

**Monger Gold Limited**  
**ABN 20 644 564 241**

**INTERIM FINANCIAL REPORT FOR THE HALF-YEAR ENDED 30 JUNE 2021**

**MONGER GOLD LIMITED**

**ABN 20 644 564 241**

**30 June 2021**

**CORPORATE DIRECTORY**

**DIRECTORS**

Mr. Peretz Schapiro – Non-Executive Chairman

Mr. Romy Hersham – Non-Executive Director

Mr. Andrew Graham – Non-Executive Director

**COMPANY SECRETARY**

Mr. Matthew Foy

**REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS**

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**SHARE REGISTRY**

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**AUDITORS**

BDO Audit Pty Ltd

Level 18, 727 Collins Street

Melbourne VIC 3008

**MONGER GOLD LIMITED**  
**ABN 20 644 564 241**  
**30 JUNE 2021**

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**MONGER GOLD LIMITED**  
**ABN 20 644 564 241**

The Directors of Monger Gold Limited (the **Company**) submit the financial report of the Company for the half year period ended 30 June 2021 (**Period**), which comprises the results of Monger Gold Limited and the entities it controlled during the Period.

**Directors**

The names of Directors who held office during the half-year and up to the date of signing this report, unless otherwise stated are:

- Mr Peretz Schapiro - Non-Executive Chairman
- Mr Andrew Graham - Non-Executive Director
- Mr Romy Hershman - Non-Executive Director

**Principal Activities**

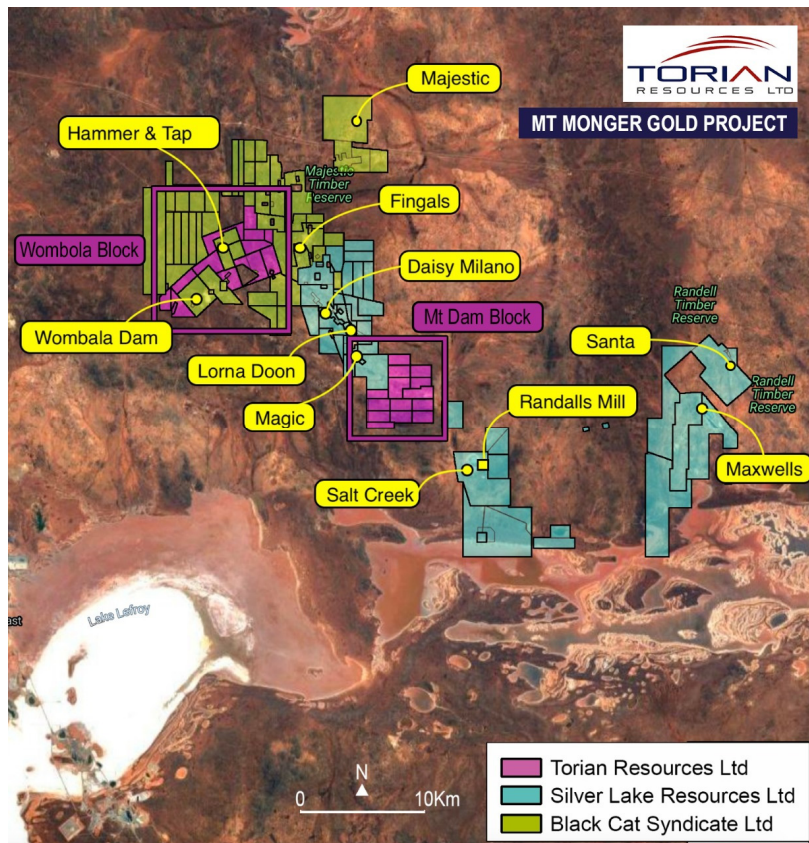
The activities of the Group and its subsidiaries during the half-year ended 30 June 2021 were to explore mineral tenements in Western Australia. There were no significant changes in the nature of those activities during the financial Period.

**Review of Operations**

Monger Gold's flagship Mt Monger North project sits approximately 50km southeast of Kalgoorlie in WA's highly prolific goldfields. It is located nearby and adjacent to Silver Lake Resources' (ASX:SLR) tenure, which hosts their flagship Daisy Milano complex. Total gold production in the region exceeds 1.67Moz.

The Company's primary target at Mt Monger North sits along strike from Black Cat Syndicate's (ASX:BC8) and formerly Silver Lake Resources' (ASX:SLR) Wombola Dam open pit, which has produced 27,000 oz of gold. This prospect also has some highly encouraging historical gold intercepts, including:

- 5m @ 7.17 g/t Au from 9m
- 2m @ 7.93 g/t Au from 8m
- 1m @ 20.7 g/t Au from 54m
- 3m @ 17 g/t Au from 97m and ends in mineralisation



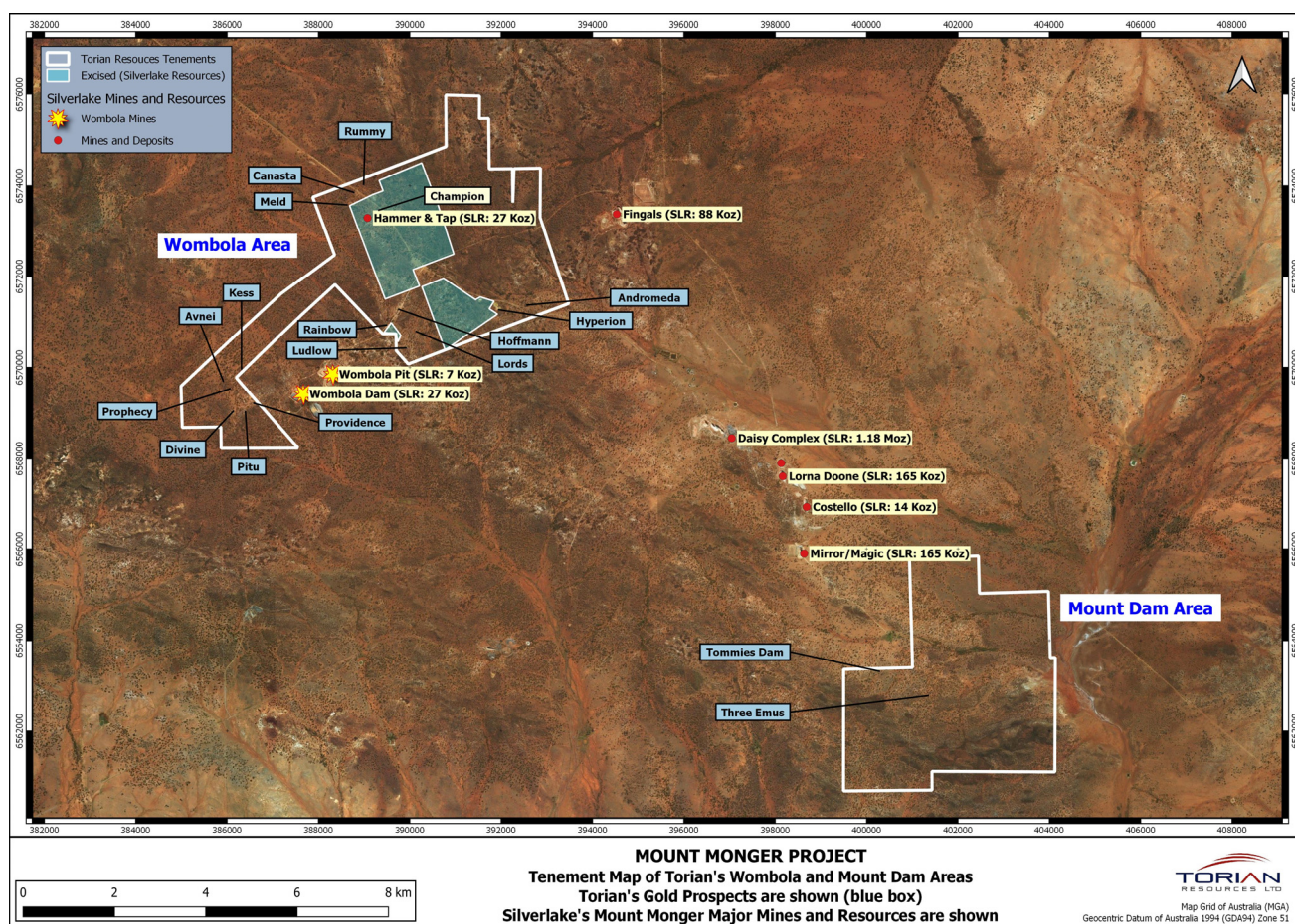
**Figure 1.** A regional map of the Mt Monger Gold Project tenements showing the Wombola Block and Mt Dam Block and the surrounding Silver Lake Resources (ASX:SLR) and Black Cat Syndicate (ASX:BC8) tenements.

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In order to avoid costly grass-roots exploration, the Company has been working on examining these historical results and building geological models around them. This period of analysis will ensure that all available data and resources are used to create the best exploration targets for an upcoming drilling campaign, giving the Company the greatest bang for its exploration buck, and increasing its chances of success.

The Mount Dam area is located approximately 11km to the southeast of the Wombola area. Figure 1 shows the Mount Monger tenement outlines with major regional mines and gold resources. Figure 2 shows the Mount Monger tenement outlines and current gold prospects (blue labelled boxes) with major mines and gold resources owned and developed by Silver Lake Resources Limited's Mount Monger Project – Daisy Complex (red dots with SLR's mine/resource name and current JORC compliant resource in kilo-ounces or million-ounces gold).

Following listing on the Australian Securities Exchange in early July 2021 the Company advised that it was in the process of finalising targets for an RC drilling campaign which is scheduled to begin in early September. The Company looks forward to keeping the market informed as this date draws closer.



**Figure 2.** Mount Monger tenement outlines and current gold prospects (blue labelled boxes) and major mines and gold resources (Silver Lake Resources).

**Tenement Schedule**

As at 30 June 2021 the Company's interests in the Mount Monger tenements were held by Torian Resources Limited pending completion of the IPO to raise \$5 million and be formally admitted to the official list of the ASX which occurred subsequent to the reporting date on 6 July 2021. Torian Resources Limited has lodged applications to transfer the tenements to Monger Gold Limited. At the date of this report, the transfer is pending completion.

**Competent Persons Statement**

The information in this report that relates to Exploration Results is based on information either compiled or reviewed by Mr Andrew Graham who is a Director of Monger Gold Limited. Mr Graham is a Member of the Australasian Institute of Mining and Metallurgy and has sufficient experience of relevance to the styles of mineralisation and types of deposits under consideration, and to the activities undertaken, to qualify as a Competent Person as defined in the 2012 Edition of the Joint Ore Reserves Committee (JORC) Australasian Code for Reporting of Exploration

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Results, Minerals Resources and Ore Reserves. Mr Graham consents to the inclusion in this report of the matters based on information in the form and context in which it appears.

**Matters Subsequent to the Reporting Date**

Subsequent to the reporting date the Company formally listed on the Australian Securities Exchange on 6 July 2021 following the issue of 25,000,000 ordinary shares at \$0.20 per share raising \$5 million before costs. In addition, pursuant to the joint venture agreement with Torian Resources Limited (ASX:TNR) the Company issued 3,000,000 ordinary shares representing a total 10.71% interest in the Company.

On 11 August 2021 the Company advised it had signed an agreement with the CSIRO to deliver an Ultrafine Fraction Soil Project for enhanced exploration success. Following discussions with the CSIRO it was recognised that the geochemical techniques employed across the Company's tenements needed to take the cover sequence into account and adjust the exploration approach accordingly. The program of work will commence at the Mt Monger South tenements where it is recognised that there is substantial cover, particularly in the northern two-thirds of the tenement area.

On 19 July 2021 the Company advised its registered place of business had changed to:

Suite 602 of 566 St Kilda Road  
Melbourne  
VIC 3004

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has not negatively affected the consolidated entity's financial results and financial position up to 30 June 2021, 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.

No other significant subsequent event has arisen that significantly affects the operations of the entity.

**Auditor's Independence Declaration**

The auditor's independence declaration, as required under section 307C of the Corporations Act 2001 for the period ended 30 June 2021 has been received and can be found on page 6.

This report is signed in accordance with a resolution of the Board of Directors made pursuant to section 295(5) of the Corporations Act 2001.


  
**Peretz Schapiro**  
Non-Executive Chairman  
13 September 2021

## DECLARATION OF INDEPENDENCE BY JAMES MOONEY TO THE DIRECTORS OF MONGER GOLD LIMITED

As lead auditor for the review of Monger Gold Limited for the half-year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
2. No contraventions of any applicable code of professional conduct in relation to the review.

This declaration is in respect of Monger Gold Limited and the entities it controlled during the period.



James Mooney  
Director

**BDO Audit Pty Ltd**

Melbourne, 13 September 2021

**MONGER GOLD LIMITED**  
**ABN 20 644 564 241**

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE HALF YEAR ENDED 30 JUNE 2021 \***

	<b>Half year ended</b> <b>30 June 2021</b> <b>\$</b>
Administration and compliance costs	(161,984)
Finance expense	(12,502)
Professional fees	(181,733)
Depreciation	<u>(2,334)</u>
Loss before income tax expense	<u>(358,553)</u>
Income tax	<u>-</u>
Loss after income tax for period	<u>(358,553)</u>
Other comprehensive income	<u>-</u>
Total comprehensive income for the period	<u><u>(358,553)</u></u>

The above Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

\*The company was incorporated on 23 September 2020. Therefore, there are no comparatives for the half-year ended 30 June 2021. The statement of Profit or Loss and other Comprehensive income for the period to 31 December 2020 is contained in the audited financial statements to 31 December 2020, available on the ASX.



**MONGER GOLD LIMITED**  
**ABN 20 644 564 241**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

	Note	As at 30 June 2021 \$	As at 31 December 2020 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Trade and other receivables	2	59,746	6,335
<b>TOTAL CURRENT ASSETS</b>		<u>59,746</u>	<u>6,335</u>
<b>NON-CURRENT ASSETS</b>			
Property Plant & Equipment	3	31,746	-
<b>TOTAL NON-CURRENT ASSETS</b>		<u>31,746</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>91,492</u>	<u>6,335</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	4	119,883	55,126
Borrowings	5	405,738	26,785
<b>TOTAL CURRENT LIABILITIES</b>		<u>525,621</u>	<u>81,911</u>
<b>TOTAL LIABILITIES</b>		<u>525,621</u>	<u>81,911</u>
<b>NET LIABILITY</b>		<u>(434,129)</u>	<u>(75,576)</u>
<b>EQUITY</b>			
Issued capital	6	1	1
Accumulated losses		(434,130)	(75,577)
<b>TOTAL DEFECIT</b>		<u>(434,129)</u>	<u>(75,576)</u>

The above Consolidated Statement of financial position should be read in conjunction with the accompanying notes.

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**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE HALF YEAR ENDED 30 JUNE 2021 \***

	Note	Shares on Issue \$	Accumulated Losses \$	Total \$
<b>Balance at 1 January 2021</b>	6	1	(75,577)	(75,577)
Loss for the period		-	(358,553)	(358,553)
Other comprehensive income for the period		-	-	-
Total comprehensive income for the period		-	(358,553)	(358,553)
<b>Transaction with owners in their capacity as owners</b>				
Contributions of equity, net of transaction cost		-	-	-
<b>Balance at 30 June 2021</b>		1	(434,130)	(434,129)

The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

The company was incorporated on 23 September 2020. Therefore, there are no comparatives for the half-year ended 30 June 2021. The statement of Changes in Equity for the period to 31 December 2020 is contained in the audited financial statements to 31 December 2020, available on the ASX.

**MONGER GOLD LIMITED**  
**ABN 20 644 564 241**

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE HALF YEAR ENDED 30 JUNE 2021**

	Half Year ended 30 June 2021 \$
<b>Cash flows from operating activities</b>	
Bank Charges	(66)
	(66)
Net cash used in operating activities	<b>(66)</b>
<b>Cash flows from investing activities</b>	
	-
Net cash from in investing activities	-
<b>Cash flows from financing activities</b>	
Loan received from related party	50
	50
Net cash from financing activities	<b>50</b>
	(16)
Net (decrease) /increase in cash and cash equivalents	<b>(16)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	-
	-
<b>Cash and cash equivalents at the end of the period</b>	<b>(16)</b>

The above Consolidated Statement of Cashflows should be read in conjunction with the accompanying notes.

The company was incorporated on 23 September 2020. Therefore, there are no comparatives for the half-year ended 30 June 2021. The statement of Cash Flows for the period to 31 December 2020 is contained in the audited financial

**MONGER GOLD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE HALF-YEAR ENDED 30 JUNE 2021**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These general purpose financial statements for the interim half-year reporting period ended 30 June 2021 have been prepared in accordance with Australian Accounting Standard AASB 134 'Interim Financial Reporting' and the Corporations Act 2001, as appropriate for for-profit oriented entities. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 'Interim Financial Reporting'.

These general purpose financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with the annual report for the year ended 31 December 2020 and any public announcements made by the company during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

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

*Property, plant and equipment*

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment over their expected useful lives as follows:

Motor vehicles	4 years
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An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the consolidated entity. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Any revaluation surplus reserve relating to the item disposed of is transferred directly to retained profits.

**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 ('AASB') that are mandatory for the current reporting period

**Going Concern**

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

For the period ended 30 June 2021, the entity incurred a net loss after tax of \$358,553 and the entity does not have an income generating business at 30 June 2021. The directors have reviewed the group's overall position and outlook in respect of the matters identified above and are of the opinion that the use of the going concern basis is appropriate in the circumstances for the following reasons:

- Subsequent to the reporting date, the Company formally listed on the Australian Securities Exchange on 6 July 2021 following the issue of 25,000,000 ordinary shares at \$0.20 per share raising \$5 million before costs.
- The directors have prepared a budget which shows that the company has sufficient cash at the date of this report to fund its activities for period of not less than twelve months from the date of this report.

**MONGER GOLD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE HALF-YEAR ENDED 30 JUNE 2021**

NOTE 2 : TRADE & OTHER RECEIVABLES

	<b>30 June 2021</b>	<b>31 Dec 2020</b>
	<b>\$</b>	<b>\$</b>
GST Receivable	42,417	6,335
Prepaid Insurance	17,329	-
<b>Total</b>	<b>59,746</b>	<b>6,335</b>

NOTE 3: PROPERTY PLANT & EQUIPMENT

	<b>30 June 2021</b>	<b>31 Dec 2020</b>
	<b>\$</b>	<b>\$</b>
Motor Vehicle		
At cost	34,081	-
Less: Accumulated Depreciation	(2,335)	-
<b>Total</b>	<b>31,746</b>	<b>-</b>

*Reconciliations*

Reconciliations of the written down values at the beginning and end of the current financial half-year are set out below:

Motor Vehicle:

Balance at 1 January 2021	-	-
Additions	34,081	-
Depreciation	(2,335)	-
<b>Balance as 30 June 2021:</b>	<b>31,746</b>	<b>-</b>

NOTE 4: TRADE AND OTHER PAYABLES

	<b>30 June 2021</b>	<b>31 Dec 2020</b>
	<b>\$</b>	<b>\$</b>
Trade Payables	119,883	55,126
<b>Total</b>	<b>119,883</b>	<b>55,126</b>

**MONGER GOLD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE HALF-YEAR ENDED 30 JUNE 2021**

NOTE 5: BORROWINGS

	30 June 2021	31 Dec 2020
	\$	\$
Bank overdraft	16	-
Loan from related party (i)	392,295	25,860
Interest accrued on loan from related party	13,427	925
<b>Total</b>	<b>405,738</b>	<b>26,785</b>

(i) This loan represents the sum of payment made by the parent entity Torian Resources Limited on behalf of the Company. The loan is to be repaid when the Company completes the listing on the ASX. The loan is unsecured and it accrues interest at a fixed 12% per annum. The loan was repaid in full after the reporting date.

NOTE 6 : ISSUED CAPITAL

	June 2021		Dec 2020	
	Number of Shares	\$	Number of shares	\$
<b>Ordinary shares</b>				
<i>Fully Paid</i>				
Balance at beginning of period	1	1	-	-
Shares issued during the period	-	-	1	1
Balance at end of period	1	1	1	1

Ordinary shares participate in dividends and the proceeds on winding up of the Company in proportion to the number of shares held. At the shareholders meetings each ordinary share is entitled to one vote when a poll is called, otherwise each shareholder has one vote on a show of hands.

NOTE 7 : INTERESTS IN SUBSIDIARIES

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

Name	Principal place of business / Country of incorporation	Ownership interest	Ownership interest
		June 2021	Dec 2020
		%	%
Mt Monger Projects Pty Ltd	Australia	100%	100%

**MONGER GOLD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE HALF-YEAR ENDED 30 JUNE 2021**

NOTE 8: EVENTS AFTER THE REPORTING DATE

Subsequent to the reporting date, the Company formally listed on the Australian Securities Exchange on 6 July 2021 following the issue of 25,000,000 ordinary shares at \$0.20 per share raising \$5 million before costs. In addition, pursuant to the joint venture agreement with Torian Resources Limited (ASX:TNR) the Company issued 3,000,000 ordinary shares representing a total 10.71% interest in the Company.

On 11 August 2021 the Company advised it had signed an agreement with the CSIRO to deliver an Ultrafine Fraction Soil Project for enhanced exploration success. Following discussions with the CSIRO it was recognised that the geochemical techniques employed across the Company's tenements needed to take the cover sequence into account and adjust the exploration approach accordingly. The program of work will commence at the Mt Monger South tenements where it is recognised that there is substantial cover, particularly in the northern two-thirds of the tenement area.

On 19 July 2021 the Company advised its registered place of business had changed to:

Suite 602 of 566 St Kilda Road  
Melbourne  
VIC 3004

The impact of the Coronavirus (COVID-19) pandemic is ongoing and while it has not negatively affected the consolidated entity's financial results and financial position up to 30 June 2021, 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.

No other significant subsequent event has arisen that significantly affects the operations of the entity.

NOTE 9: CONTINGENT ASSETS AND LIABILITIES

There are no contingent liabilities or contingent assets at 30 June 2021.

Note 10: COMMITMENTS

There are no commitments at 30 June 2021.

Note 11: COMPANY DETAILS

The **registered office** of the Company is:

Monger Gold Limited  
Suite 602 of 566 St Kilda Road  
Melbourne 3004

The **principal place of business** is:

Monger Gold Limited  
Suite 602 of 566 St Kilda Road  
Melbourne 3004

**MONGER GOLD LIMITED**

**ABN 72 002 261 565**

**30 JUNE 2021**

**DIRECTORS' DECLARATION**

In accordance with a resolution of the directors of Monger Gold Limited, the directors of the Company declare that:

1. These general purpose financial statements and notes as set out on pages 7 to 14 are in accordance with the Corporations Act 2001, including:
  - i) complying with Australian Accounting Standard AASB 134 'Interim Financial Reporting', as appropriate for for-profit oriented entities;
  - ii) giving a true and fair view of the Group's financial position as at 30 June 2021 and of its performance of the Group for the half-year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

*Peretz Schapiro*

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**Peretz Shapiro**  
Non-executive Chairman

Melbourne, 13 September 2021



## INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Monger Gold Limited

### Report on the Half-Year Financial Report

#### Conclusion

We have reviewed the half-year financial report of Monger Gold Limited (the Company) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2021, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the half-year ended on that date, a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying half-year financial report of the Group does not comply with the *Corporations Act 2001* including:

- (i) Giving a true and fair view of the Group's financial position as at 30 June 2021 and of its financial performance for the half-year ended on that date; and
- (ii) Complying with 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 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 (including Independence Standards)* (the Code) that are relevant to the audit of the annual 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 the same terms if given to the directors as at the time of this auditor's review report.

#### 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 Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.



### **Auditor's responsibility 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 Group's financial position as at 30 June 2021 and its financial 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.

**BDO Audit Pty Ltd**

A stylized, handwritten-style logo of the letters 'BDO' in black ink.

A handwritten signature in black ink that reads 'James Mooney'.

James Mooney  
Director

Melbourne, 13 September 2021