

Aurum Mining Pty Ltd

ABN 34 640 738 727

Annual Report

For the period 6 May 2020, date of incorporation, to 30 June 2020

Aurum Mining Pty Ltd
Directors' report
30 June 2020

The directors present their report, together with the financial statements, on the company for the period 6 May 2020 to 30 June 2020 ("financial period").

Directors

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

Matthew Leonard (Appointed 6 April 2020, Resigned 23 December 2020)
Scott Yull (Appointed 6 April 2020, Resigned 23 December 2020) (Company Secretary Resigned 23 December 2020)
Paul Maher (Appointed 23 September 2020, Resigned 23 December 2020)
Trevor Dixon (Appointed 23 December 2020)
Robert Downey (Appointed 23 December 2020) (Company Secretary Appointed 23 December 2020)

Principal activities

During the financial period, the principal continuing activities of the company consisted of setting up to be an exploration company.

Dividends

There were no dividends paid, recommended or declared during the current financial period.

Review of operations

The loss for the company after providing for income tax amounted to \$10,001.

Significant changes in the state of affairs

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

Matters subsequent to the end of the financial period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has no impact for the company up to 30 June 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

In November 2020 a capital raising of 6,250,000 shares at 2 cents per share to raise \$125,000.

In December 2020, the company sold 100% of its shares to Mt Malcolm Mines NL for consideration 12,500,001 shares issued by buyer.

Other than the above, no other matter or circumstance has arisen since 30 June 2020 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Likely developments and expected results of operations

Information on likely developments in the operations of the company and the expected results of operations have not been included in this report because the directors believe it would be likely to result in unreasonable prejudice to the company.

Environmental regulation

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

Shares under option

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

Shares issued on the exercise of options

There were no ordinary shares of the company issued on the exercise of options during the financial period and up to the date of this report.

Indemnity and insurance of officers

The company has not 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.

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.

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



Trevor Dixon
Director

4 / 5 / 2021
Perth

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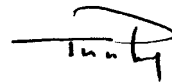
AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of the financial report of Aurum Mining Pty Ltd for the period 6 May 2020 to 30 June 2020, 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: 4 May 2021

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General information

The financial statements cover Aurum Mining Pty Ltd as an individual entity. The financial statements are presented in Australian dollars, which is Aurum Mining Pty Ltd's functional and presentation currency.

Aurum Mining Pty Ltd is a company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office

17 Lacey Street
Perth WA 6000

Principal place of business

8 Sarich Court
Osborne Park WA 6017

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

Aurum Mining Pty Ltd
Statement of profit or loss and other comprehensive income
For the period 6 May 2020 - 30 June 2020

	6 May 2020 – Note 30 June 2020 \$
Expenses	
Other expenses	(1)
Legal expenses	<u>(10,000)</u>
Loss before income tax expense	(10,001)
Income tax expense	<u>-</u>
Loss after income tax expense for the financial period attributable to the owners of Aurum Mining Pty Ltd	(10,001)
Other comprehensive income for the financial period, net of tax	<u>-</u>
Total comprehensive Loss for the financial period attributable to the owners of Aurum Mining Pty Ltd	<u><u>(10,001)</u></u>

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

Aurum Mining Pty Ltd
Statement of financial position
As at 30 June 2020

	Note	30 June 2020
		\$
Assets		
Current assets		
Cash and cash equivalents	3	76,000
Trade and other receivables	4	<u>1,195</u>
Total current assets		<u>77,195</u>
Total assets		<u>77,195</u>
Liabilities		
Current liabilities		
Trade and other payables	5	<u>2,140</u>
Total current liabilities		<u>2,140</u>
Total liabilities		<u>2,140</u>
Net assets		<u>75,055</u>
Equity		
Issued capital	6	85,056
Accumulated losses	7	<u>(10,001)</u>
Total equity		<u>75,055</u>

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

Aurum Mining Pty Ltd
Statement of changes in equity
For the period 6 May 2020 - 30 June 2020

	Issued capital \$	Accumulated losses \$	Total equity \$
Balance at 6 May 2020 (date of incorporation)	-	-	-
Loss after income tax expense for the financial period	-	(10,001)	(10,001)
Other comprehensive income for the financial period, net of tax	-	-	-
Total comprehensive loss for the financial period	<u>-</u>	<u>(10,001)</u>	<u>(10,001)</u>
Issued of shares	87,001	-	87,001
Share issue costs	<u>(1,945)</u>	<u>-</u>	<u>(1,945)</u>
Balance at 30 June 2020	<u>85,056</u>	<u>(10,001)</u>	<u>(75,055)</u>

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

Aurum Mining Pty Ltd
Statement of cash flows
For the period 6 May 2020 - 30 June 2020

	Note	6 May 2020 – 30 June 2020 \$
Cash flows from operating activities		
Payments to suppliers (inclusive of GST)		<u>(11,000)</u>
Net cash used in operating activities	11	<u>(11,000)</u>
Cash flows from financing activities		
Proceeds from issue of shares		<u>87,000</u>
Net cash from financing activities		<u>87,000</u>
Net increase in cash and cash equivalents		76,000
Cash and cash equivalents at the beginning of the financial period		<u>-</u>
Cash and cash equivalents at the end of the financial period	3	<u><u>76,000</u></u>

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

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 company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting financial period.

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

Impact of adoption

There is no impact of adoption of AASB 16 from date of incorporation.

Basis of preparation

In the directors' opinion, the company 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 Aurum Mining Pty Limited. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the owners of Aurum Mining Pty Limited.

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 financial assets and liabilities at fair value through profit or loss, financial assets at fair value through other comprehensive income, 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 company'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.

Revenue recognition

The company recognises revenue as follows:

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the company is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the company: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price which takes into account estimates of variable consideration and the time value of money; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Variable consideration within the transaction price, if any, reflects concessions provided to the customer such as discounts, rebates and refunds, any potential bonuses receivable from the customer and any other contingent events. Such estimates are determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognised to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are recognised as a refund liability.

Note 1. Significant accounting policies (continued)

Sale of goods

Revenue from the sale of goods is recognised at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

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.

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 company'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 company'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.

Deferred tax assets and liabilities are always 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.

Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Note 1. Significant accounting policies (continued)

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the company prior to the end of the reporting date 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.

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.

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.

Comparative

There is no comparative figure for the company as this is first set of financial report since date of incorporation.

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. There are no 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.

Aurum Mining Pty Ltd
Notes to the financial statements
30 June 2020

Note 3. Current assets - cash and cash equivalents

	30 June 2020
	\$
Cash at bank	76,000
	<u>76,000</u>

Note 4. Current assets - trade and other receivables

	30 June 2020
	\$
GST receivables	1,195
	<u>1,195</u>

Note 5. Current liabilities – Trade and other payables

	30 June 2020
	\$
Other payables	2,140
	<u>2,140</u>

Note 6. Equity - issued capital

	30 June 2020	30 June 2020
	Shares	\$
Ordinary shares - fully paid	6,250,001	87,001
Share issue costs	-	(1,945)
	<u>6,250,001</u>	<u>85,056</u>

Movements in ordinary share capital

Details	Date	Shares	Issue price	\$
Date of incorporation- Issue of shares	6 May 2020	1	\$1	1
Issue of shares	27 May 2020	2,000,000	\$0.001	2,000
	28 May 2020	3,000,000	\$0.02	60,000
	18 June 2020	1,250,000	\$0.02	25,000
Share issue costs				<u>(1,945)</u>
Balance	30 June 2020	<u>6,250,001</u>		<u>85,056</u>

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 7. Equity – accumulated losses

	6 May 2020 – 30 June 2020 \$
Accumulated losses at the beginning of the financial period	-
Loss after income tax expense for the financial period	<u>(10,001)</u>
Accumulated losses at the end of the financial period	<u><u>(10,001)</u></u>

Note 8. Equity - dividends

Dividends

There were no dividends paid, recommended or declared during the current financial period.

Franking credits

There were no franking credits paid, recommended or declared during the current financial period.

Note 9. Contingent liabilities

The company had no contingent liabilities as at 30 June 2020.

Note 10. Events after the reporting financial period

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has no impact for the company up to 30 June 2020, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

In November 2020 a capital raising of 6,250,000 shares at 2 cents per share to raise \$125,000.

In December 2020, the company sold 100% of its shares to Mt Malcolm Mines NL for consideration 12,500,001 shares issued by the buyer.

Other than the above, no other matter or circumstance has arisen since 30 June 2020 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

Aurum Mining Pty Ltd
Notes to the financial statements
30 June 2020

Note 11. Reconciliation of loss after income tax to net cash from operating activities

	6 May 2020 – 30 June 2020
	\$
Loss after income tax expense for the financial period	(10,001)
Change in operating assets and liabilities:	
Receivables	(1,000)
Payables	<u>1</u>
Net cash used in operating activities	<u><u>(11,000)</u></u>

Aurum Mining Pty Ltd
Directors' declaration
30 June 2020

In the directors' opinion:

- the company 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 Aurum Mining Pty 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 company's financial position as at 30 June 2020 and of its performance for the financial period 6 May 2020 to 30 June 2020; 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



Trevor Dixon
Director

4 / 5 / 2021
Perth

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
AURUM MINING PTY LTD**

Opinion

We have audited the financial report of Aurum Mining Pty Ltd (the Company), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the period 6 May 2020 to 30 June 2020, 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 Company is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the Company's financial position as at 30 June 2020 and of its financial performance for the period 6 May 2020 to 30 June 2020; 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 Company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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 directors' report and contents page 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 in accordance with the basis of accounting as described in Note 1 and the Corporations Act 2001 and for 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 Company 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 Company or to cease operations, or have no realistic alternative but to do so.

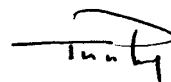
Auditor's Responsibilities for the Audit of the Financial Report

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: https://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: 4 May 2021