

Appendix 4D
Half-year report

1. Company details

Name of entity: Soon Mining Limited
ABN: 45 603 637 083
Reporting period: For the half-year ended 30 June 2019
Previous period: For the half-year ended 30 June 2018

2. Results for announcement to the market

			\$
Revenues from ordinary activities	down	95.6% to	46
Loss from ordinary activities after tax attributed to the owners of Soon Mining Limited	down	8.6% to	472,592
Loss for the half-year attributable to the owners of Soon Mining Limited	down	8.6% to	472,592

The directors do not recommend the payment of a dividend. No dividend was paid during the period.

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	0.56	0.90

4. Control gained over entities

Not applicable

5. Loss of control over entities

Not applicable

6. Details of associates and joint venture entities

Soon Mining Limited has no investments in associates or joint ventures during the period.

Soon Mining Limited
ABN 45 603 637 083

Appendix 4D
Half-year report

7. Audit qualification or review

The financial statements have been reviewed by the auditors and the review reports is attached as part of the Interim Report.

8. Attachments

The Interim Report of Soon Mining Limited for the half-year ended 30 June 2019 is attached.

9. Signed



Ching-Tiem Huang
Managing Director

13 September 2019
Brisbane QLD

Soon Mining Limited
ABN 45 603 637 083

Appendix 4D
Half-year report

Soon Mining Limited

ABN 45 603 637 083

INTERIM FINANCIAL REPORT

Half-Year Ended 30 June 2019

INTERIM FINANCIAL REPORT

Half-Year Ended 30 June 2019

Table of Contents

Directors' Report	2 - 3
Auditor's Independence Declaration	4
Consolidated Statement of Comprehensive Income	5
Consolidated Statement of Financial Position	6
Consolidated Statement of Changes in Equity	7
Consolidated Statement of Cash Flows	8
Notes to the Consolidated Financial Statements	9 - 12
Directors' Declaration	13
Independent Auditor's Review Report	14 - 15

General Information

The consolidated financial statements cover Soon Mining Limited (referred to hereafter as the Company) and the entities it controlled (referred to hereafter as the Group) as at 30 June 2019. The financial statements are presented in Australian dollars, which is the Group's functional and presentation currency.

Soon Mining Limited is a listed public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office

Level 1 Suite 1a
33 Queen Street
Brisbane QLD 4000

Principal place of business

Level 1 Suite 1a
33 Queen Street
Brisbane QLD 4000

A description of the nature of the consolidated entity's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 13 September 2019.

Directors' Report

The Directors present their report on the consolidated entity (referred to hereafter as the Group), consisting of Soon Mining Limited ("the Company") and the entities it controlled at the end of, or during, the half-year ended 30 June 2019.

Directors

The names of the Directors in office at any time during, or since the end of, the period are:

Ching-Tiem Huang
Ching-Ling Chi
Jiahui Jeremiah Thum

Directors have been in office since the start of the financial period to the date of this report unless otherwise stated.

Principal Activities

During the financial period, the principal activities of the Group consisted of mining and related activities, including exploration, and preparation of mine site.

Review of operations

The loss for the Group for the financial period after providing for income tax amounted to \$472,592 (30 June 2018: Loss \$516,908)

The net assets of the Group as at 30 June 2019 amount to \$887,362 (31 December 2018: \$1,352,958). These net assets are predominately made up of cash and cash equivalents, property, plant and equipment, and capitalised exploration costs.

Significant changes in the state of affairs

On 9 February 2019, the Company has officially signed a Corporate Social Responsibility Agreement (CSR Agreement) with the Osubeng Chiefs, opinion leaders and community representatives which our proposed mining plan and social contribution programs are now accepted by the Osubeng Community.

On 8 April 2019, the Chief of Osubeng Community has presented a letter of consent to Kwahu South District Assemble, Mineral Commission, the Minister of Land and Natural Resources and the Eastern Regional Office on behalf of all stakeholder in the Osubeng Community to express their utmost support to the Company's future mining activities in Osubeng area. This letter of consent will facilitate our subsequent public hearing and EPA approval.

On 26 July 2019, the Company has completed the first phase of ESIA (Environmental Social Impact Assessment) report and Scoping report and has submitted to EPA (Environmental Protection Agency) by EPA consultant, Dr. Alfred Mahama. The ESIA report contains two parts, the Scoping report and Impact Assessment Report. The Company is now preparing the Impact Assessment Report and arranging the public hearing. At the conclusion of the public hearing, the reports will be submitted to EPA for review and obtain the final approval.

Matters subsequent to the end of the financial year

No other matter or circumstance has arisen since 30 June 2019 that have significantly affected, or may significantly affect the Group's operations, the results of those operations, or the Group's state of affairs in future financial years.

Directors' Report

Likely developments and expected results of operations

The Group continues to pursue its gold mining project in Ghana, West Africa after the mining ban in Ghana has been lifted on 17 December 2018. The Company is committed to create value by planning and maintaining the overall sustainable mining plans in the concession in a responsible manner.

Going Concern

The financial statements have been prepared on the going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the normal course of business.

As disclosed in the financial statements, the statement of financial position shows a net current liability position of \$446,445 as at 30 June 2019.

The going concern assumption is based collectively on successfully raising at least \$500k through equity raising, via shareholders' loan and potentially generating revenue from alluvial gold mining.

These factors indicate a material uncertainty which may cast significant doubt as to whether Soon Mining Limited will continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report.

The directors believe that the going concern basis of preparation is appropriate as discussions surrounding the potential capital raising as well as loan note is nearing the end and so far very positive consensus has been reached between all parties. Once we get the approval from the investors, we will have the necessary funds to enable the company to continue operations, for at least 12 months from the date of this report; and

In the event that the Company is unable to continue as a going concern, it may be required to realise its assets and extinguish its liabilities other than in the ordinary course of business, and at amounts that differ from those stated in the financial statements. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts or classification of liabilities should the Company be unable to continue as a going concern.

Rounding of Amounts

The Company is of a kind referred to in the Corporations Instrument 2016/191, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest dollar.

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 directors, pursuant to section 306(3)(a) of the *Corporations Act 2001*.

On behalf of the directors



Ching-Tiem Huang
Chairman and Managing
Director

13 September 2019
Brisbane QLD

RSM Australia Partners

Level 6, 340 Adelaide Street Brisbane QLD 4000

GPO Box 1108 Brisbane QLD 4001

T +61(0)7 3225 7888

F +61(0)7 3221 7666

www.rsm.com.au

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the financial report of Soon Mining Limited for the half year ended 30 June 2019, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

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

RSM

RSM Australia Partners



Albert Loots

Partner – Assurance & Advisory

Brisbane, QLD

Dated: 13 September 2019

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Partners is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Partners ABN 36 965 185 036

Liability limited by a scheme approved under Professional Standards Legislation

Consolidated Statement of Comprehensive Income
For The Half-Year Ended 30 June 2019

	Half-year ended 30-Jun-19	Half-year ended 30-Jun-18
	\$	\$
Other Income	46	1,041
Employee benefits expense	(8,671)	(5,209)
Depreciation and amortisation expense	(46,178)	(1,678)
Other expenses	(417,789)	(511,062)
Loss before income tax expense	(472,592)	(516,908)
Income tax expense	-	-
Loss after income tax expense for the half-year	(472,592)	(516,908)
Other comprehensive income		
<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-
<i>Items that may be reclassified subsequently to profit or loss when specific conditions are met</i>		
Foreign currency translation	7,356	63,588
Other comprehensive income for the half-year, net of tax	7,356	63,588
Total comprehensive loss for the half-year	(465,236)	(453,320)
	Cents	Cents
Loss per share for loss from continuing operations attributable to the owners of Soon Mining Limited		
Basic loss per share	(0.3)	(0.3)
Diluted loss per share	(0.3)	(0.3)

The accompanying notes form part of these consolidated financial statements

Consolidated Statement of Financial Position
As at 30 June 2019

	Note	30-Jun-19 \$	31-Dec-18 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		12,334	175,187
Trade and other receivables		1,453	1,899
Other assets	2	35,318	79,516
TOTAL CURRENT ASSETS		<u>49,105</u>	<u>256,602</u>
NON-CURRENT ASSETS			
Property, plant and equipment		398,943	442,597
Exploration and evaluation assets	3	934,864	856,467
TOTAL NON-CURRENT ASSETS		<u>1,333,807</u>	<u>1,299,064</u>
TOTAL ASSETS		<u>1,382,912</u>	<u>1,555,666</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables		341,161	67,822
Financial liabilities		154,389	135,246
TOTAL CURRENT LIABILITIES		<u>495,550</u>	<u>203,068</u>
TOTAL LIABILITIES		495,550	203,068
NET ASSETS		<u>887,362</u>	<u>1,352,598</u>
EQUITY			
Issued capital	4	6,364,323	6,364,323
Reserves		38,548	31,192
Accumulated losses		(5,515,509)	(5,042,917)
TOTAL EQUITY		<u>887,362</u>	<u>1,352,598</u>

The accompanying notes form part of these consolidated financial statements

Consolidated Statement of Changes in Equity
For The Half-Year Ended 30 June 2019

	Share Capital \$	Reserves \$	Accumulated Losses \$	Total Equity \$
Balance at 1 January 2018	6,396,742	(92,872)	(3,699,615)	2,604,255
Comprehensive loss				
Loss for the period	-	-	(516,908)	(516,908)
Other comprehensive income for the half-year, net of tax	-	63,588	-	63,588
Total comprehensive income/(loss) for the half-year	<u>-</u>	<u>63,588</u>	<u>(516,908)</u>	<u>(453,320)</u>
<i>Transactions with owners, in their capacity as owners:</i>				
Transaction costs (net of tax)	<u>(32,419)</u>	<u>-</u>	<u>-</u>	<u>(32,419)</u>
Total transactions with owners and other transfer	<u>(32,419)</u>	<u>-</u>	<u>-</u>	<u>(32,419)</u>
Balance at 30 June 2018	<u>6,364,323</u>	<u>(29,284)</u>	<u>(4,216,523)</u>	<u>2,118,516</u>
Balance at 1 January 2019	6,364,323	31,192	(5,042,917)	1,352,598
Comprehensive loss				
Loss for the period	-	-	(472,592)	(472,592)
Other comprehensive income for the half-year, net of tax	-	7,356	-	7,356
Total comprehensive income/(loss) for the half-year	<u>-</u>	<u>7,356</u>	<u>(472,592)</u>	<u>(465,236)</u>
Balance at 30 June 2019	<u>6,364,323</u>	<u>38,548</u>	<u>(5,515,509)</u>	<u>887,362</u>

The accompanying notes form part of these consolidated financial statements

Consolidated Statement of Cash Flows
For The Half-Year Ended 30 June 2019

	Half-year ended 30-Jun-19 \$	Half-year ended 30-Jun-18 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Interest received	46	1,041
Payments to suppliers and employees	(101,010)	(798,907)
Net cash used in operating activities	<u>(100,964)</u>	<u>(797,866)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for exploration and evaluation assets	(72,901)	(117,996)
Net cash used in investing activities	<u>(72,901)</u>	<u>(117,996)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Share issue costs	-	(32,419)
Repayment of Borrowings	(80,823)	-
Borrowings received	100,000	-
Net cash from/(used) in financing activities	<u>19,177</u>	<u>(32,419)</u>
Net decrease in cash held	(154,688)	(948,281)
Cash and cash equivalents at beginning of period	175,187	1,670,367
Effect of exchange rate changes on cash and cash equivalents	(8,165)	45,170
Cash and cash equivalents at end of period	<u>12,334</u>	<u>767,256</u>

The accompanying notes form part of these consolidated financial statements

Notes to the consolidated financial statements

For The Half-Year Ended 30 June 2019

Note 1 Significant Accounting Policies

These general purpose financial statements for the interim half-year reporting period ended 30 June 2019 have been prepared in accordance with Australian Accounting Standard AASB 134 'Interim Financial Reporting' and the Corporations Act 2001, as appropriate for for-profit entities. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 'Interim Financial Reporting'.

These general purpose financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with the annual report for the year ended 31 December 2018 and any public announcements made by the company during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

The principal accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The Group has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The following Accounting Standards and Interpretations are most relevant to the Group:

AASB 9: *Financial Instruments*

This Group has adopted AASB 9 *Financial Instruments* with an initial application date of 1 January 2018. As a result, the Group has changed its financial instruments accounting policies as follows.

There were no financial assets/liabilities which the Group had previously designated as fair value through profit or loss under AASB 139 that were subject to reclassification/elected reclassification upon the application of AASB 9: *Financial Instruments: Recognition and Measurement*. There were no financial assets/liabilities which the Group has elected to designate as at fair value through profit or loss at the date of initial application of AASB 9.

New impairment requirements use an 'expected credit loss' ('ECL') model to recognise an allowance. Impairment is measured using a 12-month ECL method unless the credit risk on a financial instrument has increased significantly since initial recognition in which case the lifetime ECL method is adopted. For receivables, a simplified approach to measuring expected credit losses using a lifetime expected loss allowance is available.

Notes to the consolidated financial statements For The Half-Year Ended 30 June 2019

Note 1 Significant Accounting Policies (continued)

AASB 16: Leases

The Group has adopted AASB 16 *Leases* with an initial application date of 1 January 2019. As a result, the Group has changed its lease accounting policies as follows.

The Group has applied AASB 16 using the cumulative effect of retrospective application as an adjustment to opening equity on the date of initial application. Therefore the comparative information as not been restated and continues to be reported under AASB 117: *Leases*. The reclassification and the adjustment arising from the new leasing rules are therefore recognised in the opening balance sheet on 1 January 2019. No significant changes or quantitative impact has resulted from these changes.

Going Concern

The Company has made an operating loss of \$472,592 for the half year ended 30 June 2019 and \$516,908 for the half year ended 30 June 2018. It also had negative cash outflows from operating and investing activities of \$100,964 and \$72,901 respectively due to the fact that the Company is in the exploration and preparation phase of the business. Furthermore, the Company had net current liabilities of \$446,445 as at 30 June 2019.

Management's going concern assumption is based on the Company's ability to raise capital to continue to meet its financial obligations until it commences mining operations. If the company is unable to secure funding, it will have the effect that the company will not have sufficient resources available to meet its financial obligations as necessary for the continued operation of the business over the next 12 months.

These factors indicate a material uncertainty which may cast significant doubt as to whether Soon Mining Limited will continue as a going concern and therefore whether it will realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report. In the event that the Company is unable to continue as a going concern, it may be required to realise its assets and extinguish its liabilities other than in the ordinary course of business, and at amounts that differ from those stated in the financial statements.

The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts or classification of liabilities should the Company be unable to continue as a going concern.

Note 2 Other Assets

	30-Jun-19	31-Dec-18
	\$	\$
Deposits	318,684	318,459
Less: Provision for doubtful debts	(283,366)	(283,366)
Prepayments	-	44,423
	<u>35,318</u>	<u>79,516</u>

Notes to the consolidated financial statements
For The Half-Year Ended 30 June 2019

Note 3 Exploration and Evaluation

	30-Jun-19	31-Dec-18
	\$	\$
Exploration phase costs - at cost	<u>934,864</u>	<u>856,467</u>

The capitalised exploration assets carried forward above have been determined as follows:

Balance at the beginning of the period	856,467	550,071
Expenditure incurred during the period	72,901	248,568
Foreign exchange movement	5,496	57,828
Balance at the end of the period	<u>934,864</u>	<u>856,467</u>

Note 4 Issued Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of shares or options are shown in equity as a deduction, net of tax, from the proceeds.

	2019	2018
	\$	\$
158,222,821 (2018 : 158,222,821) fully paid ordinary shares	6,787,741	6,787,741
Share Issue costs	<u>(423,418)</u>	<u>(423,418)</u>
	<u>6,364,323</u>	<u>6,364,323</u>

Movements in ordinary share capital

	2019	
	No.	\$
Balance at the beginning of the year		
Issue of shares to the market	158,222,821	6,364,323
Share issue costs	-	-
Balance at the end of the year	<u>158,222,821</u>	<u>6,364,323</u>
	2018	
	No.	\$
Balance at the beginning of the year		
Issue of shares to the market	158,222,821	6,396,742
Share issue costs	-	(32,419)
Balance at the end of the year	<u>158,222,821</u>	<u>6,364,323</u>

Notes to the consolidated financial statements

For The Half-Year Ended 30 June 2019

Note 5 Fair value measurement

Recurring fair value measurements

No financial instruments are subject to recurring fair value measurement as at the end of the reporting period.

Due to their short term nature, the carrying amounts of current receivables and current payables is assumed to approximate their fair value.

Note 6 Contingent Liabilities

There have been no changes in contingent liabilities or contingent assets since the end of the previous annual reporting period.

Note 7 Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker has been identified as the Board which makes strategic decisions.

Identification of reportable segments

The Group has identified its operating segments based on the internal reports that are reviewed and used by the board of Directors (chief operating decision makers) in assessing performance and in determining the allocation of resources. Accordingly, management currently identifies the Group as having only one reportable segment, as at 30 June 2019. There have been no changes in the operating segment during the year. All significant operating decisions are based upon analysis of the Group as one segment. The financial results from this segment are equivalent to the consolidated financial statement of the entity as a whole.

Note 8 Events after the reporting period

No matters or circumstances have arisen since 30 June 2019 that has significantly affected, or may significantly affect the Group's operations, the results of those operations or the Group's of affairs in future financial years.

Soon Mining Limited
ABN 45 603 637 083

Directors' Declaration

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, Australian Accounting Standard AASB 134 'Interim Financial Reporting', the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the Group's financial position as at 30 June 2019 and of its performance for the financial half-year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors made pursuant to section 303(5)(a) of the *Corporations Act 2001*.

On behalf of the directors



.....
Ching-Tiem Huang
Chairman and Managing Director

13 September 2019
Brisbane QLD



RSM Australia Partners

Level 6, 340 Adelaide Street Brisbane QLD 4000

GPO Box 1108 Brisbane QLD 4001

T +61(0)7 3225 7888

F +61(0)7 3221 7666

www.rsm.com.au

**INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF SOON MINING LIMITED**

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of Soon Mining Limited which comprises the consolidated statement of financial position as at 30 June 2019, the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated 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 of the consolidated entity comprising the company and the entities it controlled at the half-year end or from time to time during the half-year.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the financial report, which indicates the consolidated entity incurred a loss after tax of \$472,592. It had net cash outflows from operating and investing activities of \$100,964 and \$72,901 respectively for the half-year ended 30 June 2019 and had net current liabilities \$446,445 as at 30 June 2019. As stated in Note 1, these events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the consolidated entity's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

Directors' Responsibility for the Half-Year Financial Report

The directors of Soon Mining Limited 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 consolidated entity's financial position as at 30 June 2019 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 Soon Mining 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.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Partners is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Partners ABN 36 965 185 036

Liability limited by a scheme approved under Professional Standards Legislation

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 Soon Mining 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 Soon Mining Limited is not in accordance with the *Corporations Act 2001* including:

- (a) giving a true and fair view of the consolidated entity's financial position as at 30 June 2019 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*.

RSM
RSM Australia Partners



Albert Loots
Partner – Assurance & Advisory

Brisbane, QLD
Dated: 13 September 2019