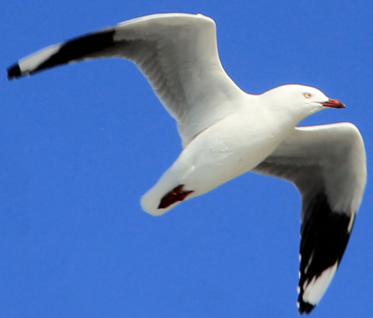
DomaCom

FRACTIONAL INVESTING



2021 Annual Report

DomaCom Limited and its Controlled Entities
ABN 69 604 384 885

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DOMACOM LIMITED
ABN 69 604 384 885

CHAIRMAN'S REPORT
30 JUNE 2021

Dear Shareholders,

Whilst last year was an extremely exigent year with Covid, this year has been one of the most unusual challenging and exacting years with not just one major challenge but many. As Arthur in his Managing Director's report will outline some of the detail, I must say in 30 years on Boards and the last 15 years in Chair roles I have never experienced the level of unscrupulousness some people will go to try and thwart a transaction. But we live in an era of social media, where people with little or no intestinal fortitude, "throw rocks" and hide behind the "nom de plumes''. Like everything in life, there are the good sides and there are the bad sides. The personal attacks on our Managing Director in particular and DomaCom overall are unfounded but like most people with belief, Arthur has put them to the side and has continued on leading this revolutionary business.

Unfortunately, DomaCom has been collateral damage in this process and has resulted in putting significantly more effort, time, energy and dollars into resolving what is likely to be a game changing and market changing transaction. But as usual, the management staff and the Board, with their unwavering belief in the future of fractional investing, have stuck to the task. I think it was the former Prime Minister John Howard that termed the word stickability. We have stuck to this belief when many others would have walked away.

Late last calendar year, we started the process of Board renewal with many lively debates about the size of the board, its composition, tenure, need for more diversity both in skill and gender. As many of you would know, our board size, although within our constitutional requirements, is large for a business of our size. This is a result of the welcome involvement of cornerstone investors whose resources both human and financial have allowed us to continue this path to making fractional investments a standard offering in the investment universe. To this end, we welcomed Hilal Yassine to the board. Hilal is a young legally trained professional, with extensive experience in working closely with business in their growth phase. Highly respected in both the Muslim community and the broader community as a whole, his insights will be invaluable as we move to launch the Equity Mortgage product designed specifically but not exclusively for the Muslim community to assist with Shariah compliance.

As part of that process of renewal but importantly as a product of the stage of DomaCom's development, two of our longstanding directors Peter Church and David Archbold have retired from the board.

Both Peter and David have been substantial contributors to the Board over the many hard and difficult years of this start-up and have given their all in making DomaCom a better business to go forward. We wish them all the best and thank them on behalf of all stakeholders.

Unconnected but a now component of the Board renewal, earlier this year we saw the resignation of long-term board member Graeme Billings as a result of his workload with his new role as Chair of a major Australian listed company. From my perspective as Chair, Graeme was a highly valuable member of the team who we could rely on for good counsel and direction as well as in his capacity of Chair of the Audit & Risk Committee. We will miss him and on behalf all the board, shareholders, management and staff we wish him the very best for the future.

As a product of this unusual time, we will once again hold our AGM virtually. I encourage you all to come and listen to Arthur's report. This is a real opportunity to understand where the future for DomaCom is. Lastly, once again, a big thank you to our management staff and of course you the shareholders. The journey is long but nothing good comes from your comfort zone.

Grahame Evans
Chairman
26 October 2021

DOMACOM LIMITED
ABN 69 604 384 885

CEO'S REPORT
30 JUNE 2021

Dear Shareholder

This has been a very volatile year for the company with some key highlights and some very challenging times that resulted in the company being suspended from the ASX for the past few months. This difficult period is, however, in the process of being resolved with our outlook being very promising.

The financial year started with a major milestone when DomaCom received an ATO Administrative Binding Agreement that confirmed that the proceeds from the DomaCom Senior Equity Release (SER) product can be used by retirees to top up their superannuation as part of the "Downsizer" regulation. This ATO agreement opens up a major revenue opportunity to DomaCom once we can secure institutional funding for equity release, as we believe that our SER product is the only equity release product that has received such a ruling. Whilst we have had, and continue to have, a number of funding discussions with institutions, the uncertainties and negative media attention surrounding the company these past few months have delayed any funding outcome. With the company poised to resolve these issues we expect to resume these discussions over the next quarter.

The key issue for DomaCom stems from the agreement reached in September 2020 to enter into a transaction in relation to AustAgri Group Ltd (AustAgri) and its "paddock to plate" roll up strategy. The initial acquisition by AustAgri was Cedar Meats Pty Ltd (Cedar Meats) with the acquisition expected to be completed in Q4 2020. As many of you may be aware, Cedar Meats was the subject of a major COVID-19 outbreak last year which resulted in a WorkSafe investigation and created uncertainty for the business. This uncertainty created difficulties for AustAgri financing its acquisition of Cedar Meats which has been further exacerbated by the negative social media early this year followed by the negative A Current Affair (ACA) segment in early May 2021.

The net effect of these factors has been that it has proved difficult to finalise the financing required by AustAgri to complete the acquisition of Cedar Meats. However, this transaction progressed in mid-October with transaction finance being finalised which enabled AustAgri to complete the acquisition of the business assets and operations of Cedar Meats. AustAgri will now look to refinance this transaction finance facility with a longer term facility which would then enable the process of onboarding AustAgri onto the DomaCom Fund to begin.

The ACA coverage resulted in DomaCom shares being suspended whilst the ASX reviewed the underlying AustAgri transaction. We responded to the ASX Queries in mid-May. Whilst the ASX Queries response concluded ASX's review of the AustAgri transaction, the ASX informed the company that we would not be considered for release from suspension until we had addressed our cash position through raising further capital. The conclusion of the ASX review of the AustAgri transaction and the lodgment of responses to the ASX Queries has allowed us to resume capital raising discussions with the result of us undertaking a private placement and an entitlement offer as disclosed to the ASX.

During this period DomaCom has also continued to deliver several key advances that should be able to drive the growth of our business in the years to come:

- Islamic property financing

  In December 2020, DomaCom entered into an exclusive agreement with Crescent Finance to deliver a pioneering Islamic home finance product that will target Australia's 700,000+ Muslim population.

  The underlying legal framework, called "DomaCom Equity Mortgage", for this product has taken 18 months to deliver with the changes to the DomaCom Fund constitution and disclosure documents becoming operational during August 2021.

  We believe this to be a major market opportunity for DomaCom through our partner Crescent Finance.

- Affordable Housing

  After nearly 12 months of discussions, in November 2020 DomaCom announced our partnership with BlueCHP to be access low-cost government debt to deliver an affordable housing solution for essential workers. Like our "Downsizer" project, the affordable housing initiative also requires access to institutional funding which has been delayed due to our difficulties over the past few months.

  We expect to be able to return to focusing on obtaining institutional funding over the next few months once we resolve the uncertainties surrounding the company.

CEO'S REPORT
30 JUNE 2021

> However, Affordable Housing continues to be a major demographic issue for Australia and, if anything, will become a greater issue going forward given the impact of the COVID-19 pandemic. DomaCom and our innovative solution will be well positioned to play a role in addressing this issue.

Unsurprisingly, the negative media coverage and the ASX suspension has resulted in a number of clients suspending their transactions with the DomaCom Fund, but I am pleased to report that the activity has resumed and our FUM has grown to $90 million at 16th September 2021. A FUM growth of 16.4% since 30th April 2021 is a good result in the context of the negative environment that the company has encountered and we are looking forward to our growth accelerating once the AustAgri transaction, if it proceeds, and our capital raisings have been completed.

I would like to thank our staff and shareholders for persevering with the company during this difficult time and look forward to a much better FY2022.

Arthur Naoumidis
Chief Executive Officer
26 October 2021

DIRECTORS' REPORT
30 JUNE 2021

Your directors present their report on DomaCom Limited (the "Company") and its Controlled Entities (the "Group") for the year ended 30 June 2021.

1. Directors

The names of the directors in office throughout the year and to the date of this financial report are Mr Grahame D Evans, Mr Ross A Laidlaw, Mr Arthur Naoumidis, Mr George D Paxton and Mr Matthew Roberts. Mr Hilal Yassine was appointed as director of DomaCom Limited on 17 March 2021 and continued to be a director at the date of this financial report. Mr Graeme A Billings retired as a director of DomaCom Limited on 15 June 2021. Mr David H Archbold and Mr Peter C Church OAM retired as directors of DomaCom Limited on 24 August 2021. The name of the company secretary in office throughout the year and to the date of this financial report is Mr Philip J R Chard. Details of qualifications, experience and special responsibilities of the Directors are as follows:

Grahame D Evans – Chairman and Independent Non-Executive Chairman
Grahame has been extensively involved with the financial services industry for over 30 years. He has held a variety of board positions including Chairman of Australian, Canadian, Singaporean & Chinese investment & advisory businesses and also as a director of Malaysian and New Zealand companies. He is a regular speaker at conferences both in Australia and overseas and holds an MBA from the prestigious Australian Graduate School of Management, voted in the top 10 management schools in the Asian region. Grahame's executive roles have included CEO Investments for Tower Australia, Managing Director, AMP Consulting and Group Managing Director of Centrepoint Wealth. He is currently an executive director of listed Easton Investments Limited. Grahame has been a director of DomaCom Limited since 23 February 2015.

Arthur Naoumidis – Chief Executive Officer
After 20 years as an IT consultant, Arthur spent 5 years at JB Were and BNP Paribas building and operating investment administration systems and businesses. Using the combined technology and investment administration background, Arthur founded the now ASX Listed Praemium (ASX:PPS). Arthur grew Praemium into a business with 500 client firms (accountants, financial planners, stockbrokers, SMSF administrators and institutions) in Australia administering over $43 Billion as well as partnering with Blackrock Australia to launch Australia's first online separately managed account (SMA) platform. As a result of listing Praemium on the ASX, Arthur took the Praemium SMA concept to the UK and successfully launched the SMA platform business of Praemium UK.

Arthur is now taking some of the advanced equity concepts he pioneered in the equity markets during his Praemium days into a market that has been relatively untouched by technology and business process improvements – the property market. Arthur has been a director of DomaCom Limited since 23 February 2015.

David H Archbold – Independent Non-Executive Director (retired on 24 August 2021)
David has over 45 years' experience in the property industry in Australia. Prior to the establishment of International Property Group Pty Limited in 1991, David was Executive Director - International, for Colliers Jardine and Executive General Manager of Hooker Corporation. For 17 years prior he was Managing Director of Baillieu Knight Frank (SA) Pty Ltd, then Managing Director of Baillieu Knight Frank (NSW) and a Director/Partner of the Australian Company.

David has extensive experience in property consultancy throughout Australia and South East Asia with Corporate and large family owned businesses. David has been a director of DomaCom Limited since 23 February 2015.

Peter C Church OAM – Independent Non-Executive Director (retired on 24 August 2021)
Peter Church OAM FAICD is a lawyer and corporate adviser who has spent much of his career in South East Asia and India where he advises a wide range of clients. He has written a number of books on the region and is an Adjunct Professor in the Business School of Curtin University. He was awarded the Medal of the Order of Australia (OAM) in 1994 by the Australian Government for the promotion of business relations between Australian and South East Asia. He is also a Fellow of the Australian Institute of Company Directors (FAICD). His current appointments include Executive Chairman of AFG Venture Group and Special Counsel to the English law firm, Stephenson Harwood. Peter has been a director of DomaCom Limited since 26 August 2015.

Ross A Laidlaw – Executive Director
Ross has spent over 30 years in Financial Services, and has deep and expansive experience within markets in Australasia, Europe and America. His strength lies in the development of start-up or green field developments and driving them into fully fledged and profitable businesses. Ross was CEO of the successful Skandia Platform for over 7 years, developing it into a leading Platform that was well supported by independent financial advisers. Ross is involved in both the strategic and operational aspects of the DomaCom business ensuring the business meets its regulatory requirements while also ensuring the business continues to innovate and remains relevant to its key distribution channels.

Ross is a qualified Chartered Accountant, holds a Bachelor of Economics (Monash), a Graduate Diploma of Financial Planning (Kaplan) and Applied Finance (Securities Institute of Australia) and is a Fellow of the Financial Services Institute of Australasia. His key role at DomaCom is as Chief Operating Officer. Ross has been a director since 23 February 2015.

George D Paxton - Non-Executive Director
George is an experienced fund manager with a deep knowledge of international valuation techniques and methodologies and an extensive range of financial analytical skills. His previous experience has included senior positions providing banks and hedge funds with actionable intelligence and analysis. He is a proven leader of M&A, Equity and credit analysis teams across a range of different industries and products in the UK, Europe, Middle East, and Asia. George is a director of aaig where he has been involved in every aspect of its success and growth. Through its subsidiaries, aaig is a significant investor in DomaCom Limited. George has been a director since 27 September 2019.

Matthew Roberts - Non-Executive Director
Matthew has over 20 years' experience in mergers and acquisitions, structuring, capital raising, initial public offerings and reverse listings. He specialises in corporate advisory, capital raisings and mergers and acquisitions in financial services, technology, mining and sustainability industries throughout Australasia, Europe and the United States. Matthew is a director of aaig. Through its subsidiaries, aiig is a significant investor in DomaCom Limited. Matthew has been a director since 27 September 2019.

Hilal Yassine – Non-Executive Director
Hilal Yassine is the Group Managing Director of First Quay Capital and an experienced businessman and Non-Executive Director. He currently serves as a non-executive director of Crescent Wealth, First Quay Capital, and the several private family companies. Hilal has over 20 years of executive experience, holding various roles as a senior executive at PricewaterhouseCoopers (PwC) Sydney and London based firm Clyde & Co in their Dubai Offices. He was also the Chief Operating Officer of the Austaxi Group (Lime Taxis) and the Managing Director of the Platinum Hearing Group. Hilal holds a BCom LLB (UNSW), LLM (UNSW) and MBA (WSU). Hilal has been a director since 17 March 2021.

Philip JR Chard – Chief Financial Officer, Company Secretary
Philip has over 25 years of experience in the financial services industry. As a senior manager at Deloitte he provided assurance and advisory services within the funds management and investment banking sectors. Subsequently he has held a broad range of financial control and reporting positions within the property, funds management and banking sectors. He has a strong understanding of the requirements of highly regulated industries and the reporting obligations of listed companies. He has a proven track record of designing and implementing robust internal control and reporting systems.

2. Directors meetings

The number of Directors' meetings and the number of meetings attended by the Directors of the Company during the year ended 30 June 2021 were:

	Board of Directors		Audit Committee		Risk Management	
	Held	**Attended**	**Held**	**Attended**	**Held**	**Attended**
Mr David H Archbold	9	9	3	3	1	1
Mr Graeme A Billings	8	8	3	3	1	1
Mr Peter C Church	9	8	3	3	1	1
Mr Grahame D Evans	9	9	-	-	1	1
Mr Ross A Laidlaw	9	9	3	3	1	1
Mr Arthur Naoumidis	9	9	-	-	1	1
Mr George D Paxton	9	9	-	-	1	1
Mr Matthew Roberts	9	5	-	-	1	-
Mr Hilal Yassine	4	4	-	-	1	1

3. Principal activity

During the year, the principal activities of entities within the Group were the development of a software platform to be used for the trading of fractional interests in property.

4. Operating results

The Group has incurred an operating loss of $5,022,557 (2020: $$5,778,671).

5. Distributions paid or declared

No distributions were declared or paid in the current year.

6. Review of operations and financial results

The Group is a participant in the financial services market in Australia. DomaCom Limited is the holding company and DomaCom Australia Limited, DomaCom Platform Services Pty Ltd and DomaCom Singapore Private Limited are 100% owned subsidiaries of the DomaCom Group.

DomaCom Australia Limited is the investment manager of the DomaCom Fund ("the Fund") (Managed Investment Scheme). The Fund allows investors to hold fractional interests in underlying assets, that they themselves have selected or their advisers on their behalf.

During the last 12 months the assets under management in the DomaCom Fund have increased from $71 million to $83 million which represents a 16% increase. DomaCom continues to fractionalise assets in the following areas residential housing, residential developments, commercial property, Land banking and in the renewable energy sector. With the continued product development of the last few years DomaCom is now able to crowdfund both the debt and equity funding for the specific property assets, which has increased the attractiveness of the DomaCom model and allowed assets to be onboarded more quickly.

COVID-19

DomaCom has not been significantly impacted operationally by COVID-19. As a cloud based business staff can work effectively from home. Our main target market is the financial planning industry which is generally well placed to interact using online services. Funds Under Management have grown during the period from March 2020 demonstrating the ability to continue to operate during COVID-19.

The Group received $200,110 from the Australian Taxation Office from the COVID-19 Boosting Cash Flow for Employers program of which $150,110 was recognised as income during the year ended 30 June 2021.

New Developments since last year

DomaCom continues the development of key products which are expected to drive future revenue growth. The Company currently has 4 products in development or just recently released: Rental Property Accelerator (released), Essential Worker (released), Equity Mortgage (close to finalisation), and Senior Equity Release (released).

Rental Property Accelerator (RPA): This innovative product uses the developer discounts to "accelerate" property investment for both tenants and investors. The Company has completed a number of these transactions, which support long term tenants and allowing tenants to take their first steps onto the property ownership ladder while providing the investors the opportunity to take advantage of the property discounts available from Property developers.

Essential Worker: DomaCom has entered into an agreement with a Tier 1 Community Housing Provider (CHP) that will allow the Company to move on to the syndication phase for the exciting Essential Worker pilot. This product aims to leverage the Government's affordable housing lending facility to deliver an RPA product for essential workers with a 25% discounted rent. This product is expected to be attractive due to low vacancy risk stemming from the security of the tenants' employment (nurses, firefighters, teachers, police) in addition to the appeal of supporting essential workers and increasing the supply of affordable housing. The targeted launch period for this product is the second half of 2021.

Equity Mortgage: DomaCom has entered into an agreement with a leading Australian Islamic Finance group which it is expected will enable it to deliver a Shariah-compliant mortgage product. This product is aimed at the Australian Islamic communities to provide a method of obtaining leverage for those who wish to purchase a home but cannot borrow due to their religious beliefs. The documentation has been finalised and the targeted launch period for this product is in the second half of 2021.

Senior Equity Release (SER): DomaCom has received an administrative binding advice from the ATO that confirms that retirees can use the DomaCom SER product to sell a fraction of their house and use up to $600k per couple to top up their super using the Downsizer legislation. This product is available in the market place and DomaCom continues to increase the number of financial advisers that are being accredited in the Senior Equity release product.

7. Significant Changes in State of Affairs

There were no significant changes in the state of affairs of the Group during the year.

8. Post Balance Date Events

Subsequent to balance date and prior to the issuing of this report, the following events have occurred.

- The Group entered into a new 12 month lease agreement for the Melbourne offices effective 1 August 2021.

- The Company is undertaking a Private Placement (ASX Announcement 13 July 2021) to issue up to 30,506,852 Shares to sophisticated and institutional investors at a price of $0.06551 to raise up to $2.0m (before costs). The revised proposed issue date is 1 November 2021 (ASX Announcement 18 October 2021).

- The Company has renegotiated the Terms of the Secured Convertible Notes (ASX Announcement 23 July 2021). The Variation Deed and Amended Convertible Note Deed were signed on 22 July 2021. Subject to a number of Conditions Precedent, the Maturity Date of the 2,950,000 Secured Convertible Notes has been extended to 1 July 2022.

- The Company undertook a non-underwritten non-renounceable 1 for 5 Entitlement Offer (ASX Announcement 30 July 2021) to issue up to 61,158,762 Shares at a price of $0.066 to raise up to $4.0m (before costs). The Entitlement Offer closed on 2 September 2021 having raised $230,089 leaving $3,806,389 available to be taken up as part of the Shortfall Offer (ASX Announcement 7 September 2021). The Shortfall Offer will remain open for up to 3 months following the Closing Date of the Entitlement Offer.

- On 4 September 2020 the Company announced entering into an Agreement with AustAgri Group Limited to bring a planned series of agricultural businesses (Cedar Meats and other related businesses) into a sub-Fund on the DomaCom Platform (**AustAgri Transaction**). If the transaction completes and the sub-Fund is established, DomaCom will act as the investment manager of the sub-Fund and will be entitled to earn fees as a result. The AustAgri Transaction is subject to a number of conditions precedent (including DomaCom completing the necessary due diligence to its satisfaction and DomaCom Shareholder approval) which may or may not be fulfilled. No assurance can be given that the AustAgri Transaction and establishment of the sub-Fund will complete. On 13 October 2021 DomaCom provided an update to the ASX that the acquisition of Cedar Meats by AustAgri had completed.

- As part of a process of Board renewal and as a product of the stage of DomaCom's development, non-Executive Directors Mr David Archbold and Mr Peter Church OAM retired from the Board of DomaCom Limited on 24 August 2021.

There have been no other events subsequent to period end that require disclosure.

9. Future Developments

The Group is expected to continue to develop its software platform and increase the level of assets under management in the DomaCom Fund (Managed Investment Scheme) for which the Group will earn management fees for its role as Investment Manager.

10. Unissued shares under Performance Rights and Options

Performance Rights were issued in previous periods under the program described in Note 13 to the financial statements. All Performance Rights had been exercised at the date of this report.

Options were granted in previous periods to the Australian Special Opportunity Fund, LP, a New York-based institutional investor managed by The Lind Partners, LLC (together, "Lind") as set out in Note 14. All options expired during the year ended 30 June 2021 without being exercised.

No other performance rights or options were granted or are outstanding at the date of this report.

11. Shares issued during or since the end of the year as a result of exercise of Performance Rights

During or since the end of the financial year, the Company issued ordinary shares as a result of the exercise of Performance Rights as follows (there were no amounts unpaid on the shares issued):

Date Granted	Issue Price of Shares ($)	Number of shares issued
5 April 2018	$nil	725,288

12. Remuneration Report (audited)

The Directors present the Remuneration Report for Non-Executive Directors, Executive Directors and other Key Management Personnel, prepared in accordance with the Corporations Act 2001 and the Corporations Regulations 2001.

The Remuneration Report is set out under the following main headings:

a Principles used to determine the nature and amount of remuneration;
b Details of remuneration;
c Service agreements;
d Share-based remuneration; and
e Other information

a) Principles used to determine the nature and amount of remuneration

The principles of the Group's executive strategy and supporting incentive programs and frameworks are:

- to align rewards to business outcomes that deliver value to shareholders
- to drive a high performance culture by setting challenging objectives and rewarding high performing individuals; and
- to ensure remuneration is competitive in the relevant employment market place to support the attraction, motivation and retention of executive talent.

A remuneration framework has been structured that is market competitive and complementary to the reward strategy of the Group.

The remuneration structure that has been adopted by the Group consists of the following components:

- fixed remuneration being annual salary;
- short term incentives (STI), being cash-based sales bonuses; and
- long term incentives (LTI), being equity-based incentive plans.

Short Term Incentives (STI)
Short term incentives have been established to reward members of the sales department. The non-discretionary incentives are structured to reward performance against financial targets, including Funds Under Management.

Long Term Incentives (LTI)
The Group has established a long term equity-based incentive plan for Directors and staff in order to:

- assist in the retention and motivation of directors and employees; and
- provide an incentive to grow shareholder value by providing an opportunity to receive an ownership interest in the Company.

The plan provides for the award of both Employee Share Options and Employee Performance Rights to Directors, executives, employees and consultants. The incentive plans that were in existence during the year ended 30 June 2021 did not include any of the below metrics as part of the vesting conditions.

	2021	2020	2019	2018	2017
Earnings/(Loss) Per Share ($)	(0.02)	(0.03)	(0.04)	(0.05)	(0.06)
Net Profit/(loss) ($'000)	(5,023)	(5,779)	(5,781)	(5,671)	(6,136)
Share price ($) *	0.065	0.042	0.080	0.066	0.110

* Price at 30 June. Note at 30 June 2021 DomaCom has been suspended since 7 May 2021 when the Share price was $0.065.

b) Details of remuneration

	Year	Cash salary and fees	Cash bonus	Superannuation	Long service leave	Total	Perform-ance based % of remuneration
Executive Directors							
Arthur Naoumidis	2021	210,045	-	19,954	6,763	236,762	0%
Director and CEO	2020	198,629	20,000	18,870	10,502	248,001	8%
Ross Laidlaw	2021	182,649	-	17,352	3,521	203,522	0%
Director and COO	2020	171,232	-	16,267	9,236	196,735	0%
Non-executive directors							
Grahame Evans	2021	55,000	-	-	-	55,000	0%
Chairman & Non-Executive Director	2020	55,227	-	-	-	55,227	0%
David Archbold	2021	33,563	-	3,188	-	36,751	0%
Non-Executive Director	2020	34,310	-	3,259	-	37,569	0%
Graeme Billings	2021	33,563	-	3,188	-	36,751	0%
Non-Executive Director	2020	34,310	-	3,259	-	37,569	0%
Peter Church	2021	33,563	-	3,188	-	36,751	0%
Non-Executive Director	2020	34,310	-	3,259	-	37,569	0%
George Paxton	2021	33,563	-	3,188	-	36,751	0%
Non-Executive Director Director	2020	27,461	-	2,609	-	30,070	0%
Matthew Roberts	2021	33,563	-	3,188	-	36,751	0%
Non-Executive Director	2020	27,461	-	2,609	-	30,070	0%
Hilal Yassine	2021	7,628	-	725	-	8,353	0%
Non-Executive Director	2020	-	-	-	-	-	-
Other Key Management Personnel							
Philip Chard	2021	162,000	-	15,390	5,244	182,634	0%
CFO / Company Secretary	2020	162,000	-	15,390	4,489	181,879	0%
2021 Total		785,137	-	69,361	15,528	870,026	
2020 Total		744,940	20,000	65,522	24,227	854,689	

The relative proportions of remuneration that are linked to performance and those that are fixed are as follows:

Employee	Fixed Remuneration	At risk: Short Term Incentives	At risk: Performance Rights
Executive Directors			
Arthur Naoumidis	100%	-	-
Ross Laidlaw	100%	-	-
Non-Executive Directors	100%	-	-
Other Key Management Personnel			
Philip Chard	100%	-	-

Remuneration and other terms of employment for executive directors and senior executives are formalised in letters of employment that provide for various conditions in line with market practice including:

- an annual remuneration package and benefits including superannuation;
- the basis of termination or retirement and the benefits and conditions as a consequence; and
- agreed provisions in relation to annual leave and long service leave, confidential information and intellectual property.

The compensation for termination benefits was $nil (2020: $nil).

c) Service agreements

No key management personnel are employed under a service agreement.

d) Share-based remuneration

No Performance Rights were issued during the year ended 30 June 2021.

Performance Rights granted to directors and employees during the year ended 30 June 2018 under the Long Term Incentive Plan have an exercise price of $nil, were granted at no cost to the recipient and carry no dividends or voting rights. Vesting gives the holder of a Performance Right the right to convert into ordinary shares on a one-for-one basis. The performance rights were issued with no vesting conditions. A cost reduction program implemented during the year ended 30 June 2018 included a reduction in fees paid to non-executive directors and salary paid to executive directors. The issue of the Performance Rights was made to partially compensate for these reductions.

The Performance Rights issued during the year ended 30 June 2018 had an expiry date 5 April 2021 and were exercised prior to the expiry date.

e) Other information

The number of ordinary shares in the Company held during the financial year ended 30 June 2021 held by key management personnel, including their related parties, are set out below:

	Balance at start of year	Exercise of Performance Rights	Acquisition of Shares	Sale of Shares	Held at end of reporting period
Non-Executive Directors					
Grahame Evans	1,232,957	-			1,232,957
David Archbold	464,837	-			464,837
Graeme Billings	616,034	-			616,034
Peter Church	222,178	-			222,178
George Paxton (ii)	54,220,850				54,220,850
Matthew Roberts (ii)	54,220,850				54,220,850
Hilal Yassine (iii)			8,333,333		8,333,333
Executive Directors					
Arthur Naoumidis (i)	17,701,094	-		(3,500,000)	14,201,094
Ross Laidlaw	2,308,166	-			2,308,166
Executives					
Philip Chard	78,253	448,460		(165,000)	361,713

(i) Includes shares held Kathryn Naoumidis (related party to Arthur Naoumidis).

(ii) HALO Investment Co Pty Limited at 30 June 2021 holds 54,220,850 fully paid Ordinary Shares in DomaCom Limited. HALO Technologies Pty Ltd holds 100% of the Ordinary Shares of HALO Investments Co Pty Limited. Matthew Roberts Holdings Pty Ltd holds 51% of the Ordinary Shares of HALO Technologies Pty Ltd. Matthew Roberts holds 100% of the Ordinary Shares of Matthew Roberts Holdings Pty Ltd. Matthew Roberts and George Paxton are both directors of HALO Investment Co Pty Limited.

(iii) Hilal Yassine is the beneficial owner of 8,333,333 Shares held through FQC Fintech 2 Pty Ltd

At 30 June 2021 there were no Performance Rights held the Directors (2020: nil) or by Philip Chard (2020: 448,460). There were no Performance Rights issued during the year ended 30 June 2021 (2020: nil).

There were no loans to key management personnel during the year.

There were no other transactions with key management personnel during the year.

End of audited Remuneration Report.

13. Environmental Issues

The Group currently has no material exposure to environmental or social risks.

14. Indemnification and insurance of Officers or Auditor

During or since the end of the financial year, the Group has given indemnity or entered into an agreement to indemnify, or paid or agreed to pay insurance premiums as follows:

During the year, the Group has paid premiums in respect of an insurance contract to indemnify officers against liabilities that may arise from their position as officers of the Group. Officers indemnified include all directors and all executive officers participating in the management of the Group.

Further disclosure required under section 300(9) of the Corporations Act 2001 is prohibited under the terms of the contract.

15. Proceedings on Behalf of the Group

No person has applied for leave of court to bring proceedings on behalf of the Group or intervene in any proceedings to which the Group is a party for the purpose of taking responsibility on behalf of the Group for all or any part of their proceedings. The Group was not a party to any such proceedings during the year.

16. Auditor's Independence Declaration

A copy of the auditor's independence declaration as required by section 307C of the Corporations Act 2001 is set out in the following report.

17. Corporate Governance Statement

The Board of DomaCom has adopted the following Corporate Governance policies and practices which are in accordance with the ASX Corporate Governance Council's "Corporate Governance Principles and Recommendations (4th Edition)" (ASX Guidelines) unless otherwise stated.

Role and responsibility of the Board (Principle 1.1)

The Board is responsible for the overall corporate governance of the Company, including establishing and monitoring key performance goals. The Board monitors the operational and financial position and performance of the Company and oversees its business strategy, including approving the strategic goals of the Company and considering and approving an annual business plan (including a budget). The Board is committed to maximising performance, generating appropriate levels of Shareholder value and financial return and sustaining the growth and success of the Company. In conducting the Company's business with these objectives, the Board seeks to ensure that the Company is properly managed to protect and enhance Shareholder interests, and that the Company and its Directors, officers and personnel operate in an appropriate environment of corporate governance. Accordingly, the Board has created a framework for managing the Company, including adopting relevant internal controls, risk management processes and corporate governance policies and practices which it believes are appropriate for the Company's business and which are designed to promote the responsible management and conduct of the Company.

- The Board is responsible for the strategic direction of the company.
- The Board reviews and approves the Company's proposed strategy. The objectives of the Company are clearly documented in a long term corporate strategy and an annual business plan together with achievable and measurable targets and milestones.
- The Board approves budgets and other performance indicators and reviews performance against them and initiates corrective action when required.
- The Board ensures that risks facing the company have been identified, assessed and that the risks are being properly managed.
- The Board ensures that policies on key issues are in place and are appropriate. The Board also reviews compliance with policies.
- The Board adopts the most effective structure that best assists the governance process. The selection of Directors is based on obtaining the most relevant and required skills, while also recognising the need to have a diversity of skills and experience on the Board.
- The Board approves and fosters an appropriate corporate culture matched to the Company's values and strategies.
- The Board appoints the Managing Director and evaluates his or her ongoing performance against predetermined criteria. **(Principle 1.6)**
- The Board approves remuneration for the Managing Director and remuneration policy and succession plans for the Managing Director and senior management. **(Principle 1.6)**

Board Charter (Principle 1.1)

A Board charter prepared having regard to the ASX Corporate Governance Principles and Recommendations, has been adopted by the Board and covers the independence of directors, the Board's responsibility for overall governance of the Company, the Board members' roles, powers and responsibilities.

A copy of the Company's Board Charter is available on the Company's Website at: www.domacom.com.au/investor-relations.

Board Committees (Principle 1.2)

The Board has established 1 standing committee to facilitate and assist the Board in fulfilling its responsibilities. It may also establish other committees from time to time to assist in the discharge of its responsibilities.

Audit Committee (Principle 4)

The Board has established a Board Audit Committee.

The purpose of the Committee is to assist the Board in the effective discharge of its responsibilities in relation to the external audit function, accounting policies, financial reporting, funding, financial risk management and certain compliance matters.

The Committee has authority from the Board to review and investigate any matter within the scope of its Charter and make recommendations to the Board in relation to the outcomes. The Committee has no delegated authority from the Board to determine the outcomes of its reviews and investigations and the Board retains its authority over such matters.

The Committee must have at least three members, a majority of whom must be independent non-executive directors.

At least one member of the Committee should have significant expertise in financial reporting, accounting or auditing. The Chairman of the Committee should act independently and must not be the Chairman of the Board.

During the year the Audit Committee members were:

- Peter Church — Chairperson and Independent Non-Executive Director (resigned 26 August 2021)
- David Archbold — Independent Non-Executive Director (resigned 26 August 2021)
- Grahame Evans — Independent Non-Executive Director

The Board has received declarations from the CEO and CFO that the financial records of the entity have been properly maintained and that the financial statements comply with the appropriate accounting standards and give a true and fair view of the financial position and performance of the entity and that the opinion has been formed on the basis of a sound system of risk management and internal control which is operating effectively. **(Principle 4.2)**

A copy of the Company's Audit Committee Charter is available on the Company's Website at: www.domacom.com.au/investor-relations.

Remuneration and Nomination Committee (Principle 1.2/ 2.1/ 8.1-8.3)

The Remuneration and Nomination Committee at present comprises the full Board.

The Board considers that at this stage assuming the duties of a Remuneration and Nomination Committee is appropriate in light of the Company's operations and size, and the size of the Board. All of the Directors believe that they will able to, individually and collectively, analyse the issues before them objectively in the best interests of all shareholders and in accordance with their duties as Directors.

The Board also addresses board succession issues and ensures that it has the appropriate balance of skills, knowledge, experience, independence and diversity to enable it to discharge its duties and responsibilities effectively.

The Board Charter outlines duties relating to Remuneration and Nomination, and is made available on the Company website.

The Company has established a long term incentive plan (LTIP) to assist in the motivation, reward and retention of executive directors and all other employees. The LTIP is designed to align participants' interests with the interests of Shareholders by providing participants an opportunity to receive shares through the granting of performance rights.

Composition of the Board (Principle 2.3, 2.4 & 2.5)

At 30 June 2021 the Board currently comprises eight directors. Two directors are also executives of DomaCom. Two directors are also directors of an entity that has a substantial security holding in the DomaCom as well as one of them also having a controlling ownership of that entity. In addition, one director is a director of a separate entity that has a significant business interest with the DomaCom. Two directors of DomaCom Limited retired subsequent to the year end on 24 August 2021. Therefore, the majority of the directors are not independent. Independence is maintained through a combination of ensuring conflicts are declared, requiring conflicted directors to be excluded from discussions and decision making that may be materially impacted by conflicted interests and having an Independent Chairman.

The names, biographical details and length of service of the directors are set out above.

Terms of appointment (Principle 1.3 & 2.6)

The Board has adopted a letter of appointment that contains the terms on which non-executive directors are to be appointed, including the basis upon which they will be indemnified by the Company. Non-Executive directors are entitled to take independent advice at the cost of the Company in relation to their role as members of the Board. In addition, an induction process for incoming directors is coordinated by the Company Secretary. The Board receives regular updates at Board meetings, industry workshops, meetings with customers and site visits. These assist directors to keep up-to-date with relevant market and industry developments.

Areas of Competence and skills of the Board of Directors (Principle 2.2)

Area	Competence	Total out of 8 directors*
Leadership	Business Leadership, public listed company experience	8
Business, Finance and Governance	Business strategy, competitive business analysis, corporate advisory, finance and accounting, governance, audit assurance and risk management	8
International	International business management	7
Market & Sales, Distribution	Financial service expertise	6
Technology	Product Development, product life cycle management	5
Real Estate	Domestic and International Property market analysis	3

*This column represents the number of directors rated as being 'competent' or higher in respect of the relevant skill. Subsequent to the year end, two directors resigned from the Board of DomaCom Limited.

Company Secretary (Principle 1.4)

The Company Secretary is accountable directly to the Board, through the Chairman, on all matters to do with the proper functioning of the Board. The Company Secretary is responsible for ensuring that Board procedures are complied with and that governance matters are addressed. The Company Secretary is also responsible for communications with the ASX about listing rule matters, including making disclosures to the ASX. All directors have direct access to the Company Secretary. The appointment and removal of the Company Secretary is a matter for decision by the Board.

Review of Board performance (Principle 1.6 & 1.7)

The Board at least annually reviews the performance of the Board. The evaluation includes a review of:

- the Board's membership and the charters of the Board and its committees (if any);
- Board processes and its committees' (if any) effectiveness in supporting the Board; and
- the performance of the Board and its committees (if any).

The performance of the Board was reviewed during the year ended 30 June 2021.

A review of each Director's performance is undertaken by the Chairman, after consultation with the other directors, prior to a director standing for re-election.

Policies

The Company has adopted the following policies, each of which has been prepared or revised having regard to the ASX Corporate Governance Principles and Recommendations and is available on the Company's website at www.domacom.com.au/investor-relations.

Continuous Disclosure Policy (Principle 5.1)

The Board has adopted a Continuous Disclosure Policy to ensure that it complies with its disclosure obligations under the Corporations Act and the ASX Listing Rules, which applies to all Directors, officers, employees and consultants of the Company. The Board has also delegated the authority to certain authorised spokespersons to manage the Company's compliance with its disclosure obligations and the Continuous Disclosure Policy.

Code of Conduct Policy (Principle 3.1)

This policy sets out the standards of ethical behaviour that the Company expects from its Directors, Officers, and Employees. The Board has adopted a Code of Conduct of which sets out the way in which the Group seeks to conduct business, namely in an honest and fair manner, acting only in ways that reflect well on the Group and to act in compliance with all laws and regulations.

Communication Policy (Principle 6.1-6.4)

This policy sets out practices which the Company will implement to ensure effective communication with its Shareholders.

The Company has informed shareholders of all major developments affecting the Group's state of affairs as follows:

- placing all relevant announcements made to the market on the Website after they have been released to ASX;
- publishing all corporate governance policies and charters adopted by the Board on the Company Website;
- releasing information provided to analysts or media during briefings to ASX and placing such information on the Website;
- encouraging attendance and participation of shareholders at general meetings to receive updates from the CEO and Chairman on the Group's performance, ask questions of the Board and the Company's auditors regarding the conduct of the audit and preparation and content of the auditor's report;
- providing investor feedback and encouraging they seek further information about the Company via the Company website;
- Management or Directors being available to meet with shareholders from time to time upon request and respond to any enquiries they may make; and
- Investors being able to communicate with the Company's registry electronically by emailing the registry or via the registry's website.

Diversity Policy (Principle 1.5)

DomaCom aspires to attract and develop diverse talent at all levels of the Company and the Board is aware of the benefits. Whilst we have had reasonable diversity in past years, due to changes and the current size of the business, the Diversity Policy objectives are not presently what the Board aspires to.

The Diversity Policy sets out the Company's objectives for achieving diversity amongst its Board, management and employees and aims:

- to articulate commitment to diversity within the Company at all levels (including employee level, senior executive level and Board level);
- to establish objectives and procedures which are designed to foster and promote diversity within the Company; and
- ensure a work environment is in place where people are treated fairly and with respect notwithstanding their gender, ethnicity, disability, age or educational experience.

The Board has set the following measurable objectives for achieving gender diversity:

- Increase gender diversity on the Board and senior executive positions and throughout the Group. The Company currently has 18% female representation across the entire group as at 30 June 2021. The objective will be to lift this percentage across the company with the intention that a 1/3 (33%) of the employees are female on a full or part time basis by 30 June 2023.
- Promote flexible work practices to provide managers and staff with the tools to tailor flexible work options that suit both the business and the individual's personal requirements;
- Selection of new staff, the development, promotion and remuneration of staff based solely on their performance and capability; and
- Annually assess gender diversity performance against objectives set by Board.

The Company's current performance against its diversity policy objectives is as follows:

Gender Representation	30-Jun-21		30-Jun-20	
	% Female	% Male	% Female	% Male
Non-Executive Directors	0%	100%	0%	100%
Employees				
Executive Directors	0%	100%	0%	100%
Managers	0%	100%	0%	100%
Staff	38%	63%	25%	75%
Total Employees	18%	82%	12%	88%

Risk Management Policy (Principle 7.1-7.4)

This policy sets out how the Company evaluates the effectiveness of its risk management framework to ensure that its internal control systems and processes are monitored and updated on an ongoing basis.

The Board is responsible for reviewing the Company's risk management framework, including adopting relevant internal controls, risk management processes and corporate governance policies and practices which it believes are appropriate for the Company's business and which are designed to promote the responsible management and conduct of the Company.

The Board at least annually reports on the effectiveness of the Company's risk management and internal control policies and practices. The Company does not currently have an internal audit function. The current structure for reviewing risks, controls and procedures within the Board is considered appropriate at the Company's current stage of growth and size.

The Board has reviewed the risk management framework during the financial year ended 30 June 2021.

The Company monitors its exposure to all risks, including economic, environmental and social sustainability risks and believes that it does not have any material exposure to environmental or social risks. Material business risks are described in the annual report, which also outlines the Company's activities, performance during the year, financial position and main business strategies.

Compliance with ASX Corporate Governance Principles and Recommendations

The Board has evaluated the Company's current corporate governance policies and practices in light of the ASX Corporate Governance Principles and Recommendations. A brief summary of the approach currently adopted by the Company is set out below:

The Company complies with all of the ASX Corporate Governance Principles and Recommendations including, as not specifically addressed above:

- That at each AGM, the external auditor attends and is available to answer questions from security holders relevant to the audit. **(Principle 4.3)**
- That shareholders have the option to receive communications from, and send communications to, the entity and its security registry electronically. **(Principle 6.4)**

except in relation to the following:

- Recommendation 2.1.(a) – the Board should establish a nomination committee comprising at least 3 members, a majority of independent directors and chaired by an independent director, and should not be the same person as the CEO of the entity.
- Recommendation 2.4 – a majority of the Board of a listed entity should be independent directors.
- Recommendation 7.1.(a) –the Board should have a committee or committees to oversee risks comprising at least 3 members, a majority of independent directors and chaired by an independent director, and should not be the same person as the CEO of the entity.
- Recommendation 8.1.(a) – the Board should establish a remuneration committee comprising at least 3 members, a majority of independent directors and chaired by an independent director, and should not be the same person as the CEO of the entity.

The Board has carefully considered its size and composition, together with the specialist knowledge of its directors, and formed the view that based on its current composition, it has the necessary skills and motivation to ensure that the Company performs strongly, and there is sufficient accountability in the structure of the Board, to ensure the outcomes and objectives sought by the ASX Guidelines are achieved. Having regard for the size of the DomaCom Group, the Board considered that incorporating the risk management and nomination and remuneration procedures into the function of the Board has been an appropriate way of addressing the accountability and efficiencies sought to be achieved by the ASX Guidelines.

During the year the majority of the Board were not independent as two directors were also executives of the Company, two directors were also directors of an entity that has a substantial security holding in the Company and one director was also a director of an entity that has a significant business interest with DomaCom. Independence was maintained through a combination of ensuring conflicts were declared, requiring conflicted directors to be excluded from discussions and decision making that may have been materially impacted by conflicted interests and having an Independent Chairman. Subsequent to the year end, two independent directors resigned from the Board of DomaCom Limited. The Board structure will be reviewed to consider the need to appoint any new Directors.

Signed in accordance with a resolution of the Board of Directors:

Grahame D Evans
Chairman
26 October 2021

Arthur Naoumidis
Director

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Auditor's Independence Declaration

To the Directors of DomaCom Limited

In accordance with the requirements of section 307C of the *Corporations Act 2001*, as lead auditor for the audit of DomaCom Limited for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

a no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and

b no contraventions of any applicable code of professional conduct in relation to the audit.

Grant Thornton

Grant Thornton Audit Pty Ltd
Chartered Accountants

D G Ng
Partner – Audit & Assurance

Melbourne, 26 October 2021

DOMACOM LIMITED
ABN 69 604 384 885

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Note	30 June 2021 $	30 June 2020 $
Revenue			
Management Fees		438,118	394,759
Interest Income		2,574	7,364
Government grant income		150,110	50,000
Other income		57,671	-
	4	648,473	452,123
Expenses			
Employee benefits expenses	13	(1,974,782)	(1,736,251)
Fund administration		(184,871)	(237,122)
Short-term lease expense	8	(62,028)	(46,432)
Depreciation		(540,462)	(1,011,720)
Insurance		(279,997)	(230,000)
Advertising		(430,991)	(492,449)
Travel expenses		(17,848)	(74,139)
IT expenditure		(97,399)	(74,453)
Telephone expenditure		(29,412)	(38,995)
Professional fees		(429,329)	(495,076)
Finance costs		(1,041,659)	(938,960)
Loss on derecognition of convertible notes		-	(253,436)
Director Fees		(230,442)	(213,078)
Other expenses		(351,810)	(388,683)
Total Expenses		(5,671,030)	(6,230,794)
Loss before income tax		(5,022,557)	(5,778,671)
Income tax expense	5	-	-
Loss for the period		(5,022,557)	(5,778,671)
Other comprehensive income			
Items that may be reclassified subsequently to profit and loss			
Exchange differences on translating foreign operations		(344)	928
Other comprehensive income for the period		(344)	928
Total comprehensive loss for the period		(5,022,901)	(5,777,743)
Earnings per share			
Basic Loss per share	17	(0.02)	(0.03)
Diluted Loss per share	17	(0.02)	(0.03)

This statement should be read in conjunction with the notes to the financial statements.

DOMACOM LIMITED
ABN 69 604 384 885

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	30 June 2021 $	30 June 2020 $
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	353,204	1,453,970
Receivables	7	179,832	141,309
Prepayments and other assets		494,568	117,436
TOTAL CURRENT ASSETS		1,027,604	1,712,715
NON-CURRENT ASSETS			
Property, plant and equipment	8	6,671	6,282
Right-of-use asset	9	10,832	11,202
Intangible assets	10	1,709,164	1,697,737
Investments		32,978	-
TOTAL NON-CURRENT ASSETS		1,759,645	1,715,221
TOTAL ASSETS		2,787,249	3,427,936
LIABILITIES			
CURRENT LIABILITIES			
Payables	11	527,068	656,553
Provisions	12	214,756	194,241
Lease liabilities	9	11,622	11,622
Borrowings	14	3,224,648	-
TOTAL CURRENT LIABILITIES		3,978,094	862,416
NON-CURRENT LIABILITIES			
Provisions	12	169,784	137,206
Borrowings	14	-	2,704,680
TOTAL NON-CURRENT LIABILITIES		169,784	2,841,886
TOTAL LIABILITIES		4,147,878	3,704,302
NET ASSETS		(1,360,629)	(276,366)
EQUITY			
Issued Capital	15	37,562,168	33,556,078
Reserves	16	1,963,567	2,031,363
Accumulated Losses		(40,886,364)	(35,863,807)
TOTAL EQUITY		(1,360,629)	(276,366)

This statement should be read in conjunction with the notes to the financial statements.

DOMACOM LIMITED
ABN 69 604 384 885

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Issued Capital	Reserves	Accumulated Losses	Total
2021	**$**	**$**	**$**	**$**
Opening balance at 1 July 2020	**33,556,078**	**2,031,363**	**(35,863,807)**	**(276,366)**
Issue of share capital	3,938,638	-	-	3,938,638
Exercise of performance rights issued in prior periods	67,452	(67,452)	-	-
Transactions with owners recorded directly in equity	4,006,090	(67,452)	-	3,938,638
Loss for the period to 30 June 2021	-	-	(5,022,557)	(5,022,557)
Other comprehensive income	-	(344)	-	(344)
Total comprehensive income for the period	-	(344)	(5,022,557)	(5,022,901)
Balance at 30 June 2021	**37,562,168**	**1,963,567**	**(40,886,364)**	**(1,360,629)**

	Issued Capital	Reserves	Accumulated Losses	Total
2020	**$**	**$**	**$**	**$**
Opening balance at 1 July 2019	**28,070,423**	**1,481,916**	**(30,085,136)**	**(532,797)**
Issue of share capital	5,506,994	-	-	5,506,994
Exercise of performance rights issued in prior periods	44,228	(44,228)	-	-
Convertible Notes Extension of Maturity Date	(65,567)	592,747	-	527,180
Transactions with owners recorded directly in equity	5,485,655	548,519	-	6,034,174
Loss for the period to 30 June 2020	-	-	(5,778,671)	(5,778,671)
Other comprehensive income	-	928	-	928
Total comprehensive income for the period	-	928	(5,778,671)	(5,777,743)
Balance at 30 June 2020	**33,556,078**	**2,031,363**	**(35,863,807)**	**(276,366)**

This statement should be read in conjunction with the notes to the financial statements.

DOMACOM LIMITED
ABN 69 604 384 885

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

		30 June 2021 $	30 June 2020 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		438,118	394,759
Payments to suppliers and employees		(4,132,251)	(3,844,131)
Research and development tax offset received		-	394,237
Government Grant Received		200,110	-
Finance costs		(521,131)	(537,293)
Net cash used in operating activities	18	(4,015,154)	(3,592,428)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of other assets		-	34,000
Payments for plant and equipment		(3,650)	(7,041)
Payments for intangible assets		(418,271)	(530,354)
Payment for investment		(3,684)	-
Amounts advanced to related parties		(555,911)	(1,332,980)
Amounts repaid by related parties		447,448	1,332,478
Interest Received		2,574	7,364
Net cash used in investing activities		(531,494)	(496,533)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from share issue after capital raising costs		3,581,138	5,506,994
Repayment of convertible notes		-	(393,115)
Repayment of lease liabilities		(134,912)	(139,831)
Repayment of short term loans		-	(200,000)
Net cash provided by financing activities		3,446,226	4,774,048
Net increase/(decrease) in cash and cash equivalents		(1,100,422)	685,087
Cash and cash equivalents at the beginning of period		1,453,970	769,210
Net foreign exchange difference		(344)	(327)
Cash and cash equivalents at the end of period	6	353,204	1,453,970

This statement should be read in conjunction with the notes to the financial statements.

NOTE 1: GENERAL INFORMATION AND STATEMENT OF COMPLIANCE

The financial report includes the financial statements and notes of DomaCom Limited (the "Company") and its Controlled Entities (the "Group").

The consolidated general purpose financial statements of the Group have been prepared in accordance with the requirements of the Corporations Act 2001, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board. Compliance with Australian Accounting Standards results in full compliance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). DomaCom Limited is a for-profit entity for the purpose of preparing the financial statements.

The financial statements for the year ended 30 June 2021 were approved and authorised for issue by the Board of Directors on 26 October 2021.

NOTE 2: NEW ACCOUNTING STANDARDS ISSUED

The following standards and interpretations have been recently issued and have been adopted by the Group for the year ended 30 June 2021.

<u>Amendments to Australian Accounting Standards – References to the Conceptual Framework</u>

The Conceptual Framework for Financial Reporting (Conceptual Framework) describes the objective of, and the concepts for, general purpose financial reporting. The purpose of the Conceptual Framework is to:

- Assist in the development of accounting standards;
- Help preparers develop consistent accounting policies where there is no applicable standard in place; and
- Assist all stakeholders to understand the standards better.

The Conceptual Framework is not a standard, and none of the concepts override those in any standard or any requirements in a standard. The revised Conceptual Framework includes: a new chapter on measurement; guidance on reporting financial performance; improved definitions and guidance - in particular, the definitions of an asset and a liability; and clarifications in important areas, such as the roles of stewardship, prudence and measurement uncertainty in financial reporting.

<u>IFRS Interpretations Committee (IFRIC) Agenda Decision Configuration or Customisation Costs in a Cloud Computing Arrangement (IAS 38 Intangible Assets)</u>

The Committee received a request about how a customer accounts for costs of configuring or customising a supplier's application software in a Software as a Service (SaaS) arrangement. DomaCom has considered this decision and concluded there is no impact to the Company.

There are no new accounting standards and interpretations that have been recently issued that are not yet effective that have been early adopted by the Group for the year ended 30 June 2021.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES

(a) Overall considerations

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

Segmental Reporting
Financial information reported internally used for the allocation of resources and assessing performance is currently presented without reference to segments. Therefore profit and loss, revenues and expenses and assets and liabilities have been presented without segmentation.

(b) Basis of consolidation

The Group financial statements consolidate those of the Parent Company and all of its subsidiaries as of 30 June 2021. The Parent controls a subsidiary if it is exposed, or has rights, to variable returns from its involvement with the subsidiary and has the ability to affect those returns through its power over the subsidiary. All subsidiaries have a reporting date of 30 June.

All transactions and balances between Group companies are eliminated on consolidation, including unrealised gains and losses on transactions between Group Companies. Where unrealised losses on intra-group asset sales are reversed on consolidation, the underlying asset is also tested for impairment from a Group perspective. Amounts reported in the financial statements of Subsidiaries have been adjusted where necessary to ensure consistency with the accounting policies adopted by the Group.

Profit or loss and other comprehensive income of subsidiaries acquired or disposed of during the period are recognised from the effective date of acquisition, or up to the effective date of disposal, as applicable. Non-controlling interests, presented as part of equity, represent the portion of a subsidiary's profit or loss and net assets that is not held by the Group. The Group attributes total comprehensive income or loss of subsidiaries between the owners of the Parent and the non-controlling interests based on their respective ownership interests.

(c) Foreign currency translation

Functional and presentation currency
The consolidated financial statements are presented in Australian Dollars ($AUD), which is also the functional currency of the Parent Company.

Foreign currency transactions and balances
Foreign currency transactions are translated into the functional currency of the respective Group entity, using the exchange rates prevailing at the dates of the transactions (spot exchange rate). Foreign exchange gains and losses resulting from the settlement of such transactions and from the re-measurement of monetary items at year end exchange rates are recognised in profit or loss.

Non-monetary items are not retranslated at year-end and are measured at historical cost (translated using the exchange rates at the date of the transaction), except for non-monetary items measured at fair value which are translated using the exchange rates at the date when fair value was determined.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

(c) Foreign currency translation (continued)

Foreign operations
In the Group's financial statements, all assets, liabilities and transactions of Group entities with a functional currency other than the $AUD are translated into $AUD upon consolidation. The functional currency of the Entities in the Group has remained unchanged during the reporting period.

On consolidation, assets and liabilities have been translated into $AUD at the closing rate at the reporting date. Goodwill and fair value adjustments arising on the acquisition of a foreign entity have been treated as assets and liabilities of the foreign entity and translated into $AUD at the closing rate. Income and expenses have been translated into $AUD at the average rate over the reporting period. Exchange differences are charged / credited to other comprehensive income and recognised in the currency translation reserve in equity. On disposal of a foreign operation the cumulative translation differences recognised in equity are reclassified to profit or loss and recognised as part of the gain or loss on disposal.

(d) Revenue

To determine whether to recognise revenue, the Group follows a 5-step process:
1. Identifying the contract with a customer
2. Identifying the performance obligations
3. Determining the transaction price
4. Allocating the transaction price to the performance obligations
5. Recognising revenue when/as performance obligation(s) are satisfied.

Revenue is recognised either at a point in time or over time, when (or as) the Group satisfies performance obligations by transferring the promised services to its customers.

The Group recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities in the statement of financial position. Similarly, if the Group satisfies a performance obligation before it receives the consideration, the Group recognises either a contract asset or a receivable in its statement of financial position, depending on whether something other than the passage of time is required before the consideration is due. Interest income is reported on an accruals basis. Revenue arises mainly from the investment management services provided to the DomaCom Fund. This is recognised at a point in time when the performance obligation is satisfied.

The DomaCom Group may be entitled to claim a refundable tax credit for eligible research and development expenditure (eg the Research and Development Tax Incentive regime in Australia or other investment allowances). The DomaCom Group accounts for a claim as an offset against eligible capitalised R&D expenditure. To the extent the claim relates to costs that were expensed as they did not meet the capitalisation criteria under AASB 138 Intangible Assets, this amount is recognised as Income recognised from research and development incentive at a point in time.

(e) Operating expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

(f) Intangible assets

Recognition of other intangible assets

Acquired intangible assets

Acquired computer software is capitalised on the basis of the costs incurred to acquire and install the specific software.

Internally developed intangibles

Expenditure on the research phase of projects to develop the software platform is recognised as an expense as incurred.

Costs that are directly attributable to a project's development phase are recognised as intangible assets, provided they meet the following recognition requirements:

- the development costs can be measured reliably
- the project is technically and commercially feasible
- the Group intends to and has sufficient resources to complete the project
- the Group has the ability to use or sell the asset
- the software will generate probable future economic benefits

Development costs not meeting these criteria for capitalisation are expensed as incurred.

Subsequent measurement

All intangible assets, including the internally developed software platform, are accounted for using the cost model whereby capitalised costs are amortised on a systematic basis over their estimated useful lives, as these assets are considered finite. Residual values and useful lives are reviewed at each reporting date. In addition, they are subject to impairment testing. Any capitalised internally developed asset that is not yet complete is not amortised but is subject to impairment testing. The following useful lives are applied:

- Software: 5 years
- Software platform costs: 5 years (see Note 3r)

The DomaCom Group may be entitled to claim a refundable tax credit for eligible research and development expenditure (eg the Research and Development Tax Incentive regime in Australia or other investment allowances). The DomaCom Group accounts for a claim as an offset against eligible capitalised R&D expenditure to the extent the claim relates to capitalised expenditure.

Subsequent expenditures on the maintenance of computer software and the software platform will be expensed as incurred.

When an intangible asset is disposed of, the gain or loss on disposal is determined as the difference between the proceeds and the carrying amount of the asset, and is recognised in profit or loss within other income or other expenses.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

(g) Property, plant and equipment

Plant and equipment is initially recognised at acquisition cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the Group's management.

Plant and equipment is subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

Depreciation is recognised on a straight-line basis to write down the cost less estimated residual value of plant and equipment. The following useful lives are applied:

- Furniture & fittings: 5 years
- Plant & office equipment: 5 years
- Computer equipment: 3 years

Material residual value estimates and estimates of useful life are updated as required, but at least annually. Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in profit or loss within other income or other expenses.

(h) Leased assets

The Group as a lessee

For any new contracts entered into, the Group considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Group assesses whether the contract meets three key evaluations which are whether:

• the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Group
• the Group has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract
• the Group has the right to direct the use of the identified asset throughout the period of use. The Group assess whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

Measurement and recognition of leases as a lessee

At lease commencement date, the Group recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Group, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Group depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Group also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Group measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Group's incremental borrowing rate.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

(h) Leased Assets (continued)

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The Group has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

(i) Impairment testing of intangible assets and property, plant and equipment

For impairment assessment purposes, assets are grouped at the lowest levels for which there are largely independent cash inflows (cash-generating units). As a result, some assets are tested individually for impairment and some are tested at cash-generating unit level.

Individual assets or cash-generating units are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's or cash-generating unit's carrying amount exceeds its recoverable amount, which is the higher of fair value less costs to sell and value-in-use. To determine the value-in-use, management estimates expected future cash flows from each cash-generating unit and determines a suitable interest rate in order to calculate the present value of those cash flows. The data used for impairment testing procedures are directly linked to the Group's latest approved budget, adjusted as necessary to exclude the effects of future reorganisations and asset enhancements. Discount factors are determined individually for each cash-generating unit and reflect management's assessment of respective risk profiles, such as market and asset-specific risks factors.

Impairment losses for cash-generating units reduce first the carrying amount of any goodwill allocated to that cash-generating unit. Any remaining impairment loss is charged pro rata to the other assets in the cash-generating unit. With the exception of goodwill, all assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist.

An impairment charge is reversed if the cash-generating unit's recoverable amount exceeds its carrying amount.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

(j) Financial instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred.
A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Trade and other receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less provision for impairment. Discounting is omitted where the effect of discounting is immaterial. The Group's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

Individually significant receivables are considered for impairment. Receivables that are not considered to be individually impaired are reviewed for impairment by reference to the industry and region of a counterparty and other shared credit risk characteristics. The impairment estimates are based on the expected credit loss.

Classification and subsequent measurement of financial liabilities

The Group’s financial liabilities include trade and other payables, and related party loans

Financial Liabilities

Financial liabilities are measured subsequently at amortised cost using the effective interest method.

Compound Instruments

The component parts of compound instruments (convertible notes) issued by the Company are classified separately as financial liabilities and equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. Conversion options that will be settled by the exchange of a fixed amount of cash or another financial asset for a fixed number of the Company’s own equity instruments is an equity instrument.

At the date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for similar non-convertible instruments. This amount is recognised as a liability on an amortised cost basis using the effective interest method until extinguished upon conversion or at the instrument’s maturity date.

The conversion option classified as equity is determined by deducting the amount of the liability component from the fair value of the compound instrument as a whole. This is recognised and included in equity, net of income tax effects, and is not subsequently remeasured. In addition, the conversion option classified as equity will remain in equity until the conversion option is exercised, in which case, the balance recognised in equity will be transferred to issued capital. Where the conversion option remains unexercised at the maturity date of the convertible note, the balance recognised in equity will be transferred to retained profits/ accumulated losses. No gain or loss is recognised in profit or loss upon conversion or expiration of the conversion option.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

(j) Financial Instruments (continued)

Transaction costs that relate to the issue of the convertible notes are allocated to the liability and equity components in proportion to the allocation of the gross proceeds. Transaction costs relating to the equity component are recognised directly in equity. Transaction costs relating to the liability component are included in the carrying amount of the liability component and are amortised over the lives of the convertible notes using the effective interest method.

(k) Income taxes

Tax expense recognised in profit or loss comprises the sum of deferred tax and current tax not recognised in other comprehensive income or directly in equity.

Current income tax assets and/or liabilities comprise those obligations to, or claims from, the Australian Taxation Office (ATO) and other fiscal authorities relating to the current or prior reporting periods, that are unpaid at the reporting date. Current tax is payable on taxable profit, which differs from profit or loss in the financial statements. Calculation of current tax is based on tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period.

Deferred income taxes are calculated using the liability method on temporary differences between the carrying amounts of assets and liabilities and their tax bases. However, deferred tax is not provided on the initial recognition of goodwill, or on the initial recognition of an asset or liability unless the related transaction is a business combination or affects tax or accounting profit. Deferred tax on temporary differences associated with investments in subsidiaries and joint ventures is not provided if reversal of these temporary differences can be controlled by the Group and it is probable that reversal will not occur in the foreseeable future.

Deferred tax assets and liabilities are calculated, without discounting, at tax rates that are expected to apply to their respective period of realisation, provided they are enacted or substantively enacted by the end of the reporting period.

Deferred tax assets are recognised to the extent that it is probable that they will be able to be utilised against future taxable income, based on the Group’s forecast of future operating results which is adjusted for significant non-taxable income and expenses and specific limits to the use of any unused tax loss or credit. Deferred tax liabilities are always provided for in full.

Deferred tax assets and liabilities are offset only when the Group has a right and intention to set off current tax assets and liabilities from the same taxation authority.

Changes in deferred tax assets or liabilities are recognised as a component of tax income or expense in profit or loss, except where they relate to items that are recognised in other comprehensive income (such as the revaluation of land) or directly in equity, in which case the related deferred tax is also recognised in other comprehensive income or equity, respectively.

(l) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

(m) Equity, reserves and dividend payments

Share capital represents the fair value of shares that have been issued. Any transaction costs associated with the issuing of shares are deducted from share capital, net of any related income tax benefits.

Retained earnings includes all current and prior period retained profits.

Dividend distributions payable to equity shareholders are included in other liabilities when the dividends have been approved in a general meeting prior to the reporting date.

All transactions with owners of the parent are recorded separately within equity.

(n) Employee benefits

Short-term employee benefits

Short-term employee benefits, including annual leave entitlement, are current liabilities included in employee benefits, measured at the undiscounted amount that the Group expects to pay as a result of the unused entitlement.

Share-based payments

Share-based compensation benefits are provided to employees via the Group or Shareholders for no cash consideration.

The fair value of shares granted is recognised as an employee benefit expense with a corresponding increase in equity. The fair value is measured at grant date and recognised over the period during which the employees become unconditionally entitled to the shares.

(o) Provisions, contingent liabilities and contingent assets

Provisions for legal disputes, onerous contracts or other claims are recognised when the Group has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of economic resources will be required from the Group and amounts can be estimated reliably. Timing or amount of the outflow may still be uncertain.

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

Any reimbursement that the Group can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

In those cases where the possible outflow of economic resources as a result of present obligations is considered improbable or remote, no liability is recognised.

(p) 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. Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

(q) Going Concern

As a developing business the Group has experienced a loss of $5,022,557 and negative operating cash flows as set out in the Consolidated Statement of Cash Flows. The Group has negative net working capital of $2,950,490 and a net liability position of $1,360,629.

The continuing viability of the Group and its ability to continue as a going concern is dependent upon the Group being successful in continuing to grow Funds under Management ("FUM") within the DomaCom Fund and the ability to raise capital. A detailed sales pipeline and forecast is continuously updated and reported to the Board on a regular basis.

The Group has demonstrated an ability to adapt to changing market conditions and develop various product offerings to meet investor needs. The strategy for continued growth includes further expanding the direct to consumer distribution channel that will work alongside DomaCom's established financial adviser network. Further significant product developments are also expected to grow FUM, including the recently introduced Rental Property Accelerator product that enables tenants to take an equity interest in their rental properties. Also a unique Shariah compliant product has been developed targeting the Australian Islamic community and other communities that are prohibited from borrowing money. In addition DomaCom is focused on providing investment opportunities within the themes of regional investment, affordable housing and renewable energy. The success of these opportunities is constantly monitored within the sales pipeline review process.

On 4 September 2020 the Company announced entering into an Agreement with AustAgri Group Limited to bring a planned series of agricultural businesses (Cedar Meats and other related businesses) into a sub-Fund on the DomaCom Platform (AustAgri Transaction). If the transaction completes and the sub-Fund is established, DomaCom will act as the investment manager of the sub-Fund and will be entitled to earn fees of up to $2.6m per annum over a 5 year period under a Revenue Recognition Agreement. The AustAgri Transaction is subject to a number of conditions precedent (including DomaCom completing the necessary due diligence to its satisfaction and DomaCom Shareholder approval) which may or may not be fulfilled. No assurance can be given that the AustAgri Transaction and establishment of the sub-Fund will complete. On 13 October 2021 DomaCom provided an update to the ASX that the acquisition of Cedar Meats by AustAgri had completed. The acquisition represents fulfilment of the first key condition under the Revenue Recognition Agreement. As a result of the acquisition, under the Revenue Recognition Agreement if the transfer of at least 75% of the AustAgri shares to a DomaCom sub-fund does not occur, then a termination fee of $8,500,000 is payable to DomaCom. DomaCom has resumed its final legal and financial due diligence for the AustAgri Transaction. There are other outstanding conditions which must be fulfilled to allow completion of the AustAgri Transaction to proceed. No assurance can be provided that these conditions will be fulfilled.

Cash flow forecasts are presented and discussed at each Board Meeting. The need to raise additional funds is carefully monitored.

Subsequent to the balance date the Company is undertaking a Private Placement (ASX Announcement 13 July 2021) to issue up to 30,506,852 Shares to sophisticated and institutional investors at a price of $0.06551 to raise up to $2.0m (before costs). The revised proposed issue date is 1 November 2021 (ASX Announcement 18 October 2021).

The Company undertook a non-underwritten non-renounceable 1 for 5 Entitlement Offer (ASX Announcement 30 July 2021) to issue up to 61,158,762 Shares at a price of $0.066 to raise up to $4.0m (before costs). The Entitlement Offer closed on 2 September 2021 having raised $230,089 leaving $3,806,389 available to be taken up as part of the Shortfall Offer (ASX Announcement 7 September 2021). The Shortfall Offer will remain open for up to 3 months following the Closing Date of the Entitlement Offer.

Also subsequent to the balance date, DomaCom has entered into an agreement to vary the terms of the 2,950,000 Secured Convertible Notes. Subject to conditions precedent being met, the amendments include extending the maturity date to 1 July 2022 which will reduce the amount of short term capital required.

NOTE 3: SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

(q) Going Concern (continued)

In addition to the current capital raisings, as an ASX listed entity DomaCom has demonstrated the ability to raise capital through the completion of 2 successful Private Placements during the year ended 30 June 2021.

The COVID-19 has had a minimum operational impact on DomaCom with staff successfully adapting to remote working. Also our main target market is the financial planning industry which is generally well placed to interact using online services. Funds Under Management grew by 16% during the year ended 30 June 2021, demonstrating the ability to continue to operate during COVID-19. The Group recognised income of $150,110 for amounts received from the Australian Taxation Office from the COVID-19 Boosting Cash Flow for Employers program.

If these matters are not achieved, there may be significant uncertainty as to whether the Group will continue as a going concern and, therefore, whether it will realise its assets and settle its liabilities in the normal course of business and at the amounts stated in the financial report. The Directors believe that the Group will be able to access sufficient sources of funds and implement cost control measures if required and are satisfied that the Group will continue as a going concern. The Group has shown the ability to raise capital during the current year. Accordingly, the financial report has been prepared on a going concern basis. No adjustments have been made to the financial report relating to the recoverability and classification of the asset carrying amounts or the amount and classification of liabilities that might be necessary should the Group not continue as a going concern.

(r) Significant management judgement in applying accounting policies and estimation uncertainty

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Significant management judgements

The following are significant management judgements in applying the accounting policies of the Group that have the most significant effect on the financial statements.

Capitalisation of internally developed software platform and impairment indicators

Distinguishing the research and development phases of the internally developed software platform and determining whether the recognition requirements for the capitalisation of development costs are met requires judgement. After capitalisation, management monitors whether the recognition requirements continue to be met and whether there are any indicators that capitalised costs may be impaired.

Useful economic life of internally developed software platform

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of software. During the year management determined that the useful life of the internally developed software remains unchanged from the prior year.

Recognition of deferred tax assets

The extent to which deferred tax assets can be recognised is based on an assessment of the probability of the Group's future taxable income against which the deferred tax assets can be utilised. In addition, significant judgement is required in assessing the impact of any legal or economic limits or uncertainties in various tax jurisdictions. No deferred tax assets were recognized due to uncertainty of recoverability.

NOTE 4: REVENUE & OTHER INCOME

	2021 $	2020 $
Management fees	438,118	394,759
Interest income	2,574	7,364
Government grant income	150,110	50,000
Other Income	57,671	-
	648,473	452,123

Fees earned for investment management services provided to the DomaCom Fund are calculated based on fixed percentages applied to the Funds Under Management.

The Group recognised income of $150,110 for amounts received from the Australian Taxation Office from the COVID-19 Boosting Cash Flow for Employers program.

NOTE 5: INCOME TAX EXPENSE

	2021 $	2020 $
Prima facie tax on loss before income tax	(5,022,557)	(5,778,671)
Prima facie tax on loss before income tax at 26% (2020: 27.5%)	1,305,865	1,589,135
Tax effect of amounts which are not deductible (taxable) in calculating taxable income:		
Non-deductible research and development expenses	108,751	145,847
Other non-deductible expenses	(7,030)	(16,752)
Effect of different tax rate of subsidiaries operating in other jurisdiction (17%)	(1,000)	(1,362)
Unused tax losses not recognised as DTAs	(1,532,464)	(1,906,151)
Tax offsets not recognised for deferred tax	125,878	189,283
Income tax expense	-	-
Components of tax expense		
Temporary differences	-	-
	-	-

NOTE 5: INCOME TAX EXPENSE (CONTINUED)

Deferred taxes arising from temporary differences and unused tax losses calculated at a tax rate of 26% (2020: 27.5%) disclosed in the table below have not been recognised due to uncertainty over future taxable profits in the consolidated tax group.

	2021	2020
	$	$
Deferred tax assets not recognised at the reporting date:		
Unused tax losses at 26% (2020: 27.5%)	8,589,805	8,097,008
Equity raising and company restructure costs	193,744	349,917
Accruals & Provisions	108,224	110,940
	8,891,773	8,557,865
Tax Losses and deductible temporary differences for which no deferred tax asset has been recognised		
Unused tax losses	32,409,388	28,569,305
Equity raising and company restructure costs	745,169	1,272,424
Accruals & Provisions	416,247	403,417
	33,570,804	30,245,146

NOTE 6: CASH AND CASH EQUIVALENTS

Cash at bank	313,204	1,413,970
Cash on deposit	40,000	40,000
	353,204	1,453,970

Cash and cash equivalents carries a weighted average effective interest rate of 0.01% (2020: 0.41%).

NOTE 7: RECEIVABLES

CURRENT		
Amount receivable from Australian Taxation Office	-	50,000
Amount receivable from related party	115,187	6,723
Other debtors	64,645	84,586
	179,832	141,309

Receivables are non-interest bearing. There are no receivables where the fair value would be materially different from the current carrying value.

The amount receivable from the Australian Taxation Office of $50,000 at 30 June 2020 was for the Boosting Cash Flow For Employers legislation introduced in response to the COVID-19 pandemic.

The Group reviews all receivables for impairment. Any receivables which are doubtful are provided for based on the expected credit loss. There are no receivables past due at the reporting date. No receivables have been provided for at the reporting date.

NOTE 8: PLANT AND EQUIPMENT

	Furniture & fittings	Plant and office equipment	Computer Equipment	Total
	$	$	$	$
Year ended 30 June 2021				
Opening net book amount	-	-	6,282	6,282
Additions	-	-	3,650	3,650
Depreciation charge	-	-	(3,261)	(3,261)
Closing net book value	-	-	6,671	6,671
At 30 June 2021				
Cost	9,677	3,633	77,485	90,795
Accumulated depreciation	(9,677)	(3,633)	(70,814)	(84,124)
Net book value	-	-	6,671	6,671
Year ended 30 June 2020				
Opening net book amount	-	30	2,148	2,178
Additions	-	-	7,041	7,041
Depreciation charge	-	(30)	(2,907)	(2,937)
Closing net book value	-	-	6,282	6,282
At 30 June 2020				
Cost	9,677	3,633	76,031	89,341
Accumulated depreciation	(9,677)	(3,633)	(69,749)	(83,059)
Net book value	-	-	6,282	6,282

NOTE 9: LEASES

	2021	2020
	$	$
Right of Use Asset – Property Lease		
Year ended 30 June		
Opening net book amount	11,202	-
Additions	129,987	145,631
Amortisation	(130,357)	(134,429)
Closing net book value	10,832	11,202
At 30 June		
Cost	129,987	145,631
Accumulated depreciation of Right of Use Assets	(119,155)	(134,429)
Net book value	10,832	11,202

NOTE 9: LEASES (CONTINUED)

With the exception of short-term leases and leases of low-value underlying assets, each lease is reflected on the balance sheet as a right-of-use asset and a lease liability. The Right of Use Assets relate to the non-cancellable Melbourne office leases. The Group is prohibited from selling or pledging the underlying leased assets as security. The Group must keep the property in a good state of repair. The depreciation of Right of Use Assets is expensed to profit and loss each year.

Lease Liability		
Opening lease liability	11,622	-
Recognition of lease liability	129,987	145,631
Interest charge	5,002	5,822
Repayment of lease	(134,989)	(139,831)
Closing lease liability	11,622	11,622
At 30 June		
Current	11,622	11,622
Non-Current	-	-

Future minimum lease payments at 30 June 2021 were as follows:

	Within 1 year	1-5 years	After 5 years	Total
30 June 2021	**$**	**$**	**$**	**$**
Lease payments	11,699	-	-	11,699
Finance Charges	(77)	-	-	(77)
Net present value	11,622	-	-	11,622

	Within 1 year	1-5 years	After 5 years	Total
30 June 2020	**$**	**$**	**$**	**$**
Lease payments	11,699	-	-	11,699
Finance Charges	(77)	-	-	(77)
Net present value	11,622	-	-	11,622

The Group has elected not to recognise a lease liability for short term leases (leases with an expected term of 12 months or less) or for leases of low value assets. Payments made under such leases are expensed on a straight-line basis. The expense relating to payments not included in the measurement of a lease liability is $59,948 (2020: 44,311) for the Sydney Office and $2,080 (2020: $2,121) for the Singapore virtual office.

At 30 June 2021 the Group had signed a new 12 month lease for the Melbourne office with a start date of 1 August 2021.

NOTE 10: INTANGIBLE ASSETS

	Software platform	Computer software	Total
	$	$	$
Year ended 30 June 2021			
Opening net book amount at 1 July 2020	1,673,737	24,000	1,697,737
Amounts capitalised and additions	418,271	-	418,271
Amortisation	(406,094)	(750)	(406,844)
Closing net book value at 30 June 2021	1,685,914	23,250	1,709,164
At 30 June 2021			
Cost	5,196,031	130,057	5,326,088
Accumulated depreciation	(3,510,117)	(106,807)	(3,616,924)
Net book value	1,685,914	23,250	1,709,164
Year ended 30 June 2020			
Opening net book amount at 1 July 2019	2,016,986	24,750	2,041,736
Amounts capitalised and additions	530,354	-	530,354
Amortisation	(873,603)	(750)	(874,353)
Closing net book value at 30 June 2020	1,673,737	24,000	1,697,737
At 30 June 2020			
Cost	4,777,760	130,057	4,907,817
Accumulated depreciation	(3,104,023)	(106,057)	(3,210,080)
Net book value	1,673,737	24,000	1,697,737

Amortisation methods and useful lives

The Group amortises intangible assets with a limited useful life using the straight-line method over the following periods:

- Software platform costs (all internally generated): 5 years
- Computer software 5 years

See Note 3 (r) for management's judgement applied in determining the useful life of intangible assets and the presence of any impairment indicators.

	2021	2020
	$	$
NOTE 11: PAYABLES		
CURRENT		
Trade creditors	495,361	563,801
Sundry creditors and other accruals	31,707	92,752
	527,068	656,553

Payables are non-interest bearing.

There are no payables where the fair value would be materially different from the current carrying value.

	2021 $	2020 $
NOTE 12: PROVISIONS		
CURRENT:		
Employee entitlements	214,756	179,504
Other	-	14,737
	214,756	194,241
NON-CURRENT		
Employee entitlements	169,784	137,206
NOTE 13: EMPLOYEE REMUNERATION		
Wages, salaries	1,678,472	1,510,907
Pensions - defined contribution plans	163,510	140,508
Other employment benefits	132,800	84,836
	1,974,782	1,736,251

The Director Long Term Incentive Plan and Employee Long Term Incentive Plan (LTIP) was established as a retention strategy and an incentive for staff and directors to continue to work hard for the DomaCom Group. Through obtaining equity, staff are motivated to strive to make the DomaCom Group successful as they will ultimately share in the success.

All Directors and eligible employees were granted performance rights in the year ended 30 June 2018. No performance rights were issued during the year ended 30 June 2021.

Vesting gives the holder of a Performance Right the right to convert some or all of their Performance Rights into ordinary shares. Each Performance Right entitles its owner to one ordinary share in the Company on conversion. The performance rights issued in the year ended 30 June 2018 expired on 5th April 2021 and could be exercised at any time up to that date.

The performance rights under the employee and non-executive director and executive director programs have an exercise price of $nil.

Performance rights were granted as follows for the reporting periods presented:

	Employee & director program (issued 2018)
	Number of rights
Outstanding at 30 June 2019	1,200,864
Exercised	(475,576)
Outstanding at 30 June 2020	725,288
Exercised	(725,288)
Outstanding at 30 June 2021	-

NOTE 13: EMPLOYEE REMUNERATION (CONTINUED)

The fair value of performance rights granted under the employee and director program on 5th April 2018 was based on the estimated share price at grant date. The following principal assumptions were used in the valuations:

	Employee & director program (issued 2018)
Grant date	5 April 2018
Vesting period ends	5 April 2018
Share price at grant date	$0.093
Volatility	-
Performance right life	Up to 3 years
Dividend yield	-
Risk free investment rate	-
Fair value at grant date	$0.093
Exercise price at grant date	$0.00
Exercisable from	5 April 2018
Exercisable to	5 April 2021

In total, $nil (2020: $nil) of employee remuneration expense relating to equity-settled share-based payment transactions has been included in profit or loss.

NOTE 14: BORROWINGS	**2021 $**	**2020 $**
CURRENT		
4 Year Convertible Notes	566,174	-
3 Year Convertible Notes - Thundering Herd	2,658,474	-
	3,224,648.00	-
NON-CURRENT		
4 Year Convertible Notes	-	456,603
3 Year Convertible Notes - Thundering Herd	-	2,248,077
	-	2,704,680

NOTE 14: BORROWINGS (CONTINUED)

	4 year unsecured convertible notes ($)	3 year secured convertible notes ($)	3 year unsecured convertible notes ($)	2 year secured convertible notes ($)	Short Term Loans ($)	Total ($)
Opening balance at 1 July 2020	456,603	2,248,077	-	-	-	2,704,680
Interest expense and payments	109,571	410,397	-	-	-	519,968
Closing balance as at 30 June 2021	566,174	2,658,474	-	-	-	3,224,648

	4 year unsecured convertible notes ($)	3 year secured convertible notes ($)	3 year unsecured convertible notes ($)	2 year secured convertible notes ($)	Short Term Loans ($)	Total ($)
Opening balance at 1 July 2019	-	-	583,811	2,397,421	200,000	3,181,232
Repayment of loans	-	-	-	-	(200,000)	(200,000)
Derecognition of convertible security	-	-	(650,000)	(2,950,000)		(3,600,000)
Issue of notes	650,000	2,950,000	-	-	-	3,600,000
Equity component of convertible notes issued	(153,703)	(439,044)	-	-	-	(592,747)
Cost of issuing notes	(49,400)	(283,148)	-	-	-	(332,548)
Interest expense and payments	9,706	20,269	30,594	334,738	-	395,307
Loss on derecognition of convertible notes	-	-	35,595	217,841	-	253,436
Closing balance as at 30 June 2020	456,603	2,248,077	-	-	-	2,704,680

NOTE 14: BORROWINGS (CONTINUED)

Convertible Securities issued to The Australian Special Opportunity Fund

During the year ended 30 June 2019 DomaCom Limited entered into a Convertible Security Funding Agreements through The Lind Partners, LLC with an execution date of 15 January 2018. On 12 December 2018 the Company repaid Lind to settle the remaining balance of the Convertible Securities. As part of the transaction 3,700,000 options were issued with an exercise price of $0.114 and an expiry date of 24 January 2021 and 1,850,000 options were issued with an exercise price of $0.0.065 and an expiry date of 15 June 2021. The options expired during the year ended 30 June 2021 without being exercised.

3 Year Unsecured Convertible Notes

$650,000 was raised through the issue of 650,000 unsecured 3 Year Convertible Notes on 25 January 2018 with an annual coupon of 10% payable quarterly in arrears. The holder of each note had the right to convert into one share at a conversion price of $0.20 up to 25 January 2021. The notes were accounted for partly as debt and partly as equity.

The 650,000 unsecured 3 Year Convertible Notes were subject to a significant amendment in the prior financial year and as a result were derecognised on 18 May 2020 resulting in a loss on derecognition of $35,595 in the prior financial year.

4 Year Unsecured Convertible Notes

The significant amendments to the Unsecured Convertible Notes in the prior financial year were to extend the maturity date by 12 months and amend the exercise price to $0.10. Amounts totalling $65,000 were paid to note holders in the form of an application fee.

650,000 4 Year Unsecured Convertible Notes were recognised on 18 May 2020 with an annual coupon of 10% payable quarterly in arrears. The holder of each note has the right to convert into one share at a conversion price of $0.10 up to 25 January 2022. The notes have been accounted for partly as debt and partly as equity.

2 Year Secured Convertible Notes

$2,950,000 was raised through the issue of secured 2 Year Convertible Notes on 7 December 2018 to Thundering Herd Fund No.1 and Thundering Herd Pty Ltd with an annual coupon of 15% payable quarterly in arrears. The holder of each note had the right to convert into one share at a conversion price of $0.15. The notes were accounted for partly as debt and partly as equity. The issue costs were allocated to debt and equity.

The 2,950,000 secured 3 Year Convertible Notes were subject to a significant amendment in the prior financial year and as a result were derecognised on 18 May 2020 resulting in a loss on derecognition of $217,841 in the prior financial year.

3 Year Secured Convertible Notes

The significant amendments to the Secured Convertible Notes in the prior financial year were to extend the maturity date by 12 months and amend the exercise price to $0.10. Amounts totalling $330,000 were paid to note holder in the form of an application fee.

2,950,000 4 Year Secured Convertible Notes were recognised on 18 May 2020 with an annual coupon of 15% payable quarterly in arrears. The holder of each note has the right to convert into one share at a conversion price of $0.10 up to 7 December 2021. The notes have been accounted for partly as debt and partly as equity.

NOTE 15: ISSUED CAPITAL	**2021 $**	**2020 $**
Ordinary shares fully paid	37,562,168	33,556,078

Ordinary shares	**No.**	**$**
2021		
Opening balance	245,068,527	33,556,078
Ordinary shares fully paid issued during the period	60,725,287	4,229,950
Share issue cost	-	(223,860)
Closing balance as at 30 June 2021	305,793,814	37,562,168
2020		
Opening balance	161,317,536	28,070,423
Ordinary shares fully paid issued during the period	83,750,991	6,150,861
Share issue cost	-	(665,206)
Closing balance as at 30 June 2020	245,068,527	33,556,078

The amount of franking credits available for subsequent reporting periods are:

	2021 $	**2020 $**
Deferred debit balance of franking account at the beginning of the reporting period	5,650,273	5,650,273
Deferred debit that will arise from the receipt of the R&D tax offset for the current year	-	-
Balance of franking account adjusted for deferred debits arising from past R&D offsets received and expected R&D tax offset to be received for the current year	5,650,273	5,650,273

The Group has the capital management objective of ensuring the Group's ability to continue as a going concern. Management assesses the Group's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. The Group manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Group may issue new shares.

NOTE 16: RESERVES

	2021 $	2020 $
Share based payment reserve	249,600	249,600
Equity Compensation Reserve	-	67,452
Convertible Note Reserve	1,222,874	1,222,874
Equity Option Reserve	482,295	482,295
Foreign Currency Translation Reserve	8,798	9,142
	1,963,567	2,031,363

2021	Share based payment reserve ($)	Equity Compensation Reserve ($)	Convertible Note Equity Reserve ($)	Equity Option Reserve ($)	Foreign Currency Translation Reserve ($)
Opening balance	249,600	67,452	1,222,874	482,295	9,142
Exercise of performance rights	-	(67,452)	-	-	-
Translation of foreign operation net assets and results	-	-	-	-	(344)
Closing balance	249,600	-	1,222,874	482,295	8,798

2020	Share based payment reserve ($)	Equity Compensation Reserve ($)	Convertible Note Equity Reserve ($)	Equity Option Reserve ($)	Foreign Currency Translation Reserve ($)
Opening balance	249,600	111,680	630,127	482,295	8,214
Exercise of performance rights	-	(44,228)	-	-	-
Recognition of convertible notes	-	-	592,747	-	-
Translation of foreign operation net assets and results	-	-	-	-	928
Closing balance	249,600	67,452	1,222,874	482,295	9,142

Share based payment reserve is used to recognise the grant date fair value of shares issued to employees by the Group or Shareholders. The equity compensation reserve represents amounts expensed over the vesting period for performance rights issues to staff and directors. The convertible note equity reserve is used to recognise the equity portion of compound instruments as set out in Note 3(j). The equity option reserve is used to record the equity element of options issued. Exchange differences relating to the translation of results and net assets of the Group’s foreign operations from their functional currencies to the Group’s presentation currency are recognised in other comprehensive income and accumulated in the foreign currency reserve.

NOTE 17: EARNINGS PER SHARE

Both the basic and diluted earnings per share have been calculated using the profit attributable to shareholders of the Parent Company (DomaCom Limited) as the numerator (i.e. no adjustments to profit were necessary in 2021 or 2020). The weighted average number of shares used in the calculation of the earnings per share is as follows:

	2021	2020
Amounts in thousands of shares:		
- weighted average number of shares used in the basic earnings per share	291,498	215,690

NOTE 18: RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES

	2021 $	2020 $
Loss for the period	(5,022,557)	(5,778,671)
Adjustments for:		
Depreciation and amortisation	540,462	1,011,719
Loss on sale of asset	-	10,264
Gain on recognition of investment in DomaCom Fund	(29,294)	-
Net interest received included in investing and financing	2,351	(1,543)
Net foreign exchange (gain)/loss		1,255
Changes in assets and liabilities:		
Decrease/(increase) in trade and other receivables	50,309	309,814
Increase/(decrease) in trade payable and accruals	390,482	779,047
Increase/(decrease) in employee provisions	53,093	75,687
Net cash used by operating activities	(4,015,154)	(3,592,428)

NOTE 19: AUDITOR REMUNERATION

Audit and review of financial statements		
Auditors of DomaCom Limited - Grant Thornton Australia	74,500	74,500
Remuneration from audit and review of financial statements	74,500	74,500
Other Services		
Auditors of DomaCom Limited - Grant Thornton Australia		
- taxation compliance	11,500	11,500
- other	2,686	2,005
Total other service remuneration	14,186	13,505
Total auditor's remuneration	88,686	88,005

NOTE 20 RELATED PARTY TRANSACTIONS

	2021 $	2020 $
Key management personnel compensation		
Salaries	554,694	531,861
Bonus	-	20,000
Total short term employee benefits	554,694	551,861
Long service leave	15,528	24,227
Total other long-term benefits	15,528	24,227
Pensions - defined contribution plans	52,696	50,527
Total post-employment benefits	52,696	50,527
Total remuneration	622,918	626,615

Kathryn Naoumidis is a related party to Arthur Naoumidis and received a salary of $40,002 (2020: $40,002), pension contributions of $3,800 (2020: $3,800). In addition entitlement to Long Service Leave of $466 accrued ($2020: $794).

Transactions between the Group and its related parties

During the financial year ended 30 June 2021, the following transactions occurred between the Group and its other related parties:

<u>DomaCom Australia</u>

- DomaCom Australia Limited, a controlled entity of the Company, received management fees for managing the DomaCom Fund. Management fees recognised during the financial year were $438,118 (2020: $394,759).
- DomaCom Australia Limited held cash in the DomaCom Fund. Interest earned during the financial year was $818 (2020: $1,612). At 30 June 2021, cash held in the DomaCom Fund amounted to $1,363 (2020: $502,263).

DomaCom Australia had an unsecured receivable balance with the DomaCom Fund of $115,187 (2020: $6,723) representing upfront sub-fund set-up costs to be subsequently reimbursed by the DomaCom Fund. During the year ended 30 June 2021 payments totalling $555,912 (2020: $1,332,981) were made by DomaCom Australia to 3rd parties and receipts were received from the Fund of $447,448 (2020: $1,332,478).

<u>DomaCom Loan Administration Pty Ltd</u>

DomaCom Loan Administration Pty Ltd is 100% owned by DomaCom Limited and the Trustee of the DomaCom Loan Fund.

In the year ended 30 June 2021 DomaCom Mortgage Sub-Fund DMC0171AU that forms part of the DomaCom Fund entered into a separate loan agreement with DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund totaling $240,601. Simultaneously DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund entered into a loan agreement with DomaCom Property Sub-Fund DMC0186AU for the same amount.

NOTE 20 RELATED PARTY TRANSACTIONS (CONTINUED)

Transactions between the Group and its related parties (Continued)

In the year ended 30 June 2021 DomaCom Mortgage Sub-Fund DMC0170AU that forms part of the DomaCom Fund increased a loan with DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund by 300,000 to $3,530,000. Simultaneously DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund increased the loan with DomaCom Property Sub-Fund DMC0135AU by the same amount.

In the year ended 30 June 2021 DomaCom Mortgage Sub-Fund DMC0170AU that forms part of the DomaCom Fund terminated a separate loan agreement with DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund totaling $1,000,000. Simultaneously DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund terminated the loan agreement with DomaCom Property Sub-Fund DMC0167AU for the same amount.

In the year ended 30 June 2021 DomaCom Loan Sub-Fund DMC0160AU that forms part of the DomaCom Fund terminated the separate loan agreement with DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund totaling $509,000. Simultaneously DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund terminated the loan agreement with DomaCom Property Sub-Fund DMC0161AU for the same amount.

In the year ended 30 June 2021 DomaCom Loan Sub-Fund DMC0166AU that forms part of the DomaCom Fund terminated the separate loan agreement with DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund totaling $498,000. Simultaneously DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund terminated the loan agreement with DomaCom Property Sub-Fund DMC0165AU for the same amount.

Interest totaling $778,572 (2020: $647,991) was paid from the DomaCom Property Sub-Funds to the DomaCom Loan sub-funds and DomaCom Mortgage Sub-Funds through the DomaCom Loan Fund for the loans in existence during the year ended 30 June 2021.

In the prior year DomaCom Loan Sub-Fund DMC0178AU and DomaCom Mortgage Sub-Fund DMC0170AU that form part of the DomaCom Fund entered into separate loan agreements with DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund totaling $4,330,000. Simultaneously DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund entered into loan agreements with DomaCom Property Sub-Funds DMC0135AU, DMC0159AU and DMC0167AU for the same amounts.

In the prior year DomaCom Loan Sub-Fund DMC0168AU that forms part of the DomaCom Fund terminated the separate loan agreements entered into in the prior year with DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund totaling $1,000,000. Simultaneously DomaCom Loan Administration Pty Ltd acting as Trustee of the DomaCom Loan Fund terminated the loan agreement with DomaCom Property Sub-Funds DMC0167AU for the same amount.

As back-to-back transactions the DomaCom Loan Fund did not recognize loan assets or loan liabilities, interest income or expense with the DomaCom Loan sub-funds or DomaCom Property Sub-Funds.

DomaCom RTO Trust Pty Ltd

DomaCom RTO Trust Pty Ltd is trustee of DomaCom Rental Property Accelerator (RPA) 304/1009 Dandenong Road, Malvern East Trust and DomaCom RTO Trust for DomaCom Sub-fund 918/40 Hall Street Moonee Ponds, collectively the RTO Trusts.

The Rental Property Accelerator (RPA) product includes the provision of up to 5% of the units of a property sub-fund to the tenant of the property over a 5 year period. Initially the units are held by the RTO Trust for the benefit of future tenants and DomaCom Australia Limited to the extent the units are not transferred to the tenants.

On 17 September 2020 13,097 units were transferred to the DomaCom RTO Trust for DomaCom Sub-fund 918/40 Hall Street Moonee Ponds. The 13,097 units held by RTO Trust were valued at $11,758 at 30 June 2021.

On 9 March 2021 21,655 units were transferred to the DomaCom Rental Property Accelerator (RPA) 304/1009 Dandenong Road, Malvern East Trust. Subsequently 4,301 units were transferred to the tenant on 31 May 2021. The 17,354 units held by RTO Trust were valued at $17,912 at 30 June 2021.

NOTE 21: CONTINGENT LIABILITIES

There were no contingent liabilities at the end of the year.

NOTE 22: COMMITMENTS

There were no commitments at the end of the year.

NOTE 23: INTERESTS IN SUBSIDIARIES

Name of Subsidiary	Country of incorporation and principal place of business	Principal activity	Proportion of ownership interests held by the Group
DomaCom Australia Limited	Australia	Provision of Investment Management Services and development of platform to fractionalise assets	100%
DomaCom Singapore Private Limited	Singapore	Sales and marketing of fractionalised asset product	100%
DomaCom Platform Services Pty Ltd	Australia	Development of platform to fractionalise assets	100%
DomaCom Loan Pty Ltd	Australia	Trustee for DomaCom Loan Fund	100%
DomaCom RTO Reserve Pty	Australia	Trustee for DomaCom Rental Property Accelerator (RPA) trusts	
DomaCom Administration Pty Ltd	Australia	Administration of the Senior Equity Release product	100%

NOTE 24: FINANCIAL INSTRUMENTS

Categories of financial instruments

	2021 $	2020 $
Financial Assets		
Cash and cash equivalents	353,204	1,453,970
Trade and other receivables #	179,832	141,309
	533,036	1,595,279
Financial Liabilities		
Trade and other payables #*	495,361	563,801
Current Borrowings #	3,224,648	-
Non-Current borrowings #	-	2,704,680
	3,720,009	3,268,481

Carried at amortised cost
* Repayable within 6 months

Risk management objectives and policies

The Group is exposed to various risks in relation to financial instruments. The Group's financial assets and liabilities by category are summarised above. The main types of risks are liquidity risk, credit risk and market risk. The Company's risk management is coordinated through the Chief Compliance and Risk Officer, in close cooperation with the Board of Directors (the "Board") and the Chief Financial Officer.

Liquidity risk analysis

Liquidity risk is the risk that the Group might be unable to meet its obligations. The Group manages its liquidity needs by monitoring forecast cash inflows and outflows due in day-to-day business. Net cash requirements are compared to available cash in order to maintain a cash surplus. Funding for long-term liquidity needs sourced through additional capital raising.

The Group's non-derivative financial liabilities have contractual maturities (including interest payments where applicable) as summarised below:

	Within 6 months ($)	6-12 months	1-5 years ($)
30 June 2021			
Trade payable and other payables	495,361	-	-
4 Year Unsecured Convertible Notes	48,973	654,452	-
3 Year Secured Convertible Notes	3,143,973	-	-
Lease repayment	11,699	-	-
30 June 2020			
Trade payable and other payables	563,801	-	-
4 Year Unsecured Convertible Notes	32,589	32,411	703,425
3 Year Secured Convertible Notes	223,068	219,432	3,143,973
Lease repayment	11,699	-	-

NOTE 24: FINANCIAL INSTRUMENTS (CONTINUED)

Credit Risk Analysis

Credit risk is the risk that a counterparty fails to discharge an obligation to the Group. The Group's maximum exposure to credit risk is limited to the carrying amount of financial assets recognised at the reporting date, as summarised in Note 7.

The Group continuously monitors defaults of customers and other counterparties, identified either by individual or group and incorporates this information into its credit risk controls. The Group's policy is to deal only with creditworthy counterparties.

The Group's management considers that all the above financial assets that are not impaired or past due for each of the reporting dates under review are of good credit quality.

In respect of trade and other receivables, the Group is not exposed to any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics.

The credit risk for cash and cash equivalents is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Market risk analysis

The Group is exposed to market risk through currency and interest rate risk.

Foreign currency denominated financial assets and liabilities which expose the Group to currency risk are disclosed below. The amounts shown are those translated into $AUD at the closing rate:

The following table illustrates the sensitivity of profit and equity in regards to the Group's financial assets and financial liabilities and the $SGD/$AUD exchange rate 'all other things being equal'. It includes only outstanding foreign currency denominated monetary items and adjusts their translation at the year end for a change in foreign currency rates. It assumes a +/- 10% change of the $SGD/$AUD exchange rate for the year ended at 30 June 2021 (2020: 10%).

If the $SGD had strengthened against the $AUD by 10% (2020: 10%) this would have had the following impact through a decrease in the Foreign Currency Translation Reserve:

Foreign Currency Sensitivity	**2021 $**	**2020 $**
SGD		
Financial assets	2,080	596
Financial liabilities	-	-
Total Exposure	2,080	596
Equity	189	(41)

For a 10% weakening of $SGD against $AUD there would be a comparable increase in the Foreign Currency Translation Reserve.

NOTE 24: FINANCIAL INSTRUMENTS (CONTINUED)

Interest Rate Sensitivity

The Company's policy is to minimise interest rate risk exposures. Interest income is earned on deposits held. The rate is reviewed on a regular basis to ensure it remains in line with the expected rate of return. Interest expense incurred on any short term borrowings is assessed to ensure it is in line with market expectations. The Company's policy is not to enter into any long term borrowing.

The following table illustrates the sensitivity of profit and equity to a reasonably possible change in interest rates of +/- 1% (2020: +/- 1%). These changes are considered to be reasonably possible based on observation of current market conditions. The calculations are based on a change in the average market interest rate for each period, and the financial instruments held at each reporting date that are sensitive to changes in interest rates. All other variables are held constant.

Interest Rate Sensitivity	Loss for the period $ +1%	Loss for the period $ -1%
30 June 2021	(15,569)	15,569
30 June 2020	(18,434)	18,434

Fair value Measurements

This note provides information about how the Group determines fair values of financial assets and financial liabilities.

<u>Fair value of the Groups financial assets and financial liabilities that are measured at fair value on a recurring basis</u>

Some of the Consolidated Entity's financial assets and financial liabilities are measured at fair value at the end of each reporting period. The following table gives information about how the fair values of these financial assets and financial liabilities are determined (in particular, the valuation technique(s) and inputs used).

Financial assets/(liabilities)	Fair value 30 June 2021 ($)	Fair value 30 June 2020 ($)	Fair value hierarchy	Valuation technique(s) and key input(s)
13,097 units held by DomaCom RTO Trust for DomaCom Sub-fund 918/40 Hall Street Moonee Ponds	$11,758	-	Level 1	Quoted price for units in DomaCom Property Sub-Fund
17,354 units held by DomaCom Rental Property Accelerator (RPA) 304/1009 Dandenong Road, Malvern East Trust	$17,912	-	Level 1	Quoted price for units in DomaCom Property Sub-Fund

NOTE 25 PARENT ENTITY INFORMATION

	2021 $	2020 $
Current Assets	374	31,484
Total Assets	1,880,225	2,477,519
Current Liabilities	16,205	49,205
Total Liabilities	3,240,854	2,753,885
Net Assets	(1,360,629)	(276,366)
Issued Capital	37,562,168	33,556,078
Share based payment reserve	249,600	249,600
Equity compensation reserve	-	67,452
Convertible note equity reserve	1,222,874	1,222,874
Equity option reserve	482,295	482,295
Retained earnings	(35,854,665)	(30,076,921)
Current earnings	(5,022,901)	(5,777,744)
Total Equity	(1,360,629)	(276,366)

NOTE 26: SUBSEQUENT EVENTS

Subsequent to balance date and prior to the issuing of this report, the following events have occurred.

- The Group entered into a new 12 month lease agreement for the Melbourne offices effective 1 August 2021.

- The Company is undertaking a Private Placement (ASX Announcement 13 July 2021) to issue up to 30,506,852 Shares to sophisticated and institutional investors at a price of $0.06551 to raise up to $2.0m (before costs). The revised proposed issue date is 1 November 2021 (ASX Announcement 18 October 2021).

- The Company has renegotiated the Terms of the Secured Convertible Notes (ASX Announcement 23 July 2021). The Variation Deed and Amended Convertible Note Deed were signed on 22 July 2021. Subject to a number of Conditions Precedent, the Maturity Date of the 2,950,000 Secured Convertible Notes has been extended to 1 July 2022.

- The Company undertook a non-underwritten non-renounceable 1 for 5 Entitlement Offer (ASX Announcement 30 July 2021) to issue up to 61,158,762 Shares at a price of $0.066 to raise up to $4.0m (before costs). The Entitlement Offer closed on 2 September 2021 having raised $230,089 leaving $3,806,389 available to be taken up as part of the Shortfall Offer (ASX Announcement 7 September 2021). The Shortfall Offer will remain open for up to 3 months following the Closing Date of the Entitlement Offer.

- On 4 September 2020 the Company announced entering into an Agreement with AustAgri Group Limited to bring a planned series of agricultural businesses (Cedar Meats and other related businesses) into a sub-Fund on the DomaCom Platform (**AustAgri Transaction**). If the transaction completes and the sub-Fund is established, DomaCom will act as the investment manager of the sub-Fund and will be entitled to earn fees as a result. The AustAgri Transaction is subject to a number of conditions precedent (including DomaCom completing the necessary due diligence to its satisfaction and DomaCom Shareholder approval) which may or may not be fulfilled. No assurance can be given that the AustAgri Transaction and establishment of the sub-Fund will complete. On 13 October 2021 DomaCom provided an update to the ASX that the acquisition of Cedar Meats by AustAgri had completed.

- As part of a process of Board renewal and as a product of the stage of DomaCom's development, non-Executive Directors Mr David Archbold and Mr Peter Church OAM retired from the Board of DomaCom Limited on 24 August 2021.

There have been no other events subsequent to period end that require disclosure.

DOMACOM LIMITED
ABN 69 604 384 885

DIRECTORS' DECLARATION

In the opinion of the directors of DomaCom Limited

a the consolidated financial statements and notes of DomaCom Limited are in accordance with the *Corporations Act 2001*, including:

   i giving a true and fair view of its financial position as at 30 June 2021 and of its performance for the financial period ended on that date; and

   ii complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Regulations 2001 and other mandatory professional reporting requirements, and

b there are reasonable grounds to believe that DomaCom Limited will be able to pay its debts as and when they become due and payable, and

c DomaCom Limited has included in the notes to the financial statements an explicit and unreserved statement of compliance with International Financial Reporting Standards.

Signed in accordance with a resolution of the directors:

Grahame D Evans
Chairman

Arthur Naoumidis
Director

26 October 2021

Grant Thornton

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Independent Auditor's Report

To the Members of DomaCom Limited

Report on the audit of the financial report

Opinion

We have audited the financial report of DomaCom Limited (the Company) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2021, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In our opinion, the accompanying financial report of the Group is in accordance with the *Corporations Act 2001*, including:

a giving a true and fair view of the Group's financial position as at 30 June 2021 and of its performance for the year ended on that date; and

b complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Material uncertainty related to going concern

We draw attention to Note 3(q) in the financial statements, which indicates that the Group incurred a net loss of $5,022,557 during the year ended 30 June 2021, and as of that date, the Group's has negative net working capital of $2,950,490 and a net asset deficiency of $1,360,629. As stated in Note 3(q), these events or conditions indicate that a material uncertainty exists that may cast doubt on the Group's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

In addition to the matter described in the *Material uncertainty related to going concern* section, we have determined the matters described below to be the key audit matters to be communicated in our report.

Key audit matter	How our audit addressed the key audit matter
Capitalisation of Software development costs (Note 10)	
The Group capitalises costs that are directly attributable to the development of intangibles assets in accordance with AASB 138 *Intangible Assets*. AASB 138 provides that an entity may only capitalise costs that meet specific capitalisation criteria. This area is a key audit matter due to the inherent subjectivity required in determining whether the costs capitalised meet the requirements of AASB 138.	Our procedures included, amongst others: • enquiring with management to obtain and document an understanding of their process and the design of controls relating to the capitalisation of software development costs and their compliance with AASB 138; • evaluating the Group's position that the underlying assets is in the development phase, as well as the entity's ability to demonstrate technical feasibility, that the asset will generate probable future economic benefits, the ability to bring the asset to completion for use or sale, amongst other requirements of AASB 138; • obtaining the supporting model and on a sample basis, agreeing internal salary costs and other costs capitalised to supporting documentation; • assessing the eligibility of expenditure capitalised for compliance with development recognition requirements under AASB 138; • assessing the allocation of costs between separately identifiable intangible assets; and • assessing the adequacy of the relevant disclosures in the financial statements.
Intangible asset – Impairment (Note 3(f) and (r))	
Given the nature of the industry in which the Group operates, there is a risk that there could be a material impairment to intangible asset balances. AASB 136 *Impairment of Assets* requires that an entity assess at the end of each reporting period possible internal or external indicators of impairment, as well as evaluate intangible assets not yet placed into service at least annually for impairment. The Group has determined there is one cash generating unit (CGU) and evaluates the CGU for impairment by comparing the CGU's fair value less costs of disposal to its carrying amount. This area is a key audit matter due to the inherent subjectivity required in measuring the recoverable amount.	Our procedures included, amongst others: • obtaining management's position paper documenting their assessment relating to the determination of CGUs and potential impairment indicators; • evaluating management's assessed carrying value of the intangible asset calculated based on its expected fair value less cost to sell, including critically assessing key assumptions and inputs for reasonableness and accuracy; and • assessing the adequacy of the relevant disclosures in the financial statements.

Information other than the financial report and auditor's report thereon

The Directors are responsible for the other information. The other information comprises the information included in the Group's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the financial report

The Directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/auditors_responsibilites/ar1_2020.pdf. This description forms part of our auditor's report.

Report on the remuneration report

Opinion on the remuneration report

We have audited the Remuneration Report included in pages 10 to 13 of the Directors' report for the year ended 30 June 2021.

In our opinion, the Remuneration Report of DomaCom Limited, for the year ended 30 June 2021 complies with section 300A of the *Corporations Act 2001*.

Responsibilities

The Directors of the Company are responsible for the preparation and presentation of the Remuneration Report in accordance with section 300A of the *Corporations Act 2001*. Our responsibility is to express an opinion on the Remuneration Report, based on our audit conducted in accordance with Australian Auditing Standards.

Grant Thornton

Grant Thornton Audit Pty Ltd
Chartered Accountants

D G Ng
Partner – Audit & Assurance

Melbourne, 26 October 2021

DOMACOM LIMITED
ABN 69 604 384 885
SHAREHOLDER INFORMATION

Additional information required by the ASX Limited Listing Rules and not disclosed elsewhere in this report is set out below. The information is effective as at 18 October 2021.

Substantial Shareholders

HALO INVESTMENT CO PTY LTD	54,220,850
FQC FINTECH 2 PTY LTD	44,166,666
BROWN RIVER INVESTMENTS PTY LTD <BROWN RIVER SUPER FUND A/C>	16,910,333

Voting rights

Ordinary Shares: On a show of hands, every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

Distribution of equity security holders

Holding Ranges	Ordinary Shares	%
1-1,000	18	0.00
1,001-5,000	167	0.19
5,001-10,000	141	0.35
10,001-100,000	357	4.47
100,001-9,999,999,999	250	94.99
Totals	**933**	**100.00**

Twenty (20) largest shareholders	Number of shares held	% of issued shares
HALO INVESTMENT CO PTY LTD	54,220,850	17.57%
FQC FINTECH 2 PTY LTD	44,166,666	14.31%
BROWN RIVER INVESTMENTS PTY LTD <BROWN RIVER SUPER FUND A/C>	16,910,333	5.48%
MR ARTHUR NAOUMIDIS & MRS KATHRYN MARGARET NAOUMIDIS <THE NAOUMIDIS A/C>	12,240,285	3.97%
YASSINE CORPORATION PTY LTD <YASSINE FAMILY A/C>	12,198,234	3.95%
BOVINGDON RETIREMENT FUND PTY LTD <BOVINGDON RET FUND A/C>	8,116,669	2.63%
TAYCO INVESTMENTS PTY LTD	5,873,774	1.90%
UCAN NOMINEES PTY LTD <COWEN FAMILY A/C>	5,464,111	1.77%
CITICORP NOMINEES PTY LIMITED	4,979,242	1.61%
SONENBERG SUPERANNUATION PTY LTD <N SONENBERG SUPER FUND A/C>	4,663,333	1.51%
BNP PARIBAS NOMINEES PTY LTD <IB AU NOMS RETAILCLIENT DRP>	4,146,337	1.34%
MR MARK DAVID SINCLAIR	4,065,909	1.32%
RACT SUPER PTY LTD <RAND SUPER FUND A/C>	4,000,000	1.30%
NO TAX BILL PTY LTD <ACANTO SUPER FUND A/C>	3,300,000	1.07%
CATHRYN NOLAN & STEPHEN JOYCE <NOLAN JOYCE FAMILY A/C>	3,037,982	0.98%
GOLFER'S DELIGHT PTY LTD <GRAHAM GEORGE GORMAN S/F A/C>	2,845,000	0.92%
TORONTO COVE PTY LTD <TORONTO COVE SUPER FUND A/C>	2,562,500	0.83%
A W MAHLER PTY LTD <THE MAHLER SUPER FUND A/C>	2,420,432	0.78%
J P MORGAN NOMINEES AUSTRALIA PTY LIMITED	2,396,894	0.78%
GRAYSON NOMINEES PTY LTD <GRAYSON INVESTMENT A/C>	2,000,000	0.65%
Total Securities of Top 20 Holdings	199,608,551	64.68%
Total of Securities	**308,600,684**	

Unissued equity securities

Nil

Securities exchange

The Company is listed on the Australian Securities Exchange.

DOMACOM LIMITED
ABN 69 604 384 885
CORPORATE INFORMATION

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

Level 6
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VIC 3000

Tel: 01300 365 930

DIRECTORS

Grahame D Evans
Arthur Naoumidis
Ross A Laidlaw
George D Paxton
Matthew Roberts
Hilal Yassine

COMPANY SECRETARY

Philip JR Chard

SHARE REGISTRY

Boardroom Pty Limited
Level 12, 225 George Street
Sydney
NSW 2000

AUDITOR

Grant Thornton
Collins Square
727 Collins Street
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VIC 3008