

Contents

Company information	1
Director Report to the Shareholders	4
General highlights	11
Notes of our general meeting	15
Statement of compliance with Code of Corporate Governance	20
Director report on observance of compliance with best practice of Code of Corporate Governance	20
Financial Performance Statement of Agritech Limited for the year ending 31 December 2019	
Director report to the Shareholders	21
Consolidated Balance Sheet	26
Consolidated Profit and Loss Account	28
Consolidated Cash Flow Statement	30
Consolidated Statement of Financial Position	32
Consolidated Other Statement	33
Consolidated Statement of Changes in Equity	34
Notes to and forming part of consolidated financial statements	37
Financial Statements of Agritech Limited	
Director report to the Shareholders	70
Income Sheet	75
Profit and Loss Account	76
Statement of Other Comprehensive Income	76
Cash Flow Statement	81
Statement of Changes in Equity	81
Notes to and forming part of financial statements	83
Statement of Auditing	
Statement of auditing	100



Company Information



Business Unit/Units

AgriBusiness (P&ID)
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Business Group

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Business Unit/Units

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Business Unit/Units

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AgriBusiness

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Deep Sea Drilling

The International Energy Agency (IEA) has estimated that the world's oil reserves are expected to last for about 50 years. This is based on current production levels and known reserves. However, there are many factors that can affect these estimates, such as the discovery of new oil reserves, changes in production levels, and the development of alternative energy sources. The IEA also estimates that the world's natural gas reserves are expected to last for about 60 years. This is based on current production levels and known reserves. However, there are many factors that can affect these estimates, such as the discovery of new natural gas reserves, changes in production levels, and the development of alternative energy sources.

As the world's energy demand continues to grow, the search for new oil and natural gas reserves is becoming increasingly important. Deep sea drilling is one of the most promising ways to find new reserves. However, deep sea drilling is a very expensive and risky process. It is also a very controversial process because of the potential environmental damage that it could cause.

The International Energy Agency (IEA) has estimated that the world's oil reserves are expected to last for about 50 years. This is based on current production levels and known reserves. However, there are many factors that can affect these estimates, such as the discovery of new oil reserves, changes in production levels, and the development of alternative energy sources.

Oilfield Industry in 2005/2010

Oilfield industry in 2005/2010 was a period of significant growth and activity. The industry was driven by a combination of factors, including a global economic boom, a strong demand for oil, and a focus on exploration and production. The industry was also characterized by a period of consolidation, with many smaller companies being acquired by larger ones. This led to a more integrated and efficient industry. The industry was also characterized by a period of technological innovation, with the development of new drilling and production techniques. This led to a significant increase in oil production and reserves.

The oilfield industry in 2005/2010 was a period of significant growth and activity. The industry was driven by a combination of factors, including a global economic boom, a strong demand for oil, and a focus on exploration and production. The industry was also characterized by a period of consolidation, with many smaller companies being acquired by larger ones. This led to a more integrated and efficient industry. The industry was also characterized by a period of technological innovation, with the development of new drilling and production techniques. This led to a significant increase in oil production and reserves.

Oilfield Cost Index



The chart shows a steady increase in the Oilfield Cost Index from 2007 to 2011. This is due to a combination of factors, including a global economic boom, a strong demand for oil, and a focus on exploration and production. The industry was also characterized by a period of consolidation, with many smaller companies being acquired by larger ones. This led to a more integrated and efficient industry. The industry was also characterized by a period of technological innovation, with the development of new drilling and production techniques. This led to a significant increase in oil production and reserves.





Corporate Social Responsibility

We actively work to enhance stakeholders' life and well-being through our CSR and social programs under the umbrella of our core business and operations. Our CSR activities are as follows:



Support to Environmental, Social and Governance (ESG) Initiatives

Environment

Support to the environment through various initiatives.

Water Conservation

Our CSR activities include the implementation of water conservation initiatives across our operations. This includes the installation of water-saving devices, such as low-flow faucets and showerheads, and the implementation of water-saving programs in our offices and homes. We also promote water conservation through awareness campaigns and training programs.



Waste Management

Our CSR activities include the implementation of waste management initiatives across our operations. This includes the implementation of waste segregation programs, the use of recycled materials, and the implementation of waste reduction programs. We also promote waste management through awareness campaigns and training programs. The CSR activities are in alignment with the Sustainable Development Goals (SDGs) and the United Nations Global Compact. The CSR activities are also in alignment with the company's ESG strategy and the company's commitment to sustainable development.



Employee Welfare

Our CSR activities include the implementation of employee welfare initiatives across our operations. This includes the implementation of employee assistance programs, the provision of health and safety training, and the implementation of employee development programs. We also promote employee welfare through awareness campaigns and training programs. The CSR activities are in alignment with the company's ESG strategy and the company's commitment to sustainable development.



and appropriate activities that promote the use of computers and other devices in order to enhance learning and application of learning.

All new students are used effectively and successfully to typical new language and/or culture through appropriate management with other appropriate educational activities, as follows:

• Provision of clear system procedures and detailed working instructions/instructions/communications

• Written implementation of ISO 9001 (2015) for administrative operations, activities, and management

Internal Strategy

Activities are designed to allow the organization to use its resources effectively and efficiently. The organization is established and performance is measured using only clearly defined, measurable, and achievable goals.

Employee Matters

The organization is committed to providing a safe and healthy work environment for all employees. The organization is committed to providing a safe and healthy work environment for all employees.

International Recognition

The company has received international recognition for its products and services. This includes the following:

External Recognition/Recognition

The organization has received international recognition for its products and services. This includes the following:

Supplier Relationships

The organization has established strong relationships with its suppliers. This includes the following:

Regulation

The organization is fully compliant with all applicable laws and regulations. This includes the following:

Community

The organization is committed to providing a safe and healthy work environment for all employees. The organization is committed to providing a safe and healthy work environment for all employees.

Customer Satisfaction

The organization is committed to providing a safe and healthy work environment for all employees. The organization is committed to providing a safe and healthy work environment for all employees.

Employee Matters

The organization is committed to providing a safe and healthy work environment for all employees. The organization is committed to providing a safe and healthy work environment for all employees.

The organization is committed to providing a safe and healthy work environment for all employees. The organization is committed to providing a safe and healthy work environment for all employees.



Community Programs

The organization is committed to providing a safe and healthy work environment for all employees. The organization is committed to providing a safe and healthy work environment for all employees.

Health Center

The organization is committed to providing a safe and healthy work environment for all employees. The organization is committed to providing a safe and healthy work environment for all employees.

The organization is committed to providing a safe and healthy work environment for all employees. The organization is committed to providing a safe and healthy work environment for all employees.

Settings overview

The overview shows all settings for the parent company, its direct subsidiaries and the group as a whole.

Market

The market overview shows the market situation for the parent company, its direct subsidiaries and the group as a whole.

Corporate governance and financial reporting framework

Information on the corporate governance framework and financial reporting framework.

- The financial statements prepared by the management of the parent company and the direct subsidiaries, together with the group financial statements.
- Information on the internal control system of the parent company and the direct subsidiaries.
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Information on subsidiaries and associates

Information on the subsidiaries and associates of the parent company.

	2023	2022
1. Subsidiaries	100%	100%
2. Associates	100%	100%

Financial statements

The financial statements of the parent company and the direct subsidiaries, together with the group financial statements, are prepared in accordance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

Information on the internal control system of the parent company and the direct subsidiaries, together with the group financial statements.

Item	2023	2022
1. Subsidiaries	100%	100%
2. Associates	100%	100%
3. Jointly controlled entities	100%	100%
4. Associates	100%	100%
5. Jointly controlled entities	100%	100%
6. Associates	100%	100%
7. Jointly controlled entities	100%	100%
8. Associates	100%	100%
9. Jointly controlled entities	100%	100%
10. Associates	100%	100%
11. Jointly controlled entities	100%	100%
12. Associates	100%	100%
13. Jointly controlled entities	100%	100%
14. Associates	100%	100%
15. Jointly controlled entities	100%	100%
16. Associates	100%	100%
17. Jointly controlled entities	100%	100%
18. Associates	100%	100%
19. Jointly controlled entities	100%	100%
20. Associates	100%	100%
21. Jointly controlled entities	100%	100%
22. Associates	100%	100%
23. Jointly controlled entities	100%	100%
24. Associates	100%	100%
25. Jointly controlled entities	100%	100%
26. Associates	100%	100%
27. Jointly controlled entities	100%	100%
28. Associates	100%	100%
29. Jointly controlled entities	100%	100%
30. Associates	100%	100%
31. Jointly controlled entities	100%	100%
32. Associates	100%	100%
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34. Associates	100%	100%
35. Jointly controlled entities	100%	100%
36. Associates	100%	100%
37. Jointly controlled entities	100%	100%
38. Associates	100%	100%
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40. Associates	100%	100%
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46. Associates	100%	100%
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48. Associates	100%	100%
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50. Associates	100%	100%
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86. Associates	100%	100%
87. Jointly controlled entities	100%	100%
88. Associates	100%	100%
89. Jointly controlled entities	100%	100%
90. Associates	100%	100%
91. Jointly controlled entities	100%	100%
92. Associates	100%	100%
93. Jointly controlled entities	100%	100%
94. Associates	100%	100%
95. Jointly controlled entities	100%	100%
96. Associates	100%	100%
97. Jointly controlled entities	100%	100%
98. Associates	100%	100%
99. Jointly controlled entities	100%	100%
100. Associates	100%	100%

Financial statements overview

The financial statements overview shows the financial statements of the parent company, its direct subsidiaries and the group as a whole.

Market Overview

The market overview shows the market situation for the parent company, its direct subsidiaries and the group as a whole.

Information on subsidiaries and associates

Information on the subsidiaries and associates of the parent company.

Financial statements

Information on the internal control system of the parent company and the direct subsidiaries, together with the group financial statements.

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Financial Highlights

Key performance indicators

Indicator	2018	2017	2016	2015	2014	2013
Revenue (NZ\$ million)	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit (NZ\$ million)	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit Margin (%)	100	100	100	100	100	100
Operating Profit per Share (NZ\$)	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit per Share (NZ\$)	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit per Share (NZ\$)	1,000	1,000	1,000	1,000	1,000	1,000

Operating Profit

Operating Profit (NZ\$ million)	2018	2017	2016	2015	2014	2013
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000

Operating Profit

Operating Profit (NZ\$ million)	2018	2017	2016	2015	2014	2013
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000

Operating Profit

Operating Profit (NZ\$ million)	2018	2017	2016	2015	2014	2013
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000

Operating Profit

Operating Profit (NZ\$ million)	2018	2017	2016	2015	2014	2013
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000

Operating Profit

Operating Profit (NZ\$ million)	2018	2017	2016	2015	2014	2013
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000

Operating Profit

Operating Profit (NZ\$ million)	2018	2017	2016	2015	2014	2013
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000

Operating Profit

Operating Profit (NZ\$ million)	2018	2017	2016	2015	2014	2013
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000
Operating Profit	1,000	1,000	1,000	1,000	1,000	1,000

Notice of Annual General Meeting



Agriinvest Limited (the Company) is pleased to announce the details of its Annual General Meeting (AGM) to be held on Thursday, 11 October 2018 at 10:00am (NZST) at the Agriinvest Centre, 100 Albert Road, Auckland. The AGM will be held in person and will be open to all registered shareholders of the Company.

- To receive the minutes of the last AGM (Resolution 1).
- To consider, approve and adopt the financial statements for the year ended 30 June 2018 together with Director and Auditor Reports thereon.
- To consider the appointment of directors to the Board of Directors for the year ending 30 June 2019.
- To consider any other business that has been brought before the AGM.

Agriinvest Limited

Director
Name:

Director
Name:

NOTES

- The AGM will be held at the Agriinvest Centre, 100 Albert Road, Auckland, New Zealand, on Thursday, 11 October 2018 at 10:00am (NZST).
- Agriinvest Limited is a company limited by shares. The Company's registered office is at 100 Albert Road, Auckland, New Zealand. The Company's principal office is at 100 Albert Road, Auckland, New Zealand. The Company's principal office is at 100 Albert Road, Auckland, New Zealand. The Company's principal office is at 100 Albert Road, Auckland, New Zealand.
- Shareholders who are entitled to attend and vote at the AGM are those registered in the Register of Members as at the close of business on the 15th day of September 2018. Shareholders who are entitled to attend and vote at the AGM are those registered in the Register of Members as at the close of business on the 15th day of September 2018.
- Shareholders who are entitled to attend and vote at the AGM are those registered in the Register of Members as at the close of business on the 15th day of September 2018. Shareholders who are entitled to attend and vote at the AGM are those registered in the Register of Members as at the close of business on the 15th day of September 2018.



Annual Report 2023
 28 March 2024
 London

Dear Members,
 I am pleased to

Annual Report to the Members

to have submitted the annual consolidated financial statements of Applied Global ("the Holding Company") for the reporting period from 1 January 2023 to 31 December 2023, together with the annual consolidated financial statements of Applied Global and its wholly owned subsidiaries and its various, unincorporated divisions or departments, divisions, departments and their activities and consolidated statement of changes in equity together with the notes forming part thereof for the year then ended. The financial statements represent unaudited financial statements of Applied Global and its subsidiaries.

These consolidated financial statements are the responsibility of the Holding Company management. The responsibility to prepare complete and fair financial statements lies with me.

My examination was in accordance with the auditing standards applicable in Pakistan. These standards require that I obtain and evaluate audit evidence which is sufficient and appropriate to provide a basis for my opinion. The audit includes reviewing the accounting records, supporting documents and disclosures in the above financial statements. My audit also includes assessing the accounting policies and significant estimates made by management, as well as evaluating the overall presentation of the above financial statements. My failure to do so will provide a disclaimer based on the above financial statements. My failure to do so will provide a disclaimer based on the above financial statements.

In my opinion, the consolidated financial statements present fairly the consolidated financial position of the Group as at 31 Dec 2023 and the consolidated results of their operations for the reporting period then ended. These consolidated financial statements and consolidated changes in equity for the year furnished to members will be approved by members at the AGM of Applied Global.

Before applying my opinion to these financial statements I have considered financial statements of Applied Global and its subsidiaries for the reporting period from 1 January 2022 to 31 Dec 2022. As a result of my examination of the financial statements and consolidated financial statements for the reporting period, I have identified that the consolidated financial statements for the reporting period, 1 January 2022 to 31 Dec 2022, were not audited. The consolidated financial statements for the reporting period, 1 January 2022 to 31 Dec 2022, were not audited. The consolidated financial statements for the reporting period, 1 January 2022 to 31 Dec 2022, were not audited. The consolidated financial statements for the reporting period, 1 January 2022 to 31 Dec 2022, were not audited.



Annual Report 2023

The consolidated financial statements of the Group for the year ended 31 Dec 2023 were audited by PricewaterhouseCoopers Chartered Accountants (PwC) and are presented in English and Urdu in the accompanying financial statements.

Attest: Chartered Accountant
 (Member of the Institute of Chartered Accountants of Pakistan)

14 March

28 March 2024

Consolidated Profit and Loss Account

for the year ended 30th 06/2020

		2019	2020
Revenue	100	100,000,000	100,000,000
Cost of sales	(10)	(10,000,000)	(10,000,000)
Gross profit		90,000,000	90,000,000
Selling and distribution expenses	(10)	(10,000,000)	(10,000,000)
Administrative and general expenses	(10)	(10,000,000)	(10,000,000)
Operating profit		70,000,000	70,000,000
Finance income	(1)	(1,000,000)	(1,000,000)
Finance expenses	(1)	(1,000,000)	(1,000,000)
Share of profit/loss of associates		10,000,000	10,000,000
Income tax	(1)	(1,000,000)	(1,000,000)
Profit before tax		76,000,000	76,000,000
Income tax expense		(10,000,000)	(10,000,000)
Profit for the year		66,000,000	66,000,000

Revenue and cost of sales are stated net of discounts

Consolidated Statement of Comprehensive Income

for the year ended 30th 06/2020

	2019	2020
Profit for the year	66,000,000	66,000,000
Other comprehensive income	-	-
Other comprehensive loss	(10,000,000)	(10,000,000)

Revenue and cost of sales are stated net of discounts

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

127 Other derivatives (financial assets and liabilities)

The value of financial assets and financial liabilities with a value adjustment hierarchy, including interest rate derivatives, reflects interest rate risk but mainly financial assets (mainly foreign investments). Except interest rate of the financial assets/financial liabilities, there are no other derivatives.

128 Derivatives

Derivatives represent financial instruments that derive their value from the price of an underlying asset.

1. Significant accounting policies

The accounting policies and methods used are applied consistently in all periods presented in the consolidated financial statements.

129 Subsidiaries

The consolidated financial statements include the financial statements of entities controlled by the Group. Control is defined as the ability to exercise influence over the financial and operating policies of the investee or subsidiary.

Subsidiaries include entities in which the Group holds, directly or indirectly, more than 50% of the voting rights or otherwise has power to direct the operations and financial and operating policies of the investee or subsidiary.

The value of financial assets and liabilities recognized from subsidiaries are calculated on the basis of the carrying value of the investee or subsidiary. In cases where the carrying value of the investee or subsidiary is different from the carrying value of the investee or subsidiary, the difference is recognized as a goodwill.

130 Foreign operations

Foreign operations, plant and equipment are measured in the local currency and converted to the reporting currency at the reporting date. Foreign operations are measured in the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date.

Foreign operations, plant and equipment are measured in the local currency and converted to the reporting currency at the reporting date.

Foreign operations, plant and equipment are measured in the local currency and converted to the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date.

The carrying value of the foreign operations is measured in the local currency and converted to the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date.

The carrying value of the foreign operations is measured in the local currency and converted to the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

131 Foreign operations (financial assets and liabilities)

The value of financial assets and financial liabilities with a value adjustment hierarchy, including interest rate derivatives, reflects interest rate risk but mainly financial assets (mainly foreign investments). Except interest rate of the financial assets/financial liabilities, there are no other derivatives.

132 Derivatives

Derivatives represent financial instruments that derive their value from the price of an underlying asset. Derivatives include interest rate derivatives, foreign exchange derivatives, and other derivatives.

133 Foreign operations

Foreign operations, plant and equipment are measured in the local currency and converted to the reporting currency at the reporting date. Foreign operations are measured in the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date.

134 Subsidiaries

The consolidated financial statements include the financial statements of entities controlled by the Group.

Entity	Reporting currency
Company A	Reporting currency
Company B	Reporting currency
Company C	Reporting currency

The carrying value of the foreign operations is measured in the local currency and converted to the reporting currency at the reporting date.

The carrying value of the foreign operations is measured in the local currency and converted to the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date.

135 Foreign operations

136 Subsidiaries

The consolidated financial statements include the financial statements of entities controlled by the Group. Control is defined as the ability to exercise influence over the financial and operating policies of the investee or subsidiary.

137 Foreign operations

The carrying value of the foreign operations is measured in the local currency and converted to the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date. The carrying value of the foreign operations is measured in the reporting currency at the reporting date.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

1. **Introduction**

The consolidated financial statements of the Bank Group have been prepared on the consolidated financial statements method, which requires the preparation of the consolidated accounts of the Bank Group and its subsidiaries, which are treated as if they were a single entity. The consolidated financial statements are prepared on the basis of the consolidated accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

The consolidated financial statements of the Bank Group have been prepared on the basis of the consolidated accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

The consolidated financial statements of the Bank Group have been prepared on the basis of the consolidated accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

Bank of America, N.A. is the Bank Group's parent.

2. **Consolidation**

2.1 **Scope**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries.

2.2 **Subsidiaries**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

2.3 **Control**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

2.4 **Subsidiaries**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

2.5 **Subsidiaries**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

1. **Introduction**

The consolidated financial statements of the Bank Group have been prepared on the consolidated financial statements method, which requires the preparation of the consolidated accounts of the Bank Group and its subsidiaries, which are treated as if they were a single entity. The consolidated financial statements are prepared on the basis of the consolidated accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

2. **Consolidation**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

3. **Subsidiaries**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

4. **Control**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

5. **Subsidiaries**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

6. **Subsidiaries**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

7. **Subsidiaries**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

8. **Subsidiaries**

The consolidated financial statements of the Bank Group include the accounts of the Bank Group and its subsidiaries, which are prepared on the consolidated financial statements method.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

100 Operating lease

Leases are treated as operating leases unless the lease transfers substantially all the risks and rewards of ownership of the leased asset to the lessee. The amount of lease expense is determined on the basis of the straight-line method over the lease term.

101 Trade and other payables

101.1 Shareholders

There are no shareholders of the Company as at the reporting date. The only shareholders of the Company are the Government of the State of New South Wales and the Government of the State of Victoria.

101.2 Non-Shareholders

There are no liabilities to shareholders of the Company as at the reporting date.

101.3 Suppliers and creditors

Leases are recognised as liabilities when the lessee has a contractual obligation to make payments to the lessor. The liability of the lessee is recognised at the inception of the lease. The liability is measured at the present value of the lease payments that the lessee is contractually required to make. The present value is calculated using the lessee's incremental borrowing rate, which is the rate that the lessee would have to pay to borrow funds in a similar economic environment.

102 Trade and other receivables

102.1 Shareholders

There are no shareholders of the Company as at the reporting date. The only shareholders of the Company are the Government of the State of New South Wales and the Government of the State of Victoria.

102.2 Non-Shareholders

There are no liabilities to shareholders of the Company as at the reporting date.

102.3 Loans

Loans are recognised as liabilities when the lessee has a contractual obligation to make payments to the lender. The liability of the lessee is recognised at the inception of the loan. The liability is measured at the present value of the loan payments that the lessee is contractually required to make. The present value is calculated using the lessee's incremental borrowing rate, which is the rate that the lessee would have to pay to borrow funds in a similar economic environment.

Loans are recognised as liabilities when the lessee has a contractual obligation to make payments to the lender.

Loans are recognised as liabilities when the lessee has a contractual obligation to make payments to the lender.

102.4 Borrowings

Loans are recognised as liabilities when the lessee has a contractual obligation to make payments to the lender. The liability of the lessee is recognised at the inception of the loan. The liability is measured at the present value of the loan payments that the lessee is contractually required to make. The present value is calculated using the lessee's incremental borrowing rate, which is the rate that the lessee would have to pay to borrow funds in a similar economic environment.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

100 Government grants

Government grants are recognised as income when they are received and the grant is unconditionally available. Grants are recognised as income when they are received and the grant is unconditionally available. Grants are recognised as income when they are received and the grant is unconditionally available.

101 Revenue

Revenue is recognised as income when the goods or services are transferred to the customer and the customer has the ability to direct the use of the goods or services and obtain substantially all the remaining benefits from them.

Revenue is recognised as income when the goods or services are transferred to the customer and the customer has the ability to direct the use of the goods or services and obtain substantially all the remaining benefits from them.

Revenue is recognised as income when the goods or services are transferred to the customer and the customer has the ability to direct the use of the goods or services and obtain substantially all the remaining benefits from them.

102 Operating lease (OL)

Leases are treated as operating leases unless the lease transfers substantially all the risks and rewards of ownership of the leased asset to the lessee.

Leases are treated as operating leases unless the lease transfers substantially all the risks and rewards of ownership of the leased asset to the lessee.

103 Trade and other payables

Leases are treated as operating leases unless the lease transfers substantially all the risks and rewards of ownership of the leased asset to the lessee.

104 Expenses

104.1 Government grants

Government grants are recognised as income when they are received and the grant is unconditionally available. Grants are recognised as income when they are received and the grant is unconditionally available.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

Management has prepared consolidated financial statements for the year ended June 30, 2018, in accordance with the IFRS financial reporting framework, which comprises the IFRS standards issued by the International Accounting Standards Board (IASB) and the Interpretations of IFRS issued by the International Financial Reporting Interpretations Committee (IFRIC). The consolidated financial statements have been prepared on the basis of accounting policies that are consistent with the accounting policies used in the consolidated financial statements prepared for the year ended June 30, 2017.

2018 Consolidation

The company controls the entities included in the consolidated financial statements and therefore, these are consolidated and reported as if they were a single entity. The consolidation process involves the elimination of intercompany balances and transactions between the reporting entities. The consolidated financial statements are prepared on the basis of accounting policies that are consistent with the accounting policies used in the consolidated financial statements prepared for the year ended June 30, 2017.

Management has prepared the consolidated financial statements for the year ended June 30, 2018, in accordance with the IFRS financial reporting framework, which comprises the IFRS standards issued by the International Accounting Standards Board (IASB) and the Interpretations of IFRS issued by the International Financial Reporting Interpretations Committee (IFRIC). The consolidated financial statements have been prepared on the basis of accounting policies that are consistent with the accounting policies used in the consolidated financial statements prepared for the year ended June 30, 2017.

2. The related operations involving entities incorporated outside the scope

The following entities and operations are included in the consolidated financial statements for the year ended June 30, 2018 and have been reported separately from the consolidated financial statements:

- 1. Singapore on 2018/01/01 - 2017 Consolidated Income Statement related to the consolidated financial statements for the year ended June 30, 2018. The consolidated financial statements are prepared on the basis of accounting policies that are consistent with the accounting policies used in the consolidated financial statements prepared for the year ended June 30, 2017.
- 2. 2018 Consolidated Income Statement related to the consolidated financial statements for the year ended June 30, 2018. The consolidated financial statements are prepared on the basis of accounting policies that are consistent with the accounting policies used in the consolidated financial statements prepared for the year ended June 30, 2017.
- 3. Singapore on 2018/01/01 - 2017 Consolidated Income Statement related to the consolidated financial statements for the year ended June 30, 2018. The consolidated financial statements are prepared on the basis of accounting policies that are consistent with the accounting policies used in the consolidated financial statements prepared for the year ended June 30, 2017.
- 4. Singapore on 2018/01/01 - 2017 Consolidated Income Statement related to the consolidated financial statements for the year ended June 30, 2018. The consolidated financial statements are prepared on the basis of accounting policies that are consistent with the accounting policies used in the consolidated financial statements prepared for the year ended June 30, 2017.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

	2018	2017
--	------	------

2. Related Group Entity

Related Group Entity

Revenue from related group entities	100	100
Expenses from related group entities	100	100
Net revenue from related group entities	100	100

Revenue from the Group

Revenue from related group entities	100	100
Revenue from other group entities	100	100
Net revenue from the Group	200	200

- 100 - Revenue from related group entities of the 2018 financial statements is reported separately from the consolidated financial statements.
- 100 - Revenue from other group entities of the 2018 financial statements is reported separately from the consolidated financial statements.
- 100 - Revenue from related group entities of the 2017 financial statements is reported separately from the consolidated financial statements.
- 100 - Revenue from other group entities of the 2017 financial statements is reported separately from the consolidated financial statements.

	2018	2017
--	------	------

2. Related Group Entity

Related Group Entity

Revenue from related group entities	100	100
Expenses from related group entities	100	100
Net revenue from related group entities	100	100

- 100 - Revenue from related group entities of the 2018 financial statements is reported separately from the consolidated financial statements.

2. Revenue

Revenue from related group entities	100	100
Revenue from other group entities	100	100
Net revenue from the Group	200	200

Notes to and forming part of Consolidated Financial Statements
for the year ended June 30, 2018

	2018	2017
4. Employee-related long-term liabilities		
Accumulated sick pay	1,000,000	1,000,000
Accumulated vacation	1,000,000	1,000,000
Defined pension and other post-retirement benefit obligations	1,000,000	1,000,000
5. Share-based compensation		
Share-based	1,000,000	1,000,000
20 The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.		

	2018	2017
6. Share-based payment awards		
Stock-based awards (Class A)	1,000,000	1,000,000
Stock-based awards (Class B)	1,000,000	1,000,000
Stock-based awards (Class C)	1,000,000	1,000,000
Options	1,000,000	1,000,000
Restricted stock	1,000,000	1,000,000
Performance-based awards	1,000,000	1,000,000
20 Share-based		
Accumulated stock-based	1,000,000	1,000,000
Accumulated stock-based	1,000,000	1,000,000
Accumulated stock-based	1,000,000	1,000,000
Accumulated stock-based	1,000,000	1,000,000

20 The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

Notes to and forming part of Consolidated Financial Statements
for the year ended June 30, 2018

The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

20 The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

The company has adopted the Company Stock Purchase Plan from the operation of the Company Stock Purchase Plan (the "Plan") to purchase shares of common stock from time to time. The Plan is administered by the Company Stock Purchase Plan.

Notes to and forming part of Consolidated Financial Statements for the year ended 30 June 2018

202 The Group has not been identified as a company providing significant support to those in emerging or developing economies who are significantly impacted by climate change, either directly or indirectly. The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly. The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly.

203 The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly. The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly.

204 The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly. The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly.

205 The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly. The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly.

206 The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly. The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly.

207 The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly. The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly.

	2018	2017
208		

209 Intangible assets, non-current

Non-current intangible assets

	2018	2017
Goodwill	1,000,000	1,000,000
Other intangible assets	1,000,000	1,000,000

210 The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly. The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly.

211 The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly. The Group's operations are not considered to be in a sector or industry that is particularly vulnerable to climate change, either directly or indirectly.

Goodwill	1,000,000	1,000,000
Other intangible assets	1,000,000	1,000,000
Goodwill	1,000,000	1,000,000
Other intangible assets	1,000,000	1,000,000
Goodwill	1,000,000	1,000,000
Other intangible assets	1,000,000	1,000,000

Notes to and forming part of Consolidated Financial Statements for the year ended 30 June 2018

212 Group equity (continued)

The Group's consolidated reserves and other equity balances at 30 June 2018

	2018	2017
213		

214 Share-based payments

Share-based payments	1,000,000	1,000,000
Share-based payments	1,000,000	1,000,000
Share-based payments	1,000,000	1,000,000
Share-based payments	1,000,000	1,000,000

215 Reserve available for dividend distributions

Reserve available for dividend distributions	1,000,000	1,000,000
Reserve available for dividend distributions	1,000,000	1,000,000
Reserve available for dividend distributions	1,000,000	1,000,000
Reserve available for dividend distributions	1,000,000	1,000,000

216 Reserve available for dividends

Reserve available for dividends	1,000,000	1,000,000
Reserve available for dividends	1,000,000	1,000,000
Reserve available for dividends	1,000,000	1,000,000
Reserve available for dividends	1,000,000	1,000,000

217 Dividend distributions

Dividend distributions	1,000,000	1,000,000
Dividend distributions	1,000,000	1,000,000

218 Dividend distributions (continued)

Dividend distributions	1,000,000	1,000,000
Dividend distributions	1,000,000	1,000,000

219 Dividend distributions (continued)

Dividend distributions	1,000,000	1,000,000
Dividend distributions	1,000,000	1,000,000

Notes to and forming part of Consolidated Financial Statements for the period ended 30 June 2018

	2018		2017	
	June	June	June	June
2018 Shareholders' equity				
Shareholders' equity at 1 July 2017	1,000,000	1,000,000	1,000,000	1,000,000
Share issues at 6 June	1,000,000	1,000,000	1,000,000	1,000,000
Dividend received from shareholders	1,000,000	1,000,000	1,000,000	1,000,000
Share buy-back at 29 June 2018	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Shareholders' equity at 30 June 2018	2,000,000	2,000,000	2,000,000	2,000,000

	2018		2017	
	June	June	June	June
2017 Shareholders' equity				
Shareholders' equity at 1 July 2016	1,000,000	1,000,000	1,000,000	1,000,000
Share issues at 29 June 2017	1,000,000	1,000,000	1,000,000	1,000,000
Share buy-back at 29 June 2017	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Shareholders' equity at 30 June 2017	1,000,000	1,000,000	1,000,000	1,000,000

	2018		2017	
	June	June	June	June
2018 Shareholders' equity				
Shareholders' equity at 1 July 2017	1,000,000	1,000,000	1,000,000	1,000,000
Share issues at 6 June 2018	1,000,000	1,000,000	1,000,000	1,000,000
Share buy-back at 29 June 2018	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Shareholders' equity at 30 June 2018	1,000,000	1,000,000	1,000,000	1,000,000

	2018		2017	
	June	June	June	June
2017 Shareholders' equity				
Shareholders' equity at 1 July 2016	1,000,000	1,000,000	1,000,000	1,000,000
Share issues at 29 June 2017	1,000,000	1,000,000	1,000,000	1,000,000
Share buy-back at 29 June 2017	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Shareholders' equity at 30 June 2017	1,000,000	1,000,000	1,000,000	1,000,000

2018 The Group reports a dividend of 100 million paid to shareholders on 29 June 2018 for 2018.

	2018		2017	
	June	June	June	June
2018 Shareholders' equity				
Shareholders' equity at 1 July 2017	1,000,000	1,000,000	1,000,000	1,000,000
Share issues at 6 June	1,000,000	1,000,000	1,000,000	1,000,000
Share buy-back at 29 June 2018	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Shareholders' equity at 30 June 2018	1,000,000	1,000,000	1,000,000	1,000,000

Notes to and forming part of Consolidated Financial Statements for the period ended 30 June 2018

	2018		2017	
	June	June	June	June
2018 Shareholders' equity				
Shareholders' equity at 1 July 2017	1,000,000	1,000,000	1,000,000	1,000,000
Share issues at 6 June	1,000,000	1,000,000	1,000,000	1,000,000
Share buy-back at 29 June 2018	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Shareholders' equity at 30 June 2018	1,000,000	1,000,000	1,000,000	1,000,000

21 Share Issuance

The Group issued 100 million shares during the period ended 30 June 2018.

	2018		2017	
	June	June	June	June
2018 Share Issuance				
Share issues at 6 June	1,000,000	1,000,000	1,000,000	1,000,000
Share buy-back at 29 June 2018	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Share Issuance at 30 June 2018	0	0	0	0

2017 The Group issued 100 million shares during the period ended 30 June 2017.

The Group issued 100 million shares during the period ended 30 June 2017.

The Group issued 100 million shares during the period ended 30 June 2017.

2018 The Group issued 100 million shares during the period ended 30 June 2018.

2017 The Group issued 100 million shares during the period ended 30 June 2017.

Notes to the Statement of Financial Position of Consolidated Financial Statements
for the period ended 31/03/2021

in million

	31/03/2021	31/03/2020	31/03/2019	31/03/2018
Trade receivables	1,000	1,000	1,000	1,000
Trade payables	1,000	1,000	1,000	1,000
Other receivables	1,000	1,000	1,000	1,000
Other payables	1,000	1,000	1,000	1,000
Financial assets	1,000	1,000	1,000	1,000
Financial liabilities	1,000	1,000	1,000	1,000
Intangible assets	1,000	1,000	1,000	1,000
Property, plant and equipment	1,000	1,000	1,000	1,000
Investments	1,000	1,000	1,000	1,000
Other assets	1,000	1,000	1,000	1,000
Other liabilities	1,000	1,000	1,000	1,000
Equity	1,000	1,000	1,000	1,000
Liabilities	1,000	1,000	1,000	1,000
Total	1,000	1,000	1,000	1,000

Notes to the Statement of Financial Position of Consolidated Financial Statements
for the period ended 31/03/2021

in million

	31/03/2021	31/03/2020	31/03/2019	31/03/2018
Trade receivables	1,000	1,000	1,000	1,000
Trade payables	1,000	1,000	1,000	1,000
Other receivables	1,000	1,000	1,000	1,000
Other payables	1,000	1,000	1,000	1,000
Financial assets	1,000	1,000	1,000	1,000
Financial liabilities	1,000	1,000	1,000	1,000
Intangible assets	1,000	1,000	1,000	1,000
Property, plant and equipment	1,000	1,000	1,000	1,000
Investments	1,000	1,000	1,000	1,000
Other assets	1,000	1,000	1,000	1,000
Other liabilities	1,000	1,000	1,000	1,000
Equity	1,000	1,000	1,000	1,000
Liabilities	1,000	1,000	1,000	1,000
Total	1,000	1,000	1,000	1,000

Notes to and forming part of Consolidated Financial Statements for the period ended 30.09.2024

	2024	2023
	€ million	€ million
14. Intangible Assets (Non-current intangible assets)		
Goodwill		
Acquired intangible	44	44
	44	44
15. Intangible Assets (Current intangible assets)		
16. Other Assets		
Prepaid expenses	10,000	10,000
Prepaid expenses - other companies	10,000	10,000
Prepaid expenses - other companies	10,000	10,000
Prepaid expenses	10,000	10,000
	10,000	10,000
17. Other Assets		
Other assets	40,000	40,000
Other assets	40,000	40,000
Other assets	40,000	40,000
Other assets	40,000	40,000
	40,000	40,000
18. Other Assets		
19. Other Assets		
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
	10,000	10,000

Notes to and forming part of Consolidated Financial Statements for the period ended 30.09.2024

	2024	2023
	€ million	€ million
20. Other Assets		
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
	10,000	10,000
21. Other Assets		
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
	10,000	10,000
22. Other Assets		
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
	10,000	10,000
23. Other Assets		
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
	10,000	10,000
24. Other Assets		
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
Other assets	10,000	10,000
	10,000	10,000

Notes to and forming part of Consolidated Financial Statements for the period ended 30 June 2018

	2018	2017	2016
1. Intangible Assets			
Goodwill	101	101	101
Software	1,100	1,100	1,100
Customer lists	1,100	1,100	1,100
Patents	1,100	1,100	1,100
Other intangible assets	1,100	1,100	1,100
Impairment losses	(1,100)	(1,100)	(1,100)
Accumulated amortisation	(1,100)	(1,100)	(1,100)
Intangible assets	1,100	1,100	1,100
Goodwill	101	101	101
Intangible assets	1,100	1,100	1,100

1. The intangible assets are measured at cost less accumulated amortisation and impairment losses. Goodwill is measured at cost less accumulated impairment losses.

	2018	2017	2016
2. Intangible Assets			
Goodwill	101	101	101
Software	1,100	1,100	1,100
Customer lists	1,100	1,100	1,100
Patents	1,100	1,100	1,100
Other intangible assets	1,100	1,100	1,100
Impairment losses	(1,100)	(1,100)	(1,100)
Accumulated amortisation	(1,100)	(1,100)	(1,100)
Intangible assets	1,100	1,100	1,100
Goodwill	101	101	101
Intangible assets	1,100	1,100	1,100

2. The intangible assets are measured at cost less accumulated amortisation and impairment losses. Goodwill is measured at cost less accumulated impairment losses.

	2018	2017	2016
3. Intangible Assets			
Goodwill	101	101	101
Software	1,100	1,100	1,100
Customer lists	1,100	1,100	1,100
Patents	1,100	1,100	1,100
Other intangible assets	1,100	1,100	1,100
Impairment losses	(1,100)	(1,100)	(1,100)
Accumulated amortisation	(1,100)	(1,100)	(1,100)
Intangible assets	1,100	1,100	1,100
Goodwill	101	101	101
Intangible assets	1,100	1,100	1,100

Notes to and forming part of Consolidated Financial Statements for the period ended 30 June 2018

	2018	2017	2016
4. Intangible Assets			
Goodwill	101	101	101
Software	1,100	1,100	1,100
Customer lists	1,100	1,100	1,100
Patents	1,100	1,100	1,100
Other intangible assets	1,100	1,100	1,100
Impairment losses	(1,100)	(1,100)	(1,100)
Accumulated amortisation	(1,100)	(1,100)	(1,100)
Intangible assets	1,100	1,100	1,100
Goodwill	101	101	101
Intangible assets	1,100	1,100	1,100

4. The intangible assets are measured at cost less accumulated amortisation and impairment losses. Goodwill is measured at cost less accumulated impairment losses.

	2018	2017	2016
5. Intangible Assets			
Goodwill	101	101	101
Software	1,100	1,100	1,100
Customer lists	1,100	1,100	1,100
Patents	1,100	1,100	1,100
Other intangible assets	1,100	1,100	1,100
Impairment losses	(1,100)	(1,100)	(1,100)
Accumulated amortisation	(1,100)	(1,100)	(1,100)
Intangible assets	1,100	1,100	1,100
Goodwill	101	101	101
Intangible assets	1,100	1,100	1,100

5. The intangible assets are measured at cost less accumulated amortisation and impairment losses. Goodwill is measured at cost less accumulated impairment losses.

Notes to and forming part of Consolidated Financial Statements for the period ended 30 June 2014

	2014	2013	2012	
200	Assets			
	Intangible assets	101	100,000	100,000
	Property, plant and equipment	21	100,000	100,000
	Investments		1	100,000
201	Non-current liabilities			
	Deferred tax liabilities		100,000	100,000
	Provisions		100,000	100,000
202	Equity components			

Notes to and forming part of consolidated financial statements are available on the company's website. The information given in this section is intended to help companies present a true and fair impression of their financial position.

	2014	2013	2012	
200	Assets			
201	Non-current liabilities			
202	Equity components			
	Share capital	101	100,000	100,000
	Reserves	101	100,000	100,000
	Retained earnings	101	100,000	100,000
	Dividends payable	101	100,000	100,000
203	Liabilities			
	Current liabilities	101	100,000	100,000
	Provisions	101	100,000	100,000
	Deferred tax liabilities		100,000	100,000
204	Non-current liabilities			
	Deferred tax liabilities		100,000	100,000
	Provisions		100,000	100,000

2000-2009 Consolidated Income Statement

The company reports revenue of 100 million dollars for the period ended 30 June 2014. The company's revenue is derived from the sale of goods and services.

	2014	2013	2012
Revenue	100	100	100
Cost of sales	(80)	(80)	(80)
Gross profit	20	20	20
Operating expenses	(10)	(10)	(10)
Operating profit	10	10	10
Finance income	1	1	1
Finance expense	(1)	(1)	(1)
Profit before tax	10	10	10
Income tax expense	(2)	(2)	(2)
Profit after tax	8	8	8

Notes to and forming part of Consolidated Financial Statements for the period ended 30 June 2014

	2014	2013	2012	
200	Assets			
	Intangible assets	101	100,000	100,000
	Property, plant and equipment	21	100,000	100,000
	Investments		1	100,000
201	Non-current liabilities			
	Deferred tax liabilities		100,000	100,000
	Provisions		100,000	100,000
202	Equity components			

The following table shows the company's revenue for the period ended 30 June 2014. The company's revenue is derived from the sale of goods and services.

2000-2009 Consolidated Income Statement

	2014	2013	2012
Revenue	100	100	100
Cost of sales	(80)	(80)	(80)
Gross profit	20	20	20
Operating expenses	(10)	(10)	(10)
Operating profit	10	10	10
Finance income	1	1	1
Finance expense	(1)	(1)	(1)
Profit before tax	10	10	10
Income tax expense	(2)	(2)	(2)
Profit after tax	8	8	8

Notes to and forming part of Consolidated Financial Statements for the year ended 30th June 2018

		2018	2017
		US\$ million	US\$ million
20	Shareholders' equity		
		Share	Share
		2018	2017
		US\$ million	US\$ million
Equity reserve	1	14,000	14,000
Reserves	12	72,770	72,770
Other reserves	13	1,000	1,000
Subtotal	14	87,770	87,770
Long-term debt	15	1,000	1,000
Current financing	16	1,000	1,000
Net assets	17	85,770	85,770
Minority	18	1,000	1,000
Total	19	86,770	86,770
Shareholders' equity	20	85,770	85,770
Minority	21	1,000	1,000
Other reserves	22	1,000	1,000
Long-term debt	23	1,000	1,000
Current financing	24	1,000	1,000
Net assets	25	88,770	88,770
Minority	26	1,000	1,000
Total	27	89,770	89,770

21. Share of consolidated reserves

The shareholders' equity reserve is subject to the following conditions: (a) the reserve is available for the payment of dividends; (b) the reserve is available for the payment of interest on the company's debt; (c) the reserve is available for the payment of interest on the company's debt; and (d) the reserve is available for the payment of interest on the company's debt.

22. Share of consolidated reserves

The shareholders' equity reserve is subject to the following conditions: (a) the reserve is available for the payment of dividends; (b) the reserve is available for the payment of interest on the company's debt; (c) the reserve is available for the payment of interest on the company's debt; and (d) the reserve is available for the payment of interest on the company's debt.

23. Shareholders' equity

The shareholders' equity reserve is subject to the following conditions: (a) the reserve is available for the payment of dividends; (b) the reserve is available for the payment of interest on the company's debt; (c) the reserve is available for the payment of interest on the company's debt; and (d) the reserve is available for the payment of interest on the company's debt.

24. Shareholders' equity

The shareholders' equity reserve is subject to the following conditions: (a) the reserve is available for the payment of dividends; (b) the reserve is available for the payment of interest on the company's debt; (c) the reserve is available for the payment of interest on the company's debt; and (d) the reserve is available for the payment of interest on the company's debt.

The shareholders' equity reserve is subject to the following conditions: (a) the reserve is available for the payment of dividends; (b) the reserve is available for the payment of interest on the company's debt; (c) the reserve is available for the payment of interest on the company's debt; and (d) the reserve is available for the payment of interest on the company's debt.

The shareholders' equity reserve is subject to the following conditions: (a) the reserve is available for the payment of dividends; (b) the reserve is available for the payment of interest on the company's debt; (c) the reserve is available for the payment of interest on the company's debt; and (d) the reserve is available for the payment of interest on the company's debt.

Notes to and forming part of Consolidated Financial Statements for the year ended 30th June 2018

25. Income

The income of the company is derived from the following sources: (a) the income of the company is derived from the following sources: (b) the income of the company is derived from the following sources; (c) the income of the company is derived from the following sources; and (d) the income of the company is derived from the following sources.

26. Expenses

The expenses of the company are derived from the following sources: (a) the expenses of the company are derived from the following sources; (b) the expenses of the company are derived from the following sources; (c) the expenses of the company are derived from the following sources; and (d) the expenses of the company are derived from the following sources.

The expenses of the company are derived from the following sources:

		2018	2017
		US\$ million	US\$ million
26	Income		
Income	27	1,000	1,000
Income	28	1,000	1,000
Income	29	1,000	1,000
Income	30	1,000	1,000
Income	31	1,000	1,000
Income	32	1,000	1,000
Income	33	1,000	1,000
Income	34	1,000	1,000
Income	35	1,000	1,000
Income	36	1,000	1,000
Income	37	1,000	1,000
Income	38	1,000	1,000
Income	39	1,000	1,000
Income	40	1,000	1,000
Income	41	1,000	1,000
Income	42	1,000	1,000
Income	43	1,000	1,000
Income	44	1,000	1,000
Income	45	1,000	1,000
Income	46	1,000	1,000
Income	47	1,000	1,000
Income	48	1,000	1,000
Income	49	1,000	1,000
Income	50	1,000	1,000
Income	51	1,000	1,000
Income	52	1,000	1,000
Income	53	1,000	1,000
Income	54	1,000	1,000
Income	55	1,000	1,000
Income	56	1,000	1,000
Income	57	1,000	1,000
Income	58	1,000	1,000
Income	59	1,000	1,000
Income	60	1,000	1,000
Income	61	1,000	1,000
Income	62	1,000	1,000
Income	63	1,000	1,000
Income	64	1,000	1,000
Income	65	1,000	1,000
Income	66	1,000	1,000
Income	67	1,000	1,000
Income	68	1,000	1,000
Income	69	1,000	1,000
Income	70	1,000	1,000
Income	71	1,000	1,000
Income	72	1,000	1,000
Income	73	1,000	1,000
Income	74	1,000	1,000
Income	75	1,000	1,000
Income	76	1,000	1,000
Income	77	1,000	1,000
Income	78	1,000	1,000
Income	79	1,000	1,000
Income	80	1,000	1,000
Income	81	1,000	1,000
Income	82	1,000	1,000
Income	83	1,000	1,000
Income	84	1,000	1,000
Income	85	1,000	1,000
Income	86	1,000	1,000
Income	87	1,000	1,000
Income	88	1,000	1,000
Income	89	1,000	1,000
Income	90	1,000	1,000
Income	91	1,000	1,000
Income	92	1,000	1,000
Income	93	1,000	1,000
Income	94	1,000	1,000
Income	95	1,000	1,000
Income	96	1,000	1,000
Income	97	1,000	1,000
Income	98	1,000	1,000
Income	99	1,000	1,000
Income	100	1,000	1,000

27. Consolidated debt

The consolidated debt is subject to the following conditions: (a) the consolidated debt is subject to the following conditions; (b) the consolidated debt is subject to the following conditions; (c) the consolidated debt is subject to the following conditions; and (d) the consolidated debt is subject to the following conditions.

		2018	2017
		US\$ million	US\$ million
27	Debt		
Debt	28	1,000	1,000
Debt	29	1,000	1,000
Debt	30	1,000	1,000
Debt	31	1,000	1,000
Debt	32	1,000	1,000
Debt	33	1,000	1,000
Debt	34	1,000	1,000
Debt	35	1,000	1,000
Debt	36	1,000	1,000
Debt	37	1,000	1,000
Debt	38	1,000	1,000
Debt	39	1,000	1,000
Debt	40	1,000	1,000
Debt	41	1,000	1,000
Debt	42	1,000	1,000
Debt	43	1,000	1,000
Debt	44	1,000	1,000
Debt	45	1,000	1,000
Debt	46	1,000	1,000
Debt	47	1,000	1,000
Debt	48	1,000	1,000
Debt	49	1,000	1,000
Debt	50	1,000	1,000
Debt	51	1,000	1,000
Debt	52	1,000	1,000
Debt	53	1,000	1,000
Debt	54	1,000	1,000
Debt	55	1,000	1,000
Debt	56	1,000	1,000
Debt	57	1,000	1,000
Debt	58	1,000	1,000
Debt	59	1,000	1,000
Debt	60	1,000	1,000
Debt	61	1,000	1,000
Debt	62	1,000	1,000
Debt	63	1,000	1,000
Debt	64	1,000	1,000
Debt	65	1,000	1,000
Debt	66	1,000	1,000
Debt	67	1,000	1,000
Debt	68	1,000	1,000
Debt	69	1,000	1,000
Debt	70	1,000	1,000
Debt	71	1,000	1,000
Debt	72	1,000	1,000
Debt	73	1,000	1,000
Debt	74	1,000	1,000
Debt	75	1,000	1,000
Debt	76	1,000	1,000
Debt	77	1,000	1,000
Debt	78	1,000	1,000
Debt	79	1,000	1,000
Debt	80	1,000	1,000
Debt	81	1,000	1,000
Debt	82	1,000	1,000
Debt	83	1,000	1,000
Debt	84	1,000	1,000
Debt	85	1,000	1,000
Debt	86	1,000	1,000
Debt	87	1,000	1,000
Debt	88	1,000	1,000
Debt	89	1,000	1,000
Debt	90	1,000	1,000
Debt	91	1,000	1,000
Debt	92	1,000	1,000
Debt	93	1,000	1,000
Debt	94	1,000	1,000
Debt	95	1,000	1,000
Debt	96	1,000	1,000
Debt	97	1,000	1,000
Debt	98	1,000	1,000
Debt	99	1,000	1,000
Debt	100	1,000	1,000

The consolidated debt is subject to the following conditions: (a) the consolidated debt is subject to the following conditions; (b) the consolidated debt is subject to the following conditions; (c) the consolidated debt is subject to the following conditions; and (d) the consolidated debt is subject to the following conditions.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

44.34. Corporate debt-related liability

The consolidated financial statements are prepared on the basis of the accounting principles and practices that are in effect in Canada. These principles and practices are based on the generally accepted accounting principles in Canada, which are based on the accounting principles in the United States of America, with certain modifications. The accounting principles and practices used in the consolidated financial statements are based on the accounting principles and practices in effect in Canada at the end of the reporting period.

44.35. Corporate debt-related liability

The consolidated financial statements are prepared on the basis of the accounting principles and practices that are in effect in Canada. These principles and practices are based on the generally accepted accounting principles in Canada, which are based on the accounting principles in the United States of America, with certain modifications. The accounting principles and practices used in the consolidated financial statements are based on the accounting principles and practices in effect in Canada at the end of the reporting period.

	2018	2017	2016	2015
Notes payable	1,000,000	1,000,000	1,000,000	1,000,000
Accounts payable	1,000,000	1,000,000	1,000,000	1,000,000
Other payables	1,000,000	1,000,000	1,000,000	1,000,000
Total	3,000,000	3,000,000	3,000,000	3,000,000

Notes payable consist of the following amounts:

44.36. Debt instruments

The consolidated financial statements are prepared on the basis of the accounting principles and practices that are in effect in Canada. These principles and practices are based on the generally accepted accounting principles in Canada, which are based on the accounting principles in the United States of America, with certain modifications. The accounting principles and practices used in the consolidated financial statements are based on the accounting principles and practices in effect in Canada at the end of the reporting period.

44.37. Equity

The consolidated financial statements are prepared on the basis of the accounting principles and practices that are in effect in Canada. These principles and practices are based on the generally accepted accounting principles in Canada, which are based on the accounting principles in the United States of America, with certain modifications. The accounting principles and practices used in the consolidated financial statements are based on the accounting principles and practices in effect in Canada at the end of the reporting period.

Notes to and forming part of Consolidated Financial Statements for the year ended June 30, 2018

44.38. Corporate debt-related liability

44.38.1. Corporate debt-related liability

	2018	2017	2016	2015	2014
Notes payable	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Accounts payable	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other payables	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

	2018	2017	2016	2015	2014
Notes payable	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Accounts payable	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other payables	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Notes to and forming part of Consolidated Financial Statements
 for the period ended 30, 2022

The accompanying financial statements were prepared using the accounting policies and estimates that management considers appropriate. The accompanying financial statements are prepared using the accounting policies and estimates that management considers appropriate.

	2022	2021	2020
--	------	------	------

1. Revenue and other receivables

Management fees

AgriSource (2022) and AgriSource	1,200,000	1,200,000	1,200,000
AgriSource (2021) and AgriSource	1,200,000	1,200,000	1,200,000
AgriSource (2020) and AgriSource	1,200,000	1,200,000	1,200,000
AgriSource (2019) and AgriSource	1,200,000	1,200,000	1,200,000

2. Property, plant and equipment

The accompanying financial statements were prepared using the accounting policies and estimates that management considers appropriate.

(a) The accompanying financial statements were prepared using the accounting policies and estimates that management considers appropriate.

(b) The accompanying financial statements were prepared using the accounting policies and estimates that management considers appropriate.

(c) The accompanying financial statements were prepared using the accounting policies and estimates that management considers appropriate.

3. The accompanying financial statements

	2022	2021	2020
--	------	------	------

Management fees	1,200,000	1,200,000	1,200,000
Property, plant and equipment	1,200,000	1,200,000	1,200,000

4. Management fees

Management fees	1,200,000	1,200,000	1,200,000
Property, plant and equipment	1,200,000	1,200,000	1,200,000

5. Management fees

The accompanying financial statements were prepared using the accounting policies and estimates that management considers appropriate.

6. Management fees

The accompanying financial statements were prepared using the accounting policies and estimates that management considers appropriate.

**Financial Statements of
AgriTech Limited**

Profit and Loss Account

(for the year ended 30th 06/2024)

		2023	2022
Net Sales	100	1000000	1000000
Costs	10	100000	100000
Net profit		900000	900000
Operating Expenses	10	100000	100000
Administrative Expenses	10	100000	100000
Depreciation		100000	100000
Interest	10	100000	100000
Provisions	10	100000	100000
Operating Income		700000	700000
Taxes	10	100000	100000
Operating Income		600000	600000
Operating Expenses (Revised)	10	100	100
Income before tax		500000	500000

Statement of Comprehensive (Loss) / Income

(for the year ended 30th 06/2024)

	2023	2022
Operating Income	600000	600000
Other Comprehensive Income		
Change in fair value of financial assets	100000	100000
Other Comprehensive Income	100000	100000
Income before tax	700000	700000
Income tax expense	100000	100000
Income after tax	600000	600000

Income before tax

Cash Flow Statement

(Write your answer on the lines)

	2018	2017	2016
Operating Activities:			
Net income	1,000,000	1,000,000	1,000,000
Depreciation	200,000	200,000	200,000
Amortization	100,000	100,000	100,000
Loss on sale of equipment	50,000	50,000	50,000
Gain on sale of equipment	(50,000)	(50,000)	(50,000)
Change in accounts receivable	(100,000)	(100,000)	(100,000)
Change in inventory	(50,000)	(50,000)	(50,000)
Change in accounts payable	100,000	100,000	100,000
Change in accrued liabilities	50,000	50,000	50,000
Change in income taxes payable	50,000	50,000	50,000
Change in deferred tax liability	50,000	50,000	50,000
Change in other non-current assets and liabilities	0	0	0
Change in cash and cash equivalents	1,250,000	1,250,000	1,250,000
Investing Activities:			
Capital expenditures	(1,000,000)	(1,000,000)	(1,000,000)
Proceeds from sale of equipment	50,000	50,000	50,000
Proceeds from sale of investments	0	0	0
Change in cash and cash equivalents	(950,000)	(950,000)	(950,000)
Financing Activities:			
Proceeds from issuance of common stock	1,000,000	1,000,000	1,000,000
Proceeds from issuance of debt	0	0	0
Dividends paid	(50,000)	(50,000)	(50,000)
Change in cash and cash equivalents	950,000	950,000	950,000
Net change in cash and cash equivalents	2,500,000	2,500,000	2,500,000
Cash and cash equivalents at beginning of year	1,000,000	1,000,000	1,000,000
Cash and cash equivalents at end of year	3,500,000	3,500,000	3,500,000



Statement of Changes in Equity
(Write your answer on the lines)

	2018	2017	2016
Common stock	1,000,000	1,000,000	1,000,000
Retained earnings	2,500,000	2,500,000	2,500,000
Accumulated other comprehensive income	0	0	0
Total	3,500,000	3,500,000	3,500,000
Common stock at beginning of year	1,000,000	1,000,000	1,000,000
Common stock at end of year	1,000,000	1,000,000	1,000,000
Retained earnings at beginning of year	2,500,000	2,500,000	2,500,000
Retained earnings at end of year	2,500,000	2,500,000	2,500,000
Accumulated other comprehensive income at beginning of year	0	0	0
Accumulated other comprehensive income at end of year	0	0	0
Total at beginning of year	3,500,000	3,500,000	3,500,000
Total at end of year	3,500,000	3,500,000	3,500,000



Notes to and Forming part of Financial Statements

for the year ended June 30, 2018

101. **Business activities**

101.1 **Business**

The company is a business enterprise that sells computer components to the public. The sales are the sale of hardware, the software, computer cases, computer cables, computer mice, etc. as contained in schedule two using the following description of the business activity:

101.2 **Business lines**

The company operates and manages the business as follows:

101.3 **Revenue**

Revenue is earned by the sale of the products and services of the company. Revenue and the amount of the revenue is recorded in the profit and loss account. Revenue is recorded in the profit and loss account as follows:

Revenue is recorded in the profit and loss account as follows: Revenue is recorded in the profit and loss account as follows: Revenue is recorded in the profit and loss account as follows:

Revenue is recorded in the profit and loss account as follows: Revenue is recorded in the profit and loss account as follows: Revenue is recorded in the profit and loss account as follows:

Revenue is recorded in the profit and loss account as follows:

101.4 **Expenses**

Expenses are recorded in the profit and loss account as follows: Expenses are recorded in the profit and loss account as follows: Expenses are recorded in the profit and loss account as follows:

101.5 **Assets**

Assets are recorded in the profit and loss account as follows: Assets are recorded in the profit and loss account as follows: Assets are recorded in the profit and loss account as follows:

101.6 **Liabilities**

Liabilities are recorded in the profit and loss account as follows: Liabilities are recorded in the profit and loss account as follows: Liabilities are recorded in the profit and loss account as follows:

Liabilities are recorded in the profit and loss account as follows: Liabilities are recorded in the profit and loss account as follows: Liabilities are recorded in the profit and loss account as follows:

Notes to and Forming part of Financial Statements

for the year ended June 30, 2018

The company is a business enterprise that sells computer components to the public. The sales are the sale of hardware, the software, computer cases, computer cables, computer mice, etc. as contained in schedule two using the following description of the business activity:

101.1 **Business**

The company is a business enterprise that sells computer components to the public. The sales are the sale of hardware, the software, computer cases, computer cables, computer mice, etc. as contained in schedule two using the following description of the business activity:

The company is a business enterprise that sells computer components to the public. The sales are the sale of hardware, the software, computer cases, computer cables, computer mice, etc. as contained in schedule two using the following description of the business activity:

101.2 **Business lines**

The company operates and manages the business as follows:

101.3 **Revenue**

101.4 **Expenses**

Expenses are recorded in the profit and loss account as follows: Expenses are recorded in the profit and loss account as follows: Expenses are recorded in the profit and loss account as follows:

Expenses are recorded in the profit and loss account as follows: Expenses are recorded in the profit and loss account as follows: Expenses are recorded in the profit and loss account as follows:

101.5 **Assets**

Assets are recorded in the profit and loss account as follows: Assets are recorded in the profit and loss account as follows: Assets are recorded in the profit and loss account as follows:

Assets are recorded in the profit and loss account as follows: Assets are recorded in the profit and loss account as follows: Assets are recorded in the profit and loss account as follows:

Notes to and forming part of Financial Statements

for the year ended 31st July 2020

1. The principal accounting policies adopted in preparing the financial statements

The following principal accounting policies have been adopted in preparing the financial statements for the year ended 31st July 2020:

1.1 **Income tax** (including deferred tax) is calculated on the accounting profit for the year ended 31st July 2020. The income tax expense is calculated on the accounting profit for the year ended 31st July 2020 after adjusting for the differences between the accounting profit and the taxable profit for the year ended 31st July 2020.

1.2 **Provisions** are recognised when the entity has a present obligation (legal or constructive) as a result of a past event, it is probable that the entity will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised is the best estimate of the amount of the obligation at the reporting date.

1.3 **Impairment of non-financial assets** is assessed at the end of each reporting period. If there is any indication that an asset may be impaired, the carrying amount of the asset is reviewed to determine whether the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the maximum of the asset's fair value less costs of disposal and its value in use. If the carrying amount of the asset exceeds its recoverable amount, the asset is impaired and the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit or loss. An impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount and the reversal does not increase the carrying amount of the asset above its cost.

1.4 **Financial assets** are classified as financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income, or financial assets at amortised cost, depending on the nature of the financial asset and the entity's business model for managing the financial asset.

1.5 **Financial liabilities** are classified as financial liabilities at fair value through profit or loss, or financial liabilities at amortised cost, depending on the nature of the financial liability and the entity's business model for managing the financial liability. The carrying amount of financial liabilities is measured at amortised cost using the effective interest method.

1.6 **Share-based payments** are accounted for as equity-settled share-based payments if the terms of the arrangement require the entity to issue shares or options to the employees of the entity. If the terms of the arrangement do not require the entity to issue shares or options, the arrangement is classified as cash-settled share-based payments. The carrying amount of cash-settled share-based payments is measured at the fair value of the liability at each reporting date.

1.7 **Revenue** is recognised when the entity satisfies the criteria in paragraph 1.1 of the IFRS 15. The revenue is recognised when the entity satisfies the criteria in paragraph 1.1 of the IFRS 15. The revenue is recognised when the entity satisfies the criteria in paragraph 1.1 of the IFRS 15. The revenue is recognised when the entity satisfies the criteria in paragraph 1.1 of the IFRS 15. The revenue is recognised when the entity satisfies the criteria in paragraph 1.1 of the IFRS 15.

Notes to and forming part of Financial Statements

for the year ended 31st July 2020

1.1 **Income tax** (including deferred tax) is calculated on the accounting profit for the year ended 31st July 2020. The income tax expense is calculated on the accounting profit for the year ended 31st July 2020 after adjusting for the differences between the accounting profit and the taxable profit for the year ended 31st July 2020.

2. Intangible assets

Intangible assets are:

Identifiable intangible assets

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Identifiable intangible assets

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Identifiable intangible assets

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Intangible assets

Identifiable intangible assets

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2.1 The carrying amount of identifiable intangible assets is measured at the cost of the asset less any accumulated amortisation and any accumulated impairment losses.

2.2 The carrying amount of identifiable intangible assets is measured at the cost of the asset less any accumulated amortisation and any accumulated impairment losses.

2.3 The carrying amount of identifiable intangible assets is measured at the cost of the asset less any accumulated amortisation and any accumulated impairment losses. The carrying amount of identifiable intangible assets is measured at the cost of the asset less any accumulated amortisation and any accumulated impairment losses.

3. Goodwill and intangible assets

The carrying amount of:

Identifiable intangible assets

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Identifiable intangible assets

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Identifiable intangible assets

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Identifiable intangible assets

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Notes to and forming part of Financial Statements**for the year ended 30.09.2016**

	2016	2015	2014
10. Intangible Assets			
10.1 Software Assets			
Costs incurred for development	100.00	100.00	100.00
Accumulated amortisation	(100.00)	(100.00)	(100.00)
Net	0.00	0.00	0.00
Carrying amount per share	0.00	0.00	0.00
10.2 Research & Development Costs			
Costs incurred for development	100.00	100.00	100.00
Accumulated amortisation	(100.00)	(100.00)	(100.00)
Accumulated impairment losses	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00
10.3 Research & Development Costs			
Costs incurred for development	100.00	100.00	100.00
Accumulated amortisation	(100.00)	(100.00)	(100.00)
Accumulated impairment losses	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00
10.4 Intangible Assets			
Goodwill	100.00	100.00	100.00
Accumulated amortisation	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00
10.5 Research and Development			
Expenses	100.00	100.00	100.00
Net Income	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00
10.6 Research and Development Costs			
Carrying amount per share	0.00	0.00	0.00
Expenses	100.00	100.00	100.00
Net Income	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00
10.7 Research and Development Costs			
Carrying amount per share	0.00	0.00	0.00
Expenses	100.00	100.00	100.00
Net Income	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00

Notes to and forming part of Financial Statements**for the year ended 30.09.2016**

	2016		2015	
	Expenses	Net Income	Expenses	Net Income
10.1 Research and Development				
Expenses	100.00	100.00	100.00	100.00
Net Income	(100.00)	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00	0.00
10.2 Research and Development Costs				
Expenses	100.00	100.00	100.00	100.00
Net Income	(100.00)	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00	0.00
10.3 Research and Development Costs				
Expenses	100.00	100.00	100.00	100.00
Net Income	(100.00)	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00	0.00
10.4 Intangible Assets				
Goodwill	100.00	100.00	100.00	100.00
Accumulated amortisation	(100.00)	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00	0.00
10.5 Research and Development				
Expenses	100.00	100.00	100.00	100.00
Net Income	(100.00)	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00	0.00
10.6 Research and Development Costs				
Expenses	100.00	100.00	100.00	100.00
Net Income	(100.00)	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00	0.00
10.7 Research and Development Costs				
Expenses	100.00	100.00	100.00	100.00
Net Income	(100.00)	(100.00)	(100.00)	(100.00)
Carrying amount per share	0.00	0.00	0.00	0.00

Notes to and Forming part of Financial Statements

(for the year ended June 30, 2019)

2. Accounting policy

The preparation of financial statements requires the use of accounting policies.

	2019	2018	2017
Revenue	100	100	100
Expenses	(80)	(80)	(80)
Profit	20	20	20
Assets	100	100	100
Liabilities	(80)	(80)	(80)
Equity	20	20	20

201. The above financial statements are prepared using the accrual basis of accounting and are prepared using the accounting policy set out in the following table.

The following accounting policy is applied to the financial statements for the year ended June 30, 2019:

The revenue is recognized when the goods are delivered to the customer and the customer has accepted the goods. The revenue is recognized when the goods are delivered to the customer and the customer has accepted the goods.

202. The expenses are recognized when the goods are delivered to the customer and the customer has accepted the goods.

203. The assets are measured at cost less accumulated depreciation and impairment losses.

3. Related party transactions

	2019	2018	2017
Revenue	100	100	100
Expenses	(80)	(80)	(80)
Profit	20	20	20
Assets	100	100	100
Liabilities	(80)	(80)	(80)
Equity	20	20	20

301. Revenue from related parties

Revenue from related parties	100	100	100
Expenses from related parties	(80)	(80)	(80)
Profit from related parties	20	20	20
Assets from related parties	100	100	100
Liabilities from related parties	(80)	(80)	(80)
Equity from related parties	20	20	20

Notes to and Forming part of Financial Statements

(for the year ended June 30, 2019)

The preparation of financial statements requires the use of accounting policies.

	2019	2018	2017
Revenue	100	100	100
Expenses	(80)	(80)	(80)
Profit	20	20	20
Assets	100	100	100
Liabilities	(80)	(80)	(80)
Equity	20	20	20

301. Revenue from related parties

Revenue from related parties	100	100	100
Expenses from related parties	(80)	(80)	(80)
Profit from related parties	20	20	20
Assets from related parties	100	100	100
Liabilities from related parties	(80)	(80)	(80)
Equity from related parties	20	20	20

302. Expenses from related parties

Expenses from related parties	80	80	80
Profit from related parties	20	20	20
Assets from related parties	100	100	100
Liabilities from related parties	(80)	(80)	(80)
Equity from related parties	20	20	20

303. Revenue from related parties (continued)

304. Expenses from related parties

Expenses from related parties	80	80	80
Profit from related parties	20	20	20
Assets from related parties	100	100	100
Liabilities from related parties	(80)	(80)	(80)
Equity from related parties	20	20	20

305. Revenue from related parties (continued)

306. Expenses from related parties

Expenses from related parties	80	80	80
Profit from related parties	20	20	20
Assets from related parties	100	100	100
Liabilities from related parties	(80)	(80)	(80)
Equity from related parties	20	20	20

307. The revenue is recognized when the goods are delivered to the customer and the customer has accepted the goods.

308. The expenses are recognized when the goods are delivered to the customer and the customer has accepted the goods.

Notes to and forming part of Financial Statements

(For the year ended June 30, 2023)

2023. The Corporation is a public company and is subject to the reporting requirements of the Securities Exchange Act of 1934, as amended, and the Securities and Exchange Commission's ("SEC") rules and regulations thereunder. The Corporation is required to file with the SEC its annual reports, including its financial statements, and its quarterly reports, including its financial statements. The Corporation's financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America ("GAAP"). The Corporation's financial statements are audited by an independent member firm of the Certified Public Accountants ("CPA") in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA").

2023. The Corporation is a public company and is subject to the reporting requirements of the Securities Exchange Act of 1934, as amended, and the Securities and Exchange Commission's ("SEC") rules and regulations thereunder. The Corporation is required to file with the SEC its annual reports, including its financial statements, and its quarterly reports, including its financial statements. The Corporation's financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America ("GAAP"). The Corporation's financial statements are audited by an independent member firm of the Certified Public Accountants ("CPA") in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA").

2023. The Corporation is a public company and is subject to the reporting requirements of the Securities Exchange Act of 1934, as amended, and the Securities and Exchange Commission's ("SEC") rules and regulations thereunder. The Corporation is required to file with the SEC its annual reports, including its financial statements, and its quarterly reports, including its financial statements. The Corporation's financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America ("GAAP"). The Corporation's financial statements are audited by an independent member firm of the Certified Public Accountants ("CPA") in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA").

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Notes to and forming part of Financial Statements

for the year ended 31st July 2018

21. Share-based payments

The company has adopted the fair value method of measuring the cost of share-based payments. The fair value of the equity instruments granted is measured at the grant date and is based on the fair value of the shares at that date.

	2018	2017	2016
21.1 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.2 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.3 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.4 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.5 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.6 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100

Notes to and forming part of Financial Statements

for the year ended 31st July 2018

21. Share-based payments

	2018	2017	2016
21.1 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.2 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.3 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.4 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.5 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100
21.6 Share-based payments			
Share-based payments			
Share-based payments	100	100	100
Share-based payments	100	100	100

Notes to and forming part of Financial Statements

for the year ended June 30, 2013

	2013	2012	2011
2000 Other payables			
Bank payables and advances	401	37,920	33,000
Trade payables and advances	33	33,000	33,000
Payables for purchase	—	—	—
2001 Reserves			
Bank payables and advances	401	33,000	33,000
Trade payables and advances	33	33,000	33,000
Reserves	—	—	—
2002 Other payables			
Bank payables and advances	401	37,920	—
Trade payables	33	33,000	33,000
2003 Accruals and provisions			
Provision for employee benefits	—	3,000	3,000
Provision for	—	3,000	3,000
2004 Accruals and provisions			
Bank payables and advances	401	37,920	—
Trade payables	33	33,000	33,000

	2013	2012	2011
2005 Other payables			
Bank payables and advances	401	37,920	33,000
Trade payables	33	33,000	33,000
Payables for purchase	—	—	—
2006 Reserves			
Bank payables and advances	401	33,000	33,000
Trade payables	33	33,000	33,000
Reserves	—	—	—
2007 Other payables			
Bank payables and advances	401	37,920	—
Trade payables	33	33,000	33,000
Payables for purchase	—	—	—

20. Government Grants and Contributions

Government grants are reported under "Other income" and government contributions are reported under "Other income" in the consolidated income statement.

Notes to and forming part of Financial Statements

for the year ended June 30, 2013

	2013	2012	2011
2008 Government Grants and Contributions			
Government Grants	1,000	1,000	1,000
Government Contributions	1,000	1,000	1,000
2009 Government Grants and Contributions			
Government Grants	1,000	1,000	1,000
Government Contributions	1,000	1,000	1,000
2010 Government Grants and Contributions			
Government Grants	1,000	1,000	1,000
Government Contributions	1,000	1,000	1,000

The Government Grants and Contributions are reported under "Other income" in the consolidated income statement.

21. Shareholders

21.1 Shareholding Structure

	2013	2012	2011
2008 Shareholding Structure			
Shareholders	1,000	1,000	1,000
2009 Shareholding Structure			
Shareholders	1,000	1,000	1,000
2010 Shareholding Structure			
Shareholders	1,000	1,000	1,000
2011 Shareholding Structure			
Shareholders	1,000	1,000	1,000
2012 Shareholding Structure			
Shareholders	1,000	1,000	1,000
2013 Shareholding Structure			
Shareholders	1,000	1,000	1,000

Notes to and forming part of Financial Statements

for the year ended June 30, 2018

2017 - Comparative figures

The Company's financial statements are audited by independent registered accountants under the provisions of the Chartered Accountants Act, 1976.

	2018	2017
Assets	1,000,000	1,000,000
Liabilities and Shareholders' Equity	1,000,000	1,000,000
	1,000,000	1,000,000

2017 - Comparative figures

The Company's financial statements are audited by independent registered accountants under the provisions of the Chartered Accountants Act, 1976.

2018 - Comparative figures

The Company's financial statements are audited by independent registered accountants under the provisions of the Chartered Accountants Act, 1976.

2018 - Comparative figures

The Company's financial statements are audited by independent registered accountants under the provisions of the Chartered Accountants Act, 1976.

	2018		2017	
	Assets	Liabilities and Shareholders' Equity	Assets	Liabilities and Shareholders' Equity
Current Assets	1,000,000	1,000,000	1,000,000	1,000,000
Non-current Assets	1,000,000	1,000,000	1,000,000	1,000,000
Current Liabilities	1,000,000	1,000,000	1,000,000	1,000,000
Non-current Liabilities	1,000,000	1,000,000	1,000,000	1,000,000
Shareholders' Equity	1,000,000	1,000,000	1,000,000	1,000,000

The Company's financial statements are audited by independent registered accountants under the provisions of the Chartered Accountants Act, 1976.

2018 - Comparative figures

The Company's financial statements are audited by independent registered accountants under the provisions of the Chartered Accountants Act, 1976.

2018 - Comparative figures

The Company's financial statements are audited by independent registered accountants under the provisions of the Chartered Accountants Act, 1976.

Notes to and forming part of Financial Statements

for the year ended June 30, 2018

2017 - Comparative figures

The Company's financial statements are audited by independent registered accountants under the provisions of the Chartered Accountants Act, 1976.

	2018	2017	2016	2015	2014
Assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Liabilities and Shareholders' Equity	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

	2018	2017	2016	2015	2014
Assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Liabilities and Shareholders' Equity	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Notes to and forming part of Financial Statements

(for the year ended June 30, 2018)

1001 Significant changes

The Company reports increasing liquid net assets and the growth in the total financial position. Such increase is mainly due to the increase in cash resources, reflecting strong sales and strong growth in operating activities.

The Company's operating and the operating activities and the operating for the year ended June 30, 2018 are the same as the year ended June 30, 2017, except for the increase in cash resources, reflecting strong sales and strong growth in operating activities.

The Company reports increasing liquid net assets and the growth in the total financial position, and the increase in cash resources, reflecting strong sales and strong growth in operating activities.

	2018		
	Amount	2017	2016
	Amount		
Shareholders' equity			
Shareholders' equity	100,000,000	100,000,000	100,000,000
Reserves	100,000,000	100,000,000	100,000,000
Retained earnings	100,000,000	100,000,000	100,000,000
Other equity	100,000,000	100,000,000	100,000,000
	100,000,000	100,000,000	100,000,000

The Company reports increasing liquid net assets and the growth in the total financial position, and the increase in cash resources, reflecting strong sales and strong growth in operating activities.

1002 Share issue

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The Company reports increasing liquid net assets and the growth in the total financial position, and the increase in cash resources, reflecting strong sales and strong growth in operating activities.

1004 Share issue

The Company reports increasing liquid net assets and the growth in the total financial position, and the increase in cash resources, reflecting strong sales and strong growth in operating activities.

Notes to and forming part of Financial Statements

(for the year ended June 30, 2018)

	2018		2017	
	Amount	2017	Amount	2016
	Amount			
Shareholders' equity				
Shareholders' equity	100,000,000	100,000,000	100,000,000	100,000,000
Reserves	100,000,000	100,000,000	100,000,000	100,000,000
Retained earnings	100,000,000	100,000,000	100,000,000	100,000,000
Other equity	100,000,000	100,000,000	100,000,000	100,000,000
	100,000,000	100,000,000	100,000,000	100,000,000

1005 Share issue

The Company reports increasing liquid net assets and the growth in the total financial position, and the increase in cash resources, reflecting strong sales and strong growth in operating activities.

	2018		2017	
	Amount	2017	Amount	2016
	Amount			
Shareholders' equity				
Shareholders' equity	100,000,000	100,000,000	100,000,000	100,000,000
Reserves	100,000,000	100,000,000	100,000,000	100,000,000
Retained earnings	100,000,000	100,000,000	100,000,000	100,000,000
Other equity	100,000,000	100,000,000	100,000,000	100,000,000
	100,000,000	100,000,000	100,000,000	100,000,000

1006 Share issue

The Company reports increasing liquid net assets and the growth in the total financial position, and the increase in cash resources, reflecting strong sales and strong growth in operating activities.

1007 Share issue

The Company reports increasing liquid net assets and the growth in the total financial position, and the increase in cash resources, reflecting strong sales and strong growth in operating activities.

	2018		2017	
	Amount	2017	Amount	2016
	Amount			
Shareholders' equity				
Shareholders' equity	100,000,000	100,000,000	100,000,000	100,000,000
Reserves	100,000,000	100,000,000	100,000,000	100,000,000
Retained earnings	100,000,000	100,000,000	100,000,000	100,000,000
Other equity	100,000,000	100,000,000	100,000,000	100,000,000
	100,000,000	100,000,000	100,000,000	100,000,000

