

Candy Club Holdings Limited
Appendix 4D
Half-year report

1. Company details

Name of entity:	Candy Club Holdings Limited
ACN:	629 598 778
Reporting period:	For the half-year ended 30 June 2023
Previous period:	For the half-year ended 30 June 2022

2. Results for announcement to the market

			\$
Profit from ordinary activities after tax attributable to the owners of Candy Club Holdings Limited	up	184.7% to	1,066,156
Profit for the half-year attributable to the owners of Candy Club Holdings Limited	up	184.7% to	1,066,156

Dividends

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

Comments

The profit for the company after providing for income tax amounted to \$1,066,156 (30 June 2022: loss of \$1,258,396).

The profit for the year included a gain on debt forgiveness of \$1,200,050, refer to note 6 of the attached financial statements.

3. Net tangible assets /(liabilities)

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	(0.05)	(0.36)

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 period.

Previous period

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

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):

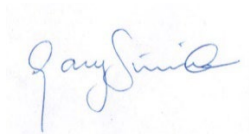
The financial statements have been reviewed and an adverse opinion has been issued.

11. Attachments

Details of attachments (if any):

The Interim Report of Candy Club Holdings Limited for the half-year ended 30 June 2023 is attached.

12. Signed



Signed _____

Date: 1 December 2023

Gary Simonite
Director

Candy Club Holdings Limited

ACN 629 598 778

Interim Report - 30 June 2023

Candy Club Holdings Limited
Corporate directory
30 June 2023

Directors	Don Dickie Lester Gray Gary Simonite
Company secretary	Greg Starr
Registered office	Level 2, 350 Kent Street, SYDNEY, NSW, AUSTRALIA, 2000
Principal place of business	Level 2, 350 Kent Street, SYDNEY, NSW, AUSTRALIA, 2000
Share register	Automic Group Level 5, 126 Phillip Street Sydney NSW 2000, Australia
Auditor	HLB Mann Judd (Vic) Partnership Level 9, 550 Bourke Street, Melbourne VIC 3000, Australia
Stock exchange listing	Candy Club Holdings Limited shares are listed on the Australian Securities Exchange (ASX code: CLB) Candy Club Holdings Limited options are listed on the Australian Securities Exchange (ASX code: CLBO) The company's shares and options are currently suspended from trading.

Candy Club Holdings Limited
Directors' report
30 June 2023

The directors present their report, together with the financial statements, on the company for the half-year ended 30 June 2023.

Directors

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

Keith Cohn (resigned 6 February 2023)
Chi Kan Tang (resigned 6 February 2023)
James Baillieu (resigned 6 February 2023)
Andrew Clark (resigned 6 February 2023)
Steve Nicols (appointed 6 February 2023 and resigned 25 May 2023)
Greg Starr (appointed 6 February 2023 and resigned 25 May 2023)
Richard Brien (appointed 6 February 2023 and resigned 25 May 2023)
Gary Simonite (appointed 25 May 2023)
Lester Gray (appointed 25 May 2023)
Don Dickie (appointed 25 May 2023)

Principal activities

On 31 January 2023 the Company signed a sales agreement to formally dispose of its wholly owned subsidiary, Candy Club Holdings Inc. and its subsidiaries. Since that time the company has been assessing new project opportunities that would meet ASX re-quotation requirements.

Review of operations

The profit for the company after providing for income tax amounted to \$1,066,156 (30 June 2022: loss of \$1,258,396).

Significant changes in the state of affairs

On 31 January 2023, the company negotiated the full settlement of the bridging finance, via a third party associated with Steve Nicols. The company paid a total of AU\$102,923 and a gain of \$1,200,050 was recognised.

On 31 January 2023 the Company signed a sales agreement to formally dispose of its wholly owned subsidiary, Candy Club Holdings Inc. and its subsidiaries. The disposal was accounted for as an adjusting post balance date event at 31 December 2022, on the basis that settlement on 31 January 2023 was considered a mere formality of disposal arrangements that commenced after the Company entered voluntary administration.

On 7 February 2023, the Voluntary Administration ended, and new directors were appointed to constitute a new board.

On 25 May 2023, shareholders approved a 24 to 1 consolidation of shares and options, the issue of new shares, and appointment of new directors.

On 26 June 2023, the company issued 84,688,918 fully paid ordinary shares valued at \$0.00236 per share, raising \$200,000, before costs.

There were no other significant changes in the state of affairs of the company during the financial half-year.

Matters subsequent to the end of the financial half-year

On 11 September 2023, 24,796 options over ordinary shares expired.

On 25 October 2023, a further 3,333 options over ordinary shares expired.

No other matter or circumstance has arisen since 30 June 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.

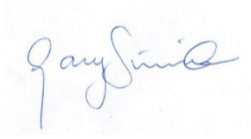
Auditor's independence declaration

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.

Candy Club Holdings Limited
Directors' report
30 June 2023

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 blue ink, appearing to read 'Gary Simonite', is written over a faint, light blue grid background.

Gary Simonite
Director

1 December 2023

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the review of the financial report of Candy Club Holdings Limited ("the Company") for the half-year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- (a) the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
- (b) any applicable code of professional conduct in relation to the review.

This declaration is in respect of the Company and the entities it controlled during the period.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Melbourne
1 December 2023



Michael Gummery
Partner

Candy Club Holdings Limited

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30 June 2023

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General information

The financial statements cover Candy Club Holdings Limited as an individual entity. The financial statements are presented in Australian dollars, which is Candy Club Holdings Limited's functional and presentation currency.

Candy Club Holdings Limited is a listed public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business is:

Level 2, 350 Kent Street,
SYDNEY, NSW, AUSTRALIA, 2000

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.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 1 December 2023.

Candy Club Holdings Limited
Statement of profit or loss and other comprehensive income
For the half-year ended 30 June 2023

	Note	June 2023 \$	June 2022 \$
Other income			
Interest income		1,089	65
Gain on debt forgiveness	6	1,200,050	-
Net foreign exchange gain		49,886	-
Expenses			
Corporate and administration expenses		(171,848)	(273,671)
Marketing and promotional expenses		-	(122,677)
Employee benefits expense		-	(30,250)
Impairment of intercompany receivable	9	-	(700,000)
Net foreign exchange loss		-	(63,206)
Finance costs		(13,021)	(68,657)
Profit/(loss) before income tax expense		1,066,156	(1,258,396)
Income tax expense		-	-
Profit/(loss) after income tax expense for the half-year attributable to the owners of Candy Club Holdings Limited		1,066,156	(1,258,396)
Other comprehensive income for the half-year, net of tax		-	-
Total comprehensive income for the half-year attributable to the owners of Candy Club Holdings Limited		<u>1,066,156</u>	<u>(1,258,396)</u>
		Cents	Cents
Basic earnings / (loss) per share	11	6.21	(8.24)
Diluted earnings / (loss) per share	11	6.21	(8.24)

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

Candy Club Holdings Limited
Statement of financial position
As at 30 June 2023

	Note	June 2023 \$	December 2022 \$
Assets			
Current assets			
Cash and cash equivalents	4	4,609	182,611
Trade and other receivables		7,149	29,366
Other		-	6,115
Total current assets		<u>11,758</u>	<u>218,092</u>
Total assets		<u>11,758</u>	<u>218,092</u>
Liabilities			
Current liabilities			
Trade and other payables	5	65,156	195,983
Borrowings	6	-	1,339,838
Total current liabilities		<u>65,156</u>	<u>1,535,821</u>
Total liabilities		<u>65,156</u>	<u>1,535,821</u>
Net liabilities		<u>(53,398)</u>	<u>(1,317,729)</u>
Equity			
Issued capital	7	45,329,811	45,131,636
Reserves		3,811,908	3,811,908
Accumulated losses		<u>(49,195,117)</u>	<u>(50,261,273)</u>
Total deficiency in equity		<u>(53,398)</u>	<u>(1,317,729)</u>

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

Candy Club Holdings Limited
Statement of changes in equity
For the half-year ended 30 June 2023

	Issued capital \$	Reserves \$	Retained profits \$	Total deficiency in equity \$
Balance at 1 January 2022	44,953,868	3,989,676	(48,489,318)	454,226
Loss after income tax expense for the half-year	-	-	(1,258,396)	(1,258,396)
Other comprehensive income for the half-year, net of tax	-	-	-	-
Total comprehensive income for the half-year	-	-	(1,258,396)	(1,258,396)
<i>Transactions with owners in their capacity as owners:</i>				
Transfers	177,768	(177,768)	-	-
Balance at 30 June 2022	<u>45,131,636</u>	<u>3,811,908</u>	<u>(49,747,714)</u>	<u>(804,170)</u>
	Issued capital \$	Reserves \$	Retained profits \$	Total deficiency in equity \$
Balance at 1 January 2023	45,131,636	3,811,908	(50,261,273)	(1,317,729)
Profit after income tax expense for the half-year	-	-	1,066,156	1,066,156
Other comprehensive income for the half-year, net of tax	-	-	-	-
Total comprehensive income for the half-year	-	-	1,066,156	1,066,156
<i>Transactions with owners in their capacity as owners:</i>				
Contributions of equity, net of transaction costs (note 7)	198,175	-	-	198,175
Balance at 30 June 2023	<u>45,329,811</u>	<u>3,811,908</u>	<u>(49,195,117)</u>	<u>(53,398)</u>

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

Candy Club Holdings Limited
Statement of cash flows
For the half-year ended 30 June 2023

	Note	June 2023 \$	June 2022 \$
Cash flows from operating activities			
Interest received		1,089	65
Payments to suppliers (inclusive of GST)		(301,718)	(551,085)
Net cash used in operating activities		(300,629)	(551,020)
Cash flows from investing activities			
Loans to related parties		-	(700,000)
Proceeds from disposal of Candy Club Holdings Inc		27,375	-
Net cash from/(used in) investing activities		27,375	(700,000)
Cash flows from financing activities			
Proceeds from issue of shares	7	200,000	-
Share issue transaction costs		(1,825)	-
Repayment of borrowings	6	(102,923)	-
Net cash from financing activities		95,252	-
Net decrease in cash and cash equivalents		(178,002)	(1,251,020)
Cash and cash equivalents at the beginning of the financial half-year		182,611	1,779,705
Cash and cash equivalents at the end of the financial half-year		<u>4,609</u>	<u>528,685</u>

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

Note 1. Material accounting policy information

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

Going concern

The financial statements have been prepared on the going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the ordinary course of business. For the half year ended 30 June 2023 the company had negative cash from operating activities of \$300,629 (June 2022: \$551,020) and had net liabilities of \$53,398 (December 2022: \$1,317,729).

The directors have reviewed the cashflow forecasts and believe that there are reasonable grounds to believe that the company will be able to continue as a going concern due to the following factors:

- The board are currently working towards having the company's suspension from trading on the Australian Securities Exchange lifted;
- A cash flow forecast has been prepared for the next 12 months which is dependant on further fundraising; and
- The company has received a letter of financial support from an entity associated with its majority shareholder, Annerley Property Holdings Pty Ltd ("Annerley Property"), where Annerley Property has guaranteed to provide on-going financial support to the Company sufficient for the Company to pay its debts as and when they fall due and payable. This financial support remains in place for a minimum of 12 months following the signing of the 30 June 2023 interim financial report.

Accordingly, the Directors believe that the company will be able to continue as a going concern and that it is appropriate to adopt the going concern basis in the preparation of the financial report.

In the event that the company is unsuccessful in implementing the above-stated initiatives, a material uncertainty exists, that may cast significant doubt on the company's ability to continue as a going concern and its ability to recover assets and discharge liabilities in the normal course of business and at the amounts shown in the financial report.

Should the company be unable to continue as a going concern it may be required to realise its assets and discharge its liabilities other than in the normal course of business and at amounts different from those stated in the financial statements.

Note 2. Disposal of Candy Holdings Inc

On 25 October 2022, the Company announced that it had been placed into voluntary administration. On 31 January 2023 the Company signed a sales agreement to formally dispose of its wholly owned subsidiary, Candy Club Holdings Inc. and its subsidiaries ("the subsidiaries"). The disposal was accounted for as an adjusting post balance date event at 31 December 2022 on the basis that settlement on 31 January 2023 was merely a formality of disposal arrangements that commenced directly after the Company entered voluntary administration.

As the Company has disposed of all of its subsidiaries and is no longer a parent entity as at 30 June 2023, the Directors have determined that consolidated financial statements are not required and as such the Company has prepared stand-alone financial statements for the period ended 30 June 2023.

Note 3. Operating segments

Identification of reportable operating segments

The company is organised into one operating segment, being administration services in Australia. This operating segment is based on the internal reports that are reviewed and used by the Board of Directors (who are identified as the Chief Operating Decision Makers ('CODM')) in assessing performance and in determining the allocation of resources.

Note 4. Current assets - cash and cash equivalents

	June 2023 \$	December 2022 \$
Cash on hand	-	200
Cash at bank	4,609	-
Cash held by company's administrator	-	182,411
	<u>4,609</u>	<u>182,611</u>

On 7 February the Voluntary Administration ended, and the balance in the administrator's account was transferred to company's bank account.

Note 5. Current liabilities - trade and other payables

	June 2023 \$	December 2022 \$
Trade payables	6,319	66,481
Other payables	58,837	129,502
	<u>65,156</u>	<u>195,983</u>

Note 6. Current liabilities - borrowings

	June 2023 \$	December 2022 \$
Bridging finance - from entities related to former directors	-	1,339,838

On 31 January 2023, the company negotiated the full settlement of the bridging finance, via a third party associated with Steve Nicols. The company paid a total of AU\$102,923 and a gain on debt forgiveness of \$1,200,050 was recognised.

Note 7. Equity - issued capital

	June 2023 Shares	December 2022 Shares	June 2023 \$	December 2022 \$
Ordinary shares - fully paid	<u>99,999,733</u>	<u>367,465,931</u>	<u>45,329,811</u>	<u>45,131,636</u>

Candy Club Holdings Limited
Notes to the financial statements
30 June 2023

Note 7. Equity - issued capital (continued)

Movements in ordinary share capital

Details	Date	Shares	Issue price	\$
Balance	1 January 2023	367,465,931		45,131,636
Share consolidation (24 to 1 basis)	6 June 2022	(352,155,116)	\$0.00000	-
Issue of shares	26 June 2023	84,688,918	\$0.00236	200,000
Less cost of capital		-	\$0.00000	(1,825)
Balance	30 June 2023	<u>99,999,733</u>		<u>45,329,811</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.

Share buy-back

There is no current on-market share buy-back.

Note 8. Equity - dividends

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

Note 9. Related party transactions

Transactions with related parties

The following transactions occurred with related parties:

	June 2023 \$	June 2022 \$
Payment for other expenses:		
Interest accrued on bridging finance accrued bridging finance from entities related to former directors	13,021	68,657
Other transactions:		
Impairment of loan with related parties	-	700,000

Receivable from and payable to related parties

The following balances are outstanding at the reporting date in relation to transactions with related parties:

	June 2023 \$	December 2022 \$
Current payables:		
Fees payable to former directors *	-	52,500

* Settled in full during the current half year.

Note 9. Related party transactions (continued)

Loans to/from related parties

The following balances are outstanding at the reporting date in relation to loans with related parties:

	June 2023 \$	December 2022 \$
Current borrowings:		
Bridging finance - from entities related to former directors *	-	1,339,838

* On 31 January 2023, the company negotiated the full settlement of the bridging finance, via a third party associated with Steve Nicols. The company paid a total of AU\$102,923 and a gain on debt forgiveness of \$1,200,050 was recognised.

Note 10. Events after the reporting period

On 11 September 2023, 24,796 options over ordinary shares expired.

On 25 October 2023, a further 3,333 options over ordinary shares expired.

No other matter or circumstance has arisen since 30 June 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 11. Earnings per share

	June 2023 \$	June 2022 \$
Profit/(loss) after income tax attributable to the owners of Candy Club Holdings Limited	<u>1,066,156</u>	<u>(1,258,396)</u>
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	<u>17,172,375</u>	<u>15,279,773</u>
Weighted average number of ordinary shares used in calculating diluted earnings per share	<u>17,172,375</u>	<u>15,279,773</u>
	Cents	Cents
Basic earnings / (loss) per share	6.21	(8.24)
Diluted earnings / (loss) per share	6.21	(8.24)

On 6 June 2023, the company completed a consolidation of all shares and options on 24 to 1 basis. In accordance with the requirements of AASB 133, the EPS have been determined using the post consolidation number of shares and the comparatives have been restated to reflect this.

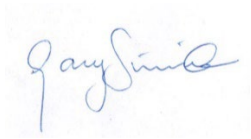
Candy Club Holdings Limited
Directors' declaration
30 June 2023

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 30 June 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



Gary Simonite
Director

1 December 2023

Independent Auditor's Review Report to the Members of Candy Club Holdings Limited

Report on the Half-Year Financial Report

Adverse Conclusion

We have reviewed the half-year financial report of Candy Club Holdings Limited ("the company"), which comprises the statement of financial position as at 30 June 2023 the statement of profit or loss and other comprehensive income, the statement of changes in equity and the 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, because of the significance of the matter discussed in the *Basis for Adverse Conclusion* section of our report, the accompanying half-year financial report of the Company is not in accordance with the *Corporations Act 2001*, including:

- a) giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance and cash flows for the half year then ended; and
- b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Adverse Conclusion

The Company has not consolidated the results and cash flows of its wholly owned subsidiaries comprising Candy Club Holdings Inc. and other subsidiaries ("the subsidiaries"), on the basis that it concluded the disposal and settlement of the subsidiaries on 31 January 2023 represented an adjusting event in the preceding year, requiring the Company to account for the disposal of the subsidiaries during the year ended 31 December 2022. The results and cash flows of the subsidiaries have therefore been omitted from the Company's half-year financial report and consolidation accounting has not been applied. Further we note that the Company prepared standalone rather than consolidated financial statements for the year ended 31 December 2022, contrary to the requirements of Australian Accounting Standards. Under Australian Accounting Standards, the Company should have prepared consolidated financial statements incorporating the transactions and cash flows of its subsidiaries up until loss of control on 31 January 2023. Had the subsidiaries been consolidated, many elements in the accompanying financial report and the comparative information would have been materially affected. The effects on the financial report of the failure to consolidate have not been determined. We further highlight that an adverse audit opinion was issued for the year ended 31 December 2022 due to the same matters outlined above.

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 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.

hlb.com.au

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Material Uncertainty Regarding Going Concern

We draw attention to Note 1 *Going Concern* in the half-year financial report, which indicates that the Company incurred negative cash outflows from operations of \$300,629 during the period ended 30 June 2023 and, as of that date, had a net deficiency of assets over liabilities of \$53,398. Per the Company's cash flow forecast to 30 November 2024, the going concern of the Company is dependent on its ability to successfully raise further funds in order to meet its debts as and when they fall due.

As stated in Note 1 *Going Concern*, these events or conditions, along with other matters as set forth in Note 1 *Going Concern*, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our adverse conclusion is not further modified in respect of this matter.

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 company's financial position as at 30 June 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.

HLB Mann Judd

HLB Mann Judd
Chartered Accountants

Melbourne
1 December 2023



Michael Gummery
Partner