

# Information Form and Checklist

## Annexure 3 (Foreign Entities)

Name of entity

ABN/ACN/ARBN/ARSN

**Tolu Minerals Limited**

**657 300 359**

**This Annexure forms part of the Information Form and Checklist supplied by the entity named above to support its application for admission to the official list of ASX Limited (ASX) as an ASX Listing.**

Nº Item

Location

1. Evidence that the entity is registered as a foreign company in Australia (Listing Rule 1.1 Condition 4)

**Annexure 2**

2. Where in the Offer Document does it state the entity's place of incorporation, registration or establishment (Guidance Note 4 section 3.2)?

**Annexure 5 – Section 3.1 (Company Overview).**

3. Where in the Offer Document does it include a statement to the effect that: "As [*name of entity*] is not established in Australia, its general corporate activities (apart from any offering of securities in Australia) are not regulated by the Corporations Act 2001 of the Commonwealth of Australia or by the Australian Securities and Investments Commission but instead are regulated by [*insert name of governing legislation*] and [*insert name of corporate regulator administering that legislation*]." (Guidance Note 4 section 3.2)?

**Annexure 5 – Section 1.1 (page 6).**

4. Where in the Offer Document does it include a concise summary of the rights and obligations of security holders under the law of its home jurisdiction covering:

- what types of transactions require security holder approval;
- whether security holders have a right to request or requisition a meeting of security holders;
- whether security holders have a right to appoint proxies to attend and vote at meetings on their behalf;
- how changes in the rights attaching to securities are regulated;
- what rights do security holders have to seek relief for oppressive conduct;
- what rights do security holders have to bring or intervene in legal proceedings on behalf of the entity; and
- whether there is any equivalent to the "two strikes" rule in relation to remuneration reports in Part 2G.2 Division 9 of the Corporations Act (Guidance Note 4 section 3.2)?<sup>1</sup>

**Annexure 5 – Section 10.7 (Comparison between PNG Company Law and Corporations Act).**

5. Where in the Offer Document does it include a concise summary of how the disclosure of substantial holdings and takeovers are regulated under the law of its home jurisdiction (Guidance Note 4 section 3.2)?<sup>2</sup>

**Annexure 5 – Section 10.7 (Comparison between PNG Company Law and Corporations Act).**

6. Where in the Offer Document does it include a summary of any taxes or duties payable in its place of incorporation, registration or establishment by an investor in relation to the acquisition, holding or disposal of securities in the entity or, if there are no such taxes or duties, a statement to that effect (Guidance Note 4 section 3.2)?

**Annexure 5 – Section 10.9 (Australian Taxation Implications of Investing Under the Offer).**

<sup>1</sup> The concise summary is not intended to be a legal treatise on the laws of the entity's home jurisdiction or a detailed comparative analysis of those laws with the laws of Australia. For those matters where the entity's home jurisdiction has broadly comparable laws to Australia, a statement to that effect will generally suffice.

<sup>2</sup> See note 1 above.

N° Item	Location
<p>7. Where in the Offer Document does it disclose what accounting standards have been used to prepare the pro forma statement of financial position in the Offer Document (Listing Rules 1.2.3(c) and 1.3.5(d))?</p> <p>Note: Those accounting standards must be Australian Accounting Standards, International Financial Reporting Standards (IFRS) as adopted by the EU, or the accounting standards and generally accepted accounting principles applied in Bermuda, Canada, Cayman Islands, Hong Kong, New Zealand, Singapore, South Africa or USA, or otherwise ASX must specifically agree to the use of those accounting standards (Listing Rule 19.11A(b) and Guidance Note 4 section 3.6).</p>	<p><b>Annexure 5</b> – Section 5.2 (Basis of Preparation of the Historical Financial Information Background) and Section 5.8 (Basis of Preparation of the Financial Information).</p>
<p>8. Where in the Offer Document does it disclose what auditing standards were applied to the review of the pro forma statement of financial position in the Offer Document (Listing Rules 1.2.3(c) and 1.3.5(d))?</p> <p>Note: those auditing standards must be Australian Auditing Standards, International Standards on Auditing or US Auditing Standards, or otherwise ASX must specifically agree to the use of those auditing standards (Listing Rule 19.11A(c) and Guidance Note 4 section 3.6).</p>	<p><b>Annexure 5</b> – Section 5.2 (Basis of Preparation of the Historical Financial Information Background) and Section 5.8(a) (Basis of Preparation of the Financial Information).</p>
<p>9. Where in the Offer Document does it disclose what accounting standards the entity will apply to the preparation of its financial statements after it is listed?</p>	<p>Company will apply the same accounting standards as described in <b>Annexure 5</b> – Section 5.2 (Basis of Preparation of the Historical Financial Information Background) and Section 5.8(a) (Basis of Preparation of the Financial Information).</p>
<p>10. If those accounting standards are not Australian Accounting Standards, International Financial Reporting Standards (IFRS) as adopted by the EU, or the accounting standards and generally accepted accounting principles applied in Bermuda, Canada, Cayman Islands, Hong Kong, New Zealand, Singapore, South Africa or USA, where in the offer document does it disclose that ASX has agreed to the use of those accounting standards (Listing Rule 19.11A(b) and Guidance Note 4 section 3.6)?</p>	<p>N/A</p>
<p>11. Where in the Offer Document does it disclose what auditing standards the entity's auditor will apply to the entity's financial statements after it is listed?</p>	<p>Company will apply the same auditing standards as described in <b>Annexure 5</b> – Section 5.2 (Basis of Preparation of the Historical Financial Information Background) and Section 5.8(a) (Basis of Preparation of the Financial Information).</p>
<p>12. If those auditing standards are not Australian Auditing Standards, International Standards on Auditing or US Auditing Standards, where in the Offer Document does it disclose that ASX has agreed to the use of those auditing standards (Listing Rule 19.11A(c) and Guidance Note 4 section 3.6)?</p>	<p>N/A</p>
<p>13. If any class of securities which you are seeking to have quoted on ASX will not have CDIs issued over them, please obtain and provide an International Securities Identification Number (ISIN) for that class (ASX is unable to create the new ISIN for non-Australian issuers).</p>	<p>To be provided separately.</p>