

The Go2 People Ltd
Appendix 4D
Half-year report

1. Company details

Name of entity:	The Go2 People Ltd
ABN	45 616 199 896
Reporting period:	For the half-year ended 31 December 2023
Previous period:	For the half-year ended 31 December 2022

2. Results for announcement to the market

					\$
Revenues from ordinary activities	down	100.0%	to		-
Loss from ordinary activities after tax attributable to the owners of The Go2 People Ltd	down	97.8%	to	(48,686)	
Profit for the half-year attributable to the owners of The Go2 People Ltd	up	100.0%	to	12,867,741	

Comments

The profit for the half-year was generated by a one-off debt forgiveness resulting from finalization of Deed of Company Arrangements. Save for the debt forgiveness, the Company resulted in a loss of \$48,686. Reduction in loss from ordinary activities resulted from discontinuation of operations when the Group entered into External Administration in May 2023.

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	0.01	(3.21)

	31 Dec 2023	Consolidated 30 Jun 2023
Net tangible assets	11,712	(13,037,927)

	Number	Number
Total shares issued	99,999,843	434,490,076

	Cents	Cents
Net tangible assets per ordinary security (calculated)	0.01	(3.21)

4. Control gained over entities

Not applicable

5. Loss of control over entities

Not applicable

6. Dividends

Current period

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

Previous period

There were no dividends paid, recommended, or declared during the previous financial year.

7. Dividend reinvestment plans

Not applicable

8. Details of associates and joint venture entities

Not applicable

9. Foreign entities

Details of origin of accounting standards used in compiling the report:

Not applicable

10. Audit qualification or review

Details of audit/review dispute or qualification (if any):

The financial statements were subject to a review by the auditors and the review report is attached as part of the Interim report. The review report is an unqualified opinion.

11. Attachments

The Interim report of The GO2 People Ltd for the half-year ended 31 December 2023 is attached.

12. Signed

Signed

A handwritten signature in black ink, appearing to read 'T. Murmilo', is written over a horizontal line.

Tomasz Murmilo
Executive Chairman

Date: 27 May 2024



The Go2 People Ltd

ABN 45 616 199 896

Interim Report

31 December 2023

Corporate directory

Directors	Tomasz Murmylo	Executive Chairman
	Dorota Bondaruk	Executive Director
	Vasilios “Billy” Argyros	Non-executive Director
Company secretary	Tomasz Murmylo	
Registered Office	Suite 104 Level 1 / 109 Oxford Street, Bondi Junction NSW 2022 Phone: (02) 9386 0500	
Principal place of business	Suite 104 Level 1 / 109 Oxford Street, Bondi Junction NSW 2022 Phone: (02) 9386 0500	
Share Register	Computershare Investor Services Pty Limited Level 11, 172 St George’s Terrace PERTH WA 6000 Phone: 1300 557 010	
Auditor	William Buck Level 20, 181 William Street MELBOURNE VIC 3000	
Stock exchange listing	The GO2 People Ltd shares are listed on the Australian Securities Exchange (ASX code: GO2)	
Website	https://btmh.com.au/go2	
Corporate Governance Statement	In accordance with ASX Listing Rule 4.10.3, the Company’s Corporate Governance Statement can be found on its website at https://btmh.com.au/go2/	

Directors' Report

The Directors present their report, together with the financial statements, on the single entity, The Go2 People Ltd (referred to hereafter as the 'Company'). The Company did not control any entities during the period.

Directors and Secretaries

The following persons were Directors of The Go2 People Ltd during the whole of the financial period and up to the date of this report, unless otherwise stated:

Darren Cooper	Independent Non-Executive Chairman (resigned 9 November 2023)
John Anthony Manning	Non-Executive Director (resigned 9 November 2023)
Shawn Murphy *	Managing Director (resigned 9 November 2023)
Tomasz Murmylo	Executive Chairman (appointed 9 November 2023)
Dorota Bondaruk	Executive Director (appointed 9 November 2023)
Vasilios "Billy" Argyros	Non-Executive Director (appointed 9 November 2023)

* Shawn Murphy has been the Chief Executive Officer of Skill Hire since August 2020 and subsequently GO2, following the entity's acquisition in 2021.

Suzie Foreman was the Company Secretary of The GO2 People Ltd until her resignation on 22 November 2023. Tomasz Murmylo was appointed a new Company Secretary on the same day.

Principal activities

The Company entered into Voluntary Administration on 1 May 2023, and all of its assets, including all subsidiaries, were either sold or otherwise liquidated. The Company has executed a Deed of Company Arrangements that was finalised on 9 November 2023, at this time the Company was released of its financial obligations. The Company is now inactive, while the Directors are investigating possible business opportunities.

Dividends

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

Review of operations

The profit for the Company after providing for income tax amounted to \$12,867,741 (31 December 2022: loss of \$2,227,000). The profit has been recorded only due to debt forgiveness of \$12,916,427. This debt forgiveness will not result in any cash inflow and is a one-off event that should not be considered in future performance of the Company. Save for the debt forgiveness, the Company incurred a loss of \$48,686. There was no revenue attributable to the Company during the period, as revenue-generating assets were disposed of, and any proceeds were used by the External Administrators to pay off the debts. The Company has incurred only administrative costs.

	Half year to 31 December	
	2023	2022
	\$	\$
Profit / (-loss) before income tax expense	12,867,741	(2,227,000)
Add back:		
Depreciation amortisation expense	-	903,000
Finance costs	-	779,000
Earnings before interest, income tax, depreciation and amortisation (EBITDA)	12,867,741	(545,000)
Debt forgiveness	(12,916,427)	-
One-off legal and consulting fees in relation to historical ATO debt	-	163,000
One-off redundancy costs related to redundancies (rightsizing)	-	140,000
Normalised EBITDA	(48,686)	(242,000)

Significant changes in the state of affairs

During the half-year, the Company has finalised a Deed of Company Arrangements that has finished its Voluntary Administration. Funds to cover the DOCA were sourced in a Capital Raising of \$182,000, which was completed on 9th November 2023. On that day, a New Board was appointed and the Company completed a share consolidation at a ratio of 48:1. The Company has no liabilities and no business to operate, and the Board is actively seeking for a new business. The Board understands that any new business and return of the company to main quotation will require a re-compliance with the ASX.

Matters subsequent to the end of the financial half-year

There were no events or matters that would significantly affect the Company's operations or the Company's state of affairs after 31 December 2023.

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 306(3)(a) of the Corporations Act 2001.

On behalf of the Directors

A handwritten signature in black ink, appearing to be 'T. Murmylo', written over a horizontal line.

Tomasz Murmylo

Chairman

27 May 2024

Lead Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

To the directors of The GO2 People Ltd

As lead auditor for the review of The GO2 People Ltd for the half-year ended 31 December 2023, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the review; and
- no contraventions of any applicable code of professional conduct in relation to the review.

William Buck

William Buck Audit (Vic) Pty Ltd
ABN 59 116 151 136

A. A. Finnis

A. A. Finnis
Director
Melbourne, 27 May 2024

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General information

The financial statements cover The GO2 People Ltd as a single entity, as the Company did not have any subsidiaries during the period. Comparative values are presented on a consolidated basis, as the Company was a head of a consolidated group during the comparative period. The financial statements are presented in Australian dollars, which is The GO2 People Ltd's functional and presentation currency. On 1 May 2023, the Group entered a Voluntary Administration and all of its assets, including all subsidiaries, were either sold or otherwise liquidated. The Company has executed a Deed of Company Arrangements that was finalised on 9th November 2023, and the Company was released of any debts. The Company is now inactive, while the Directors are investigating possible business to operate.

The GO2 People Ltd is a listed public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business are:

Registered office and Principal Place of Business:

Suite 104 / 109 Oxford Street
Bondi Junction NSW 2022
Phone: (02) 9386 0500

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.

These financial statements are presented in Australian dollars which is the Company's functional and presentation currency.

The financial statements were authorised for issue, in accordance with a resolution of Directors, on 27 May 2024.

Statement of profit or loss and other comprehensive income

For the half-year ended 31 December 2023

	Note	31 Dec 2023 \$	31 Dec 2022 \$
Continuing operations			
Revenue		-	-
Cost of sales		-	-
Gross profit		-	-
Other income	4	12,916,427	-
Expenses			
Corporate and administration expenses		(48,712)	(291,669)
Profit/(Loss) before finance costs and income tax expense from continuing operations		12,867,741	(291,669)
Finance costs		-	-
Profit/(Loss) before income tax expense from continuing operations		12,867,741	(291,669)
Income tax expense		-	-
Discontinued operations			
Profit/(Loss) after income tax from discontinued operations		-	(1,935,301)
Profit/(Loss) after income tax expense for the half-year attributable to the owners of The GO2 People Ltd		12,867,741	(2,227,000)
Other comprehensive income for the half-year, net of tax		-	-
Total comprehensive profit/(loss) for the half-year attributable to the owners of The GO2 People Ltd		12,867,741	(2,227,000)
		Cents	Cents Restated*
Basic profit / (-loss) per share	8	36.77	(26.17)
Diluted profit / (-loss) per share	8	36.77	(26.17)
Basic profit / (-loss) per share from discontinued operations	8	-	(22.75)
Diluted profit / (-loss) per share from discontinued operations	8	-	(22.75)
Basic profit / (-loss) per share from continuing operations	8	36.77	(3.42)
Diluted profit / (-loss) per share from continuing operations	8	36.77	(3.42)

*The Company Completed a 48:1 share consolidation on 9 November 2023. The comparative loss per share calculation has therefore been retrospectively adjusted to reflect this change.

Statement of financial position

As at 31 December 2023

	Note	31 Dec 2023 \$	30 June 2023 \$
Assets			
Current assets			
Cash and cash equivalents		10,000	-
Other receivables		4,401	-
Total current assets		14,401	-
Non-current assets			
Total non-current assets		-	-
Total assets		14,401	-
Liabilities			
Current liabilities			
Trade and other payables		-	269,040
Borrowings		2,689	26,798
Employee benefits		-	5,894
Amounts owed to other creditors		-	12,735,136
Total current liabilities		2,689	13,036,868
Non-current liabilities			
Employee benefits		-	1,059
Total non-current liabilities		-	1,059
Total liabilities		2,689	13,037,927
Net assets / (liabilities)		11,712	(13,037,927)
Equity			
Issued capital	5	25,101,339	24,919,441
Accumulated losses		(25,089,627)	(37,957,368)
Total equity / (deficiency)		11,712	(13,037,927)

Statement of changes in equity

For the half-year ended 31 December 2023

	Issued capital \$	Accumulated losses \$	Total equity \$
Balance at 1 July 2022	24,601,930	(24,516,000)	85,930
Loss after income tax expense for the half-year	-	(2,227,000)	(2,227,000)
Other comprehensive income for the half-year, net of tax	-	-	-
Total comprehensive loss for the half-year	-	(2,227,000)	(2,227,000)
<i>Transactions with owners in their capacity as owners:</i>			
Contributions of equity, net of transaction costs (note 7)	138,000	-	138,000
Balance at 31 December 2022	24,739,930	(26,743,000)	(2,003,070)

	Issued capital \$	Accumulated losses \$	Total equity \$
Balance at 1 July 2023	24,919,441	(37,957,368)	(13,037,927)
Profit after income tax expense for the half-year	-	12,867,741	12,867,741
Other comprehensive income for the half-year, net of tax	-	-	-
Total comprehensive profit for the half-year	-	12,867,741	12,867,741
<i>Transactions with owners in their capacity as owners:</i>			
Contributions of equity, net of transaction costs (note 5)	181,898	-	181,898
Balance at 31 December 2023	25,101,339	(25,089,627)	11,712

This statement of changes in equity must be read in conjunction with the accompanying notes

Statement of cash flows

For the half-year ended 31 December 2023

	31 December 2023 \$	31 December 2022 \$
Cash flows from operating activities		
Receipts from customers (inclusive of GST)	-	44,261,000
Payments to suppliers and employees (inclusive of GST)	(174,500)	(43,647,000)
	(174,500)	614,000
Interest received	-	3,000
Interest and other finance cost paid	-	(516,000)
Repayment of ATO liabilities	-	(1,186,000)
Income taxes paid	-	(274,000)
	(174,500)	(1,359,000)
Net operating cash generated by / (used in) continuing operations	(174,500)	(291,699)
Net operating cash generated by / (used in) discontinued operations	-	(1,067,301)
Net cash used in operating activities	(174,500)	(1,359,000)
Cash flows from investing activities		
Payments for property, plant and equipment	-	(23,000)
	-	(23,000)
Net cash (used in) / from continuing operations investing activities	-	-
Net cash (used in) / from discontinued operations investing activities	-	(23,000)
Net cash used in investing activities	-	(23,000)
Cash flows from financing activities		
Proceeds from issue of shares	181,898	138,000
Proceeds from borrowings	2,602	1,227,000
Repayment of borrowings	-	(1,076,000)
Repayment of lease liabilities	-	(550,000)
	184,500	(261,000)
Net cash from / (used in) continuing operations financing activities	-	-
Net cash from / (used in) discontinued operations financing activities	-	(261,000)
Net cash used in financing activities	184,500	(261,000)
Net (decrease)/increase in cash and cash equivalents	10,000	(1,643,000)
Cash and cash equivalents at the beginning of the financial period	-	2,510,000
Cash and cash equivalents at the end of the financial period	10,000	867,000

This statement of cash flows must be read in conjunction with the accompanying notes

Notes to the financial statements

Note 1. Material accounting policy information

These general purpose financial statements for the interim half-year reporting period ended 31 December 2023 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 30 June 2023 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.

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 period.

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

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Company.

Going concern

The financial statements have been prepared on the going concern basis, which assumes continuity of normal business activities and the realisation of assets and the settlement of liabilities in the ordinary course of business.

The working capital position as at 31 December 2023 of the Company, as disclosed in the statement of financial position, is an excess of current assets over current liabilities of \$11,712 (30 June 2023: excess of current liabilities over current assets of \$13,036,868). The Company incurred a net profit after tax for the financial period ended 31 December 2023 of \$12,867,741 (31 December 2022: loss of \$2,227,000). The profit for the period was generated through the debt forgiveness on settlement of the DOCA and the thus there was no cash inflow in respect of this gain. The Company also had net cash outflows from operating activities of \$174,500 (31 December 2022: \$291,699) from continuing operations for the half-year period ended 31 December 2023.

These conditions give rise to a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern and, therefore, that it may be unable to realise its assets and discharge its liabilities in the normal course of business.

Notwithstanding these results, the directors believe that the company will be able to continue as a going concern and as a result the financial statements have been prepared on a going concern basis. The accounts have been prepared on the assumption that the company is a going concern for the following reasons:

- During the period, the Company has finished its Deed of Company Arrangements (DOCA), which rendered the company debt-free as of 9 November 2023. Administrators were successful in raising capital that covered the DOCA and left the Company with a small starting capital. The company does not operate any business or generate any revenue, but
- The major shareholder that emerged from the capital raising made commitments to the Company to finance its day-to-day expenses. The Directors also have committed to not take any fees until the Company finds a business to acquire via a reverse-takeover and are currently exploring potential business opportunities. The Company does not incur any significant expenses and the Board is of the opinion that the Company has access to sufficient financing until then.

This financial report does not include any adjustments relating to the recoverability and classification of recorded asset amounts or to the amounts and classification of liabilities that might be necessary should the Company not continue as a going concern.

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.

Recovery of deferred tax assets

Deferred tax assets are recognised for deductible temporary differences only if the Company considers it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Note 3. Operating segments

Identification of reportable operating segments

As of 1 May 2023, the Company ceased its operations in respect of provision of labour hire services. The Company entered into Voluntary Administration on 1 May 2023, and all of its assets, including all subsidiaries, were either sold or otherwise liquidated. The Company has executed a Deed of Company Arrangements that was finalised on 9 November 2023, at this time the Company was released of its financial obligations. The Company is now inactive, while the Directors are investigating possible business opportunities, hence it had no reportable segments for the half-year period ended 31 December 2023.

Note 4. Other income

	31 Dec 2023 \$	31 Dec 2022 \$
Debt forgiveness	12,867,741	-

The Company has finalised its Deed of Company Arrangements (DOCA) that has relieved it from all liabilities. Other income in the current period represents debt forgiveness that was effected in the DOCA and will not result in any cash consideration.

Note 5. Equity - Issued capital

	31 Dec 2023 Shares	30 Jun 2023 Shares	31 Dec 2023 \$	30 Jun 2023 \$
Ordinary shares - fully paid	99,999,843	434,490,076	25,101,339	24,919,441

Movements in ordinary share capital

Details	Date	Shares	Issue price	\$
Balance	1 Jul 2023	434,490,076		24,919,441
Consolidation of shares 48 to 1 (with rounding) approved by the Shareholders	9 Nov 2023	(425,438,357)		
Shares issued under the Capital Raise approved by the Shareholders	9 Nov 2023	90,948,124	\$0.002	181,898
Balance	31 Dec 2023	99,999,843		25,101,339

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 per ordinary share held. Voting is decided and upon a poll each share shall have one vote on a poll at each shareholder meeting.

Note 6. Contingent liabilities

The Company had no contingent liabilities as of 31 December 2023 and 30 June 2023.

Note 7. Events after the reporting period

No other matter or circumstance has arisen since 31 December 2023 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.

Note 8. Loss per share

		2023 \$	2022 \$
Profit / (-loss) after income tax attributable to the owners of The GO2 People Ltd		12,867,741	(2,227,000)
		Number	Number
Weighted average number of ordinary shares used in calculating basic and diluted loss per share		34,990,504	8,508,638
		Cents	Cents Restated*
Basic profit / (-loss) per share	8	36.77	(26.17)
Diluted profit / (-loss) per share	8	36.77	(26.17)
Basic profit / (-loss) per share from discontinued operations	8	-	(22.75)
Diluted profit / (-loss) per share from discontinued operations	8	-	(22.75)
Basic profit / (-loss) per share from continuing operations	8	36.77	(3.42)
Diluted profit / (-loss) per share from continuing operations	8	36.77	(3.42)

Directors' declaration

In the Directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, Australian Accounting Standard AASB 134 'Interim Financial Reporting', 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 31 December 2023 and of its performance for the financial half-year ended on that date; and
- there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of Directors made pursuant to section 303(5)(a) of the Corporations Act 2001.

On behalf of the Directors

A handwritten signature in black ink, appearing to be 'Tomasz Murnylo', written over a horizontal line.

Tomasz Murnylo

Chairman

27 May 2024

Independent auditor's review report to the members of The GO2 People Ltd

Report on the half-year financial report



Our conclusion

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 GO2 People Ltd (the Company), does not comply with the *Corporations Act 2001*, including:

- giving a true and fair view of the Company's financial position as at 31 December 2023 and of its financial performance for the half-year then ended; and
- complying with Accounting Standard AASB 134 Interim Financial Reporting and the Corporations Regulations 2001.

What was reviewed?

We have reviewed the accompanying half-year financial report of the Company, which comprises:

- the statement of financial position as at 31 December 2023,
- the statement of profit or loss and other comprehensive income for the half-year then ended,
- the statement of changes in equity for the half-year then ended,
- the statement of cash flows for the half-year then ended,
- notes to the financial statements, including material accounting policy information, and
- the directors' declaration.

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 our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 of the half-year financial report which indicates that the Company is not currently actively trading and during the half-year ended 31 December 2023 generated no revenue and incurred net operating cash outflows of \$174,500. These conditions, along with other matters as set forth in Note 1, indicate the existence of a material uncertainty which may cast significant doubt about the Company's ability to continue as a going concern and therefore, the Company may be unable to realise its assets and extinguish its liabilities in the normal course of business and at the amounts stated in the financial report. Our conclusion is not modified in respect of this matter.


Responsibilities 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 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 Company's financial position as at 31 December 2023 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.


William Buck Audit (Vic) Pty Ltd
ABN 59 116 151 136


A. A. Finnis
Director
Melbourne, 27 May 2024