

Financial Report

for the year ended
30 June 2021

Ali Super Fund



Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Cryptocurrency	2	13,089.51	5,396.10
Managed Investments & ETFs (Overseas)	3	0.00	1,867.32
Shares in Listed Companies (Australian)	4	58,221.81	13,255.52
Shares in Listed Companies (Overseas)	5	24,994.24	0.00
Total Investments		<u>96,305.56</u>	<u>20,518.94</u>
Other Assets			
Commonwealth CDIA		2,643.69	446.18
Saxo Cash Account		1,269.06	27.62
Independent Reserve		2.74	2.74
Total Other Assets		<u>3,915.49</u>	<u>476.54</u>
Total Assets		<u>100,221.05</u>	<u>20,995.48</u>
Less:			
Liabilities			
Income Tax Payable		5,079.45	1,937.10
Sundry Creditors		0.00	1,345.00
Total Liabilities		<u>5,079.45</u>	<u>3,282.10</u>
Net assets available to pay benefits		<u>95,141.60</u>	<u>17,713.38</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7		
Rajput, Muhammad Ali - Accumulation		77,335.70	15,350.45
Ali, Sidra - Accumulation		17,805.90	2,362.93
Total Liability for accrued benefits allocated to members' accounts		<u>95,141.60</u>	<u>17,713.38</u>

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Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Income			
Investment Income			
Dividends Received		21.00	0.00
Interest Received		0.04	0.00
Other Investment Income		70.32	0.00
Investment Gains			
Changes in Market Values			
Realised Movements in Market Value		17,965.44	449.97
Unrealised Movements in Market Value		42,509.27	(8,661.45)
Contribution Income			
Employer Contributions		21,515.70	12,020.03
Personal Concessional		0.00	1,002.15
Personal Non Concessional		1,002.00	0.00
Total Income		<u>83,083.77</u>	<u>4,810.70</u>
Expenses			
Accountancy Fees		0.00	950.00
ATO Supervisory Levy		259.00	0.00
Auditor's Remuneration		0.00	395.00
ASIC Fees		55.00	54.00
Investment Expenses		6.48	103.84
		<u>320.48</u>	<u>1,502.84</u>
Member Payments			
Life Insurance Premiums		690.62	0.00
Total Expenses		<u>1,011.10</u>	<u>1,502.84</u>
Benefits accrued as a result of operations before income tax		<u>82,072.67</u>	<u>3,307.86</u>
Income Tax Expense		4,644.45	1,728.00
Benefits accrued as a result of operations		<u>77,428.22</u>	<u>1,579.86</u>

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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.

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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.

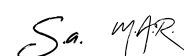
e. Critical Accounting Estimates and Judgements

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: Cryptocurrency

	2021	2020
	\$	\$
Cardano Cryptocurrency	555.18	0.00
Aeternity Cryptocurrency	24.66	112.38
BNB Binance Cryptocurrency	0.00	33.31
Enjin Cryptocurrency	0.00	37.40
Factom Cryptocurrency	66.55	85.29
Chainlink Cryptocurrency	0.00	31.35



Notes to the Financial Statements

For the year ended 30 June 2021

Modum Cryptocurrency	292.71	292.71
NANO Cryptocurrency	82.11	14.68
Neblio Cryptocurrency	0.00	47.01
Populous Cryptocurrency	1,495.26	241.05
Tether (USDT) Cryptocurrency	9,079.23	103.73
VeChain Cryptocurrency	0.00	2,898.71
VeThor Cryptocurrency	8.01	0.00
Wanchain Cryptocurrency	824.62	198.20
Waltonchain Cryptocurrency	661.18	430.12
Zilliqa Cryptocurrency	0.00	870.16
	13,089.51	5,396.10

Note 3: Managed Investments & ETFs (Overseas)

	2021 \$	2020 \$
Ethereum Tracker XBT Provider - ETN	0.00	1,867.32
	0.00	1,867.32

Note 4: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Humm Group Limited	3,259.08	0.00
Karoon Gas Australia Limited	20,166.79	0.00
Mach7 Technologies Limited	6,417.69	0.00
Nearmap Ltd	0.00	3,825.00
Nuix Limited	601.12	0.00
Orocobre Limited	0.00	3,458.07
Syrah Resources Limited	22,478.13	5,972.45
Zip Co Limited.	5,299.00	0.00
	58,221.81	13,255.52

Note 5: Shares in Listed Companies (Overseas)

	2021 \$	2020 \$
Luxshare Precision Industry Co Ltd	11,736.00	0.00
Tianneng Power International Ltd	4,652.20	0.00

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Notes to the Financial Statements

For the year ended 30 June 2021

Verallia	8,606.04	0.00
	24,994.24	0.00

Note 6: Banks and Term Deposits

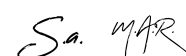
	2021 \$	2020 \$
Banks		
Commonwealth CDIA	2,643.69	446.18
Independent Reserve	2.74	2.74
Saxo Cash Account	1,269.06	27.62
	3,915.49	476.54

Note 7: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	17,713.38	16,133.52
Benefits accrued as a result of operations	77,428.22	1,579.86
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	95,141.60	17,713.38

Note 8: Subsequent Event - COVID-19

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.



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

In the opinion of the directors of the trustee company:

- (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 then ended 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.

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

.....
Muhammad Ali Rajput
Mohid Pty Ltd
Director

.....
Sidra Ali
Mohid Pty Ltd
Director

DATED:

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Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	82,072.67
Less	
Increase in MV of investments	42,509.27
Realised Accounting Capital Gains	17,965.44
Non Taxable Contributions	1,002.00
	<u>61,476.71</u>
Add	
Franking Credits	9.00
Net Capital Gains	10,419.00
	<u>10,428.00</u>
SMSF Annual Return Rounding	(0.96)
Taxable Income or Loss	<u>31,023.00</u>
Income Tax on Taxable Income or Loss	4,653.45
Less	
Franking Credits	9.00
CURRENT TAX OR REFUND	<u>4,644.45</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>4,903.45</u>

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Ali Super Fund

Members Statement



Muhammad Ali Rajput
8 Casamia Glade
Tallawong, New South Wales, 2762, Australia

Your Details

Date of Birth : Provided
Age: 38
Tax File Number: Provided
Date Joined Fund: 08/02/2018
Service Period Start Date:
Date Left Fund:
Member Code: RAJMUH00001A
Account Start Date: 08/02/2018
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries N/A
Vested Benefits 77,335.70

Your Balance

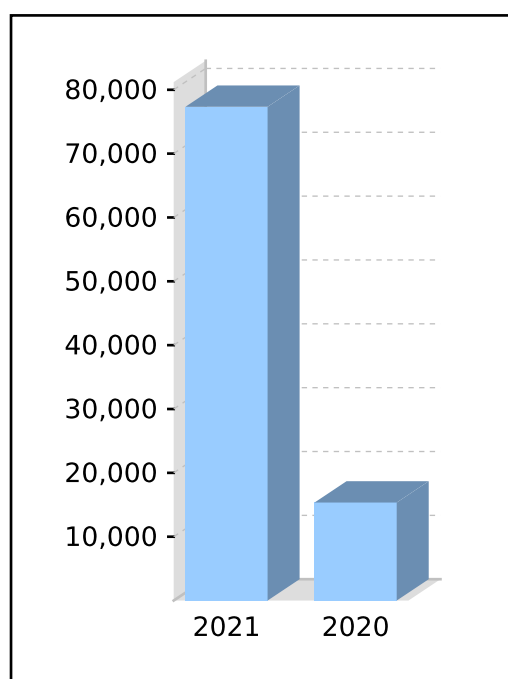
Total Benefits 77,335.70

Preservation Components

Preserved 77,335.70
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 10.00
Taxable 77,325.70



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	15,350.45	15,503.47
<u>Increases to Member account during the period</u>		
Employer Contributions	16,820.12	10,010.06
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	49,288.25	(8,867.23)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,523.00	1,501.50
Income Tax	1,189.75	(205.65)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	410.37	
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	77,335.70	15,350.45

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Ali Super Fund

Members Statement



Sidra Ali
8 Casamia Glade
Tallawong, New South Wales, 2762, Australia

Your Details

Date of Birth : Provided
Age: 35
Tax File Number: Provided
Date Joined Fund: 08/02/2018
Service Period Start Date:
Date Left Fund:
Member Code: ALISID00001A
Account Start Date: 08/02/2018
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries N/A
Vested Benefits 17,805.90

Your Balance

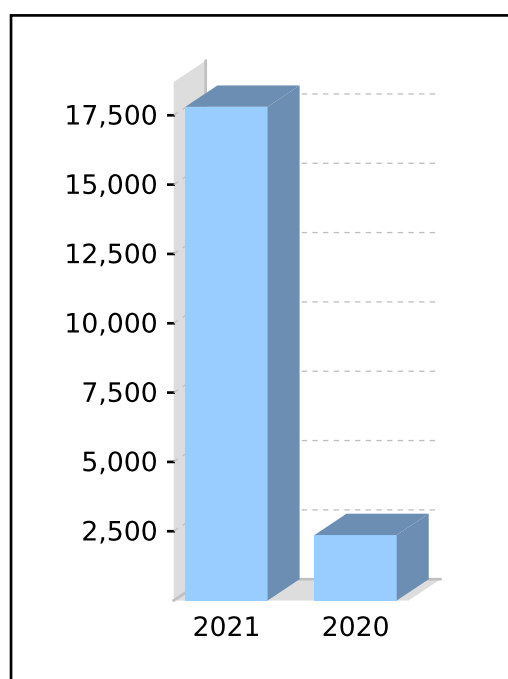
Total Benefits 17,805.90

Preservation Components

Preserved 17,805.90
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 1,002.00
Taxable 16,803.90



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	2,362.93	630.05
<u>Increases to Member account during the period</u>		
Employer Contributions	4,695.58	2,009.97
Personal Contributions (Concessional)		1,002.15
Personal Contributions (Non Concessional)	1,002.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	10,966.34	(847.09)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	704.33	451.80
Income Tax	236.37	(19.65)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	280.25	
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	17,805.90	2,362.93

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Members Summary

As at 30 June 2021



Opening Balances	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Muhammad Ali Rajput (Age: 38)											
RAJMUH00001A - Accumulation											
15,350.45	16,820.12		49,288.25			2,523.00	1,189.75		410.37		77,335.70
15,350.45	16,820.12		49,288.25			2,523.00	1,189.75		410.37		77,335.70
Sidra Ali (Age: 35)											
ALISID00001A - Accumulation											
2,362.93	5,697.58		10,966.34			704.33	236.37		280.25		17,805.90
2,362.93	5,697.58		10,966.34			704.33	236.37		280.25		17,805.90
17,713.38	22,517.70		60,254.59			3,227.33	1,426.12		690.62		95,141.60

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Ali Super 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								
Commonwealth CDIA		2,643.690000	2,643.69	2,643.69	2,643.69			2.64 %
Independent Reserve		2.740000	2.74	2.74	2.74			0.00 %
Saxo Cash Account		1,269.060000	1,269.06	1,269.06	1,269.06			1.27 %
			3,915.49		3,915.49			3.91 %
Cryptocurrency								
AE Aeternity Cryptocurrency	167.66	0.147100	24.66	4.74	794.07	(769.41)	(96.89) %	0.02 %
ADA_CRYPT Cardano Cryptocurrency	305.30	1.818470	555.18	1.92	587.32	(32.14)	(5.47) %	0.55 %
FCT Factom Cryptocurrency	35.12	1.895082	66.55	26.46	929.41	(862.86)	(92.84) %	0.07 %
MOD Modum Cryptocurrency	1,131.21	0.258756	292.71	0.88	1,000.00	(707.29)	(70.73) %	0.29 %
NANO NANO Cryptocurrency	11.65	7.050000	82.11	0.00	0.00	82.11	0.00 %	0.08 %
PPT Populous Cryptocurrency	504.02	2.966700	1,495.26	22.50	11,340.80	(9,845.54)	(86.82) %	1.49 %
USDT_Crypt Tether (USDT) Cryptocurrency	6,675.90	1.360000	9,079.23	1.28	8,538.33	540.90	6.33 %	9.06 %
VTHO VeThor Cryptocurrency	904.22	0.008858	8.01	0.02	20.03	(12.02)	(60.01) %	0.01 %
WTC Waltonchain Cryptocurrency	869.43	0.760477	661.18	21.18	18,415.67	(17,754.49)	(96.41) %	0.66 %
WAN Wanchain Cryptocurrency	993.48	0.830038	824.62	8.74	8,685.87	(7,861.25)	(90.51) %	0.82 %
			13,089.51		50,311.50	(37,221.99)	(73.98) %	13.06 %
Shares in Listed Companies (Australian)								
HUM.AX Humm Group Limited	3,292.00	0.990000	3,259.08	1.09	3,579.51	(320.43)	(8.95) %	3.25 %
KAR.AX Karoon Gas Australia Limited	15,163.00	1.330000	20,166.79	1.11	16,802.99	3,363.80	20.02 %	20.12 %
M7T.AX Mach7 Technologies Limited	6,026.00	1.065000	6,417.69	0.97	5,851.66	566.03	9.67 %	6.40 %
NXL.AX Nuix Limited	272.00	2.210000	601.12	8.88	2,414.89	(1,813.77)	(75.11) %	0.60 %
SYR.AX Syrah Resources Limited	21,718.00	1.035000	22,478.13	0.48	10,335.11	12,143.02	117.49 %	22.43 %
Z1P.AX Zip Co Limited.	700.00	7.570000	5,299.00	9.54	6,678.13	(1,379.13)	(20.65) %	5.29 %
			58,221.81		45,662.29	12,559.52	27.51 %	58.09 %
Shares in Listed Companies (Overseas)								

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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%
002475.SZ.H KX	Luxshare Precision Industry Co Ltd 1,200.00	9.780000	11,736.00	7.38	8,855.70	2,880.30	32.52 %	11.71 %
819.HKX	Tianneng Power International Ltd 2,000.00	2.326100	4,652.20	2.53	5,053.34	(401.14)	(7.94) %	4.64 %
VRLA.EUR	Verallia 174.00	49.460000	8,606.04	47.91	8,336.84	269.20	3.23 %	8.59 %
			24,994.24		22,245.88	2,748.36	12.35 %	24.94 %
			100,221.05		122,135.16	(21,914.11)	(17.94) %	100.00 %

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Ali Super Fund Investment Income Report

As at 30 June 2021



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
Bank Accounts													
	Commonwealth CDIA	0.04			0.04	0.00	0.00	0.00	0.04			0.00	0.00
		0.04			0.04	0.00	0.00	0.00	0.04			0.00	0.00
Cryptocurrency													
VTHO	VeThor Cryptocurrency	70.32							70.32				
		70.32							70.32				
Shares in Listed Companies (Australian)													
PME.AX	Pro Medicus Limited	21.00	21.00	0.00		9.00			30.00		0.00		
		21.00	21.00	0.00		9.00			30.00		0.00		
		91.36	21.00	0.00	0.04	9.00	0.00	0.00	100.36		0.00	0.00	0.00
Assessable Income (Excl. Capital Gains)		100.36											
Net Capital Gain		0.00											
Total Assessable Income		100.36											

* 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.

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Document electronically signed



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Document Signers

Signer 1

Name Muhammad Ali Rajput
Email rajali@live.com.au
Mobile +61 xxxxxxx 301
IP Address 110.21.122.149
Verification Mode SMS Code


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Signer 2

Name Sidra Ali
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IP Address 110.21.122.149
Verification Mode SMS Code


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2022-06-01 11:58 +10:00	SYSTEM	EMAILS SENT TO: RAJALI@LIVE.COM.AU (9 DOCUMENTS - 8 ACTIONS) SIDRA.ALTA27@GMAIL.COM (9 DOCUMENTS - 8 ACTIONS)
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2022-06-03 10:56 +10:00	MUHAMMAD ALI RAJPUT	CODE ENTERED AND VERIFIED
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2022-06-03 11:02 +10:00	MUHAMMAD ALI RAJPUT	LINK OPENED VIA EMAIL FROM IP 110.21.122.149
2022-06-03 11:08 +10:00	MUHAMMAD ALI RAJPUT	LINK OPENED VIA EMAIL FROM IP 110.21.122.149
2022-06-03 11:10 +10:00	MUHAMMAD ALI RAJPUT	MUHAMMAD ALI RAJPUT HAS COMPLETED BUNDLE 21D69A93-7DF9-4396-B22C-7BD2EA923510
2022-06-03 12:17 +10:00	SIDRA ALI	SMS VERIFICATION REQUESTED TO MOBILE ENDING IN 289
2022-06-03 12:17 +10:00	SIDRA ALI	CODE ENTERED AND VERIFIED
2022-06-03 12:17 +10:00	SIDRA ALI	LINK OPENED VIA EMAIL FROM IP 110.21.122.149
2022-06-03 12:19 +10:00	SIDRA ALI	DOCUMENT SIGNED: 2021 FINANCIAL STATEMENTS
2022-06-03 12:19 +10:00	SYSTEM	FINALISING DOCUMENT (D5EF5218-471A-45E0-874C-636C052A87C0)

More Information

For more information on electronic signatures and to validate this document was signed by the parties listed above, please visit www.fusesign.com