

**HAMPTON HILL MINING NL**

**INTERIM FINANCIAL REPORT**

**FOR THE HALF-YEAR ENDED**

**31 DECEMBER 2021**

**ABN 60 060 628 524**

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## **DIRECTORS' REPORT**

The directors of Hampton Hill Mining NL (Hampton Hill or the Company) submit their report for the half-year ended 31 December 2021.

### **DIRECTORS**

The names of the Company's directors in office during the half-year and until the date of this report are as set out below. Directors were in office for this entire period unless otherwise stated.

Mr Joshua Pitt	Executive Chairman
Mr Wilson Forte	Non Executive Director
Mr Will Robinson	Non Executive Director

### **REVIEW AND RESULTS OF OPERATIONS**

The Company recorded a loss after tax for the half year ended 31 December 2021 of \$3,434,943, a significant component of which arose from the impairment of exploration assets. This result compared with a profit of \$1,057,555 in the prior half-year attributable primarily to an increase in the fair value of the Company's listed investment.

The main activity of the Company throughout the half year was maintaining a dialogue with Saturn Metals Limited relating to the progress at the Apollo Hill gold project. Hampton Hill holds a substantial royalty over the central leases of that project and this forms the primary asset of the Company. The Company was also involved in discussions with Peel Mining Limited (PEX) about the ongoing exploration efforts at their Cobar base metal project in NSW. Hampton Hill, with its associates, is the largest shareholder of PEX.

At the 25% owned Millennium base metal project, managed by the Company's joint venture partner, Encounter Resources Limited, Hampton Hill received the results of a 400 metre diamond drill tail to a pre-existing reverse circulation hole. Several zones of plus 1% zinc were recorded that are potentially representative of a distal halo to a sediment hosted zinc deposit. However, the primary aim of the hole was to locate copper mineralisation below near surface anomalism and results were disappointing. As a consequence, the Company has reviewed the carrying value of the Company's capitalised exploration expenditure in respect of this project and impaired it by \$2,934,881.

No field work was carried out on any of the Hampton Hill wholly-owned tenements during the half year. As part of the process of obtaining the grant of the exploration licence covering the Tyson project the Company was engaged in legal discussions with the owners of the overlying pastoral lease. Negotiations were unsuccessful leading to the tenement application being withdrawn after the end of the half year. The Company has consequently fully impaired the capitalised expenditure of \$31,671 associated with this project at period end.

The Company has also fully impaired its interest in the Glenview project as a result of suspending further exploration (Refer Note 5).

Hampton Hill is not contemplating any new project development in the coming months as it focuses on maximising the benefits to be derived from the Company's royalties, in particular the Apollo Hill royalty, and its investment interest in PEX.

### **SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS**

There were no significant changes in the state of affairs of the Company during the half-year.

#### **EVENTS OCCURRING AFTER BALANCE DATE**

Subsequent to the end of the financial half-year, following 2 years of suspension from trading of the Company's shares on the ASX, the Company was advised on 25 February 2022 of the ASX's intention to delist the Company (Refer Note 6).

Subsequent to the end of the financial half-year, the Company drew down \$60,000 on the loan facility with a director-related entity (Note 10).

To the best of the directors' knowledge and belief, there were no other material items, transactions or events subsequent to the end of the financial half-year which, although they do not relate to conditions existing at that date, have not been dealt with in these financial statements and which would cause reliance on the information shown in this report to be misleading.

#### **AUDITOR'S INDEPENDENCE DECLARATION**

The auditor's independence declaration under Section 307C of the Corporations Act 2001 is included in this Interim Financial Report.

Signed in Perth on 8 March 2022 in accordance with a resolution of the directors.



**Joshua Pitt**  
Executive Chairman

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021**

	Note	31 December 2021	31 December 2020
		\$	\$
Revenue from continuing operations	2	-	37
Other income	2	52,193	60,820
Fair value movement in financial assets	4	(270,000)	1,159,723
Impairment of exploration expenditure	5	(3,026,600)	-
Administration expenses	3	(190,536)	(163,025)
<b>(Loss)/Profit before income tax</b>		<b>(3,434,943)</b>	<b>1,057,555</b>
Income tax expense		-	-
<b>(Loss)/Profit for the half-year</b>		<b>(3,434,943)</b>	<b>1,057,555</b>
<b>Other comprehensive income for the half-year, net of tax</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive (loss)/income for the half-year attributable to the ordinary equity holders of the Company</b>		<b>(3,434,943)</b>	<b>1,057,555</b>
<b>Loss per share attributable to the ordinary equity holders of the Company</b>			
<b>Basic and diluted (loss)/profit per share</b>		<b>(1.17) cents</b>	<b>0.36 cents</b>

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

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2021**

	Note	31 December 2021 \$	30 June 2021 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents		26,737	34,151
Trade and other receivables		15,963	61,365
Financial assets	4	2,430,000	2,700,000
Total Current Assets		2,472,700	2,795,516
<b>Non-Current Assets</b>			
Exploration assets	5	-	2,952,402
Plant and equipment		472	202
Right-of-use asset		31,861	63,724
Total Non-Current Assets		32,333	3,016,328
Total Assets		2,505,033	5,811,844
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables		52,799	41,020
Lease liability		32,271	63,918
Total Current Liabilities		85,070	104,938
<b>Non-Current Liabilities</b>			
Borrowings		423,000	275,000
Total Non-Current Liabilities		423,000	275,000
Total Liabilities		508,070	379,938
<b>Net Assets</b>		<b>1,996,963</b>	<b>5,431,906</b>
<b>EQUITY</b>			
Issued capital	6	23,248,430	23,248,430
Reserves	7	209,493	209,493
Accumulated losses		(21,460,960)	(18,026,017)
<b>Total Equity</b>		<b>1,996,963</b>	<b>5,431,906</b>

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

**STATEMENT OF CHANGES IN EQUITY  
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021**

	<b>Issued Capital</b>	<b>Reserves</b>	<b>Accumulated Losses</b>	<b>Total Equity</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2021</b>	23,248,430	209,493	(18,026,017)	5,431,906
Comprehensive income				
Net loss for the half-year	-	-	(3,434,943)	(3,434,943)
Total comprehensive loss for the half-year	-	-	(3,434,943)	(3,434,943)
Transaction with equity holders in their capacity as equity holders	-	-	-	-
<b>Balance at 31 December 2021</b>	<u>23,248,430</u>	<u>209,493</u>	<u>(21,460,960)</u>	<u>1,996,963</u>
 <b>Balance at 1 July 2020</b>	 23,248,430	 209,493	 (18,734,448)	 4,723,475
Comprehensive income				
Net profit for the half-year	-	-	1,057,555	1,057,555
Total comprehensive income for the half-year	-	-	1,057,555	1,057,555
Transaction with equity holders in their capacity as equity holders	-	-	-	-
<b>Balance at 31 December 2020</b>	<u>23,248,430</u>	<u>209,493</u>	<u>(17,676,893)</u>	<u>5,781,030</u>

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

**STATEMENT OF CASH FLOWS  
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021**

	31 December 2021	31 December 2020
	\$	\$
<b>Cash flows from operating activities</b>		
Payments to suppliers and employees	(159,544)	(128,098)
Finance charges paid	(7,138)	(3,156)
Rent received	50,858	51,396
Other receipts	-	11,500
	<hr/>	<hr/>
Net cash outflows from operating activities	(115,824)	(68,358)
<b>Cash flows from investing activities</b>		
Payments for exploration expenditure	(7,540)	(2,068)
Proceeds from sale of financial assets	-	229,629
Payments to acquire financial assets	-	(226,406)
Payments to acquire plant and equipment	(403)	-
	<hr/>	<hr/>
Net cash (outflows)/inflows from investing activities	(7,943)	1,155
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	148,000	200,000
Loans repaid	-	(200,000)
Lease repayment	(31,647)	(30,407)
	<hr/>	<hr/>
Net cash inflows/(outflows) from financing activities	116,353	(30,407)
<b>Net decrease in cash and cash equivalents</b>	(7,414)	(97,610)
Cash and cash equivalents at the beginning of the half-year	<hr/>	<hr/>
	34,151	104,488
<b>Cash and cash equivalents at the end of the half-year</b>	<hr/> <hr/>	<hr/> <hr/>
	26,737	6,878

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



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021**

**NOTE 1 – SEGMENT INFORMATION**

The directors of Hampton Hill (who, collectively as the board, are the chief operating decision makers) have determined that the Company has one reportable segment, being mineral exploration within Australia. The board of directors monitors the Company based on actual versus budgeted exploration expenditure. This internal reporting framework is the most relevant to assist the board with making decisions regarding its ongoing exploration activities.

	<b>31 December 2021</b>	<b>30 June 2021</b>
	<b>\$</b>	<b>\$</b>
Reportable segment assets	-	2,952,402
Reconciliation of reportable segment assets:		
Reportable segment assets	-	2,952,402
Unallocated corporate assets	2,505,033	2,859,442
Total assets	2,505,033	5,811,844
Reportable segment liabilities	30,012	3,849
Reconciliation of reportable segment liabilities:		
Reportable segment liabilities	30,012	3,849
Unallocated corporate liabilities	478,058	376,089
Total liabilities	508,070	379,938
	<b>31 December 2021</b>	<b>31 December 2020</b>
	<b>\$</b>	<b>\$</b>
Reportable segment loss	(3,026,600)	-
Reconciliation of reportable segment loss:		
Reportable segment loss	(3,026,600)	-
Other income	52,193	60,857
Fair value movement in financial assets	(270,000)	1,159,723
Unallocated corporate expenses	(190,536)	(163,025)
(Loss)/profit before income tax	(3,434,943)	1,057,555

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 31 December 2021**

**NOTE 2 – REVENUE AND OTHER INCOME**

	31 December 2021	31 December 2020
	\$	\$

**Revenue from continuing operations**

Interest income	-	37
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**Other income**

Rent	52,193	51,820
Government cash flow boost grant	-	7,500
Other	-	1,500

Other income	52,193	60,820
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Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions.

**NOTE 3 – ADMINISTRATION EXPENSES**

	31 December 2021	31 December 2020
	\$	\$

**Loss before income tax includes the following  
specific administration expenses:**

Personnel expenses		
Salaries, superannuation and associated expenses	23,061	11,182
Depreciation – plant and equipment	134	324
Depreciation – right-of-use asset	31,863	31,864
Other administration expenses		
Accounting	29,874	33,374
Audit	8,422	8,034
Listing fees	27,543	13,296
Office lease	21,373	20,793
Secretarial and administration services	23,400	23,400
Finance charge – office lease	1,016	2,255
Finance lease – borrowings	6,122	901
Other	17,728	17,602
	190,536	163,025

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021**

**NOTE 4 – FINANCIAL ASSETS**

	Half-year to 31 December 2021 \$	Year to 30 June 2021 \$
Balance at start of period	2,700,000	1,759,500
Acquisitions	-	226,406
Disposals	-	(229,629)
Fair value movement in financial assets	(270,000)	943,723
	<hr/>	<hr/>
Balance at end of period	2,430,000	2,700,000

The financial assets comprise securities in Australian Securities Exchange (ASX) listed company Peel Mining Limited (PEX) and are stated at fair value.

Financial assets are classified as fair-value-through-profit-or-loss.

AASB 9 requires disclosure of fair value measurements according to the following fair value hierarchy:

- (a) Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities;
- (b) Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability;
- (c) Level 3 Inputs for the asset or liability that are not based on observable market data.

The securities are traded in an active market, being the ASX, and consequently they are measured as a Level 1 input on the fair value hierarchy. The quoted market price, used to determine the value of these securities, is the bid price at balance date. There has been no transfer between measurement levels during the year.

The Company has a number of other financial instruments which are not measured at fair value on a recurring basis in the statement of financial position. The directors consider that the carrying amounts of these financial instruments are a reasonable approximation of their fair value.

**NOTE 5 – EXPLORATION ASSETS**

	Half-year to 31 December 2021 \$	Year to 30 June 2021 \$
Costs brought forward in respect of areas of interest in exploration and evaluation phase	2,952,402	2,860,964
Expenditure incurred during the period on exploration of tenements	74,198	94,373
Impairment of exploration expenditure	(3,026,600)	(2,935)
	<hr/>	<hr/>
Balance at end of period	-	2,952,402

The Company has fully impaired the capitalised exploration expenditure on three projects. The Company's \$2,934,881 interest in the Millennium project has been impaired following disappointing results from recent exploration and the expectation is that the Company is unlikely to continue funding exploration activities at its 25% interest. \$60,048 has been impaired from the Company's interest in the Glenview project as a result of suspending further exploration, and \$31,671 has been impaired from the Tyson project following a decision to withdraw the Company's application for this exploration licence.

Since the last reporting date, there has been no change to the Company's accounting policy regarding exploration assets. Refer to the 2021 Annual Report for details of the Company's accounting policy.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021**

<b>NOTE 6 – ISSUED CAPITAL</b>	<b>31 December 2021</b>	<b>30 June 2021</b>	<b>31 December 2021</b>	<b>30 June 2021</b>
	<b>Number</b>	<b>Number</b>	<b>\$</b>	<b>\$</b>
Ordinary shares fully paid	294,805,379	294,805,379	23,245,780	23,245,780
Ordinary shares part paid to 0.1 cents	2,650,000	2,650,000	2,650	2,650
			<u>23,248,430</u>	<u>23,248,430</u>

**Movement in ordinary fully paid shares**

	<b>Half-year to 31 December 2021</b>		<b>Year to 30 June 2021</b>	
	<b>Number</b>	<b>\$</b>	<b>Number</b>	<b>\$</b>
Balance at start of period	294,805,379	23,245,780	294,805,379	23,245,780
Movement during the period	-	-	-	-
Balance at end of period	<u>294,805,379</u>	<u>23,245,780</u>	<u>294,805,379</u>	<u>23,245,780</u>

During the current half-year, no shares or options were issued, expired or exercised.

**ASX - suspension from quotation and proposed delisting**

On 18 February 2020 the ASX suspended the Company's ordinary shares from quotation as, in the ASX's opinion, in terms of Listing Rule 12.1, the Company's operations were not adequate to warrant the continued quotation of its securities. Despite the Company making submissions to the ASX to have quotation reinstated, the ASX has maintained the suspension and on 25 February 2022 advised the Company that it was proceeding with delisting effective 28 February 2022. As of the date of signing this report, the Company has yet to receive confirmation of the proposed delisting.

**NOTE 7 – RESERVES**

	<b>Half-year to 31 December 2021</b>	<b>Year to 30 June 2021</b>
	<b>\$</b>	<b>\$</b>
<b>Share based payments reserve</b>		
Balance at start of period	208,776	208,776
Movement during the period	-	-
<b>Balance at end of period</b>	<u>208,776</u>	<u>208,776</u>
<b>Exercised options reserve</b>		
Balance at start of period	717	717
Exercise of options	-	-
<b>Balance at end of period</b>	<u>717</u>	<u>717</u>
<b>Total Reserves</b>	<u>209,493</u>	<u>209,493</u>

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2021**

### **NOTE 7 – RESERVES (continued)**

The share-based payments reserve records items recognised as expenses on valuation of partly paid shares and options issued to employees.

The exercised options reserve arises on the exercise of options when the share-based payments reserve attributable to the options being exercised is transferred to this reserve.

### **NOTE 8 – SHARE BASED PAYMENTS**

The Company from time to time issues partly-paid ordinary shares and/or options to the executive director, key management personnel and other employees as part of their remuneration. 2,650,000 partly-paid shares are on issue as a result of such issues in prior years. No partly paid shares were issued during the half-year.

No options were issued or expired during the half-year.

### **NOTE 9 – COMMITMENTS FOR EXPENDITURE**

In order to maintain the mineral tenements in which the Company and other parties are involved, the Company is committed to fulfil the minimum annual expenditure conditions under which the tenements are granted. Since the last reporting date, there has been no material change in these commitments.

### **NOTE 10 – RELATED PARTY TRANSACTIONS AND BORROWINGS**

#### **Borrowings from director**

Borrowings relate to the loan facility of \$1,000,000 provided by a company associated with a director, Mr Pitt. It is unsecured and otherwise on normal commercial terms and conditions, bearing interest at a rate of 3.5% per annum, paid quarterly in arrears. \$148,000 was drawn down on the facility during the half-year and total interest of \$6,122 was paid. At 31 December 2021 an amount of \$423,000 (30 June 2021: \$275,000) was drawn on the facility. The loan is repayable on 1 October 2023.

Subsequent to the end of the half-year, the Company drew down a further \$60,000 on this facility.

#### **Other transactions**

All other arrangements with related parties, as set out in the financial statements for the year ended 30 June 2021, continue to be in place.

### **NOTE 11 – EVENTS OCCURRING AFTER BALANCE DATE**

Subsequent to the end of the financial half-year, following 2 years of suspension from trading of the Company's shares on the ASX, the Company was advised on 25 February 2022 of the ASX's intention to delist the Company (Refer Note 6).

Subsequent to the end of the financial half-year, the Company drew down \$60,000 on the loan facility with a director-related entity (Note 10).

To the best of the directors' knowledge and belief, there were no other material items, transactions or events subsequent to the end of the financial half-year which, although they do not relate to conditions existing at that date, have not been dealt with in these financial statements and which would cause reliance on the information shown in this report to be misleading.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2021**

### **NOTE 12 – CONTINGENT LIABILITIES**

The directors are not aware of any contingent liabilities as at 31 December 2021.

### **NOTE 13 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Hampton Hill is a public company, incorporated and domiciled in Australia. As noted in Note 6, the Company is in the process of being delisted by the ASX.

#### **Statement of compliance and basis of preparation**

The half-year financial statements are general-purpose financial statements, prepared in accordance with the requirements of the Corporations Act 2001 and applicable Accounting Standards, including AASB 134 “Interim Financial Reporting”. Compliance with AASB 134 ensures compliance with IAS 34 “Interim Financial Reporting”.

The half-year financial statements do not include full disclosures of the type normally included within the annual financial statements and therefore cannot be expected to provide as full an understanding of the financial performance, financial position and financing and investing activities of the Company as that provided in the annual financial statements.

The half-year financial statements should be read in conjunction with the Company’s Annual Report for the year ended 30 June 2021 and considered together with any public announcements made by Hampton Hill during the half-year ended 31 December 2021 in accordance with the continuous disclosure obligations arising under the Corporations Act 2001 and the ASX Listing Rules.

The half-year financial statements have been prepared on the accruals basis and are based on historical cost, except for the revaluation of certain financial instruments to fair value.

For the purpose of preparing the half-year financial statements, the half-year has been treated as a discrete reporting period.

#### **Critical accounting estimates and judgements**

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Company.

#### **Accounting policies and methods of computation**

The accounting policies and methods of computation adopted in the preparation of the half-year financial statements are consistent with those adopted and disclosed in the Company’s annual financial statements for the year ended 30 June 2021 and the corresponding interim reporting period.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021**

**NOTE 13 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Accounting standards and interpretations adopted**

*New accounting standards and interpretations adopted 31 December 2021*

In the half-year ended 31 December 2021, the directors have reviewed all of the new and revised Standards and Interpretations issued by the AASB that are relevant to the Company and effective for the half-year reporting periods beginning on or after 1 July 2021.

As a result of this review, the directors have determined that there is no material impact on the Company of any new and revised Standards and Interpretations and therefore no material change is necessary to accounting policies.

*New accounting standards and interpretations in issue, not yet adopted*

The directors have also reviewed all of the new and revised Standards and Interpretations issued, but not yet effective, that are relevant to the Company and effective for the half-year reporting periods beginning on or after 1 January 2022.

As a result of this review, the directors have determined that there is no material impact of any new and revised Standards and Interpretations issued, but not yet effective, on the Company and therefore no material change is necessary to accounting policies.

## **DIRECTORS' DECLARATION**

In the opinion of the directors of the Company:

1. In the opinion of the directors of the Company:
  - a) the accompanying financial statements and notes, as set out in this Interim Financial Report, are in accordance with the Corporations Act 2001 and:
    - (i) comply with Accounting Standard AASB 134 *Interim Financial Reporting*, the *Corporations Regulations 2001* and other mandatory reporting requirements; and
    - (ii) give a true and fair view of the Company's financial position as at 31 December 2021 and of the performance for the half-year then ended.
  - b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.
  - c) the Interim Financial Report is in accordance with International Financial Reporting Standards issued by the International Accounting Standards Board.
2. This declaration is signed in accordance with a resolution of the directors made pursuant to section 303(5) of the Corporations Act 2001.



**Joshua Pitt**  
**Executive Chairman**

8 March 2022



## AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the financial report of Hampton Hill Mining NL for the half-year ended 31 December 2021, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- a) the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- b) any applicable code of professional conduct in relation to the review.

Perth, Western Australia  
8 March 2022

  
**D I Buckley**  
Partner

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**INDEPENDENT AUDITOR'S REVIEW REPORT**

To the members of Hampton Hill Mining NL

**Report on the Interim Financial Report***Conclusion*

We have reviewed the accompanying interim financial report of Hampton Hill Mining NL ("the Company") which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the 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, for the Company.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the interim financial report of Hampton Hill Mining NL does not comply with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the Company's financial position as at 31 December 2021 and of its 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*.

*Basis for conclusion*

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's responsibilities for the review of the financial report* section of our report. We are independent of the Company 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 (including Independence Standards)* (the Code) that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

*Responsibility of the directors for the financial report*

The directors of the Company are responsible for the preparation of the interim 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 interim financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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*Auditor's responsibility for the review of the financial report*

Our responsibility is to express a conclusion on the interim financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the interim 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 31 December 2021 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*.

A review of an interim 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*.



**HLB Mann Judd**  
**Chartered Accountants**

**Perth, Western Australia**  
**8 March 2022**



**D I Buckley**  
**Partner**