

HAWKLEY OIL AND GAS LIMITED

A.B.N. 68 115 712 162

INTERIM FINANCIAL REPORT

FOR THE HALF YEAR ENDED 31 DECEMBER 2011

HAWKLEY OIL AND GAS LIMITED

FOR THE HALF YEAR ENDED 31 DECEMBER 2011

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HAWKLEY OIL AND GAS LIMITED

DIRECTORS' REPORT

31 DECEMBER 2011

Your directors present their report, together with the condensed financial statements of Hawkley Oil and Gas Limited and controlled entities (the Group) for the half year ended 31 December 2011.

DIRECTORS

The names of the directors in office at any time during, or since the end of, the half year are:

NAMES	POSITION	APPOINTED/RESIGNED
Mr Paul Morgan	Executive Chairman	Resigned 24 Feb 2012
Mr David Riekie	Non-Executive Director	
Mr John Hopkins	Non-Executive Director	Resigned 24 Feb 2012
Dr Michael Earle	Chief Executive Officer and Executive Director	Resigned 24 Feb 2012
Mr Richard Reavley	Chief Executive Officer and Executive Director	Appointed 24 Feb 2012
Mr Glenn Featherby	Executive Chairman	Appointed 24 Feb 2012

OPERATING RESULTS AND REVIEW OF OPERATIONS FOR THE HALF YEAR

OPERATING RESULTS

The consolidated profit of the Group for the half year after providing for income tax amounted to \$ 3,886,462 (31 December 2010 loss of \$ 6,298,847).

REVIEW OF OPERATIONS

SOROCHYNSKA LICENCE

On 28th November, Hawkley increased the choke size on Sorochynska-201 from 9mm to 10mm and production of gas increased by 17 per cent from 6.1 MMCF/day to 7.2 MMCF/day.

Hawkley commissioned independent expert Moyes & Co. to produce an updated reserves assessment on the B18b horizon in the Sorochynska field, and in October, the company announced a three-fold increase in recoverable 2P reserves from 13bcf to 41bcf.

Preparations were underway to acquire a programme of 100km² (full-fold area) of 3D seismic data across the licence area in Q1 2012.

The 202 well was spudded on the 15th February 2012. A 15 ½" hole was drilled to 212m and 12 ¾" surface casing run and cemented to 210m. As of March 3rd the well was drilling ahead in 11 5/8" hole at 937m.

HAWKLEY OIL AND GAS LIMITED

DIRECTORS' REPORT

31 DECEMBER 2011

REVIEW OF OPERATIONS (CONT.)

CHERNETSKA LICENCE

Chernetska-1 was deepened 1,275m from 3,239m to 4,514m. A 7m core was taken across the primary target of the B20 sandstone. Oil was reported in the mud while coring and while drilling ahead after coring, and spots of oil were observed on the retrieved core. Analysis of wireline logs over the B20 interval produced conflicting interpretations from two different specialists, one indicating that the B20 is porous and water-wet, the other suggesting a thin column of oil in each of two thin sandstone units with low porosity. Samples from the core were taken to a laboratory for measurement of porosity and permeability so that the wireline logs can be calibrated.

Work on Chernetska is also continuing, the results of the flow test from Chernetska well #1 is planned for March 2012.

AUDITOR'S INDEPENDENCE DECLARATION

The lead auditors independence declaration for the half year ended 31 December 2011 has been received and can be found on page 4 of the financial report.

Signed in accordance with a resolution of the Board of Directors:



David Riekie

Director

Dated: 13 March 2012

Hawley Oil and Gas Limited

Directors' Declaration

The directors of the company declare that:

1. The condensed financial statements and notes, as set out on pages 5 to 14, are in accordance with the *Corporations Act 2001* and:
 - (a) comply with Australian Accounting Standard 134 and the *Corporations Regulations 2001*; and
 - (b) give a true and fair view of the financial position as at 31 December 2011 and of the performance for the half year ended on that date of the company and consolidated group;
2. In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



David Riekie

Director

Dated: 13 March 2012

Auditor's Independence Declaration to the Directors of Hawkley Oil and Gas Limited

In relation to our review of the financial report of Hawkley Oil and Gas Limited for the half-year ended 31 December 2011, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the *Corporations Act 2001* or any applicable code of professional conduct.

A handwritten signature in black ink, appearing to read 'Ernst & Young'.

Ernst & Young

A handwritten signature in black ink, appearing to read 'R J Curtin'.

R J Curtin
Partner
13 March 2012

HAWKLEY OIL AND GAS LIMITED

CONSOLIDATED CONDENSED STATEMENT OF COMPREHENSIVE INCOME

FOR THE HALF YEAR ENDED 31 DECEMBER 2011

	31 DECEMBER	31 DECEMBER
	2011	2010
	\$	\$
Total revenue	14,652,920	-
Cost of sales	(6,792,616)	-
Gross profit	7,860,304	-
Other income	156,328	78,381
Administrative expenses	(2,811,176)	(3,669,283)
Loss on foreign currency	(280,118)	(2,692,619)
Finance costs	-	(10,450)
Research and development expenses	-	(4,876)
Income (loss) before income taxes	4,925,338	(6,298,847)
Income tax expense	(1,038,876)	-
Income from continuing operations	3,886,462	(6,298,847)
Profit (loss) for the year	3,886,462	(6,298,847)
Other comprehensive income		
Movement in foreign translation currency reserve	1,006,026	(96,764)
Total comprehensive income for the year	4,892,488	(6,395,611)
Earnings per share:		
Basic and diluted earnings per share (cents)	1.36	3.33

These condensed financial statements should be read in conjunction with the accompany notes.

HAWKLEY OIL AND GAS LIMITED

CONSOLIDATED CONDENSED STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2011

		31 DECEMBER	30 JUNE
		2011	2011
	NOTE	\$	\$
CURRENT ASSETS			
Cash and cash equivalents		16,332,281	15,133,342
Trade and other receivables		1,514,608	193,362
Inventories		220,717	28,482
Other assets		38,726	400,267
TOTAL CURRENT ASSETS		18,106,332	15,755,453
NON-CURRENT ASSETS			
Property, plant and equipment		205,583	101,559
Exploration and evaluation expenditure	4	9,050,127	4,482,523
Gas properties	3	6,003,214	6,649,493
TOTAL NON-CURRENT ASSETS		15,258,924	11,233,575
TOTAL ASSETS		33,365,256	26,989,028
CURRENT LIABILITIES			
Trade and other payables		1,508,887	970,725
Current tax payable		187,888	90,669
Provisions		16,443	12,137
TOTAL CURRENT LIABILITIES		1,713,218	1,073,531
NON-CURRENT LIABILITIES			
Deferred tax liability		738,348	262,996
TOTAL NON-CURRENT LIABILITIES		738,348	262,996
TOTAL LIABILITIES		2,451,566	1,336,527
NET ASSETS		30,913,690	25,652,501
EQUITY			
Issued capital	5	37,565,375	37,565,375
Reserves		5,179,084	3,804,357
Accumulated losses		(11,830,769)	(15,717,231)
TOTAL EQUITY		30,913,690	25,652,501

These condensed financial statements should be read in conjunction with the accompany notes.

HAWKLEY OIL AND GAS LIMITED
CONSOLIDATED CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED 31 DECEMBER 2011

31 DECEMBER 2011

	ORDINARY SHARES	RETAINED EARNINGS	SHARE BASED PAYMENT RESERVE	FOREIGN CURRENCY TRANSLATION RESERVE	CONVERTIBLE NOTE EQUITY RESERVES	TOTAL
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2011	37,565,375	(15,717,231)	4,547,325	(55,061)	(687,907)	25,652,501
Profit attributable to members of the parent entity	-	3,886,462	-	-	-	3,886,462
Other comprehensive income for the half year	-	-	-	1,006,026	-	1,006,026
Total comprehensive income for the half year	-	3,886,462	-	1,006,026	-	4,892,488
Share based payment	-	-	368,701	-	-	368,701
Sub-total	-	3,886,462	368,701	1,006,026	-	5,261,189
Balance at 31 December 2011	37,565,375	(11,830,769)	4,916,026	950,965	(687,907)	30,913,690

These condensed financial statements should be read in conjunction with the accompany notes.

HAWKLEY OIL AND GAS LIMITED
CONSOLIDATED CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED 31 DECEMBER 2011

31 DECEMBER 2010

	ORDINARY SHARES	PERFORMANCE SHARES	RETAINED EARNINGS	SHARE BASED PAYMENT RESERVE	FOREIGN CURRENCY TRANSLATION RESERVE	CONVERTIBLE NOTE EQUITY RESERVES	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2010	21,549,778	1,184,687	(14,320,862)	3,823,902	3,175,644	(687,907)	14,725,242
Profit attributable to members of the parent entity	-	-	(6,298,847)	-	-	-	(6,298,847)
Other comprehensive income for the half year	-	-	-	-	(96,764)	-	(96,764)
Total other comprehensive income for the half year	-	-	(6,298,847)	-	(96,764)	-	(6,395,611)
Transaction costs	(15,861)	-	-	-	-	-	(15,861)
Share based payment	-	-	-	1,391,410	-	-	1,391,410
Sub-total	(15,861)	-	(6,298,847)	1,391,410	(96,764)	-	(5,020,062)
Balance at 31 December 2010	21,533,917	1,184,687	(20,619,709)	5,215,312	3,078,880	(687,907)	9,705,180

These condensed financial statements should be read in conjunction with the accompany notes.

HAWKLEY OIL AND GAS LIMITED

CONSOLIDATED CONDENSED STATEMENT OF CASH FLOWS

FOR THE HALF YEAR ENDED 31 DECEMBER 2011

	31 DECEMBER 2011 \$	31 DECEMBER 2010 \$
CASH FROM OPERATING ACTIVITIES:		
Receipts from customers	13,219,542	-
Payments to suppliers and employees	(7,793,226)	(1,099,056)
Interest received	268,460	28,380
Income taxes paid	(471,836)	-
Net cash used in operating activities	<u>5,222,940</u>	<u>(1,070,676)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(64,692)	(977,696)
Payment for gas production properties	(132,507)	(1,623,987)
Payment for exploration expenditure	(4,154,999)	(1,692,007)
Net cash used by investing activities	<u>(4,352,198)</u>	<u>(4,293,690)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Advances from related parties	-	1,022,300
Repayment of loans from related parties	-	50,000
Repayment of loans to related parties	-	(1,499,986)
Payment for share issue costs	-	(15,861)
Net cash used in financing activities	<u>-</u>	<u>(443,547)</u>
Effect of exchange rate movement on cash balances	328,197	(242,979)
Net cash used by other activities	328,197	(242,979)
Net cash increase (decreases) in cash and cash equivalents	<u>1,198,939</u>	<u>(6,050,892)</u>
Cash and cash equivalents at beginning of half year	<u>15,133,342</u>	<u>6,667,076</u>
Cash and cash equivalents at end of half year	<u>16,332,281</u>	<u>616,184</u>

These condensed financial statements should be read in conjunction with the accompany notes.

HAWKLEY OIL AND GAS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF YEAR ENDED 31 DECEMBER 2011

1 CORPORATE INFORMATION

This interim financial report of Hawkley Oil and Gas Limited and controlled entities ("the Group") was authorised for issue in accordance with a resolution of the Board of Directors on 13 March 2012. Hawkley Oil and Gas Limited is a company limited by shares incorporated and domiciled in Australia whose shares are publically traded on the Australian Securities Exchange.

The address of the registered office and principal place of business is 45 Ventnor Ave, West Perth WA 6005.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) BASIS OF PREPARATION

This general purpose condensed financial report of the half-year ended 31 December 2011 has been prepared in accordance with AASB 134 Interim Financial Reporting and *Corporations Act 2011*. The interim financial report:

- does not include all notes of the type normally included within the annual financial report and therefore cannot be expected to provide as full an understanding of the financial performance, financial position and financing and investing activities of the Group as the full financial report;
- should be read in conjunction with the Annual Financial Report of Hawkley Oil and Gas Limited as at 30 June 2011. It is also recommended that the half-year financial report be considered together with any public announcements made by Hawkley Oil and Gas Limited during the half-year ended 31 December 2011 in accordance with the continuous disclosure obligations arising under the Corporations Act 2001 and Australian Securities Exchange Listing Rules;
- except as disclosed below, has been prepared using the same accounting policies as used in the Annual Financial Report of the Company for the year ended 30 June 2011;
- has been prepared on a historical cost basis.
- For the purpose of preparing the half-year financial report, the half-year has been treated as a discrete reporting period.

(B) CHANGES IN ACCOUNTING POLICIES

The Group did not early adopt any Australian Accounting Standards that are not yet mandatory. From 1 July 2011 the Group has adopted all Australian Accounting Standards and Interpretations mandatory for annual periods beginning on or after 1 July 2011, including:

- AASB 124 Related Party Transactions (amendment) The amended standard clarifies the definitions of a related party. Secondly, the amendment introduces an exemption from the general related party disclosure requirement for transactions with a government and entities that are controlled, jointly controlled or significantly influenced by the same government entity as the reporting entity. The amendment has no impact.
- AASB 3 Business Combinations (amendment) The measurement options available for non-controlling interest (NCI) have been amended. The amendment has no impact.
- AASB 7 Financial Instruments – Disclosures (amendment) The amendment was intended to simplify the disclosures provided by reducing the volume of disclosures around collateral held and improving disclosures by requiring qualitative information to put the quantitative information into context. The amendment has no impact.
- AASB 101 Presentation of Financial Statements (amendment) The amendment clarifies that an option to present an analysis of each component of other comprehensive income may be included either in the statement of changes in equity or in the notes to the financial statements. The amendment has no impact.

HAWKLEY OIL AND GAS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF YEAR ENDED 31 DECEMBER 2011

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(B) CHANGES IN ACCOUNTING POLICIES (CONTINUED)

- AASB 134 Interim Financial Statements (amendment) The amendment requires additional information for fair values and changes in classification of financial assets, as well as changes to contingent assets and liabilities in half-year financial statements.

3 GAS PROPERTIES

The following table details the movement in gas properties reported in the condensed statement of financial position during the half year ended 31 December 2011 and the full year ended 30 June 2011.

	31 DECEMBER	30 JUNE
	2011	2011
	\$	\$
Carrying amount at beginning of year	6,649,493	-
Expenditure capitalised	132,507	-
Transfer from exploration and evaluation expenditure	-	8,523,521
Depreciation	(996,503)	(193,058)
Foreign exchange impact	217,717	(1,680,970)
	<u>6,003,214</u>	<u>6,649,493</u>

4 DEFERRED EXPLORATION AND EVALUATION EXPENDITURE

The following table details the movement in deferred exploration and evaluation expenditure reported in the condensed statement of financial position during the half year ended 31 December 2011 and the full year ended 30 June 2011.

	31 DECEMBER	30 JUNE
	2011	2011
	\$	\$
Carrying amount at beginning of year	4,482,523	8,904,454
Expenditure	4,154,999	5,234,757
Transfers to gas properties	-	(8,523,521)
Foreign exchange impact	412,605	(1,133,167)
	<u>9,050,127</u>	<u>4,482,523</u>

HAWKLEY OIL AND GAS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF YEAR ENDED 31 DECEMBER 2011

4 DEFERRED EXPLORATION AND EVALUATION EXPENDITURE (CONTINUED)

The recoupment of deferred exploration and evaluation costs carried forward is dependent upon the successful development and commercialisation or sale of the areas of interests being explored and evaluated.

5 ISSUED CAPITAL

285,531,427 (30 June 2011: 285,531,427) Ordinary shares

31 DECEMBER	30 JUNE
2011	2011
\$	\$
37,565,375	37,565,375
<u>37,565,375</u>	<u>37,565,375</u>

6 OPERATING SEGMENTS

IDENTIFICATION OF REPORTABLE SEGMENTS

The Group has identified its operating segments based on the internal reports that are reviewed and used by the Board of Directors (chief operating decision makers) in assessing performance and determining the allocation of resources.

The Group is managed primarily on the basis of product category, operating segments are therefore determined on the same basis. The Group's sole reporting segment is the oil and gas business located wholly within Ukraine.

The accounting policies applied for internal purposes are consistent with those applied in the preparation of these concise interim financial statements.

7 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

In the opinion of the Directors, the Group did not have any contingencies at 31 December 2011 (30 June 2011: Nil). It was reported in the 31 December 2010 interim financial report that the Group was entering into legal action. Court proceedings in the Ukraine were instigated by the previous drillers of the Sorochynska Well #201, Bukros, regarding alleged underpayment of some delay payments. Having lost all instances in local, district and appeals courts Bukros threatened to file a separate motion to the court of cassation which may have led to further frivolous litigation and legal costs. In order to avoid this occurring on 26th September 2011, an out of court settlement was reached between Bukros and Prime Gas, a subsidiary within the Group, where the parties agreed to drop all claims against each other. This was approved by the Ukrainian courts and definitively concluded the matter. The directors are not aware of any further claims.

8 RELATED PARTY TRANSACTIONS

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. Apart from loans between group entities and the remuneration of key management personnel, no related party transactions or balances existed during or at the end of the half year.

HAWKLEY OIL AND GAS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF YEAR ENDED 31 DECEMBER 2011

9 SHARE-BASED PAYMENTS

At 31 December 2011 the Group has the following share-based payment schemes:

A summary of all company options issued is as follows:

GRANT DATE	EXPIRY DATE	EXERCISE PRICE	START OF THE YEAR	GRANTED DURING THE HALF YEAR	EXERCISED DURING THE HALF YEAR	LAPSED DURING THE HALF YEAR	BALANCE OF THE HALF YEAR	VESTED AND EXERCISABLE AT THE END OF THE HALF YEAR
11 August 2008	11 August 2011	5.33	3,750	-	-	(3,750)	-	-
20 November 2008	19 November 2011	2.67	37,496	-	-	(37,496)	-	-
22 June 2010	30 June 2012	0.27	2,249,721	-	-	-	2,249,721	2,249,721
7 October 2010	5 January 2013	0.20	4,000,000	-	-	-	4,000,000	4,000,000
29 November 2010	1 March 2013	0.37	7,500,000	-	-	-	7,500,000	7,500,000
28 February 2011	31 March 2014	0.20	26,006,749	-	-	-	26,006,749	26,006,749
			<u>39,797,716</u>	<u>-</u>	<u>-</u>	<u>(41,246)</u>	<u>39,756,470</u>	<u>39,756,470</u>

As at the date of exercise, the weighted average share price of options lapsed during the half year was \$2.91 (30 June 2011: \$5.33).

The weighted average remaining contractual life of options outstanding at half year end was 1.83 years (30 June 2011: 2.54). The weighted average exercise price of outstanding shares at the end of the reporting period was \$0.23 (30 June 2011: \$0.24).

During the half year 1,500,000 performance rights were granted to Mr Victor Eriksen. The performance rights allow Mr Eriksen to acquire performance shares in Hawkley Oil and Gas Limited. The performance rights will be issued and vest on the first, second and third anniversary of Mr Eriksen's employment, in equal proportions. The grant date of these performance rights is 15 August 2011.

The fair value of the performance rights granted during the half year was \$ 369,538. These values were calculated by using the share price of an ordinary share on the grant date. The performance rights are vested over the vesting period.

HAWKLEY OIL AND GAS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE HALF YEAR ENDED 31 DECEMBER 2011

10 EVENTS AFTER THE END OF THE REPORTING PERIOD

On 24 February 2012, Michael Earle, the Company's CEO informed the Board of his intention to leave the Company to pursue other interests.

Richard Reavley, the founding CEO of the Company has been acting as consultant to the Company in recent months assumed the role of CEO and was appointed Director.

Paul Morgan resigned as Chairman and non-executive director and John Hopkins also stepped down from his positions as non-executive director of the Company.

Glenn Featherby, who is one of the founders of the company, joined the Board of Directors and will assume the role of Executive Chairman.

Except for the above, no other matters or circumstances have arisen since the end of the half year which significantly affected or could significantly affect the operations of the Group, the results of those operations, or the state of affairs of the Group in future financial years.

To the members of Hawkley Oil and Gas Limited

Report on the Half-Year Financial Report

We have reviewed the accompanying half-year financial report of Hawkley Oil and Gas Limited, which comprises the condensed statement of financial position as at 31 December 2011, the condensed statement of comprehensive income, condensed statement of changes in equity and condensed statement of cash flows for the half-year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration of the consolidated entity comprising the company and the entities it controlled at the half-year end or from time to time during the half-year.

Directors' Responsibility for the Half-Year 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 controls as the directors determine are necessary to enable the preparation of the half-year financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the half-year financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the 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 31 December 2011 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*. As the auditor of Hawkley Oil and Gas Limited and the entities it controlled during the half-year, ASRE 2410 requires that we comply with the ethical requirements relevant to the audit of the annual financial report.

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.

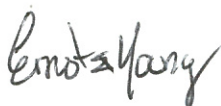
Independence

In conducting our review, we have complied with the independence requirements of the *Corporations Act 2001*. We have given to the directors of the company a written Auditor's Independence Declaration, a copy of which is included in the Directors' Report.

Conclusion

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 Hawkley Oil and Gas 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 31 December 2011 and of its performance for the half-year ended on that date; and
- b) complying with Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

A handwritten signature in black ink, appearing to read 'Ernst & Young'.

Ernst & Young

A handwritten signature in black ink, appearing to read 'RJ Curtin'.

RJ Curtin
Partner
Perth
13 March 2012