

# **Celeste Australian Small Companies Fund**

ARSN 093 539 416

## **Interim Report**

**For the half-year ended 31 December 2018**

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## Interim Report

## For the half-year ended 31 December 2018

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This interim report does not include all the notes of the type normally included in an annual financial report. Accordingly, this interim report is to be read in conjunction with the annual report for the year ended 30 June 2018 and any public announcements made in respect of Celeste Australian Small Companies Fund during the interim reporting period in accordance with the continuous disclosure requirements of the *Corporations Act 2001*.

This interim report covers Celeste Australian Small Companies Fund as an individual entity.

The Responsible Entity of Celeste Australian Small Companies Fund is The Trust Company (RE Services) Limited (ABN 45 003 278 831) (AFSL 235150).

The Responsible Entity's registered office is:

Level 18  
123 Pitt Street  
Sydney NSW 2000

## **Directors' Report**

The Directors of The Trust Company (RE Services) Limited (part of Perpetual Limited) (ABN 45 003 278 831) (AFSL 235150), the Responsible Entity of Celeste Australian Small Companies Fund, present their report together with the interim financial statements of Celeste Australian Small Companies Fund (the "Fund") for the half-year ended 31 December 2018.

### **Principal activities**

The Fund is a registered managed investment scheme domiciled in Australia.

The Fund principally invests in a portfolio of smaller companies, trusts and other entities listed on the Australian Securities Exchange (ASX) that fall outside the S&P/ASX 100 Index in accordance with the Product Disclosure Statement and the provisions of the Fund's Constitution.

The Fund did not have any employees during the half-year.

There were no significant changes in the nature of the Fund's activities during the half-year.

The various service providers of the Fund are detailed below:

<b>Service</b>	<b>Provider</b>
Responsible Entity	The Trust Company (RE Services) Limited
Investment Manager	Celeste Funds Management Limited
Custodian and Administrator	Link Fund Solutions Pty Limited
Statutory Auditor	Ernst & Young

### **Directors**

The following persons held office as Directors of The Trust Company (RE Services) Limited during the half-year or since the end of the half-year and up to the date of this report:

Glenn Foster

Christopher Green (resigned 17 October 2018)

Michael Vainauskas

Andrew McIver (Alternate Director for Michael Vainauskas)

Vicki Riggio

Gillian Larkins (Alternate Director for Glenn Foster) (resigned 12 October 2018)

Phillip Blackmore (Alternate Director for Christopher Green and Vicki Riggio) (appointed 6 July 2018)

Phillip Blackmore (Alternate Director for Christopher Green) (resigned 17 October 2018)

Richard McCarthy (appointed 17 October 2018)

Directors were in office for this entire period except where stated otherwise.

**Review and results of operations**

During the half-year, the Fund invested in accordance with the investment objective and guidelines as set out in the governing documents of the Fund and in accordance with the provision of the Fund's Constitution.

The performance of the Fund, as represented by the results of its operations, was as follows:

	<b>Half-year ended</b>	
	<b>31 December 2018</b>	<b>31 December 2017</b>
Operating profit/(loss) for the half year (\$'000)	<b>(15,008)</b>	6,088
Distributions paid and payable (\$'000)	<b>1,502</b>	688
Distributions (cents per unit)	<b>6.5200</b>	4.0329

**Significant changes in state of affairs**

In the opinion of the Directors, there were no significant changes in the state of affairs of the Fund that occurred during the financial period.

**Matters subsequent to the end of the financial period**

No matter or circumstance has arisen since 31 December 2018 that has significantly affected, or may significantly affect:

- (i) the operations of the Fund in future financial period, or
- (ii) the results of those operations in future financial period, or
- (iii) the state of affairs of the Fund in future financial period.

**Rounding of amounts to the nearest thousand dollars**

The Fund is an entity of a kind referred to in *ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2016/191* issued by Australian Securities and Investments Commission (ASIC) relating to the 'rounding off' of amounts in the Directors' Report. Amounts in the Directors' Report have been rounded to the nearest thousand dollars in accordance with that ASIC Corporations Instrument, unless otherwise indicated.

**Auditor's Independence Declaration**

A copy of the Auditor's Independence Declaration as required under section 307C of the *Corporations Act 2001* is set out on page 4.

This report is made in accordance with a resolution of the Directors of The Trust Company (RE Services) Limited.

  
 Director  
 The Trust Company (RE Services) Limited

Sydney  
 13 March 2019



Ernst & Young  
200 George Street  
Sydney NSW 2000 Australia  
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## Auditor's Independence Declaration to the Directors' of The Trust Company (RE Services) Ltd

As lead auditor for the review of the half-year financial report of Celeste Australian Small Companies Fund for the half-year ended 31 December 2018, I declare 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 review; and
- b) no contraventions of any applicable code of professional conduct in relation to the review.

Ernst & Young

Rohit Khanna  
Partner  
13 March 2019

**Celeste Australian Small Companies Fund  
Statement of Comprehensive Income  
For the half-year ended 31 December 2018**

**Statement of Comprehensive Income**

		<b>Half-year ended</b>	
		<b>31 December 2018</b>	31 December 2017
Notes		<b>\$'000</b>	\$'000
<b>Investment income</b>			
	Interest income from financial assets at amortised cost	20	4
	Dividend and distribution income	1,769	1,036
4	Net gains/(losses) on financial instruments at fair value through profit or loss	(16,300)	5,437
	Other income	9	-
	<b>Total investment income/(loss)</b>	<b>(14,502)</b>	6,477
<b>Expenses</b>			
	Management fees	432	352
	Transaction costs	74	37
	<b>Total operating expenses</b>	<b>506</b>	389
	<b>Operating profit/(loss) for the half-year</b>	<b>(15,008)</b>	6,088
<b>Finance costs attributable to unitholders</b>			
7	Distributions to unitholders	-	(688)
6	(Increase)/decrease in net assets attributable to unitholders	-	(5,400)
	<b>Profit/(loss) for the half-year</b>	<b>(15,008)</b>	-
	<b>Other comprehensive income for the half-year</b>	-	-
	<b>Total comprehensive income for the half-year</b>	<b>(15,008)</b>	-

*The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.*

**Celeste Australian Small Companies Fund  
Statement of Financial Position  
As at 31 December 2018**

**Statement of Financial Position**

		<b>As at</b>	
		<b>31 December 2018</b>	30 June 2018
Notes		<b>\$'000</b>	\$'000
<b>Assets</b>			
	Cash and cash equivalents	1,839	2,273
	Receivables	29	159
	Due from brokers - receivable for securities sold	16	128
	Financial assets at fair value through profit or loss	68,009	62,704
3, 5	<b>Total assets</b>	<b>69,893</b>	65,264
<b>Liabilities</b>			
	Distributions payable	1,502	519
	Payables	297	186
	Due to brokers - payable for securities purchased	-	309
	<b>Total liabilities</b>	<b>1,799</b>	1,014
	<b>Net assets attributable to unitholders - equity</b>	<b>68,094</b>	64,250
6			

*The above Statement of Financial Position should be read in conjunction with the accompanying notes.*

**Celeste Australian Small Companies Fund  
Statement of Changes in Equity  
For the half-year ended 31 December 2018**

**Statement of Changes in Equity**

	Half-year ended	
	31 December 2018	31 December 2017
	\$'000	\$'000
<b>Total equity at the beginning of the half-year</b>	<b>64,250</b>	-
<b>Comprehensive income for the half-year</b>		
Profit/(loss) for the half-year	(15,008)	-
Other comprehensive income	-	-
<b>Total comprehensive income</b>	<b>(15,008)</b>	-
<b>Transactions with unitholders</b>		
Applications	24,459	-
Redemptions	(4,209)	-
Reinvestment of distributions	104	-
Distributions paid and payable	(1,502)	-
<b>Total transactions with unitholders</b>	<b>18,852</b>	-
<b>Total equity at the end of the half-year*</b>	<b>68,094</b>	-

\* As at 30 June 2018, the Fund's units have been reclassified from financial liability to equity.

*The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.*



**Celeste Australian Small Companies Fund**  
**Statement of Cash Flows**  
**For the half-year ended 31 December 2018**

**Statement of Cash Flows**

	Half-year ended	
	31 December 2018 \$'000	31 December 2017 \$'000
<b>Cash flows from operating activities</b>		
Proceeds from sale of financial instruments at fair value through profit or loss	13,284	13,490
Purchase of financial instruments at fair value through profit or loss	(35,086)	(13,771)
Interest income received	20	4
Dividends and distributions received	1,906	948
Other income received	9	-
Management fees paid	(352)	(343)
Transaction costs paid	(73)	(38)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(20,292)</b>	<b>290</b>
<b>Cash flows from financing activities</b>		
Proceeds from applications by unitholders	24,461	6,569
Payments for redemptions by unitholders	(4,188)	(7,831)
Distributions paid	(415)	(658)
<b>Net cash inflow/(outflow) from financing activities</b>	<b>19,858</b>	<b>(1,920)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(434)</b>	<b>(1,630)</b>
Cash and cash equivalents at the beginning of the half-year	2,273	2,624
<b>Cash and cash equivalents at the end of the half-year</b>	<b>1,839</b>	<b>994</b>
<b>Non-cash financing activities</b>		
Issue of units under the distribution reinvestment plan	104	83

*The above Statement of Cash Flows should be read in conjunction with the accompanying notes.*

**Contents of the notes to the financial statements**

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## **1 General information**

These interim financial statements cover Celeste Australian Small Companies Fund (the "Fund") as an individual entity. The Fund is an Australian registered managed investment scheme, which was constituted on 29 May 1998 and commenced operations on 31 May 1998. The Fund will terminate on 28 May 2078 unless terminated earlier in accordance with the provisions of the Fund's Constitution.

The Responsible Entity of the Fund is The Trust Company (RE Services) Limited (ABN 45 003 278 831) (AFSL 235150) (the "Responsible Entity"). The Responsible Entity's registered office is Level 18, 123 Pitt Street, Sydney, NSW 2000. The Responsible Entity is incorporated and domiciled in Australia.

These interim financial statements of the Fund are for the half-year ended 31 December 2018. These interim financial statements are presented in the Australian dollars, which is the functional currency of the Fund.

The Fund principally invests in a portfolio of smaller companies, trusts and other entities listed on the Australian Securities Exchange (ASX) that fall outside the S&P/ASX 100 Index in accordance with the Product Disclosure Statement and the provisions of the Fund's Constitution.

The interim financial statements were authorised for issue by the Directors of the Responsible Entity on the date the Directors' declaration was signed. The Directors of the Responsible Entity have the power to amend and reissue the interim financial statements.

## **2 Basis of preparation**

These interim financial statements have been prepared in accordance with Australian Accounting Standards AASB 134 *Interim Financial Reporting* and the *Corporations Act 2001*. Compliance with AASB 134 ensures compliance with International Financial Reporting Standards IAS 34 *Interim Financial Reporting*.

These interim financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these interim financial statements are to be read in conjunction with the annual financial statements for the year ended 30 June 2018 and any public announcements made in respect of the Fund during the interim reporting period in accordance with the continuous disclosure requirements of the *Corporations Act 2001*.

### **(a) Significant accounting policies**

Except as disclosed below, the accounting policies in these interim financial statements are the same as those applied in the Fund's financial statements for the year ended 30 June 2018.

The Fund had to change some of its accounting policies as a result of new and revised accounting standards which became effective for the first time in the current reporting period. The affected policies are:

- AASB 9 *Financial Instruments* (and applicable amendments)

AASB 9 became effective for annual periods beginning on or after 1 January 2018. It addresses the classification, measurement and derecognition of financial assets and liabilities and replaces the multiple classification and measurement models in AASB 139. The derecognition rules have not changed from the previous requirements, and the Fund does not apply hedge accounting. AASB 9 introduces a new impairment model. However, as the Fund's investments are all held at fair value through profit or loss, the change in impairment rules does not have a material impact on the Fund. The adoption of AASB 9 does not have a significant impact on the Fund's accounting policies or the amounts recognised in the interim financial statements.

## **2 Basis of preparation (continued)**

### **(a) Significant accounting policies (continued)**

- AASB 15 *Revenue from Contracts with Customers*

AASB 15 replaces AASB 118 *Revenue* which covers contracts for goods and services and AASB 111 *Construction Contracts* which covers construction contracts. AASB 15 is based on the principle that revenue is recognised when control of a good or service transfers to a customer - so the notion of control replaces the existing notion of risks and rewards.

The Fund's main sources of income are interest, dividends and distributions, and gains on financial instruments held at fair value. All of these are outside the scope of the new revenue standard. As a consequence, the adoption of AASB 15 does not have a significant impact on the Fund's accounting policies or the amounts recognised in the financial statements.

### **(b) Financial instruments**

#### **(i) Classification**

- Financial assets

The Fund's portfolio of financial assets is managed and performance is evaluated on a fair value basis in accordance with the Fund's documented investment strategy. The Fund's policy is for the Responsible Entity to evaluate the information about these financial assets on a fair value basis together with other related financial information.

The Fund has assessed the classification of financial instruments as at the date of initial application and has applied such classification retrospectively. Based on that assessment all financial assets previously held at fair value continue to be measured at fair value.

The Fund holds equity securities of \$68,009,000 (2018: \$62,704,000) which had previously been designated at fair value through profit or loss. On adoption of AASB 9 these securities are classified as fair value through profit or loss.

#### **Investment income**

Interest income from financial assets at amortised cost is recognised on a time-proportionate basis using the effective interest method and includes interest from cash and cash equivalents.

## **3 Fair value measurement**

The Fund measures and recognises financial assets at fair value through profit or loss on a recurring basis.

The Fund has no assets or liabilities measured at fair value on a non-recurring basis in the current reporting period.

AASB 13 *Fair value Measurement* requires disclosure of fair value measurements by level of the following fair value measurement hierarchy:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1),
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly (level 2), and
- Inputs for the asset or liability that are not based on observable market data (unobservable inputs) (level 3).

### 3 Fair value measurement (continued)

(a) *Fair value in an active market (level 1)*

The fair value of financial assets and liabilities traded in active markets (such as listed equity securities) is based on their quoted market prices at the close of trading at the end of the reporting period without any deduction for estimated future selling costs.

The quoted market price used for financial assets held by the Fund is the last sale price.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

An active market is a market in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

(b) *Recognised fair value measurements*

The table below presents the Fund's financial assets measured and recognised at fair value as at 31 December 2018 and 30 June 2018.

<b>At 31 December 2018</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>	<b>Total \$'000</b>
<b>Financial assets at fair value through profit or loss</b>				
Australian equity securities	68,009	-	-	68,009
<b>Total financial assets at fair value through profit or loss</b>	<b>68,009</b>	<b>-</b>	<b>-</b>	<b>68,009</b>
At 30 June 2018				
Financial assets at fair value through profit or loss				
Australian equity securities	62,704	-	-	62,704
<b>Total financial assets at fair value through profit or loss</b>	<b>62,704</b>	<b>-</b>	<b>-</b>	<b>62,704</b>

(c) *Transfers between levels*

Management's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

There were no transfers between levels in the fair value hierarchy at the end of the reporting period.

(d) *Financial instruments not carried at fair value*

The carrying value of receivables and payables are expected to be settled within 12 months and approximate their fair values.

#### 4 Net gains/(losses) on financial instruments at fair value through profit or loss

Net gains/(losses) recognised in relation to financial assets at fair value through profit or loss:

	Half-year ended	
	31 December 2018 \$'000	31 December 2017 \$'000
Net realised gain/(loss) on financial assets at fair value through profit or loss	690	(10)
Net unrealised gain/(loss) on financial assets at fair value through profit or loss	(16,990)	5,447
Net gains/(losses) on financial assets at fair value through profit or loss	(16,300)	5,437
<b>Total net gains/(losses) on financial instruments at fair value through profit or loss</b>	<b>(16,300)</b>	<b>5,437</b>

#### 5 Financial assets at fair value through profit or loss

	As at	
	31 December 2018 \$'000	30 June 2018 \$'000
Australian listed equity securities	68,009	62,704
<b>Total financial assets at fair value through profit or loss</b>	<b>68,009</b>	<b>62,704</b>

An overview of the fair value measurements relating to financial assets at fair value through profit or loss is included in Note 3 to the interim financial statements.

## 6 Net assets attributable to unitholders

Under AASB 132 *Financial Instruments: Presentation*, puttable financial instruments that meet the definition of a financial liability are to be classified as equity where certain strict criteria are met. The Fund shall classify a financial instrument as an equity instrument from the date when the instrument has all the features and meets the conditions.

Prior to 30 June 2018, the Fund classified its net assets attributable to unitholders as liabilities in accordance with AASB 132. On 30 June 2018, the Fund has elected into the AMIT tax regime. The Fund's Constitution has been amended and it no longer has a contractual obligation to pay distributions to unitholders. Therefore the net assets attributable to unitholders of the Fund meet the criteria set out under AASB 132 and are classified as equity from 30 June 2018 onwards.

As a result of the reclassification of net assets attributable to unitholders from liabilities to equity, the Fund's distributions are no longer classified as finance costs in the Statement of Comprehensive Income, but rather as dividends paid in the Statement of Changes in Equity.

Movements in the number of units and net assets attributable to unitholders during the half-year were as follows:

	Half-year ended			
	31 December 2018	31 December 2018	31 December 2017	31 December 2017
	Units '000	\$'000	Units '000	\$'000
Opening balance	17,461	64,250	17,375	55,930
Applications	6,811	24,459	1,934	6,568
Redemptions	(1,255)	(4,209)	(2,264)	(7,679)
Reinvestment of distributions	28	104	25	83
Increase/(decrease) in net assets attributable to unitholders	-	-	-	5,400
Distributions paid and payable	-	(1,502)	-	-
Profit/(loss) for the half-year	-	(15,008)	-	-
<b>Closing balance</b>	<b>23,045</b>	<b>68,094</b>	17,070	60,302

Net assets attributable to unitholders are classified as equity at 31 December 2018 and as a financial liability at 31 December 2017.

As stipulated within the Fund's Constitution, each unit represents a right to an individual unit in the Fund and does not extend to a right to the underlying assets of the Fund.

## 7 Distributions to unitholders

	Half-year ended			
	31 December 2018	31 December 2018	31 December 2017	31 December 2017
	\$'000	CPU	\$'000	CPU
December (payable)	1,502	6,5200	688	4,0329
<b>Total</b>	<b>1,502</b>	<b>6,5200</b>	688	4,0329

Distributions to unitholders are classified as distributions paid and payable in the Statement of Changes in Equity for the half-year ended 31 December 2018 and as finance costs in the Statement of Comprehensive Income for the half-year ended 31 December 2017.

## 8 Remuneration of auditor

During the half-year the following fees were paid or payable for services provided by the auditor of the Fund:

	Half-year ended	
	31 December 2018	31 December 2017
	\$	\$
<b>Ernst &amp; Young</b>		
<i>Audit and other assurance services</i>		
Review of financial statements	7,000	6,500
Total remuneration for audit and other assurance services	<b>7,000</b>	6,500

The auditor's remuneration is borne by the Investment Manager and not re-charged to the Fund.

## 9 Events occurring after the reporting period

No significant events have occurred since the end of the half-year which would have an impact on the financial position of the Fund as disclosed in the Statement of Financial Position as at 31 December 2018 or on the results and cash flows of the Fund for the half-year ended on that date.

## 10 Contingent assets and liabilities and commitments

There are no contingent assets, liabilities or commitments as at 31 December 2018 and 30 June 2018.



### Directors' Declaration

In the opinion of the Directors of the Responsible Entity:

- (a) The interim financial statements and notes set out on pages 5 to 15 are in accordance with the *Corporations Act 2001*, including:
  - (i) complying with Australian Accounting Standards, the *Corporations Regulations 2001* and other mandatory professional reporting requirements; and
  - (ii) giving a true and fair view of the Fund's financial position as at 31 December 2018 and of its performance for the half-year ended on that date.
- (b) There are reasonable grounds to believe that the Fund will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Directors of The Trust Company (RE Services) Limited.



Director  
The Trust Company (RE Services) Limited

Sydney  
13 March 2019

# Independent Auditor's Review Report to the Unitholders of Celeste Australian Small Companies Fund

## Report on the Half-Year Financial Report

### Conclusion

We have reviewed the accompanying half-year financial report of Celeste Australian Small Companies Fund (the Fund), which comprises the statement of financial position as at 31 December 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the half-year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the half-year financial report of the Fund is not in accordance with the *Corporations Act 2001*, including:

- a) giving a true and fair view of the Fund's financial position as at 31 December 2018 and of its financial performance for the half-year ended on that date; and
- b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

### Directors' Responsibility for the Half-Year Financial Report

The directors of The Trust Company (RE Services) Limited, as the Responsible Entity of the Fund, are responsible for the preparation of the half-year 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 half-year financial report that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including: giving a true and fair view of the Fund's financial position as at 31 December 2018 and its financial performance for the half-year ended on that date; and complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*. As the auditor of the Fund, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



## Independence

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

A handwritten signature in grey ink that reads 'Ernst &amp; Young'.

Ernst & Young

A handwritten signature in grey ink that reads 'Rohit Khanna'.

Rohit Khanna  
Partner  
Sydney  
13 March 2019