CLICKSUPER PTY LIMITED
A.C.N. 122 693 985
AFSL 337805

FINANCIAL STATEMENTS

For THE YEAR ENDED 30 JUNE 2015

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

for the year ended
30 June 2015

	Note	2015 $	2014 $
Revenue	2	5,086	5,573
Finance Costs		(4,000)	(4,000)
Profit / (Loss) Before Income Tax Expense		1,086	1,573
Income Tax Expense		-	-
Profit / (Loss) After Income Tax Expense		1,086	1,573
Other Comprehensive Income For The Year		-	-
Total Comprehensive Income For The Year		1,086	1,573
Total Comprehensive Income Attributable to Members of the Company		1,086	1,573

The accompanying notes form part of these financial statements.

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STATEMENT OF FINANCIAL POSITION

as at
30 June 2015

	Note	2015 $	2014 $
Current Assets			
Cash & cash equivalents	3	54,098	53,012
Total Current Assets		54,098	53,012
Total Assets		54,098	53,012
Current Liabilities			
Total Current Liabilities		-	-
Non-Current Liabilities			
Subordinated loan	4	50,000	50,000
Total Non-Current Liabilities		50,000	50,000
Total Liabilities		50,000	50,000
Net Assets		4,098	3,012
Equity			
Contributed Equity	5	2,760	2,760
Retained Earnings		1,338	252
Total Equity		4,098	3,012

The accompanying notes form part of these financial statements.

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STATEMENT OF CHANGES IN EQUITY
for the year ended
30 June 2015

	Fully Paid Ordinary Shares Number	Fully Paid Ordinary Shares $	Retained Earnings $	Total $
Balance at 1 July 2013	272,040	2,760	(1,321)	1,439
Shares issued	-	-	-	-
Total comprehensive income for the year	-	-	1,573	1,573
Balance at 30 June 2014	272,040	2,760	252	3,012
Balance at 1 July 2014	272,040	2,760	252	3,012
Shares Issued	-	-	-	-
Total comprehensive income for the year	-	-	1,086	1,086
Balance at 30 June 2015	272,040	2,760	1,338	4,098

The accompanying notes form part of these financial statements.

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STATEMENT OF CASH FLOWS

for the year ended
30 June 2015

	Note	2015 $	2014 $
Cash Flows from Operating Activities			
Payments to suppliers and employees		1,086	1,573
Net cash provided by (used in) operating activities	6(b)	1,086	1,573
Cash Flow from Investing Activities			
Payments for property, plant and equipment		-	-
Net cash provided by (used in) investing activities		-	-
Cash flow from Financing Activities			
Proceeds from borrowings		50	-
Repayments of borrowings		(50)	(4,000)
Net cash provided by (used in) financing activities		-	(4,000)
Net increase (decrease) in cash held		1,086	(2,427)
Cash at beginning of the year		53,012	55,439
Cash at end of the year	6(a)	54,098	53,012

The accompanying notes form part of these financial statements.

1 Summary of Significant Accounting Policies

Reporting Basis and Conventions

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The material accounting policies that have been adopted in the preparation of these statements are as follows:

Accounting Policies

(a) Goods and Services Tax (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(b) Revenue and Other Income
Revenue is measured at the value of the consideration received or receivable.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended
30 June 2015

Note		2015 $	2014 $
2	**Revenue from Continuing Operation**		
	Revenue and Other Income		
	Interest Received	1,086	1,573
	Trustee Fees	4,000	4,000
	Total Revenue	5,086	5,573
3	**Cash & Cash Equivalents**		
	Cash at Bank	54,098	53,012
		54,098	53,012
4	**Subordinated Loan**		
	Non-Current		
	Subordinated Loan - Jagwood Pty Ltd ATF RAJG Unit Trust	50,000	50,000
		50,000	50,000
5	**Contributed Equity**		
	Fully Paid Ordinary Shares	2,760	2,760
		2,760	2,760

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended
30 June 2015

Note		2015 $	2014 $
6	**Cash Flow Information**		
(a)	**Reconciliation of cash**		
	Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
	Cash at Bank	54,098	53,012
		54,098	53,012
(b)	**Reconciliation of net cash provided by operating activities to profit/(loss) after income tax**		
	Profit/(loss) after income tax	1,086	1,573
	Non-cash flow in profit/(loss)		
	Interest expense	-	-
	Changes in assets and liabilities:		
	(Increase)/decrease in receivables	-	-
	Increase/(decrease) in payables	-	-
	Net cash flows from operating activities	1,086	1,573

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DIRECTORS' DECLARATION

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

The directors of the company declare that:

1 The financial statements and notes, as set out on pages 2 to 8, are in accordance with the *Corporations Act 2001* and:

(a) comply with Accounting Standards; and

(b) give a true and fair view of the company's financial position as at 30 June 2015 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

2 In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director : Donald Kenneth Sharp

Dated this day of October 2015

Hill Rogers Spencer Steer

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CLICKSUPER PTY LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements, being special purpose financial statements, of ClickSuper Pty Limited, which comprise the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

Directors' Responsibility for the Financial Statements

The directors of the company are responsible for the preparation and fair presentation of the financial statements and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial statements, are appropriate to meet the requirements of the Corporations Act 2001 and are appropriate to meet the needs of the members. The directors' responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Hill Rogers Spencer Steer

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001.

Audit Opinion

In our opinion, the financial statements presents fairly, in all material aspects, the financial position of ClickSuper Pty Limited as at 30 June 2015 and its financial performance and cash flows for the year then ended in accordance with the Corporations Act 2001 and the Australian Accounting Standards (including Australian Accounting Interpretations) to the extent described in Note 1.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2011*. As a result, the financial statements may not be suitable for another purpose.

Hill Rogers Spencer Steer

B. Hanger

Partner: Brett Hanger

Dated at Sydney this 29th day of October 2015