

GOLDEN GLOBE RESOURCES LIMITED

ABN 13 169 640 144

Financial Statements
For the year ended 30 June 2017

PINNACLE BUSINESS
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GOLDEN GLOBE RESOURCES LIMITED
ABN 13 169 640 144

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GOLDEN GLOBE RESOURCES LIMITED

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Trading Account

For the year ended 30 June 2017

	2017	2016
	\$	\$
<hr/>		
Cost of Sales		
Add:		
Opening finished goods	20,000	32,736
Purchases	<u>(20,000)</u>	<u>3,980</u>
		<u>36,716</u>
Less:		
Closing finished goods	<u></u>	<u>20,000</u>
		<u>20,000</u>
Cost of Sales		16,716
<hr/>		
Gross Profit from Trading	<u></u>	<u>(16,716)</u>

The accompanying notes form part of these financial statements.

GOLDEN GLOBE RESOURCES LIMITED

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Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Revenue	2		22,419
Cost of sales			(16,716)
Gross profit			5,703
Selling expenses			(12,371)
Administration expenses		(4,246)	(10,120)
Profit (deficit) before income tax		(4,246)	(16,788)
Income tax (credit) expense	4		
Profit (deficit) for the year		(4,246)	(16,788)
Other comprehensive income:			
Items that will not be reclassified subsequently to profit or loss:			
Items that will be reclassified subsequently to profit or loss when specific conditions are met:			
Total other comprehensive income for the year, net of tax			
Total comprehensive income for the year		(4,246)	(16,788)

The accompanying notes form part of these financial statements.

GOLDEN GLOBE RESOURCES LIMITED

ABN 13 169 640 144

Profit and Loss Statement

For the year ended 30 June 2017

	2017	2016
	\$	\$
Operating profit (deficit) before income tax	(4,246)	(16,788)
Income tax (credit) attributable to operating profit (loss)		
Operating profit (deficit) after income tax	(4,246)	(16,788)
Retained profits (accumulated losses) at the beginning of the financial year	(44,078)	(27,290)
Total available for appropriation (deficiency)	(48,324)	(44,078)
Retained profits (deficit) at the end of the financial year	(48,324)	(44,078)

The accompanying notes form part of these financial statements.

GOLDEN GLOBE RESOURCES LIMITED

ABN 13 169 640 144

Detailed Statement of Financial Position as at 30 June 2017

	Note	2017 \$	2016 \$
Current Assets			
Cash Assets			
Cash At Bank			289
Cash on hand		100	100
		<u>100</u>	<u>389</u>
Inventories			
Finished goods - at cost			20,000
			<u>20,000</u>
Current Tax Assets			
Input tax credit control account		3,929	5,148
GST clearing		1,514	899
		<u>5,443</u>	<u>6,047</u>
Other			
Pinnacle trust account		424	1,774
		<u>424</u>	<u>1,774</u>
Total Current Assets		<u>5,967</u>	<u>28,210</u>
Non-Current Assets			
Intangible Assets			
NSX Listing		109,685	109,685
		<u>109,685</u>	<u>109,685</u>
Total Non-Current Assets		<u>109,685</u>	<u>109,685</u>
Total Assets		<u>115,652</u>	<u>137,894</u>

The accompanying notes form part of these financial statements.

GOLDEN GLOBE RESOURCES LIMITED

ABN 13 169 640 144

Detailed Statement of Financial Position as at 30 June 2017

	Note	2017 \$	2016 \$
Current Liabilities			
Payables			
Unsecured:			
Trade creditors		43,215	56,631
		43,215	56,631
Total Current Liabilities		43,215	56,631
Non-Current Liabilities			
Financial Liabilities			
Unsecured:			
Loans from other persons			38,041
			38,041
Total Non-Current Liabilities			38,041
Total Liabilities		43,215	94,672
Net Assets		72,436	43,222
Equity			
Issued Capital			
Issued & paid up capital		87,300	100
Reserves			
Share premium reserve			87,200
Capital profit reserve		33,460	
Retained profits / (accumulated losses)		(48,324)	(44,078)
Total Equity		72,436	43,222

The accompanying notes form part of these financial statements.

GOLDEN GLOBE RESOURCES LIMITED

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Statement of Cash Flows

For the year ended 30 June 2017

2017

\$

Cash Flow From Operating Activities

Receipts 0

Payments 289

Net cash provided by (used in) operating activities (note 2)
-289

Net increase (decrease) in cash held -289

Cash at the beginning of the year 389

Cash at the end of the year (note 1) 100

Note 1. Reconciliation Of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks.

Cash at the end of the year as shown in the statement of cash flows is reconciled in the balance sheet as follows:

Cash At Bank 0

Cash on hand 100

100

GOLDEN GLOBE RESOURCES LIMITED

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Statement of Changes in Equity for the year ended 30/06/2017

	Notes	Issued & Paid Up Capital	Total
Balance at 01/07/2015			
Comprehensive income			
Other comprehensive income for the year			
Total comprehensive income for the year attributable to members of the entity			
Balance at 30/06/2016		100	100
Comprehensive income			
Shares issued during the year		500,000	500,000
Other comprehensive income for the year			
Total comprehensive income for the year attributable to members of the entity		500,000	500,000
Balance at 30/06/2017		500,100	500,100

The accompanying notes form part of these financial statements.

GOLDEN GLOBE RESOURCES LIMITED

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Notes to the Financial Statements

For the year ended 30 June 2017

Note 1: Summary of Significant Accounting Policies

GOLDEN GLOBE RESOURCES LIMITED is a company limited by shares, incorporated and domiciled in Australia.

Basis of Preparation

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependant on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001.

The company is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The material accounting policies that have been adopted in the preparation of the statements are as follows:

Accounting Policies

(a) Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of manufactured products includes direct materials, direct labour and an appropriate proportion of variable and fixed overheads. Overheads are applied on the basis of normal operating capacity. Costs are assigned on a first-in first-out basis.

(b) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

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Notes to the Financial Statements

For the year ended 30 June 2017

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

The company does not designate any interests in subsidiaries, associates or joint venture entities as being subject to the requirements of Accounting Standards specifically applicable to financial instruments.

(i) Financial Assets at fair value through profit or loss

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the company's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iv) Available-for-sale investments

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

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Notes to the Financial Statements

For the year ended 30 June 2017

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available for sale financial assets are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

(v) Financial liabilities

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are either discharged, cancelled or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(d) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. Any consideration deferred is treated as the provision of finance and is discounted at a rate of interest that is generally accepted in the market for similar arrangements. The difference between the amount initially recognised and the amount ultimately received is interest revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All dividends received shall be recognised as revenue when the right to receive the dividend has been established.

Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at the end of the reporting period and where the outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

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For the year ended 30 June 2017

Investment property revenue is recognised on a straight-line basis over the period of the lease term so as to reflect a constant periodic rate of return on the investment.

All revenue is stated net of the amount of goods and services tax (GST).

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(f) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(g) Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments 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.

(h) New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the company. The directors have decided not to early adopt any of the new and amended pronouncements. The directors' assessment of the new and amended pronouncements that are relevant to the company but applicable in future reporting periods is set out below:

- AASB 9: Financial Instruments (December 2010) and AASB 2010-7: Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) (applicable for annual reporting periods commencing on or after 1 January 2015).

These Standards are applicable retrospectively and include revised requirements for the classification and measurement of financial instruments, as well as recognition and derecognition requirements for financial instruments.

The key changes made to accounting requirements that may impact the company are:

GOLDEN GLOBE RESOURCES LIMITED

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Notes to the Financial Statements

For the year ended 30 June 2017

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- AASB 10: Consolidated Financial Statements, AASB 11: Joint Arrangements, AASB 12: Disclosure of Interests in Other Entities, AASB 127: Separate Financial Statements (August 2011), AASB 128: Investments in Associates and Joint Ventures (August 2011) (as amended by AASB 2012-10), and AASB 2011-7: Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (applicable for annual reporting periods commencing on or after 1 January 2013).

AASB 10 replaces parts of AASB 127: Consolidated and Separate Financial Statements (March 2008, as amended) and Interpretation 112: Consolidation - Special Purpose Entities. AASB 10 provides a revised definition of 'control' and additional application guidance so that a single control model will apply to all investees.

AASB 11 replaces AASB 131: Interests in Joint Ventures (July 2004, as amended). AASB 11 requires joint arrangements to be classified as either 'joint operations' (where the parties that have joint control of the arrangement have rights to the assets and obligations for the liabilities) or 'joint ventures' (where the parties that have joint control of the arrangement have rights to the net assets of the arrangement). Joint ventures are required to adopt the equity method of accounting (proportionate consolidation is no longer allowed).

AASB 12 contains the disclosure requirements applicable to entities that hold an interest in a subsidiary, joint venture, joint operation or associate. AASB 12 also introduces the concept of a 'structured entity', replacing the 'special purpose entity' concept currently used in Interpretation 112, and requires specific disclosures in respect of any investments in unconsolidated structured entities.

To facilitate the application of AASBs 10, 11 and 12, revised versions of AASB 127 and AASB 128 have also been issued.

None of the aforementioned Standards are expected to significantly impact the company's financial statements.

- AASB 13: Fair Value Measurement and AASB 2011-8: Amendments to Australian Accounting Standards arising from AASB 13 (applicable for annual reporting periods commencing on or after 1 January 2013).

AASB 13 defines fair value, sets out in a single Standard a framework for measuring fair value, and requires disclosures about fair value measurement.

AASB 13 requires:

- inputs to all fair value measurements to be categorised in accordance with a fair value hierarchy; and
- enhanced disclosures regarding all assets and liabilities (including, but not limited to, financial assets and liabilities) to be measured at fair value.

These Standards are not expected to significantly impact the company's financial statements.

- AASB 119: Employee Benefits (September 2011) and AASB 2011-10: Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) (applicable for annual reporting periods commencing on or after 1 January 2013).

These Standards introduce a number of changes to accounting and presentation of defined benefit plans. The company does not have any defined benefit plans and so is not impacted by the amendment.

GOLDEN GLOBE RESOURCES LIMITED

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For the year ended 30 June 2017

AASB 119 (September 2011) also includes changes to:

- require only those benefits that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service to be classified as short-term employee benefits. All other employee benefits are to be classified as other long-term employee benefits, post-employment benefits or termination benefits, as appropriate; and
- the accounting for termination benefits that require an entity to recognise an obligation for such benefits at the earlier of:
 - (i) for an offer that may be withdrawn - when the employee accepts;
 - (ii) for an offer that cannot be withdrawn - when the offer is communicated to affect employees; and
 - (iii) where the termination is associated with a restructuring of activities under AASB 137: Provisions, Contingent Liabilities and Contingent Assets and if earlier than the first two conditions when the related restructuring costs are recognised

These Standards are not expected to significantly impact the company's financial statements.

GOLDEN GLOBE RESOURCES LIMITED

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Notes to the Financial Statements

For the year ended 30 June 2017

2017

2016

Note 2: Revenue and Other Income

Revenue:

Gross Receipts		22,419
		<u>22,419</u>

Note 3: Profit from Ordinary Activities

Profit (loss) from ordinary activities before
income tax has been determined after:

Charging as Expense:

Cost of non-primary production goods traded		16,716
		<u>16,716</u>

Note 4: Tax Assets

Current

Input tax credit control account	3,929	5,148
GST clearing	1,514	899
	<u>5,443</u>	<u>6,047</u>

Note 5: Other Assets

Current

Pinnacle trust account	424	1,774
	<u>424</u>	<u>1,774</u>

GOLDEN GLOBE RESOURCES LIMITED

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Notes to the Financial Statements

For the year ended 30 June 2017

2017

2016

Note 6: Payables

Unsecured:

- Trade creditors

43,215	56,631
43,215	56,631
43,215	56,631

Note 7: Contributed Capital

500100 Ordinary shares at \$0.20 each fully paid

87,300	100
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Ordinary shares participate in dividends and the proceeds on winding up of the company in proportion to the number of shares held.

At shareholders meetings each ordinary share is entitled to one vote when a poll is called, otherwise each shareholder has one vote on a show of hands.

GOLDEN GLOBE RESOURCES LIMITED

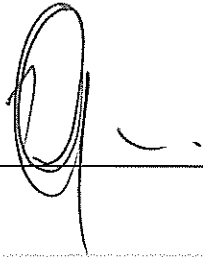
ABN 13 169 640 144

Directors' Declaration

The directors of the company declare that:

1. the financial statements and notes are in accordance with the Corporations Act 2001 and:
 - (a) comply with Accounting Standards and the Corporations Regulations; and
 - (b) give a true and fair view of the company's financial position as at 30 June 2017 and of its performance for the 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.



TERRY DONALD GRACE
Director



MICHAEL IVKOVIC
Director

Dated:

GOLDEN GLOBE RESOURCES LIMITED

ABN 13 169 640 144

Compilation Report to GOLDEN GLOBE RESOURCES LIMITED

We have compiled the accompanying general purpose financial statements of GOLDEN GLOBE RESOURCES LIMITED, which comprise the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Position as at 30 June 2017, a summary of significant accounting policies and other explanatory notes. These have been prepared in accordance with the financial reporting framework described in Note 1 to the financial statements.

The Responsibility of the Directors

The directors of GOLDEN GLOBE RESOURCES LIMITED of GOLDEN GLOBE RESOURCES LIMITED are solely responsible for the information contained in the general purpose financial statements and the reliability, accuracy and completeness of the information.

Our Responsibility

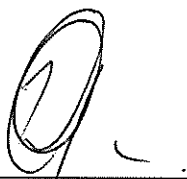
On the basis of information provided by the directors, we have compiled the accompanying general purpose financial statements in accordance with the financial reporting framework and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with Australian Accounting Standards. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The general purpose financial statements were compiled for the benefit of the directors who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the general purpose financial statements.



PINNACLE BUSINESS
40 GIDLEY STREET
ST MARYS NSW

24 January, 2018

Audit Solutions Pty Limited

Chartered Accountant

ABN 65 143 005 967

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
GOLDEN GLOBE RESOURCES LIMITED
ACN 169 640 144

Report on the Financial Report

We have audited the accompanying financial report of Golden Globe Resources Limited, which comprises the statement of financial position, statement of cash flows, statement in changes in equity, profit and loss statement and other comprehensive income as at 30 June 2017, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the Golden Globe Resources Limited are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Act 2001*. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

Auditor's Opinion

In our opinion the financial report of Golden Globe Resources Limited is 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 2017 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Regulations 2001 to the extent described in Note 1.

Audit Solutions Pty Limited

Chartered Accountants

R. Tesoriero

Robert G. Tesoriero FCA Director

Dated in Sydney on 5 February 2018

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