



# Dominion Minerals Limited

ABN: 45 101 955 088

## Interim Financial Report For the half-year ended 30 June 2022

## Directors' report

The directors of Dominion Minerals Limited (the "Company" or "Dominion") submit herewith the half-year financial report of the Company and the entities it controlled for the half-year ended 30 June 2022 (collectively "Group"). To comply with the provisions of the *Corporations Act 2001*, the directors report as follows.

### Directors

The following persons were directors of Dominion Minerals Limited during the half-year under review and up to the date of this report, unless otherwise stated:

- Dr David Brookes                      Chairman
- Mr Anastasios Arima                Non-Executive Director
- Mr Dominic Allen                    Executive Director and CEO

### Company secretary

Mr. Stephen Kelly was the Company Secretary during the whole of the half-year under review and up to the date of this report.

### REVIEW OF OPERATIONS

The following is a summary of the activities of Dominion during the period 1 January 2022 to 30 June 2022. It is recommended that this half-yearly report be read in conjunction with the 31 December 2021 Annual Report and any public announcements made by the Company during the period.

### EXPLORATION OVERVIEW

#### *Georgia Lime Project, Georgia, USA*

The Group holds a 100% interest over the Georgia Lime Project, comprised of an option to purchase ~360 acres of private surface and mineral rights in Early County, Georgia. The project comprises a mineral resource of high calcium limestone in a region where significant baseload demand exists in the form of agricultural lime, which is currently predominately supplied by Florida based limestone and dolomite operations.

#### Maiden Mineral Resource Estimate<sup>1</sup>

On 23 February 2022 the Company delivered a Maiden Mineral Resource Estimate ("MRE") for the Georgia Lime Project. The MRE contains 19.7 million tonnes of high calcium limestone for agricultural, industrial, and chemical markets at a grade of 97.1% CaCO<sub>3</sub>, and 7.71 million tonnes of limestone for concrete and other civil and construction markets at a grade of 87.74% CaCO<sub>3</sub>. Approximately 83% of the mineral resource is classified in the Indicated category.

Class	Tonnes Mt	CaCO <sub>3</sub> %	SiO <sub>2</sub> %	Fe <sub>2</sub> O <sub>3</sub> %	MgO%
<b>High Calcium (&gt;95% CaCO<sub>3</sub>)</b>					
Indicated	16.7	97.1	1.2	0.35	0.27
Inferred	3.0	97.0	1.2	0.36	0.28
<b>Sub-total</b>	<b>19.7</b>	<b>97.1</b>	<b>1.2</b>	<b>0.36</b>	<b>0.27</b>
<b>Aggregate (&lt;95% CaCO<sub>3</sub>)</b>					
Indicated	6.00	88.17	8.06	1.19	0.38
Inferred	1.72	86.22	9.18	1.20	0.38
<b>Sub-total</b>	<b>7.71</b>	<b>87.74</b>	<b>8.31</b>	<b>1.19</b>	<b>0.38</b>

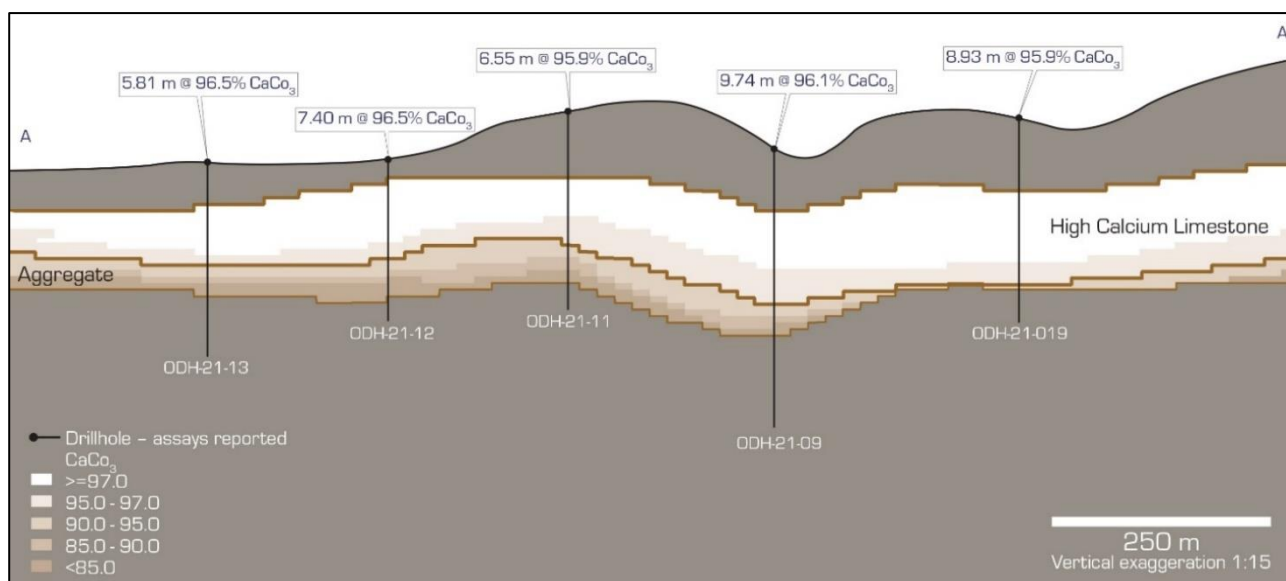
**Table 1: Mineral Resource Estimate detail.**

The deposit is hosted in the upper Ocala Limestone formation, a shallow and laterally extensive deposit that lies at or near the surface in southwestern Georgia. The formation is a product of shallow calcareous marine deposits resulting in a stratiform deposit of high purity

<sup>1</sup> Dominion's ASX Announcement dated 23 February 2022 ("Original ASX Announcement") which is available to view at Dominion's website at [www.dominion-minerals.com](http://www.dominion-minerals.com). Dominion confirms that a) it is not aware of any new information or data that materially affects the information included in the Original ASX Announcement; b) all material assumptions included in the Original ASX Announcement continue to apply and have not materially changed; and c) the form and context in which the relevant Competent Persons' findings are presented in this report have not been materially changed from the Original ASX Announcement.

## Directors' report

CaCO<sub>3</sub> limestone with a typical thickness of 5 m to 10 m, increasing to 12 m at the south of the property.



**Figure 1: Cross section A – A' highlighting the thickness and continuity of grade across the MRE model.**

The results of the MRE demonstrate a shallow, high purity limestone resource under unconsolidated overburden that averages 3 meters in thickness, with the potential for low-cost mining operations limestone in a region where significant baseload demand exists in the form of agricultural lime, currently predominately supplied by Florida based limestone and dolomite operations, as well as other high value markets such as the glass industry and other chemical and industrial applications.

The maiden MRE was informed by 21 drill holes and 8 test pits completed between 2019 and 2021 that confirmed the presence of thick high calcium limestone across the property (Figure 2). The high calcium limestone drill hole intervals ranged from 4.5 m to 9.7 m with almost all results above 95% CaCO<sub>3</sub>.

### Technical studies

Technical studies were commenced at the Project during the period, centred upon sales and marketing assessments to identify optimal end markets for potential future production. The assessments to date have focused on quantifying the market which could potentially be served by the Project, including geographic boundaries, the potential range of quarry stone products, the estimated market size, and probable economic metrics.

Outcomes of the sales and marketing assessments will inform key inputs in technical studies to evaluate potential mining and processing scenarios at the Project, including potential scale of operations.

### **LUNA LITHIUM, NEVADA, USA**

In January 2022 Dominion subscribed for shares in a capital raising undertaken by Luna Lithium Ltd ("Luna Lithium"), a private Canadian company exploring the Pilot Peak lithium brine project in Nevada, USA.

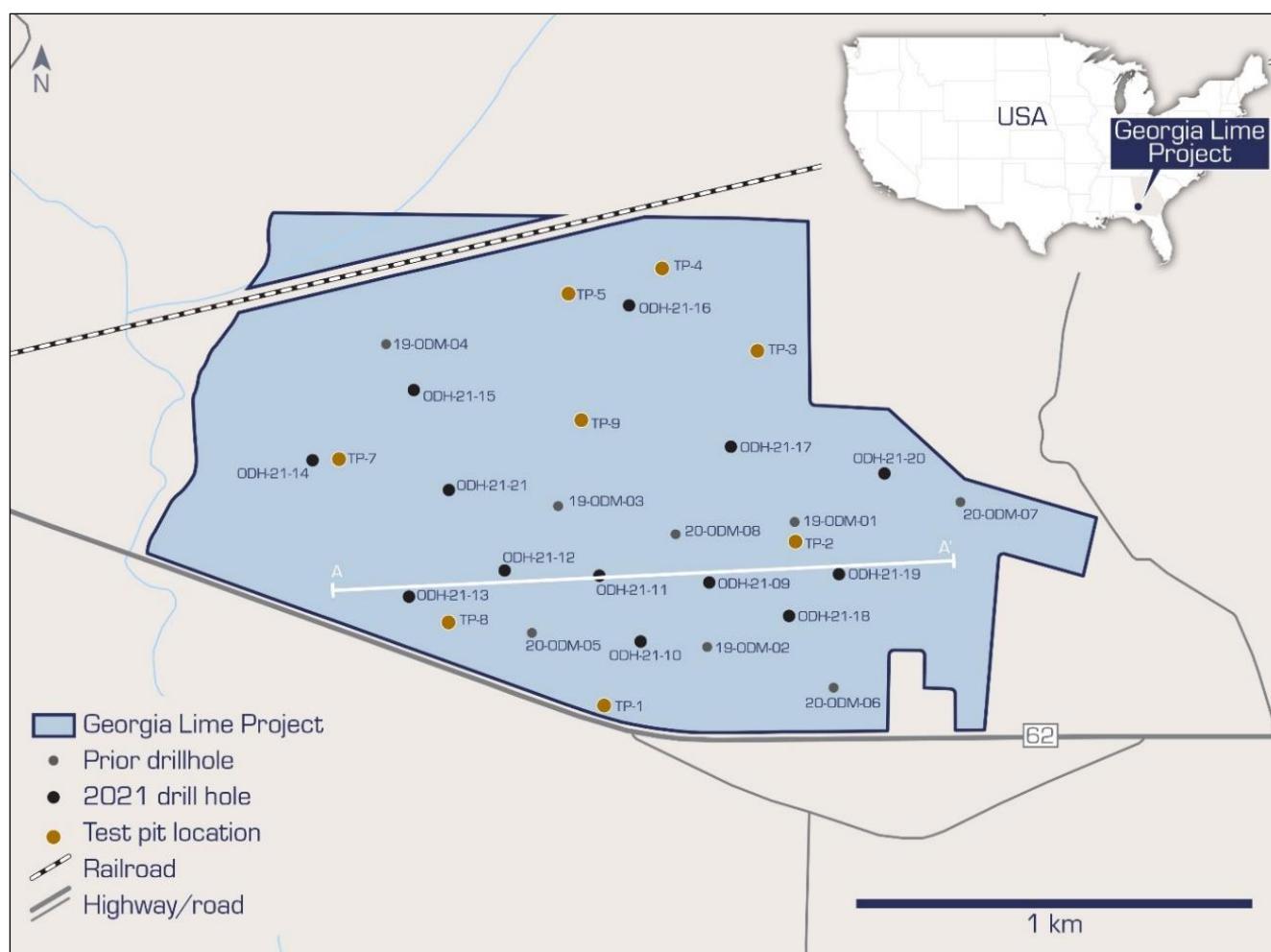
Luna Lithium's Pilot Peak project is in close proximity to major lithium brine operations and development projects, including Albemarle's Silver Peak operation and Ioneer's Rhyolite Ridge project, located in the Central Nevada Lithium Corridor.

Luna Lithium has secured a land package in the region of approximately 22,000 acres and has recently completed early-stage exploration work, including geophysical and seismic surveys. Luna Lithium commenced an initial drill program in late Q1 2022, with exploration during the period including drilling and initial metallurgical test work.

Luna Lithium was founded and is led by Ms. Emily Hersh, an entrepreneur who has successfully managed numerous mining exploration projects and is a well-known advisor to companies across the lithium lifecycle.

Dominion's investment of \$388,000 (C\$350,000) represents a minority stake (<5%) in Luna Lithium and provides the Company with exposure to the upside associated with potential exploration success at the Pilot Peak project, in a critical mineral associated with the rapid uptake of electric vehicles and battery storage.

## Directors' report



**Figure 2: Plan view highlighting drill hole locations.**

### OPERATING RESULTS AND DIVIDEND

The loss after tax of the Group for the half-year ended 30 June 2022 was \$434,431 (2021: loss after tax \$184,503). No dividend was proposed or paid during the half-year.

The significant items affecting the loss after tax were:

- i. Corporate costs totalling \$370,391 including director remuneration, legal costs, ASX and share registry costs and insurance costs (2021: \$237,952). The increased costs compared to the prior corresponding period reflect the increased activities of the Company following the completion of the acquisition of PowerLime in November 2021.
- ii. Exploration expenses totalling \$60,384 incurred in relation to the exploration and development programs undertaken at the Georgia Lime Project (2020: \$Nil). These costs related primarily to the costs associated with the preparation of the maiden resource estimate for the Georgia Lime Project and the costs of technical studies that were commenced following the publication of the maiden resource estimate.

### SIGNIFICANT CHANGES

There have been no changes in the state of affairs of the economic entity that occurred during the half-year under review not otherwise disclosed in this report.

### IMPACT OF COVID-19

The outbreak of the COVID-19 pandemic in early 2020 and the subsequent travel and trade restrictions imposed by the governments of numerous countries including Australia have caused disruption to businesses and economic activity. The Board and Management of the Group have considered the impact of the COVID-19 pandemic on the Group's operations and financial performance and have determined that the Group has not been materially impacted by the COVID-19 pandemic at this stage.

## Directors' report

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### EVENTS SUBSEQUENT TO BALANCE DATE

No matter or circumstance has arisen since the end of the half-year that has significantly affected, or may significantly affect the Group's operations, the result of those operations or the Group's state of affairs.

### SCHEDULE OF MINING TENEMENTS

As at 30 June 2022, Dominion did not have an ownership interest in any mineral exploration tenements. The Company's 100% owned U.S. subsidiary, PowerLime, Inc has an option to purchase the Georgia Lime Project in southwest Georgia, USA.

### HALF-YEAR ENDED 30 JUNE 2022 ASX ANNOUNCEMENTS

This half-yearly financial report contains information extracted from ASX market announcements reported in accordance with the 2012 edition of the "Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves" ("2012 JORC Code"). Further details (including 2012 JORC Code reporting tables where applicable) of exploration results referred to in this Quarterly Activities Report can be found in the following announcements lodged on the ASX:

- Maiden Mineral Resource Estimate at Georgia Lime Project 23 February 2022

This announcement is available for viewing on the Company's website [www.dominion-minerals.com](http://www.dominion-minerals.com). Dominion confirms that it is not aware of any new information or data that materially affects the information included in any original ASX announcement, and in relation to the Georgia Lime Project resource estimates confirms that all material assumptions and technical parameters underpinning the estimates in the relevant market announcement continue to apply and have not materially changed.

### AUDITOR'S INDEPENDENCE DECLARATION

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 is attached to this report.



Dr David Brookes  
Chairman  
13 September 2022

AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001  
TO THE DIRECTORS OF  
DOMINION MINERALS LIMITED

I declare that, to the best of my knowledge and belief, during the half-year ended 30 June 2022, there have been:

- (a) no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- (b) no contraventions of any applicable code of professional conduct in relation to the review.

This declaration is in respect of Dominion Minerals Limited and the entities it controlled during the half year.



PKF BRISBANE AUDIT



LIAM MURPHY  
PARTNER

13 SEPTEMBER 2022  
BRISBANE

## Condensed consolidated statement of profit or loss and other comprehensive income

	Note	For the half-year ended 30 June	
		2022 \$	2021 \$
Interest income		13,401	1,513
Total revenue		13,401	1,513
<b>Research and development operations</b>			
- Clinical trials income		-	51,936
		-	51,936
<b>Corporate and Administration expenses</b>			
- ASX and share registry		(40,227)	(32,758)
- Legal and compliance costs		(52,746)	(34,233)
- Director remuneration		(136,414)	(111,257)
- Consultants		(76,128)	(22,973)
- Administration expenses		(16,775)	(5,085)
- Insurance		(67,219)	(31,000)
- Finance costs		(2,184)	(311)
- Gains / (losses) on foreign exchange		21,302	(335)
		(370,391)	(237,952)
<b>Georgia Lime Project expenses</b>			
- Geological consultants		(60,384)	-
		(417,374)	(184,503)
<b>Loss before income tax</b>		(417,374)	(184,503)
Income tax benefit		-	-
<b>Loss after tax</b>		(417,374)	(184,503)
<b>Other comprehensive loss</b>			
<i>Items that may be reclassified to the profit or loss</i>			
Exchange differences on translation of foreign operations		(17,057)	-
<b>Total comprehensive loss for the period</b>		(434,431)	(184,503)
Net loss attributable to members of the Company		(417,374)	(184,503)
<b>Total comprehensive loss attributable to members of the Company</b>		(434,431)	(184,503)
Basic and diluted loss per share (cents)	3	(0.18)	(0.18)

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

## Condensed consolidated statement of financial position

		<i>As at 30 June</i>	<i>As at 31 December</i>
		<b>2022</b>	<b>2021</b>
	<i>Notes</i>	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents		4,346,916	4,909,553
Trade and other receivables		-	666
Financial assets at fair value	4	1,256,162	1,256,162
Other assets	5	231,826	228,009
<b>TOTAL CURRENT ASSETS</b>		<b>5,834,904</b>	<b>6,394,390</b>
<b>NON-CURRENT ASSETS</b>			
Other assets	5	85,831	94,137
Investments in financial assets	6	388,547	388,547
Intangible assets	7	8,949	10,867
<b>TOTAL NON-CURRENT ASSETS</b>		<b>483,327</b>	<b>493,551</b>
<b>TOTAL ASSETS</b>		<b>6,318,231</b>	<b>6,887,941</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		<b>29,211</b>	164,490
<b>TOTAL CURRENT LIABILITIES</b>		<b>29,211</b>	<b>164,490</b>
<b>TOTAL LIABILITIES</b>		<b>29,211</b>	<b>164,490</b>
<b>NET ASSETS</b>		<b>6,289,020</b>	<b>6,723,451</b>
<b>EQUITY</b>			
Contributed equity	8	88,632,867	88,632,867
Reserves	9	241,528	258,585
Accumulated losses		(82,585,375)	(82,168,001)
<b>TOTAL EQUITY</b>		<b>6,289,020</b>	<b>6,723,451</b>

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements.*



## Condensed consolidated statement of changes in equity

2022	Issued Capital \$	Reserves \$	Accumulated Losses \$	Total Equity \$
Balance as of 1 January 2022	88,632,867	258,585	(82,168,001)	6,723,451
Loss for the half-year	-	-	(417,374)	(417,374)
Other comprehensive income	-	(17,057)	-	(17,057)
<b>Total comprehensive loss for the half-year</b>	-	(17,057)	(417,374)	(434,431)
Transactions with owners in their capacity as owners	-	--	-	-
<b>Balance as of 30 June 2022</b>	<b>88,632,867</b>	<b>241,528</b>	<b>(82,585,375)</b>	<b>6,289,020</b>
<b>2021</b>	<b>Issued Capital \$</b>	<b>Reserves \$</b>	<b>Accumulated Losses \$</b>	<b>Total Equity \$</b>
Balance as of 1 January 2021	84,213,601	126,790	(81,168,111)	3,172,280
Loss for the period	-	-	(184,503)	(184,503)
Other comprehensive income	-	-	-	-
<b>Total comprehensive loss for the half-year</b>	-	-	(184,503)	(184,503)
<b>Total transactions with owners in their capacity as owners</b>				
Option reserve lapsed / expired	-	(67,452)	67,452	-
	-	(67,452)	67,452	-
<b>Balance as of 30 June 2021</b>	<b>84,213,601</b>	<b>59,338</b>	<b>(81,285,162)</b>	<b>2,987,777</b>

The accompanying accounting policies and explanatory notes form an integral part of the financial statements

## Condensed consolidated statement of cash flows

For the half-year ended 30 June

	2022 \$	2021 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Payments to suppliers and employees	(568,370)	(94,195)
Interest received	5,612	1,513
Net cash provided by/ (used in) operating activities	<u>(562,758)</u>	<u>(92,682)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for PowerLime transaction	-	(29,793)
Net cash provided by/ (used in) investing activities	<u>-</u>	<u>(29,793)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of shares	-	-
Costs of share issue	-	-
Net cash provided by/ (used in) financing activities	<u>-</u>	<u>-</u>
Net increase / (decrease) in cash held	(562,758)	(122,475)
Cash and cash equivalents at beginning of the period	4,909,553	3,199,739
Effects of exchange rate fluctuations on cash and cash equivalents	121	(54)
<b>Cash and cash equivalents at end of the period</b>	<b><u>4,346,916</u></b>	<b><u>3,077,210</u></b>

*The accompanying accounting policies and explanatory notes form an integral part of the financial statements*

## Notes to the financial statements

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### 1. Basis of preparation of half-year report

#### (a) Basis of preparation

This condensed consolidated interim financial report for the half-year ended 30 June 2022 has been prepared in accordance with Australian Accounting Standard AASB 134 Interim Financial Reporting and the *Corporations Act 2001*.

This condensed consolidated interim financial report does not include all the notes of the type normally included in an annual financial report. Accordingly, this report is to be read in conjunction with the annual report for the year ended 31 December 2021 and any public announcements made by Dominion Minerals Limited during the interim reporting half-year in accordance with the continuous disclosure requirements of the *Corporations Act 2001*.

The accounting policies adopted are consistent with those of the previous financial year except for the adoption of new and amended standards as set out below.

In the reporting period, the Group has adopted all the new and revised accounting standards and Interpretations that are relevant to its operations and effective for the current financial year. The adoption of these new and revised accounting standards and interpretations did not have any material effect on the financial results or financial position of the Group or the Company for the reporting period.

#### (b) Going concern

The financial statements have been prepared on a 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.

The Group incurred a loss for the half-year ended 30 June 2022 of \$417,374 (2021 loss: \$184,503), net cash outflows from operating activities of \$562,758 (2021: \$92,682 outflows) and net outflows from financing and investing activities of \$Nil (2021: \$29,793 outflows).

At 30 June 2022 the Group had cash and cash equivalents of \$4,346,916 (At 31 December 2021: \$4,909,553), net working capital of \$4,317,705 (At 31 December 2021 \$4,745,062) and net assets of \$6,289,020 (As at 31 December 2021: \$6,723,451). The Group has entered into an Option Agreement to purchase the property on which the Georgia Lime Project is located. The Option Agreement expires on 22 November 2022. If the Group exercises the option, the Group is required to pay the landholder US\$1,500,000 (A\$2,177,384 at the 30 June 2022 exchange rate) and the landholder will transfer title to the property and all mineral rights, except oil and gas rights to the Group.

The ability of the Group to continue as a going concern is principally dependent upon the Group managing its cash reserves in order to balance the execution of its exploration and development strategy with maintaining adequate working capital reserves.

Having carefully assessed the Group's forecasts and its ability to effectively manage expenditures and cash flows from operations, the Directors believe that the Group's existing cash reserves are adequate to fund the Group's committed expenditures for at least 12 months from the date of this report and that there is a reasonable basis to prepare the financial statements on a going concern basis.

### 2. Segment information

Operating segments are identified, and segment information disclosed, on the basis of internal reports that are regularly provided to, or reviewed by, the Group's Chief Operating Decision Maker (CODM) which, for the Group, is the Board of Directors.

The Group is managed primarily on a geographic basis, that is, the location of the respective areas of interest. Operating segments are therefore determined on the same basis.

Assets, liabilities, and cash flows are not allocated to segments in the internal reports that are prepared for the CODM.

## Notes to the financial statements

### 2. Segment information (continued)

#### Activity by segment

##### Georgia Lime Project

On 27 September 2021, the Company acquired PowerLime Inc. The principal asset of PowerLime is an Option Agreement to purchase the property in Georgia, USA, on which the Georgia Lime Project is located.

##### Corporate

Expenditure incurred that is not directly allocated to other segments is reported as corporate costs in the internal reports prepared for the chief operating decision maker.

The following tables present revenue and profit information for the Group's operating segments for the half-year ended 30 June 2022 and 2021, respectively.

#### a. Segment performance

##### Half-year ended 30 June 2022

	Georgia Lime Project	Corporate	Total
Total segment revenue	-	13,401	13,401
Total segment expenditure	(84,831)	(345,944)	(430,775)
<b>Segment result</b>	<b>(84,831)</b>	<b>(332,543)</b>	<b>(417,374)</b>

##### Half-year ended 30 June 2021

	Georgia Lime Project	Corporate	Total
Total segment revenue	-	1,513	1,513
Total segment expenditure	-	(186,014)	(186,014)
<b>Segment result</b>	<b>-</b>	<b>(184,501)</b>	<b>(184,501)</b>

#### b. Segment assets

	United States	Australia	Total
<b>30 June 2022</b>			
Segment assets	1,419,896	4,898,335	6,318,231
<b>31 December 2021</b>			
Segment assets	1,459,575	5,428,366	6,887,941

### 3. Loss per share

The following reflects the operating loss after tax and number of shares used in the calculation of the basic and diluted earnings/(loss) per share.

	30 June 2022	30 June 2021
Basic and diluted loss per share (cents per share)	(0.18)	(0.18)
Loss attributable to Owners of Dominion Minerals Limited	(417,374)	(184,503)
Weighted average number of ordinary shares used in the calculation of basic loss per share	225,850,957	104,283,563

Options and other potential equity securities on issue at the end of the period have not been included in the determination of diluted earnings per share as the Group has incurred a loss for the period and they are therefore not dilutive in nature.

## Notes to the financial statements

#### 4. Financial assets at fair value

	<i>30 June</i>	<i>31 December</i>
	<i>2022</i>	<i>2021</i>
	\$	\$
Option to acquire land	<u>1,256,162</u>	<u>1,256,162</u>

The Group has entered into an Option Agreement to purchase the property on which the Georgia Lime Project is located. The Option Agreement expires on 22 November 2022. If the Group exercises the option, the Group is required to pay the landholder US\$1,500,000 and the landholder will transfer title to the property and all mineral rights, except oil and gas rights to the Group

#### 5. Other assets

##### Current

Prepayments	<u>231,826</u>	<u>228,009</u>
	<b>231,826</b>	<b>228,009</b>

##### Non-current

Prepayments	<u>85,831</u>	<u>94,137</u>
	<b>85,831</b>	<b>94,137</b>

#### 6. Investments in financial assets

Unlisted equity securities at fair value through other comprehensive income	<u>388,547</u>	<u>388,547</u>
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#### 7. Intangible assets

Computer hardware and software – at cost	24,658	24,658
Less: Accumulated depreciation	<u>(15,709)</u>	<u>(13,791)</u>
	<b>8,949</b>	<b>10,867</b>

#### 8. Issued capital

Ordinary shares – fully paid	<u>88,632,867</u>	<u>88,632,867</u>
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##### (a) Movements in ordinary shares

	30 June 2022		31 December 2021	
	No.	\$	No.	\$
Balance at beginning of period	<b>225,850,957</b>	<b>88,632,867</b>	1,042,835,633	84,213,601
Capital consolidation [10:1]	-	-	(938,551,613)	-
Shares issued in settlement of accrued Director remuneration	-	-	2,816,937	112,677
Share issued on the acquisition of PowerLime Inc	-	-	18,750,000	750,000
Ordinary shares issued capital raise	-	-	100,000,000	4,000,000
Capital raising costs	-	-	-	(443,411)
Balance at end of period	<u>225,850,957</u>	<u>88,632,867</u>	<u>225,850,957</u>	<u>88,632,867</u>

## Notes to the financial statements

### 9. Reserves

	30 June 2022 \$	31 December 2021 \$
Option reserve	259,350	259,350
Foreign currency translation reserve	(17,822)	(765)
	<b>241,528</b>	<b>258,585</b>

#### Movements:

	30 June 2022 \$
<i>Share based payments reserve</i>	
Balance at beginning of period	259,350
Movements during the period	-
Balance at end of period	<b>259,350</b>

	30 June 2022 \$
<i>Foreign currency translation reserve</i>	
Balance at beginning of period	(765)
Exchange differences on translation of foreign operations	(17,057)
Balance at end of period	<b>(17,822)</b>

### 10. Events occurring after the reporting half-year

No matter or circumstance has arisen since the end of the half-year that has significantly affected, or may significantly affect the Group's operations, the result of those operations or the Group's state of affairs.

**DOMINION MINERALS LIMITED**

**DIRECTORS' DECLARATION**

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In the opinion of the Directors:

- (a) the attached financial statements and notes are in accordance with the *Corporations Act 2001*, including:
  - (i) complying with Australian Accounting Standards AASB 134: Interim Financial Reporting; and
  - (ii) giving a true and fair view of the Group's financial position as of 30 June 2022 and of its performance, as represented by the results of its operations and its cash flows, for the half-year ended on that date.
- (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.

This declaration is made in accordance with a resolution of directors.



Dr David Brookes  
**Chairman**  
**Adelaide, 13 September 2022**

## INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF DOMINION MINERALS LIMITED

### Conclusion

We have reviewed the accompanying half-year financial report of Dominion Minerals Limited ("the company"), which comprises the consolidated statement of financial position as at 30 June 2022, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half-year ended on that date, a statement of accounting policies, other selected explanatory notes, and the directors' declaration of the consolidated entity, comprising the company and the entities it controlled at the half-year's end or from time to time during the financial half-year.

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 Dominion Minerals 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 2022, and of its financial performance for the half-year ended on that date; and
- (b) complying with the Australian 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 consolidated entity 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.

### Independence

In conducting our review, we have complied with the auditor independence requirements of the *Corporations Act 2001*. In accordance with the *Corporations Act 2001*, we have given the directors of the company a written Auditor's Independence Declaration.

### Responsibility of the Directors for the Financial Report

The directors of the company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with the Australian Accounting Standards and the *Corporations Regulations 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.

PKF Brisbane Audit ABN 33 873 151 348

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## Auditor's Responsibilities for the Review of the Financial Report

Our responsibility is to express a conclusion on the half year 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 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 2022 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 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.



PKF BRISBANE AUDIT



LIAM MURPHY  
PARTNER

13 SEPTEMBER 2022  
BRISBANE