

OMNI MARKET TIDE

OMNI MARKET TIDE LIMITED

(formerly known as SWW Energy Limited)

ABN 60 096 687 839

**Appendix 4D
and
Half -Year Financial Report**

30 June 2015

CORPORATE DIRECTORY

Directors

Glenn Vassallo	<i>Non-Executive Chairman</i>
Megan Boston	<i>Managing Director</i>
Ross Blair-Holt	<i>Non-Executive Director</i>
John Mactaggart	<i>Non-Executive Director</i>
Kenneth Pickard	<i>Non-Executive Director</i>

Company Secretary

Matthew Foy

Registered Office

Office J, Level 2, 1139 Hay Street
WEST PERTH WA 6005
Tel: (08) 9486 4036
Fax: (08) 9486 4799

Share Register

Link Market Services Ltd
Level 12, 680 George Street
SYDNEY NSW 2000
Tel: (02) 8280 7111
Fax: (02) 9287 0303

Auditor

BDO Audit (WA) Pty Ltd
38 Station Street
SUBIACO WA 6008

Stock Exchange Listing

Australian Securities Exchange
Level 40, Central Park
152-158 St Georges Terrace
PERTH WA 6000
Code: **OMT**

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Appendix 4D

OMNI MARKET TIDE LIMITED

ABN 60 096 687 839

Half-Year Report – 30 June 2015

RESULTS FOR ANNOUNCEMENT TO THE MARKET

(This information should be read in conjunction with the last annual report and any announcements to the market by Omni Market Tide Limited (the **Company**) during the period)

	Half - Year Ended 30/06/15 \$A	Half - Year Ended 30/06/14 \$A	Amount change \$A	Percentage change %
Revenue from ordinary activities	4,352	7,625	(3,273)	Down 43%
Loss from ordinary activities after tax attributable to members	(221,096)	(46,988)	(174,108)	Down 370%

Dividends (distributions)

There are no dividends proposed by the Company.

	Current period	Previous corresponding period
Net tangible asset backing per ordinary security	0.16 cents	0.17 cents

Independent Auditor's Review Report

The Independent Auditor's Review Report can be found on page 17 of the attached financial report for the Half Year ended 30 June 2015.



Megan Boston
Managing Director
31 August 2015

The information required by listing rule 4.2A is contained in both this Appendix 4D and the attached half-year report. This half-yearly reporting information should be read in conjunction with the most recent annual financial report of the company.

Omni Market Tide Limited

Interim Financial Report

ABN 60 096 687 839

Half-Year Ended 30 June 2015

OMNI MARKET TIDE LIMITED
DIRECTORS' REPORT
FOR THE HALF-YEAR ENDED 30 JUNE 2015

Your directors submit the financial report on the Company for the half-year ended 30 June 2015.

Directors

The names of directors who held office during or since the end of the half-year:

Mrs Megan Boston (appointed 22 July 2015)

Mr Glenn Vassallo (appointed 22 July 2015)

Mr Ross Blair-Holt (appointed 22 July 2015)

Mr John Mactaggart (appointed 22 July 2015)

Mr Kenneth Pickard (appointed 22 July 2015)

Mr Stuart Foster (resigned 22 July 2015)

Mr Chris Francis (appointed 2 July 2014; resigned 22 July 2015)

Mr Matthew Foy (resigned 22 July 2015)

Directors held office from the start of the period to the date of this report unless otherwise stated.

Review of Operations

The result for the overall operations of the Company for the six month period to 30 June 2015 was a loss of \$221,096 (2014: loss of \$46,988).

During the period, the Company advised that it had resolved to acquire investor relations, voting and shareholder engagement software application (**App**) developer, GRT App Pty Ltd (**GRT**), the developer of the "Omni Market Tide" application (**Omni Market Tide App** or **OMT App**). The Omni Market Tide App has been designed to improve the quality of shareholder communication while at the same time streamline shareholder general meeting processes, such as voting, which are costly and cumbersome. The Company believes that participation by shareholders in listed company general meetings is declining and stakeholders are becoming disconnected.

Market sentiment suggests that:

- Shareholder meeting and current engagement methods are too costly, time consuming, confusing for shareholders who are increasingly disengaged;
- The opportunities through mobile technology and social trends are yet to be realised in this market – no ASX200 company currently utilises this kind of technology for its annual general meetings; and
- Complex corporate law requires shareholder participation.

The Company believes that the OMT App can re-invigorate the general meeting process and improve the real-time connection between companies and its shareholders. It does this through increased communication and visibility continually through the year rather than being driven by periodic events such as AGMs. The OMT App promotes shareholder engagement, keeping shareholders informed and up to date in real time through push notifications for content such as media releases, financial results, share price data and company updates, as well as virtual real time voting, live meeting streaming, and company/shareholder messaging.

OMT App also recognises that companies are looking to improve efficiency and cut costs whilst wanting to increase the quality of the content and delivery of communication to shareholders. If content is readily available it's more likely to be consumed. With the uptake of mobile and android technology, there is prevalence for applications/apps due to their convenience, speed of access to content and browsing ease.

Features of the Omni Market Tide App:

- A secure, private and easy to use communication tool
- Real time voting and instant access to important company data and messages
- A new communications strategy for listed companies in Australia and Asia
- Easy to administer and maintain Analytic Management System with data tracking

OMNI MARKET TIDE LIMITED
DIRECTORS' REPORT
FOR THE HALF-YEAR ENDED 30 JUNE 2015

The OMT App will:

- (a) allow companies to:
 - (i) access data analytic tools, such as voting trends, location, app usage trends etc;
 - (ii) set up and manage their own investor relations portal on the app;
 - (iii) increase shareholder participation in voting by sending push notifications to remind shareholders that resolutions are open and available to vote on;
 - (iv) provide up-to-date information to shareholders firsthand alerting them to news via a "push notification" function, such as annual general meeting voting, media releases;
 - (v) increase interaction with shareholders; and

- (b) allow shareholders to:
 - (i) access and read investor and company information, meeting notices and resolutions;
 - (ii) submit direct votes for meeting resolutions, including online voting during the annual general meeting; and
 - (iii) view live streams of the annual general meeting.

In addition, the OMT App will continue to be developed over time to implement additional features which may include (such functionality may change in the future):

- (a) annual general meeting polls in lieu of paper ballot (paper forms can still be given to those without a compatible device). This will improve the speed of the process and can allow results to be immediately announced or displayed on screen; and
- (b) population of annual general meeting notices for companies, allowing a seamless and cost-effective annual general meeting process.

Key Terms of the Acquisition

On 30 November 2014, the Company entered into an agreement to acquire all of the issued share capital of GRT App (**Agreement**) for the following consideration:

- (a) 150,000,000 ordinary shares in OMT; and
- (b) 30,000,000 Class A Performance Shares (which convert into shares subject to certain terms and conditions), based on a minimum acquisition price of \$15,000,000 (**Acquisition**).

The key conditions precedent to completion of the Acquisition included:

- (a) the Company obtaining all regulatory approvals required by ASIC and ASX;
 - (b) the Company changing its name to Omni Market Tide Limited;
 - (c) the Company completing the Consolidation;
 - (d) the Company obtaining all necessary approvals from Shareholders;
 - (e) the Company issuing 10,000,000 Class B Performance Shares to Mrs Megan Boston;
 - (f) the Company providing an offer of employment to Mrs Megan Boston as Managing Director;
 - (g) the appointment of three directors nominated by the GRT App Vendors to the Board;
 - (h) the Company raising at least \$3,000,000 (in aggregate) under the Capital Raising or any Equity Raising; and
 - (i) ASX confirming the re-compliance by the Company with the ASX Listing Rules, particularly Chapters 1 and 2, and allowing the Company to recommence trading,
- (together, the **Conditions Precedent**).

The Company further agreed to provide GRT App with an interest free convertible loan of A\$500,000 in September 2014.

OMNI MARKET TIDE LIMITED
DIRECTORS' REPORT
FOR THE HALF-YEAR ENDED 30 JUNE 2015

Annual General Meeting

On the 29th of May 2015, the Company convened its Annual General Meeting (**AGM**) of Shareholders, at which approval was granted for, amongst other things:

- (a) consolidation of the Company's shares on a 1 for 20 basis, subject to the Company raising at least \$3,000,000 (in aggregate) under the public offer;
- (b) the Acquisition and related issue of shares and Class A Performance Shares to the GRT App Vendors;
- (c) issue of shares and Class B Performance Shares to Megan Boston on completion of the Acquisition;
- (d) change of the Company's name to Omni Market Tide Limited; and
- (e) the public offer under a prospectus to raise a minimum of \$3,000,000 and a maximum of \$5,000,000.

Events Subsequent to Reporting Date

Engagement by Telstra

On 30 July 2015 the Company advised that Telstra Corporation Limited had selected OMT to design Telstra's investor relations app, operating across iOS and Android platforms. OMT's engagement with Telstra is ongoing and to be delivered at a future date. The project is subject to satisfactory completion.

Share Consolidation and Public Offer

As part of the Company's re-admission to the ASX, the Company was required to undertake a consolidation of its share capital to ensure that the Company's capital structure was appropriate for it to be able to re-comply with the admission requirements of ASX. The Company set a consolidation ratio of 20 for 1 so that the Public Offer could be conducted at an issue price of \$0.10 per Share. On 20 July 2015 the consolidation of share capital was completed.

At the Company's AGM, shareholders approved a post-consolidation capital raising of up to \$5.0 million via the issue of 50,000,000 ordinary shares at \$0.10 per share, to be completed under a prospectus. The Company obtained a waiver from ASX to condition 2 of ASX Listing Rule 2.1, which would otherwise have required that the new shares pursuant to the Public Offer would have to be offered at a minimum issue price of \$0.20 per share. Subsequent to the reporting date on 13 July 2015 the Company closed the Public Offer oversubscribed, advising it had raised \$5.0 million at \$0.10 per share.

Board & Management Changes

At Completion of the Acquisition on 22 July 2015, GRT appointed five new Directors to the Board of OMT: Ms Megan Boston (CEO of GRT), Mr Glenn Vassallo (Chairman), Mr Ross Blair-Holt (Non-executive Director), Mr Kenneth Pickard (Non-executive Director) and Mr John Mactaggart (Non-executive Director). Additional information regarding the new Directors was set out in the Notice of Annual General Meeting released on 22 April 2015. In addition, Mr Stuart Foster, Mr Chris Francis and Mr Matthew Foy resigned as Directors of the Company.

OMNI MARKET TIDE LIMITED
DIRECTORS' REPORT
FOR THE HALF-YEAR ENDED 30 JUNE 2015

Readmission to the ASX Official List

Following the successful completion of the Public Offer, acquisition of GRT and appointment of the new Board and Management, the Company's securities were reinstated to quotation on the Official List of ASX on 30 July 2015.

The capital structure of the Company following the Acquisition and Public Offer is set out below:

Ordinary Shares	
Ordinary Shares (freely tradeable)	76,568,898
Ordinary Shares (escrowed until 30/7/2017)	150,000,000
Total	226,568,898
Options (quoted)	
Options ex \$0.10 expiry 31/12/2018	25,000,000
Total	25,000,000
Performance Shares	
Class A (escrowed until 30/7/2017) ¹	30,000,000
Class B (escrowed until 30/7/2017) ²	10,000,000
Total	40,000,000

Notes:

1. Class A Performance Shares have the following performance hurdles:

- (i) 7,500,000 Class A Performance Shares will convert into 7,500,000 Shares if the Audited Revenue of GRT App during any financial year is equal to or greater than \$3,000,000;
- (ii) 7,500,000 Class A Performance Shares will convert into 7,500,000 Shares if the Audited Revenue of GRT App during any financial year is equal to or greater than \$4,000,000;
- (iii) 7,500,000 Class A Performance Shares will convert into 7,500,000 Shares if the Audited Revenue of GRT App during any financial year is equal to or greater than \$6,000,000; and
- (iv) 7,500,000 Class A Performance Shares will convert into 7,500,000 Shares if the Audited Revenue of GRT App during any financial year is equal to or greater than \$8,000,000.

Class A Performance Hurdles must be met by the follow dates:

- for the Class A Performance Hurdles identified under clauses 1(i), 1(ii) and 1(iii), on or before 31 December 2018; and
- for the Class A Performance Hurdle identified under clause 1(iv), on or before 5 years after the issue date of the Class A Performance Shares.

2. Class B Performance Shares must be met on or before 31 December 2018 and have the following performance hurdles:

- (i) 2,500,000 Class B Performance Shares will convert into 2,500,000 Shares upon the volume weighted average price of the Shares on the ASX reaching \$0.20 or above for at least 20 trading days over any 30 trading day period;
- (ii) 2,500,000 Class B Performance Shares will convert into 2,500,000 Shares upon the volume weighted average price of the Shares on the ASX reaching \$0.30 or above for at least 20 trading days over any 30 trading day period;
- (iii) 2,500,000 Class B Performance Shares will convert into 2,500,000 Shares upon the volume weighted average price of the Shares on the ASX reaching \$0.40 or above for at least 20 trading days over any 30 trading day period; and
- (iv) 2,500,000 Class B Performance Shares will convert into 2,500,000 Shares upon the volume weighted average price of the Shares on the ASX reaching \$0.50 or above for at least 20 trading days over any 30 trading day period.

Dividends

No dividend was paid or proposed during the period.

Auditor's Independence Declaration

The auditor's independence declaration under section 307C of the Corporations Act 2001 is set out on page 8 for the half-year ended 30 June 2015 and forms part of this report.

This report is signed in accordance with a resolution of the Board of Directors.

OMNI MARKET TIDE LIMITED
DIRECTORS' REPORT
FOR THE HALF-YEAR ENDED 30 JUNE 2015

Significant Changes in the State of Affairs

During the Period the Company convened its annual general meeting of its Shareholders on 29 May 2015 to seek Shareholder approval for, amongst other approvals, the issue of Shares and Performance Shares to effect the acquisition of GRT, a change in nature and scale of the Company's activities, appointment of new Directors and to change of Company name to Omni Market Tide Limited.

The satisfaction of the conditions precedent pursuant to the Acquisition, successful implementation of the Agreement (including the appointment of new Directors) and re-compliance with the ASX Listing Rules were completed on 22 July 2015.

Apart from the above matters there was no significant change in the state of affairs of the Company.

The report for the six months ended 30 June 2015 was authorised for issue on 31 August 2015 by the board of directors.



Megan Boston
Managing Director
Dated this 31st day of August 2015

DECLARATION OF INDEPENDENCE BY PHILLIP MURDOCH TO THE DIRECTORS OF OMNI MARKET TIDE LIMITED (FORMERLY SWW ENERGY LIMITED)

As lead auditor for the review of Omni Market Tide Limited (formerly SWW Energy Limited) the half-year ended 30 June 2015, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
2. No contraventions of any applicable code of professional conduct in relation to the review.



Phillip Murdoch

Director

BDO Audit (WA) Pty Ltd

Perth, 31 August 2015

OMNI MARKET TIDE LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF-YEAR ENDED 30 JUNE 2015

	2015	2014
	\$	\$
Revenue	4,352	7,625
Foreign exchange gain/(loss)	8,029	(6,546)
Accounting and taxation expenses	(17,160)	(9,000)
Administration expenses	(28,906)	(16,245)
Audit fees	(10,352)	(7,340)
Consultants	-	(1,965)
Insurance	(6,605)	(5,281)
Legal expenses	(128,004)	(1,703)
Occupancy expenses	(1,500)	(1,500)
Travel expenses	(17,482)	(432)
Other expenses	(23,468)	(4,603)
Loss before income tax	(221,096)	(46,988)
Income tax benefit/(expense)	-	-
Loss for the year attributable to members	(221,096)	(46,988)
Other comprehensive income	-	-
Total comprehensive income attributable to members	(221,096)	(46,988)
Overall operations		
Basic and diluted earnings/(loss) per share (cents per share)	(0.042)	(0.010)

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with accompanying notes.

OMNI MARKET TIDE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		June 2015 \$	December 2014 \$
ASSETS			
Current assets			
Cash and cash equivalents		462,916	666,545
Trade and other receivables	6	610,585	549,397
Other current assets		109	6,715
Total current assets		1,073,610	1,222,657
Total assets		1,073,610	1,222,657
LIABILITIES			
Current liabilities			
Trade and other payables		200,126	43,210
Total current liabilities		200,126	43,210
Total liabilities		200,126	43,210
NET ASSETS		873,484	1,179,447
EQUITY			
Issued capital		2,495,897	2,580,764
Reserves		552,000	552,000
Retained earnings		(2,174,413)	(1,953,317)
Total equity		873,484	1,179,447

The above statement of financial position should be read in conjunction with accompanying notes.

OMNI MARKET TIDE LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE HALF-YEAR ENDED 30 JUNE 2015

	Issued Ordinary Share Capital \$	Option Reserve \$	Retained Earnings \$	Total \$
Balance at 1 January 2014	2,084,552	552,000	(1,831,412)	805,140
Loss for the half-year	-	-	(46,988)	(46,988)
Total comprehensive loss for the half-year	-	-	(46,988)	(46,988)
Transactions with owners in their capacity as owners				
Contributions of equity, net of transaction costs and tax	-	-	-	-
Balance as 30 June 2014	2,084,552	552,000	(1,878,400)	758,152
Balance at 1 January 2015	2,580,764	552,000	(1,953,317)	1,179,447
Loss for the half-year	-	-	(221,096)	(221,096)
Total comprehensive loss for the half-year	-	-	(221,096)	(221,096)
Transactions with owners in their capacity as owners				
Contributions of equity, net of transaction costs and tax	(84,867)	-	-	(84,867)
Balance as 30 June 2015	2,495,897	552,000	(2,174,413)	873,484

The above statement of changes in equity should be read in conjunction with accompanying notes.

OMNI MARKET TIDE LIMITED
STATEMENT OF CASH FLOWS
FOR THE HALF-YEAR ENDED 30 JUNE 2015

	2015	2014
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments to suppliers and employees	(187,428)	(52,830)
Other receipts	4,352	16,103
Net cash used in operating activities	(183,076)	(36,727)
CASH FLOWS FROM INVESTING ACTIVITIES		
Loans to related entities	(24,467)	-
Net cash used in investing activities	(24,467)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	(4,116)	-
Net cash provided by financing activities	(4,116)	-
Net increase in cash held	(211,659)	(36,727)
Cash at the beginning of the period	666,545	799,678
Effects of exchange rate changes on cash and cash equivalents	8,030	(6,546)
Cash at the end of the period	462,916	756,405

The above statement of cash flows should be read in conjunction with accompanying notes.

OMNI MARKET TIDE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 30 JUNE 2015

1. Basis of preparation

This interim financial report for the half-year reporting period ended 30 June 2015 has been prepared in accordance with AASB 134 *Interim Financial Reporting* and the *Corporations Act 2001*.

This interim financial report does not include all the notes of the type normally included in an annual financial report. Accordingly, this report is to be read in conjunction with the annual report for the year ended 31 December 2015 and any public announcements made by Omni Market Tide Limited during the interim reporting period in accordance with the continuous disclosure requirements of the *Corporations Act 2001*.

The half-year report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, financial assets and financial liabilities for which the fair value basis of accounting has been applied.

The half-year report does not include full disclosures of the type normally included in an annual financial report. For the purposes of preparing the half-year financial statements, the half-year has been treated as a discrete reporting period.

The accounting policies have been consistently applied by the Company and are consistent with those applied in the previous financial year and those of the corresponding interim reporting period.

Adoption of new and revised accounting standards

In the half year ended 30 June 2015, the Company has reviewed all of the new and revised Standards and Interpretations issued by the AASB that are relevant to its operations and effective for annual reporting periods beginning on or after 1 January 2015. It has been determined by the Company that, there is no impact, material or otherwise, of the new and revised standards and interpretations on its business and therefore no change is necessary to Company accounting policies.

No retrospective change in accounting policy or material reclassification has occurred requiring the inclusion of a third Statement of Financial Position as at the beginning of the comparative financial period, as required under AASB 101

2. Operating segments

The company primarily operates in one segment being investor relations, voting and shareholder engagement software and development.

3. Events Subsequent to the Reporting Date

Share Consolidation and Public Offer

As part of the Company's re-admission to the ASX, the Company was required to undertake a consolidation of its share capital to ensure that the Company's capital structure was appropriate for it to be able to re-comply with the admission requirements of ASX. The Company set a consolidation ratio of 20 for 1 so that the Public Offer could be conducted at an issue price of \$0.10 per Share. On 20 July 2015 the consolidation of share capital was completed.

At the Company's AGM, shareholders approved a post-consolidation capital raising of up to \$5.0 million via the issue of 50,000,000 ordinary shares at \$0.10 per share, to be completed under a prospectus. The Company obtained a waiver from ASX to condition 2 of ASX Listing Rule 2.1, which would otherwise have required that the new shares pursuant to the Public Offer would have to be offered at a minimum issue price of \$0.20 per share. Subsequent to the reporting date on 13 July 2015 the Company closed the Public Offer oversubscribed, advising it had raised \$5.0 million at \$0.10 per share.

OMNI MARKET TIDE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 30 JUNE 2015

3. Events Subsequent to the Reporting Date (Continued)

Board & Management Changes

At Completion of the Acquisition on 22 July 2015, GRT appointed five new Directors to the Board of SWW: Ms Megan Boston, (CEO of GRT), Mr Glenn Vassallo (Chairman), Mr Ross Blair-Holt (Non-executive Director), Mr Kenneth Pickard (Non-executive Director) and Mr John Mactaggart (Non-executive Director). Additional information regarding the new Directors was set out in the Notice of Annual General Meeting released on 22 April 2015. In addition, Mr Stuart Foster, Mr Chris Francis and Mr Matthew Foy resigned as Directors of the Company.

Readmission to the ASX Official List

Following the successful completion of the Public Offer, acquisition of GRT and appointment of the new Board and Management, the Company's securities were reinstated to quotation on the Official List of ASX on 30 July 2015.

Engagement by Telstra

On 30 July 2015 the Company advised that Telstra Corporation Limited had selected OMT to design Telstra's investor relations app, operating across iOS and Android platforms. OMT's engagement with Telstra is ongoing and to be delivered at a future date. The project is subject to satisfactory completion.

Other than the above, there were no further events subsequent to the reporting date that require disclosure.

4. Commitments

At the time of this report there were no commitments requiring disclosure.

5. Contingent Liabilities

There has been no change in contingent liabilities since the last annual reporting period.

6. Trade and Other Receivables

	2015	2014
	\$	\$
Current		
Loans to other entities (i)	500,000	-
Other receivables	110,585	30,992
	<u>610,585</u>	<u>30,992</u>

(i) Balance relates to a 6 month convertible loan issued to GRT App Pty Ltd (GRT) on 11 September 2014. The terms of the loan are as follows;

- Maturity repayment date is 11 March 2015 (maturity date).
- The loan is interest free.
- The loan is repayable in full by GRT upon successful completion of the Share Sale and Purchase Agreement Event (Event).
- Where the Event does not occur before the maturity date, the loan amount is automatically converted into shares in GRT. The number of shares to be converted is calculated based on the loan amount (\$500,000) over a predetermined conversion price, being \$15,000,000 over the number of shares on issue in GRT at the time of conversion.
- As at 30 June 2015, the loan did not convert and the amount remains due and receivable.

OMNI MARKET TIDE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HALF-YEAR ENDED 30 JUNE 2015

7. Related Party Transactions

Director, Mr Chris Francis, is an executive director of Foster Stockbroking Pty Ltd. Payments to Foster Stockbroking Pty Ltd during the relevant period is \$NIL (2014: \$NIL).

Aggregate amounts of each of the above types of other transactions with key management personnel of Omni Market Tide Limited are as follows:

	2015	2014
	\$	\$
Payments to related parties		
Consultancy, Rent and Administration	22,500	12,250
Taxation and Accountancy	9,000	10,500
	<hr/> 31,500	<hr/> 22,750
Balance outstanding at half year end		
Trade Payables	<hr/> 3,250	<hr/> 3,250
	<hr/> <hr/> 3,250	<hr/> <hr/> 3,250

8. Fair Value of Financial Instruments

The Company does not have any financial instruments that are subject to recurring fair value measurements. Due to their short-term nature, the carrying amounts of the current receivables and current trade and other payables are assumed to approximate their fair value.

OMNI MARKET TIDE LIMITED
DIRECTORS' DECLARATION

The Directors of the company declare that:

1. The financial statements and notes, as set out on pages 9 to 15:
 - a. comply with Accounting Standard AASB 134 Interim Financial Reporting and the Corporations Regulations; and
 - b. give a true and fair view of the company's financial position as at 30 June 2015 and of its performance for the half-year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

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



Megan Boston

Managing Director

Dated this 31st day of August 2015

INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Omni Market Tide Limited (formerly SWW Energy Limited)

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of Omni Market Tide Limited (formerly SWW Energy Limited), which comprises the statement of financial position as at 30 June 2015, the statement of profit or loss and other comprehensive income, statement of changes in equity and the statement of cash flows for the half-year ended on that date, notes comprising a statement of accounting policies and other explanatory information, and the directors' declaration.

Directors' Responsibility for the Half-Year Financial Report

The directors of the company 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, we have become aware of any matter that makes us 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 company's financial position as at 30 June 2015 and its 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 Omni Market Tide Limited, 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*. We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of Omni Market Tide Limited, would be in the same terms if given to the directors as at the time of this auditor's review report.



Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of Omni Market Tide Limited is not in accordance with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2015 and of its performance for the half-year ended on that date; and
- (b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and *Corporations Regulations 2001*.

BDO Audit (WA) Pty Ltd

BDO

A handwritten signature in black ink, appearing to read 'P. Murdoch', written over a horizontal line.

Phillip Murdoch

Director

Perth, 31 August 2015