

Roman Kings Ltd

ABN 72 610 839 346

Annual Report

for the period 18 February 2016, date of incorporation, to 30 June 2016

Roman Kings Ltd
Directors' Report
Financial Report for the period 18 February 2016 to 30 June 2016

The directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'consolidated entity') consisting of Roman Kings Ltd (referred to hereafter as the 'company' or 'parent entity') and the entities it controlled at the end of, or during, the financial period ended 30 June 2016.

Directors

The following persons were directors of Roman Kings Ltd during the whole of the financial period and up to the date of this report, unless otherwise stated:

Daniel Tuffin

William Oliver (appointed 15 March 2017)

Dennis Morrison (appointed 15 March 2017)

Principal activities

The principal activities of the company and its subsidiaries are the acquisition and exploration of mineral projects in Australia.

Review of operations

The loss for the consolidated entity after providing for income tax was \$1,064.

Significant changes in the state of affairs

There were no significant changes in the state of affairs of the consolidated entity during the financial period.

Matters subsequent to the end of the financial year

On 20 February 2017, the company changed its status from Pty Ltd to Ltd.

On 8 November 2017, the company entered into a conditional binding share purchase deed, pursuant to which Wakenby Limited, an ASX listed company, will acquire 100% of the issued capital of the company.

Other than the above, there are no matters or circumstances that have arisen since 30 June 2016 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

Likely developments and expected results of operations

The consolidated entity will continue to pursue its main objective of developing interests in exploration projects.

Further information about likely developments in the operations of the consolidated entity and the expected results of those operations in future financial years have not been included in this report because disclosure of such information would likely result in unreasonable prejudice to the consolidated entity.

Environmental regulation

The consolidated entity is not subject to any significant environmental regulation under Australian Commonwealth or State law.

Shares under option

There are no unissued ordinary shares of the company under option at the date of this report.

Shares issued on the exercise of options

There are no ordinary shares of the company issued during the financial period ended 30 June 2016 and up to the date of this report on exercise of options.

Roman Kings Ltd
Directors' report
For the period 18 February 2016 to 30 June 2016

Indemnity and insurance of auditor

The company has not, during or since the end of the financial period, indemnified or agreed to indemnify the auditor of the company or any related entity against a liability incurred by the auditor.

During the financial period, the company has not paid a premium in respect of a contract to insure the auditor of the company or any related entity.

Indemnity and insurance of officers

The company has indemnified the directors and executives of the company for costs incurred, in their capacity as a director or executive, for which they may be held personally liable, except where there is a lack of good faith.

During the financial period, the company paid a premium in respect of a contract to insure the directors and executives of the company against a liability to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

Proceedings on behalf of the company

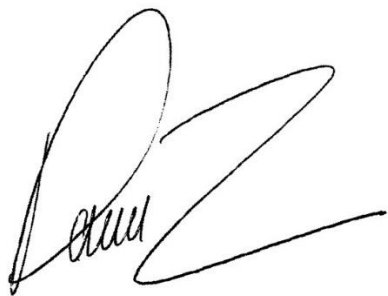
No person has applied to the Court under section 237 of the Corporations Act 2001 for leave to bring proceedings on behalf of the company, or to intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or part of those proceedings.

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 immediately after this directors' report.

This report is made in accordance with a resolution of directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the directors

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

Daniel Tuffin
Director

21 November 2017
Perth

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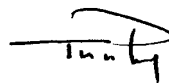
AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Roman Kings Ltd for the period 18 February 2016 to 30 June 2016, 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 audit; and
- (ii) any applicable code of professional conduct in relation to the audit.



RSM AUSTRALIA PARTNERS



TUTU PHONG
Partner

Perth, WA
Dated: 21 November 2017

Roman Kings Ltd
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Financial Report for the period 18 February 2016 to 30 June 2016

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General information

The financial statements cover Roman Kings Ltd as a consolidated entity consisting of Roman Kings Ltd and the entities it controlled at the end of, or during, the period. The financial statements are presented in Australian dollars, which is Roman Kings Ltd's functional and presentation currency.

Roman Kings Ltd is an unlisted public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office

Level 3
216 St Georges Terrace
Perth WA 6000

Principal place of business

Level 1
19-21 Outram Street
West Perth WA 6005

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 21 November 2017. The directors have the power to amend and reissue the financial statements.

Roman Kings Ltd
Statement of profit or loss and other comprehensive income
For the period 18 February 2016 to 30 June 2016

	Note	Consolidated 2016 \$
Expenses		
Legal expenses		(1,000)
Other expenses		(64)
Total expenses		<u>(1,064)</u>
Loss before income tax expense		(1,064)
Income tax expense		<u>-</u>
Loss after income tax expense for the year		(1,064)
Total comprehensive loss for the year		<u><u>(1,064)</u></u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Roman Kings Ltd
Statement of financial position
As at 30 June 2016

	Note	Consolidated 2016 \$
Assets		
Current assets		
Cash and cash equivalents	3	4,183
Other receivables	4	101
Total current assets		<u>4,284</u>
Non-current assets		
Exploration and evaluation expenditure		<u>4,652</u>
Total non-current assets		<u>4,652</u>
Total assets		<u>8,936</u>
Net assets		<u><u>8,936</u></u>
Equity		
Issued capital	5	10,000
Accumulated losses		<u>(1,064)</u>
Total equity		<u><u>8,936</u></u>

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

Roman Kings Ltd
Statement of changes in equity
For the period 18 February 2016 to 30 June 2016

Consolidated	Issued capital \$	Accumulated losses \$	Total equity \$
Balance at 18 February 2016 (date of incorporation)	-	-	-
Loss after income tax expense for the period	-	(1,064)	(1,064)
Total comprehensive loss for the period	-	(1,064)	(1,064)
<i>Transactions with owners in their capacity as owners:</i>			
Contributions of equity, net of transaction costs	10,000	-	10,000
Balance at 30 June 2016	10,000	(1,064)	8,936

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

Roman Kings Ltd
Statement of cash flows
For the period 18 February 2016 to 30 June 2016

	Note	Consolidated 2016 \$
Cash flows from operating activities		
Payments to suppliers and employees		<u>(1,165)</u>
Net cash used in operating activities	6	<u>(1,165)</u>
Cash flows from investing activities		
Payments for exploration and evaluation expenditure		<u>(4,652)</u>
Net cash used in investing activities		<u>(4,652)</u>
Cash flows from financing activities		
Proceeds from issue of shares		<u>10,000</u>
Net cash from financing activities		<u>10,000</u>
Net increase in cash and cash equivalents		4,183
Cash and cash equivalents at the beginning of the financial year		<u>-</u>
Cash and cash equivalents at the end of the financial year	3	<u><u>4,183</u></u>

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

Roman Kings Ltd
Notes to the financial statements
For the period 18 February 2016 to 30 June 2016

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

New or amended Accounting Standards and Interpretations adopted

The consolidated entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board 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.

Basis of preparation

In the directors' opinion, the consolidated entity is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Corporations Act 2001 requirements to prepare and distribute financial statements to the owners of Roman Kings Ltd. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the owners of Roman Kings Ltd.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of available-for-sale financial assets, financial assets and liabilities at fair value through profit or loss, investment properties, certain classes of property, plant and equipment and derivative financial instruments.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the consolidated entity's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Parent entity information

In accordance with the Corporations Act 2001, these financial statements present the results of the consolidated entity only.

Principles of consolidation

The consolidated financial statements incorporate the assets and liabilities of all subsidiaries of Roman Kings Ltd ('company' or 'parent entity') as at 30 June 2016 and the results of all subsidiaries for the period then ended. Roman Kings Ltd and its subsidiaries together are referred to in these financial statements as the 'consolidated entity'.

Subsidiaries are all those entities over which the consolidated entity has control. The consolidated entity controls an entity when the consolidated entity is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the consolidated entity. They are de-consolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between entities in the consolidated entity are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the consolidated entity.

Income tax

The income tax expense or benefit for the period is the tax payable on that period's taxable income based on the applicable income tax rate for each jurisdiction, adjusted by the changes in deferred tax assets and liabilities attributable to temporary differences, unused tax losses and the adjustment recognised for prior periods, where applicable.

Note 1. Significant accounting policies (continued)

Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the consolidated entity's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the consolidated entity's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the statement of cash flows presentation purposes, cash and cash equivalents also includes bank overdrafts, which are shown within borrowings in current liabilities on the statement of financial position.

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Trade and other payables

These amounts represent liabilities for goods and services provided to the consolidated entity prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Exploration and evaluation expenditure

Exploration, evaluation and development expenditure incurred is accumulated in respect of each identifiable area of interest. These costs are only carried forward to the extent that they are expected to be recouped through the successful development of the area or where activities in the area have not yet reached a stage that permits reasonable assessment of the existence of economically recoverable reserves. Accumulated costs in relation to an abandoned area are written off in full against profit in the year in which the decision to abandon the area is made. When production commences, the accumulated costs for the relevant area of interest are amortised over the life of the area according to the rate of depletion of the economically recoverable reserves. A regular review is undertaken of each area of interest to determine the appropriateness of continuing to carry forward costs in relation to that area of interest.

Issued capital

Ordinary shares are classified as equity.

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

Roman Kings Ltd
Notes to the financial statements
For the period 18 February 2016 to 30 June 2016

Note 1. Significant accounting policies (continued)

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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 tax authority is included in other receivables or other 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 tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Comparatives

There is no comparative information as the company was incorporated on 18 February 2016.

New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the consolidated entity for the annual reporting period ended 30 June 2016. The consolidated entity has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed below.

Exploration and evaluation expenditure

Exploration and evaluation costs have been capitalised on the basis that the company will commence commercial production in the future, from which time the costs will be amortised in proportion to the depletion of the mineral resources. Key judgements are applied in considering costs to be capitalised which includes determining expenditures directly related to these activities and allocating overheads between those that are expensed and capitalised. In addition, costs are only capitalised that are expected to be recovered either through successful development or sale of the relevant mining interest. Factors that could impact the future commercial production at the mine include the level of reserves and resources, future technology changes, which could impact the cost of mining, future legal changes and changes in commodity prices. To the extent that capitalised costs are determined not to be recoverable in the future, they will be written off in the period in which this determination is made.

Consolidated
2016
\$

Note 3. Current assets - cash and cash equivalents

Cash held in trust accounts	4,183
	<u>4,183</u>

Roman Kings Ltd
Notes to the financial statements
For the period 18 February 2016 to 30 June 2016

**Consolidated
2016
\$**

Note 4. Current assets – other receivables

GST receivable	101
	<u>101</u>

Note 5. Equity - issued capital

	Consolidated 2016 Shares	2016 \$
Ordinary shares - fully paid	<u>10,000,000</u>	<u>10,000</u>

Movements in ordinary share capital

Details	Date	No of shares	\$
Balance at incorporation	18 February 2016	-	-
Foundation shares issued	1 March 2016	<u>10,000,000</u>	<u>10,000</u>
Balance	30 June 2016	10,000,000	10,000

Ordinary shares

Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the company in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the company does not have a limited amount of authorised capital.

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

Note 6. Reconciliation of loss after income tax to net cash used in operating activities

**Consolidated
2016
\$**

Loss after income tax expense for the year	(1,064)
Change in operating assets and liabilities:	
Trade and other receivables	<u>(101)</u>
Net cash used in operating activities	<u>(1,165)</u>

Roman Kings Ltd
Notes to the financial statements
For the period 18 February 2016 to 30 June 2016

Note 7. Interests in subsidiaries

The consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with the accounting policy described in note 1:

Name	Principal place of business / Country of incorporation	Ownership interest 2016 %
Pax Romana Resources Pty Ltd	Australia	100
Golden Gladiator Pty Ltd	Australia	100

Note 8. Contingent assets

The consolidated entity has no contingent assets as at 30 June 2016.

Note 9. Contingent liabilities

The consolidated entity has no contingent liabilities as at 30 June 2016.

Note 10. Commitments

The consolidated entity has no capital or other expenditure commitments as at 30 June 2016.

Note 11. Events subsequent to reporting date

On 20 February 2017, the company changed its status from Pty Ltd to Ltd.

On 8 November 2017, the company entered into a conditional binding share purchase deed, pursuant to which Wakenby Limited, an ASX listed company, will acquire 100% of the issued capital of the company.

Other than the above, there are no matters or circumstances that have arisen since 30 June 2016 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.


Roman Kings Ltd
Directors' Declaration
For the period 18 February 2016 to 30 June 2016

In the directors' opinion:

- the consolidated entity is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Corporations Act 2001 requirements to prepare and distribute financial statements to the owners of Roman Kings Ltd;
- the attached financial statements and notes comply with the Corporations Act 2001, the Accounting Standards as described in note 1 to the financial statements, the Corporations Regulations 2001 and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the consolidated entity's financial position as at 30 June 2016 and of its performance for the financial period 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 295(5)(a) of the Corporations Act 2001.

On behalf of the directors

A handwritten signature in black ink, appearing to read 'Daniel Tuffin', with a large, stylized flourish extending to the right.

Daniel Tuffin
Director

21 November 2017
Perth

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
ROMAN KINGS LTD**

Opinion

We have audited the financial report of Roman Kings Ltd (the Company) and its subsidiaries (the Group), which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the financial period 18 February 2016 to 30 June 2016, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Group is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the Group's financial position as at 30 June 2016 and of its financial performance for the financial period 18 February 2016 to 30 June 2016; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1 and the Corporations Regulations 2001.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Group 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* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Basis of Accounting

We draw attention to Note 1, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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Other Information

The directors are responsible for the other information. The other information comprises the information included in the Group's annual report for the period 18 February 2016 to 30 June 2016, but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Corporations Act 2001 and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

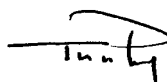
Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.



RSM AUSTRALIA PARTNERS



TUTU PHONG
Partner

Perth, WA
Dated: 21 November 2017