iron Limited	9,570.00	0.00
Collins Foods Limited - Ordinary Fully Paid	0.00	9,420.00
CSL Limited	0.00	14,350.00
Cettire Limited	25,080.00	0.00
Calix Limited	8,010.00	0.00
Dubber Corporation Limited	3,090.00	0.00
Element 25 Limited	13,020.00	0.00
European Metals Holdings Limited	12,280.00	0.00
Eml Payments Limited - Ordinary Fully Paid	0.00	16,700.00
Fletcher Building Limited	7,040.00	0.00
Hyperion Metals Limited	2,362.50	0.00
Hazer Group Limited	4,300.00	0.00
Incannex Healthcare Limited	1,250.00	0.00
Immutep Limited	1,650.00	0.00
Imugene Limited	10,650.00	0.00
Janison Education Group Limited	3,560.00	0.00
Jb Hi-Fi Limited - Ordinary Fully Paid	0.00	6,454.50
James Hardie Industries Plc - Chess Depositary Interests 1:1	0.00	8,256.00
Karoon Energy Ltd	5,320.00	0.00
Mineral Resources Limited	16,119.00	0.00
Nearmap Ltd	0.00	11,250.00
Naos Small Cap Opportunities Company Limited	3,920.00	0.00
Oneview Healthcare Plc	15,510.00	0.00
Openpay Group Ltd - Ordinary Fully Paid	0.00	5,250.00
Oz Minerals Limited	22,480.00	0.00
Polynovo Limited - Ordinary Fully Paid	0.00	12,700.00
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx	0.00	4,110.00
Ppk Group Limited - Ordinary Fully Paid	0.00	7,775.00

Notes to the Financial Statements

For the year ended 30 June 2021

Resmed Inc - Chess Depositary Interests 10:1	0.00	27,540.00
Spheria Emerging Companies Limited	4,800.00	0.00
Sims Limited	8,300.00	0.00
Sealink Travel Group Limited	14,220.00	0.00
Sezzle Inc. - Cdi 1:1 Us Person Prohibited Excluding Qib	0.00	4,512.00
Tribeca Global Natural Resources Limited	4,700.00	0.00
Temple & Webster Group Ltd	6,474.00	0.00
Trajan Group Holdings Limited	4,582.29	0.00
Terramin Australia Limited. - Ordinary Fully Paid	2.01	3.48
Uniti Group Limited	3,310.00	0.00
Virgin Money Uk Plc	5,520.00	0.00
Vulcan Energy Resources Limited	15,400.00	0.00
Weebit Nano Ltd	4,965.00	0.00
Webjet Limited - Ordinary Fully Paid	0.00	5,245.60
Wpg Resources Ltd - Ordinary Fully Paid	0.00	0.27
Zip Co Limited.	0.00	26,150.00
	320,410.90	272,689.85

Note 3: Units in Listed Unit Trusts (Australian)

	2021 \$	2020 \$
Regal Investment Fund	13,830.00	0.00
Stockland - Units/Ordinary Fully Paid Stapled Securities	0.00	6,620.00
	13,830.00	6,620.00

Note 4: Banks and Term Deposits

	2021 \$	2020 \$
Banks		
ANZ Etrade Cash - 7768	29,856.89	7,141.22
ANZ Etrade Cash 50276	0.03	0.03
Macquarie cash ac-3979	246.80	20.58
	30,103.72	7,161.83

Notes to the Financial Statements

For the year ended 30 June 2021

Note 5: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	306,454.27	185,746.43
Benefits accrued as a result of operations	69,390.14	120,707.84
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	375,844.41	306,454.27

Note 6: 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.

	2021 \$	2020 \$
Vested Benefits	375,844.41	306,454.27

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2021 \$	2020 \$
AVA Risk Group Limited	40.00	0.00
Appen Limited	0.00	65.83
CSL Limited	73.48	292.58
Cochlear Limited - Ordinary Fully Paid	0.00	250.00
Collins Foods Limited - Ordinary Fully Paid	210.00	0.00
Credit Corp Group Limited - Ordinary Fully Paid	396.00	0.00
Data#3 Limited - Ordinary Fully Paid	0.00	72.86
Fisher & Paykel Healthcare Corporation Limited - Ordinary Fully Paid Foreign Exe	150.98	243.52
Jb Hi-Fi Limited - Ordinary Fully Paid	135.00	141.43
Jumbo Interactive Limited - Ordinary Fully Paid	0.00	199.64
Kogan.com Ltd	67.50	0.00
Macquarie Group Limited	0.00	337.86
Mff Capital Investments Limited - Ordinary Fully Paid	0.00	628.57
Mineral Resources Limited	200.00	0.00
Nickel Mines Limited	80.00	0.00

Notes to the Financial Statements

For the year ended 30 June 2021

Objective Corporation Limited	14.00	0.00
Oz Minerals Limited	85.00	0.00
Pro Medicus Limited	0.00	45.00
Resmed Inc - Chess Depositary Interests 10:1	37.96	62.56
Sealink Travel Group Limited	105.00	0.00
Think Childcare Group	240.00	0.00
	<hr/>	<hr/>
	1,834.92	2,339.85
	<hr/>	<hr/>

Note 9: Trust Distributions

	2021 \$	2020 \$
Stockland - Units/Ordinary Fully Paid Stapled Securities	0.00	212.00
	<hr/>	<hr/>
	0.00	212.00
	<hr/>	<hr/>

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
5g Networks Limited - Ordinary Fully Paid	0.00	(75.05)
Advanced Human Imaging Ltd	(4,702.00)	0.00
Afterpay Limited	(74,718.76)	72,460.05
Alpha Hpa Limited	(214.90)	0.00
Appen Limited	0.00	(6,309.89)
Autosports Group Limited.	230.86	0.00
Avita Medical Ltd - Ordinary Fully Paid	0.00	(316.05)
Bravura Solutions Limited. - Ordinary Fully Paid	0.00	(220.05)
CSL Limited	50.83	(2,746.61)
Calix Limited	1,130.10	0.00
Cettire Limited	8,889.95	0.00
Chalice Mining Limited	(270.90)	0.00
Champion Iron Limited	650.10	0.00
City Chic Collective Limited - Ordinary Fully Paid	(1,015.05)	1,015.05
Cochlear Limited - Ordinary Fully Paid	0.00	(3,155.01)
Codan Limited - Ordinary Fully Paid	(77.60)	0.00

OMERI & OMERI SUPERANNUATION FUND**Notes to the Financial Statements**For the year ended 30 June 2021

Collins Foods Limited - Ordinary Fully Paid	(3,875.40)	3,875.40
Commonwealth Bank Of Australia.	(430.95)	0.00
Credit Corp Group Limited - Ordinary Fully Paid	781.85	(781.84)
Dubber Corporation Limited	150.05	0.00
Eagers Automotive Limited	665.10	0.00
Element 25 Limited	440.07	0.00
Eml Payments Limited - Ordinary Fully Paid	(7,570.10)	7,570.10
European Metals Holdings Limited	352.25	0.00
Fisher & Paykel Healthcare Corporation Limited - Ordinary Fully Paid Foreign Exe	(0.01)	(5,270.00)
Fletcher Building Limited	(369.95)	0.00
Hazer Group Limited	(2,202.40)	0.00
Hyperion Metals Limited	(257.45)	0.00
Immutep Limited	(402.45)	0.00
Imugene Limited	(437.25)	0.00
Incannex Healthcare Limited	42.55	0.00
James Hardie Industries Plc - Chess Depositary Interests 1:1	(2,669.55)	2,669.55
Janison Education Group Limited	120.05	0.00
Jb Hi-Fi Limited - Ordinary Fully Paid	(2,024.55)	2,024.55
Jumbo Interactive Limited - Ordinary Fully Paid	0.00	(5,276.10)
Karoon Energy Ltd	210.10	0.00
Macquarie Group Limited	0.00	(90.05)
Mff Capital Investments Limited - Ordinary Fully Paid	0.00	(3,770.94)
Mineral Resources Limited	4,503.10	0.00
Naos Small Cap Opportunities Company Limited	100.05	0.00
Nearmap Ltd	(5,680.05)	(465.15)
Oneview Healthcare Plc	4,960.30	0.00
Openpay Group Ltd - Ordinary Fully Paid	2,059.90	(2,059.90)
Oz Minerals Limited	(271.85)	0.00
Polynovo Limited - Ordinary Fully Paid	(4,505.05)	3,266.92
Ppk Group Limited - Ordinary Fully Paid	(575.10)	575.10
Pro Medicus Limited	0.00	(7,010.15)

OMERI & OMERI SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx	254.95	(254.95)
Resmed Inc - Chess Depository Interests 10:1	(2,800.10)	2,800.10
Sealink Travel Group Limited	2,932.60	0.00
Sezzle Inc. - Cdi 1:1 Us Person Prohibited Excluding Qib	319.94	(319.95)
Sims Limited	40.05	0.00
Spheria Emerging Companies Limited	160.10	0.00
Temple & Webster Group Ltd	2,415.03	0.00
Terramin Australia Limited. - Ordinary Fully Paid	(1.47)	(1.54)
Trajan Group Holdings Limited	(203.21)	0.00
Tribeca Global Natural Resources Limited	40.05	0.00
Uniti Group Limited	(134.95)	0.00
Virgin Money Uk Plc	(297.45)	0.00
Vulcan Energy Resources Limited	(399.90)	0.00
Webjet Limited - Ordinary Fully Paid	1,444.30	(1,444.30)
Weebit Nano Ltd	(2,884.85)	0.00
Wpg Resources Ltd - Ordinary Fully Paid	1,970.73	(404.73)
Zip Co Limited.	(13,857.10)	13,857.10
	(97,935.39)	70,141.66
Units in Listed Unit Trusts (Australian)		
Regal Investment Fund	(760.82)	0.00
Stockland - Units/Ordinary Fully Paid Stapled Securities	(1,000.10)	1,000.10
	(1,760.92)	1,000.10
Total Unrealised Movement	(99,696.31)	71,141.76
Realised Movements in Market Value		
	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
4ds Memory Limited - Ordinary Fully Paid	170.10	0.00
5g Networks Limited - Ordinary Fully Paid	0.00	(719.90)
AVA Risk Group Limited	(179.90)	0.00
Actinogen Medical Limited	3,221.58	0.00
Advance Nanotek Limited - Ordinary Fully Paid	0.00	190.10

OMERI & OMERI SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

Aeris Environmental Ltd - Ordinary Fully Paid	0.00	(189.90)
Afterpay Limited	164,915.56	7,599.31
American Pacific Borates Limited	(4,307.91)	0.00
Anteotech Ltd	560.10	0.00
Appen Limited	0.00	(1,599.55)
Arafura Resources Limited	(244.85)	0.00
Australian Finance Group Ltd	(32.40)	0.00
Australian Strategic Materials Limited	(534.90)	0.00
Avita Medical Ltd - Ordinary Fully Paid	0.00	753.65
Bannerman Energy Ltd	164.10	0.00
Betashares ASIA Technology Tigers Etf	(48.84)	0.00
Betmakers Technology Group Ltd	(3,454.65)	0.00
Bigtincan Holdings Limited	(994.90)	0.00
Boral Limited.	470.10	0.00
Brainchip Holdings Ltd	(909.85)	0.00
Bravura Solutions Limited. - Ordinary Fully Paid	0.00	(429.90)
CSL Limited	(5.03)	9,564.54
Cann Group Limited	120.10	0.00
Centaurus Metals Limited	162.60	0.00
City Chic Collective Limited - Ordinary Fully Paid	1,715.10	0.00
Clearvue Technologies Limited	(89.90)	0.00
Cochlear Limited - Ordinary Fully Paid	0.00	6,473.69
Collins Foods Limited - Ordinary Fully Paid	3,485.45	0.00
Copper Mountain Mining Corporation	2,080.20	0.00
Credit Corp Group Limited - Ordinary Fully Paid	12,296.87	10,522.40
Creso Pharma Limited	(564.90)	0.00
Cryosite Limited	(239.85)	0.00
DW8 Limited	290.15	0.00
Damstra Holdings Limited	(1,769.90)	0.00
Data#3 Limited - Ordinary Fully Paid	(2,324.85)	(2,059.90)
Deep Yellow Limited	(208.18)	0.00
Doctor Care Anywhere Group Plc	(259.49)	0.00
Dotz Nano Limited	(319.90)	0.00

Notes to the Financial Statements

For the year ended 30 June 2021

Ecograf Limited	(377.40)	0.00
Eml Payments Limited - Ordinary Fully Paid	5,300.15	(2,589.85)
Enero Group Limited	(1,148.34)	0.00
Euro Manganese Inc	(299.90)	0.00
Explaurum Limited - Ordinary Fully Paid	0.00	1,802.09
FYI Resources Limited	(27.84)	0.00
Fisher & Paykel Healthcare Corporation Limited - Ordinary Fully Paid Foreign Exe	1,246.71	24,470.56
Frontier Digital Ventures Limited	(749.90)	0.00
Greenland Minerals and Energy Limited - Ordinary Fully Paid	(139.90)	0.00
Hazer Group Limited	900.20	0.00
Hub24 Limited	(183.90)	0.00
Imagion Biosystems Limited	(129.90)	0.00
Infinity Lithium Corporation Limited	(289.90)	0.00
Intellihr Limited	(402.40)	0.00
Invictus Energy Ltd	425.79	0.00
Ioneer Ltd	125.10	0.00
Ionic Rare Earths Limited	(639.90)	0.00
Isignthis Ltd - Ordinary Fully Paid	0.00	(52.40)
James Hardie Industries Plc - Chess Depositary Interests 1:1	6,514.85	(1,034.90)
Jb Hi-Fi Limited - Ordinary Fully Paid	2,576.10	(924.41)
Jumbo Interactive Limited - Ordinary Fully Paid	0.00	1,650.15
K-tig Limited	(459.90)	0.00
Kogan.com Ltd	(1,239.85)	0.00
Lifespot Health Ltd	(428.44)	0.00
Lynas Rare Earths Limited	(443.61)	0.00
Macquarie Group Limited	0.00	1,122.60
Magellan Financial Group Limited	0.00	(2,732.19)
Mark Sensing Limited	0.00	2,440.10
Marley Spoon Ag	(1,079.85)	0.00
Mff Capital Investments Limited - Ordinary Fully Paid	0.00	4,066.04
Mgc Pharmaceuticals Ltd - Ordinary Fully Paid	235.15	0.00

Notes to the Financial Statements

For the year ended 30 June 2021

Micro-x Limited	5.10	0.00
Nearmap Ltd	5,610.10	(3,471.00)
Nickel Mines Limited	(2,190.19)	0.00
Nitro Software Limited	(1,994.80)	0.00
Novonix Limited	(2,334.90)	0.00
Nuix Limited	(1,879.90)	0.00
Objective Corporation Limited	26.23	0.00
Openpay Group Ltd - Ordinary Fully Paid	(1,809.75)	0.00
PYC Therapeutics Limited	(239.90)	0.00
Paladin Energy Ltd	(189.90)	0.00
Pensana Plc	(259.58)	0.00
Piedmont Lithium Inc.	(104.85)	0.00
Pilbara Minerals Limited	(859.90)	0.00
Pointerra Limited	290.10	0.00
Polynovo Limited - Ordinary Fully Paid	3,985.10	2,791.23
Ppk Group Limited - Ordinary Fully Paid	255.15	0.00
Prescient Therapeutics Limited	(318.90)	0.00
Pro Medicus Limited	0.00	5,610.33
Proteomics International Laboratories Ltd	0.27	0.00
Province Resources Ltd	(1,557.20)	0.00
Pure Foods Tasmania Limited	215.15	0.00
Pure Hydrogen Corporation Limited	(1,208.24)	0.00
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx	(2,126.80)	0.00
Queensland Pacific Metals Limited	320.10	0.00
Redbubble Limited	(1,875.15)	0.00
Resmed Inc - Chess Depositary Interests 10:1	(632.30)	0.00
Rhythm Biosciences Limited	(2,199.70)	0.00
Sezzle Inc. - Cdi 1:1 Us Person Prohibited Excluding Qib	2,070.04	0.00
Somnomed Limited	(1,193.90)	0.00
Splitit Payments Ltd - Ordinary Fully Paid	(2,429.85)	1,372.60
Telix Pharmaceuticals Limited	(309.90)	0.00
Temple & Webster Group Ltd	2,705.21	0.00

Notes to the Financial Statements

For the year ended 30 June 2021

Tesoro Gold Ltd	357.65	0.00
Traffic Technologies Ltd.	(472.81)	0.00
Universal Biosensors Inc.	(339.90)	0.00
VRX Silica Limited	(544.85)	0.00
Vonex Limited..	(89.90)	0.00
Vulcan Energy Resources Limited	10,555.15	0.00
Webjet Limited - Ordinary Fully Paid	(1,969.85)	0.00
West African Resources Limited	(279.90)	0.00
Whitehawk Limited	(369.90)	0.00
Wpg Resources Ltd - Ordinary Fully Paid	(1,971.00)	0.00
Zip Co Limited.	18,345.94	(2,379.74)
	195,432.50	62,245.75
Stapled Securities		
Think Childcare Group	1,420.10	0.00
	1,420.10	0.00
Units in Listed Unit Trusts (Australian)		
Stockland - Units/Ordinary Fully Paid Stapled Securities	740.15	0.00
	740.15	0.00
Total Realised Movement	197,592.75	62,245.75
Changes in Market Values	97,896.44	133,387.51
Note 11: Income Tax Expense		
	2021	2020
The components of tax expense comprise	\$	\$
Current Tax	(519.64)	0.00
Income Tax Expense	(519.64)	0.00

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%	10,330.58	18,106.20
Less:		

Notes to the Financial Statements

For the year ended 30 June 2021

Tax effect of:

Increase in MV of Investments	0.00	10,671.30
Exempt Pension Income	360.60	387.00
Realised Accounting Capital Gains	29,638.92	9,336.90
Accounting Trust Distributions	0.00	41.25
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	(71.85)

Add:

Tax effect of:

Decrease in MV of Investments	14,954.45	0.00
SMSF Non-Deductible Expenses	368.85	0.00
Pension Payments	4,263.00	2,250.00
Franking Credits	77.95	0.00
Foreign Credits	5.22	0.00
Rounding	(0.53)	8.40

Less credits:

Franking Credits	519.64	0.00
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Current Tax or Refund

(519.64)

0.00

OMERI & OMERI SUPERANNUATION FUND

Trustees Declaration

Omeri & Omeri Pty Ltd ACN: 086348263

The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (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 superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Tahir Omeri
Omeri & Omeri Pty Ltd
Director

18 May 2022

Minutes of a meeting of the Director(s)

held on 18 May 2022 at 8 Melrose Street, Homebush, New South Wales 2140

PRESENT:	Tahir Omeri
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 trustee(s), the Superannuation Fund is a non-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 2021 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 2021, 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).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Alisten Joseph</p>

Minutes of a meeting of the Director(s)

held on 18 May 2022 at 8 Melrose Street, Homebush, New South Wales 2140

act as tax agents of the Fund for the next financial year.

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.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

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 –

.....
Tahir Omeri

Chairperson

OMERI & OMERI SUPERANNUATION FUND

Members Statement

Tahir Omeri
8 Melrose Street
Homebush, New South Wales, 2140, Australia

Your Details

Date of Birth : Provided
Age: 74
Tax File Number: Provided
Date Joined Fund: 01/07/2014
Service Period Start Date: 01/07/2010
Date Left Fund:
Member Code: OMETAH00001P
Account Start Date: 01/07/2014
Account Phase: Retirement Phase
Account Description: Pension

Nominated Beneficiaries N/A
Vested Benefits 375,844.41
Total Death Benefit 375,844.41
Current Salary 0.00
Previous Salary 0.00
Disability Benefit 0.00

Your Balance

Total Benefits 375,844.41

Preservation Components

Preserved
Unrestricted Non Preserved 375,844.41
Restricted Non Preserved

Tax Components

Tax Free (75.00%) 282,075.11
Taxable 93,769.30

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	306,454.27	185,746.43
<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	97,810.14	135,707.84
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	28,420.00	15,000.00
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 30/06/2021	375,844.41	306,454.27

OMERI & OMERI SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2021

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts									
	ANZ Etrade Cash - 7768		29,856.890000	29,856.89	29,856.89	29,856.89			8.19 %
	ANZ Etrade Cash 50276		0.030000	0.03	0.03	0.03			0.00 %
	Macquarie cash ac-3979		246.800000	246.80	246.80	246.80			0.07 %
				30,103.72		30,103.72			8.26 %
Shares in Listed Companies (Australian)									
AHI.AX	Advanced Human Imaging Ltd	14,500.00	1.315000	19,067.50	1.64	23,769.50	(4,702.00)	(19.78) %	5.23 %
APT.AX	Afterpay Limited	100.00	118.170000	11,817.00	125.91	12,590.66	(773.66)	(6.14) %	3.24 %
A4N.AX	Alpha Hpa Limited	10,000.00	0.555000	5,550.00	0.58	5,764.90	(214.90)	(3.73) %	1.52 %
ASG.AX	Autosports Group Limited.	3,392.00	2.550000	8,649.60	2.48	8,418.74	230.86	2.74 %	2.37 %
CXL.AX	Calix Limited	3,000.00	2.670000	8,010.00	2.29	6,879.90	1,130.10	16.43 %	2.20 %
CTT.AX	Cettire Limited	9,500.00	2.640000	25,080.00	1.70	16,190.05	8,889.95	54.91 %	6.88 %
CHN.AX	Chalice Mining Limited	1,200.00	7.420000	8,904.00	7.65	9,174.90	(270.90)	(2.95) %	2.44 %
CIA.AX	Champion Iron Limited	1,500.00	6.380000	9,570.00	5.95	8,919.90	650.10	7.29 %	2.63 %
CDA.AX	Codan Limited - Ordinary Fully Paid	500.00	18.030000	9,015.00	18.19	9,092.60	(77.60)	(0.85) %	2.47 %
CBA.AX	Commonwealth Bank Of Australia.	100.00	99.870000	9,987.00	104.18	10,417.95	(430.95)	(4.14) %	2.74 %
DUB.AX	Dubber Corporation Limited	1,000.00	3.090000	3,090.00	2.94	2,939.95	150.05	5.10 %	0.85 %
APE.AX	Eagers Automotive Limited	600.00	16.560000	9,936.00	15.45	9,270.90	665.10	7.17 %	2.73 %
E25.AX	Element 25 Limited	6,000.00	2.170000	13,020.00	2.10	12,579.93	440.07	3.50 %	3.57 %
EMH.AX	European Metals Holdings Limited	8,000.00	1.535000	12,280.00	1.49	11,927.75	352.25	2.95 %	3.37 %
FBU.AX	Fletcher Building Limited	1,000.00	7.040000	7,040.00	7.41	7,409.95	(369.95)	(4.99) %	1.93 %
HZR.AX	Hazer Group Limited	5,000.00	0.860000	4,300.00	1.30	6,502.40	(2,202.40)	(33.87) %	1.18 %
HYM.AX	Hyperion Metals Limited	2,500.00	0.945000	2,362.50	1.05	2,619.95	(257.45)	(9.83) %	0.65 %
IMM.AX	Immutep Limited	3,000.00	0.550000	1,650.00	0.68	2,052.45	(402.45)	(19.61) %	0.45 %
IMU.AX	Imugene Limited	30,000.00	0.355000	10,650.00	0.37	11,087.25	(437.25)	(3.94) %	2.92 %
IHL.AX	Incannex Healthcare Limited	5,000.00	0.250000	1,250.00	0.24	1,207.45	42.55	3.52 %	0.34 %

OMERI & OMERI SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2021

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
JAN.AX	Janison Education Group Limited	4,000.00	0.890000	3,560.00	0.86	3,439.95	120.05	3.49 %	0.98 %
KAR.AX	Karoon Energy Ltd	4,000.00	1.330000	5,320.00	1.28	5,109.90	210.10	4.11 %	1.46 %
MIN.AX	Mineral Resources Limited	300.00	53.730000	16,119.00	38.72	11,615.90	4,503.10	38.77 %	4.42 %
NSC.AX	Naos Small Cap Opportunities Company Limited	4,000.00	0.980000	3,920.00	0.95	3,819.95	100.05	2.62 %	1.08 %
ONE.AX	Oneview Healthcare Plc	33,000.00	0.470000	15,510.00	0.32	10,549.70	4,960.30	47.02 %	4.26 %
OZL.AX	Oz Minerals Limited	1,000.00	22.480000	22,480.00	22.75	22,751.85	(271.85)	(1.19) %	6.17 %
SLK.AX	Sealink Travel Group Limited	1,500.00	9.480000	14,220.00	7.52	11,287.40	2,932.60	25.98 %	3.90 %
SGM.AX	Sims Limited	500.00	16.600000	8,300.00	16.52	8,259.95	40.05	0.48 %	2.28 %
SEC.AX	Spheria Emerging Companies Limited	2,000.00	2.400000	4,800.00	2.32	4,639.90	160.10	3.45 %	1.32 %
TPW.AX	Temple & Webster Group Ltd	600.00	10.790000	6,474.00	6.76	4,058.97	2,415.03	59.50 %	1.78 %
TZN.AX	Terramin Australia Limited. - Ordinary Fully Paid	67.00	0.030000	2.01	0.12	8.04	(6.03)	(75.00) %	0.00 %
TRJ.AX	Trajan Group Holdings Limited	2,001.00	2.290000	4,582.29	2.39	4,785.50	(203.21)	(4.25) %	1.26 %
TGF.AX	Tribeca Global Natural Resources Limited	2,000.00	2.350000	4,700.00	2.33	4,659.95	40.05	0.86 %	1.29 %
UWL.AX	Uniti Group Limited	1,000.00	3.310000	3,310.00	3.44	3,444.95	(134.95)	(3.92) %	0.91 %
VUK.AX	Virgin Money Uk Plc	1,500.00	3.680000	5,520.00	3.88	5,817.45	(297.45)	(5.11) %	1.52 %
VUL.AX	Vulcan Energy Resources Limited	2,000.00	7.700000	15,400.00	7.90	15,799.90	(399.90)	(2.53) %	4.23 %
WBT.AX	Weebit Nano Ltd	3,000.00	1.655000	4,965.00	2.62	7,849.85	(2,884.85)	(36.75) %	1.36 %
				320,410.90		306,716.19	13,694.71	4.46 %	87.94 %
Units in Listed Unit Trusts (Australian)									
RF1.AX	Regal Investment Fund	3,000.00	4.610000	13,830.00	4.86	14,590.82	(760.82)	(5.21) %	3.80 %
				13,830.00		14,590.82	(760.82)	(5.21) %	3.80 %
				364,344.62		351,410.73	12,933.89	3.68 %	100.00 %