
Financial statements and reports for the year ended
30 June 2021

SWIRISH SUPERANNUATION FUND

Prepared for: Swirish Pty Ltd

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SWIRISH SUPERANNUATION FUND

Fund Summary Report

As at 30 June 2021

Fund Details

Date Formed: 01/11/2013

Period: 01/07/2020 - 30/06/2021

Tax File Number: Provided

Fund Type: SMSF

ABN: 57152413574

GST Registered: No

Postal Address:

PO Box 6176

Upper Mount Gravatt, Queensland 4122

Physical Address:

26604 Ephraim Island

Paradise Point, Queensland 4216

Members

Number of Members: 1

Name	Age	Member Accounts	Pension Accounts	Tax File Number	Beneficiary Details
Syiven, Atle Nikolaus	68	4	3	Provided	Not Provided

Fund Relationships

Relationship Type	Contact
Auditor	Aisbett, Belinda
Fund Contact	Hartmann-Cox
Fund Contact	Cox, Graeme R
Tax Agent	Hartmann-Cox
Tax Agent	Johnson, Troy D
Trustee	Swirish Pty Ltd Syiven, Atle Nikolaus

SWIRISH SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Fixed Interest Securities (Australian)	2	0	526,793
Managed Investments (Australian)	3	1,616,171	1,687,450
Shares in Listed Companies (Australian)	4	170,632	101,441
Total Investments		<u>1,786,803</u>	<u>2,315,684</u>
Other Assets			
Sundry Debtors		5	5
Cash at Bank - Qudos Bank Zero Account		153	153
Cash at Bank - Qudos Bank DIY Account		48,365	182,582
Cash at Bank - CDIA		1,898	2,230
CBA Business Transaction Account		6,617	0
Total Other Assets		<u>57,038</u>	<u>184,970</u>
Total Assets		<u>1,843,841</u>	<u>2,500,654</u>
Less:			
Liabilities			
Income Tax Payable		258	3,290
Deferred Tax Liability		587	0
Total Liabilities		<u>845</u>	<u>3,290</u>
Net assets available to pay benefits		<u>1,842,996</u>	<u>2,497,364</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Sylven, Atle Nikolaus - Pension (Pension)		770,668	719,273
Sylven, Atle Nikolaus - Pension (Pension)		34,669	32,398
Sylven, Atle Nikolaus - Accumulation		91,300	831,012
Sylven, Atle Nikolaus - Pension (Account Based Pension 5)		946,359	914,681
Total Liability for accrued benefits allocated to members' accounts		<u>1,842,996</u>	<u>2,497,364</u>

The accompanying notes form part of these financial statements.

SWIRISH SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	10	155,422	149,312
Dividends Received	9	2,882	7,522
Interest Received		2,322	11,367
Investment Gains			
Changes in Market Values	11	16,733	(73,885)
Total Income		<u>177,359</u>	<u>94,316</u>
Expenses			
Accountancy Fees		2,845	2,720
ATO Supervisory Levy		259	259
Auditor's Remuneration		950	910
Bank Charges		6	20
		<u>4,060</u>	<u>3,909</u>
Member Payments			
Pensions Paid		72,000	107,820
Benefits Paid/Transfers Out		754,000	0
Total Expenses		<u>830,060</u>	<u>111,729</u>
Benefits accrued as a result of operations before income tax			
		<u>(652,702)</u>	<u>(17,414)</u>
Income Tax Expense	12	1,668	3,289
Benefits accrued as a result of operations		<u>(654,370)</u>	<u>(20,704)</u>

The accompanying notes form part of these financial statements.

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. Income Tax

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

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

Deferred income tax expense reflects movements in 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 trustees expect 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.

f. Critical Accounting Estimates and Judgements

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

SWIRISH SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2021

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: Fixed Interest Securities (Australian)

	2021 \$	2020 \$
Term Deposit 30 Day	0	260,000
Term Deposit 90 Days	0	266,793
	0	526,793

Note 3: Managed Investments (Australian)

	2021 \$	2020 \$
Rmbl Ag Investors Trust	140,575	188,450
Rmbl Mortgage Income Investments Scheme	1,475,596	1,499,000
	1,616,171	1,687,450

Note 4: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Australia And New Zealand Banking Group Limited	73,950	48,967
Cann Group Limited	119	276
Greenland Minerals Limited	1,227	0
Lynas Corporation Limited - Ordinary Fully Paid	28,984	9,094
National Australia Bank Limited	61,669	42,853
Sayona Mining Limited	4,264	236
Sayona Mining Limited	419	12
	170,632	101,438

Note 5: Banks and Term Deposits

	2021 \$	2020 \$
Banks		
CBA Business Transaction Account	6,617	0
Cash at Bank - CDIA	1,898	2,230
Cash at Bank - Qudos Bank DIY Account	48,365	182,582
Cash at Bank - Qudos Bank Zero Account	153	153

Notes to the Financial Statements

For the year ended 30 June 2021

57,033

184,965

Note 6: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	2,497,365	2,518,069
Benefits accrued as a result of operations	(654,370)	(20,704)
Current year member movements	0	0
Liability for accrued benefits at end of year	1,842,995	2,497,365

Note 7: 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	1,842,995	2,497,365

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2021 \$	2020 \$
Australia And New Zealand Banking Group Limited	1,576	4,203
National Australia Bank Limited	1,305	3,318
	2,881	7,521

Note 10: Trust Distributions

	2021 \$	2020 \$
Rmbl Mortgage Income Investments Scheme	107,550	117,397
Rmbl Ag Investors Trust	47,872	31,915
	155,422	149,312

Note 11: Changes in Market Values

SWIRISH SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

Unrealised Movements in Market Value

	2021 \$	2020 \$
Managed Investments (Australian)		
Rmbl Ag Investors Trust	(47,875)	(29,775)
	<u>(47,875)</u>	<u>(29,775)</u>
Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	24,983	(25,140)
Cann Group Limited	(158)	(410)
Greenland Minerals Limited	(762)	0
Lynas Corporation Limited - Ordinary Fully Paid	17,895	(2,984)
National Australia Bank Limited	18,816	(15,555)
Sayona Mining Limited	3,540	(34)
Sayona Mining Limited	406	12
	<u>64,721</u>	<u>(44,110)</u>
Total Unrealised Movement	<u>16,846</u>	<u>(73,885)</u>

Realised Movements in Market Value

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
Splitit Payments Ltd	(113)	0
	<u>(113)</u>	<u>0</u>
Total Realised Movement	<u>(113)</u>	<u>0</u>
Changes in Market Values	<u>16,733</u>	<u>(73,885)</u>

Note 12: Income Tax Expense

	2021 \$	2020 \$
The components of tax expense comprise		
Current Tax	1,080	3,290
Deferred Tax Liability/Asset	587	0
Income Tax Expense	<u>1,667</u>	<u>3,290</u>

SWIRISH SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2021

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%	(97,905)	(2,612)
Less:		
Tax effect of:		
Increase in MV of Investments	2,527	0
Exempt Pension Income	14,663	14,434
Realised Accounting Capital Gains	(17)	0
Accounting Trust Distributions	23,313	22,397
Add:		
Tax effect of:		
Decrease in MV of Investments	0	11,083
SMSF Non-Deductible Expenses	489	378
Pension Payments	10,800	16,173
Benefit Payments	113,100	0
Franking Credits	185	443
Taxable Trust Distributions	16,132	17,610
Rounding	0	(1)
Income Tax on Taxable Income or Loss	2,315	6,243
Less credits:		
Franking Credits	1,235	2,953
Current Tax or Refund	<u>1,080</u>	<u>3,290</u>

Note 13: 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.

SWIRISH SUPERANNUATION 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												
Cash at Bank - Qudos Bank DIY Account	489.24			489.24	0.00	0.00	0.00	489.24			0.00	0.00
	489.24			489.24	0.00	0.00	0.00	489.24			0.00	0.00
Fixed Interest Securities (Australian)												
Term Deposit 30 Day	622.58			622.58	0.00	0.00	0.00	622.58			0.00	0.00
Term Deposit 90 Days	1,210.43			1,210.43	0.00	0.00	0.00	1,210.43			0.00	0.00
	1,833.01			1,833.01	0.00	0.00	0.00	1,833.01			0.00	0.00
Managed Investments (Australian)												
RMBLAG Rmbl Ag Investors Trust	47,872.34				0.00	0.00	0.00	0.00		0.00	0.00	47,872.34
RMBLMIIS Rmbl Mortgage Income Investments Scheme	107,549.50			107,549.50	0.00	0.00	0.00	107,549.50		0.00	0.00	0.00
	155,421.84			107,549.50	0.00	0.00	0.00	107,549.50		0.00	0.00	47,872.34
Shares in Listed Companies (Australian)												
ANZ.AX Australia And New Zealand Banking Group Limited	1,576.20	1,576.20	0.00		675.51			2,251.71		0.00		
NAB.AX National Australia Bank Limited	1,305.30	1,305.30	0.00		559.41			1,864.71		0.00		
	2,881.50	2,881.50	0.00		1,234.92			4,116.42		0.00		
	160,625.59	2,881.50	0.00	109,871.75	1,234.92	0.00	0.00	113,988.17		0.00	0.00	47,872.34

Assessable Income (Excl. Capital Gains) **113,988.17**

Net Capital Gain **0.00**

Total Assessable Income 113,988.17

* 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.

SWIRISH 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								
Cash at Bank - CDIA		1,897.630000	1,897.63	1,897.63	1,897.63			0.10 %
Cash at Bank - Qudos Bank DIY Account		48,365.410000	48,365.41	48,365.41	48,365.41			2.62 %
Cash at Bank - Qudos Bank Zero Account		153.180000	153.18	153.18	153.18			0.01 %
CBA Business Transaction Account		6,616.520000	6,616.52	6,616.52	6,616.52			0.36 %
			57,032.74		57,032.74		0.00 %	3.09 %
Managed Investments (Australian)								
RMBLAG Rmbl Ag Investors Trust	250,000.00	0.562300	140,575.00	1.00	250,000.00	(109,425.00)	(43.77) %	7.62 %
RMBLMIIS Rmbl Mortgage Income Investments Scheme	1,475,595.74	1.000000	1,475,595.74	1.00	1,475,595.74	0.00	0.00 %	80.03 %
			1,616,170.74		1,725,595.74	(109,425.00)	(6.34) %	87.65 %
Shares in Listed Companies (Australian)								
ANZ.AX Australia And New Zealand Banking Group Limited	2,627.00	28.150000	73,950.05	27.31	71,750.27	2,199.78	3.07 %	4.01 %
CAN.AX Cann Group Limited	350.00	0.340000	119.00	3.03	1,059.45	(940.45)	(88.77) %	0.01 %
GGG.AX Greenland Minerals Limited	12,916.00	0.095000	1,227.02	0.15	1,988.65	(761.63)	(38.30) %	0.07 %
LYC.AX Lynas Corporation Limited - Ordinary Fully Paid	5,076.00	5.710000	28,983.96	1.31	6,650.79	22,333.17	335.80 %	1.57 %
NAB.AX National Australia Bank Limited	2,352.00	26.220000	61,669.44	26.12	61,434.81	234.63	0.38 %	3.34 %
SYA.AX Sayona Mining Limited	49,014.00	0.087000	4,264.22	0.03	1,554.66	2,709.56	174.29 %	0.23 %
SYAOC.AX Sayona Mining Limited	6,250.00	0.067000	418.75	0.00	0.00	418.75	0.00 %	0.02 %
			170,632.44		144,438.63	26,193.81	18.13 %	9.25 %
			1,843,835.92		1,927,067.11	(83,231.19)	(4.32) %	100.00 %

SWIRISH SUPERANNUATION FUND

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
RMBLMIIS - Rmbl Mortgage Income Investments Scheme												
04/05/2018	09/09/2020	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
		50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
		50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
Shares in Listed Companies (Australian)												
SPT.AX1 - Splitit Payments Ltd												
14/07/2020	01/02/2021	600.00	982.00	869.00	(113.00)	982.00	982.00	0.00	0.00	0.00	0.00	(113.00)
		600.00	982.00	869.00	(113.00)	982.00	982.00	0.00	0.00	0.00	0.00	(113.00)
		600.00	982.00	869.00	(113.00)	982.00	982.00	0.00	0.00	0.00	0.00	(113.00)
		50,600.00	50,982.00	50,869.00	(113.00)	50,982.00	50,982.00	0.00	0.00	0.00	0.00	(113.00)

SWIRISH SUPERANNUATION FUND

Members Statement

Atle Nikolaus Sylven
 26604 Ephraim Island
 Paradise Point, Queensland, 4216, Australia

Your Details

Date of Birth :	Provided	Vested Benefits	1,842,995
Age:	68	Total Death Benefit	1,842,995
Tax File Number:	Provided	Current Salary	0
Date Joined Fund:	10/07/2013	Previous Salary	0
Service Period Start Date:	20/06/1977	Disability Benefit	0
Date Left Fund:		Nominated Beneficiaries	N/A
Member Code:	Consolidated		
Account Start Date:	10/07/2013		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

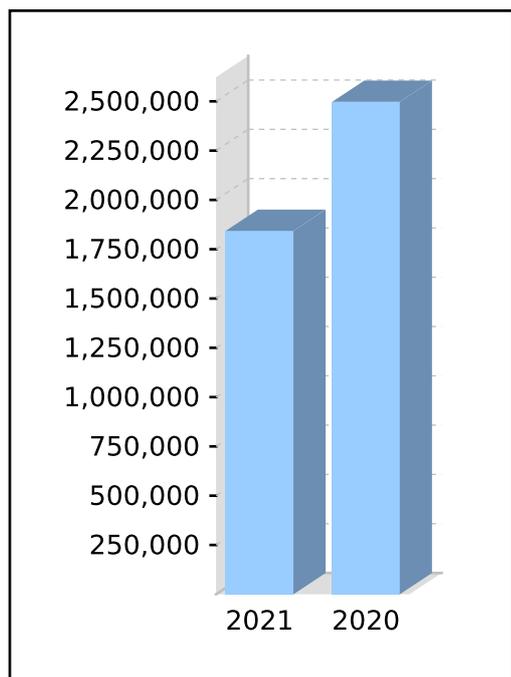
Total Benefits 1,842,995

Preservation Components

Preserved
 Unrestricted Non Preserved 1,842,995
 Restricted Non Preserved

Tax Components

Tax Free 1,146,768
 Taxable 696,227



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	2,497,365
<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	174,533
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	72,000
Contributions Tax	
Income Tax	2,903
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	754,000
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	1,842,995

SWIRISH SUPERANNUATION FUND

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
Atle Nikolaus Sylven (Age: 68)											
SYLATL00001P - Pension - Tax Free: 68.02%											
719,274			69,373		17,980						770,667
SYLATL00003P - Pension - Tax Free: 65.29%											
32,398			3,081		810						34,669
SYLATL00005A - Accumulation											
831,012			17,191				2,903	754,000			91,300
SYLATL00022P - Account Based Pension 5 - Tax Free: 57.57%											
914,681			84,888		53,210						946,359
2,497,365			174,533		72,000		2,903	754,000			1,842,995
2,497,365			174,533		72,000		2,903	754,000			1,842,995

SWIRISH SUPERANNUATION FUND

Trustees Declaration

Swirish Pty Ltd ACN: 636961067

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:

.....
Atle Nikolaus Sylven
Swirish Pty Ltd
Director

04 February 2022