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**OMNIA METALS GROUP LTD**

**ACN 648 187 651**

**Interim Financial Report  
31 December 2024**

**OMNIA METALS GROUP LTD**  
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**31 December 2024**

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**OMNIA METALS GROUP LTD**  
**Directors' report**  
**31 December 2024**

The directors present their report, together with the interim financial report, of Omnia Metals Group Ltd (the "Company") and its subsidiaries (the "Group") for the half-year ended 31 December 2024.

**Directors**

The following persons were directors of the Company during the whole of the financial period and up to the date of this report, unless otherwise stated:

Mark Connelly – Non-Executive Chairman  
Dr James Warren – Managing Director  
Quinton Meyers – Non-Executive Director

**Operating Result**

The operating result for the period was as follows:

	31 Dec 2024	31 Dec 2023
	\$	\$
<b>Loss before Income Tax</b>	<b>435,619</b>	<b>1,212,473</b>
Income Tax Expense/ Benefit	-	-
<b>Loss for the Period</b>	<b>435,619</b>	<b>1,212,473</b>

**Dividends**

No dividend was paid during the period and the Board has not recommended the payment of a dividend.

**Principal Activities**

During the half year ended 31 December 2024, the primary focus of the Company has been the satisfaction of the conditions for reinstatement to trading imposed by the ASX. The Company has made significant progress on satisfying the conditions of reinstatement.

**Significant changes in the state of affairs**

There were no significant changes in the state of affairs of the Company during the financial period, other than as mentioned elsewhere in the interim financial report.

**Review of Operations**

The Company continued to advance exploration across its multi-commodity portfolio during the half-year, with significant progress made at projects in Western Australia.

In Western Australia, ongoing engagement with Traditional Owners enabled on-ground work at the Ord Basin Project, located in the East Kimberley region. Surface sampling was completed to test copper-nickel and carbonatite/kimberlite targets identified from geophysical surveys (ASX: OM1, 11 December 2024). Meanwhile, the Salt Creek Project, in the Goldfields region, was advanced through the identification of drill-ready gold and copper targets. Statutory approvals, including a Program of Work and Heritage Surveys, are in place or under way to support a planned RC drilling program of up to 5,000m. The Company successfully completed the heritage survey at Ord Basin subsequent to 31 December 2024 (ASX: OM1, 25 February 2025).

At the Lac des Montagnes Project in the James Bay region of Canada, the Company announced the results of its maiden exploration campaign involving 1,178 rock chip and 90 soil samples, returning encouraging results that highlighted the project's potential to host lithium mineralisation (ASX: OM1, 26 July 2024).

Across all its operations, Omnia continued to refine exploration strategies, process incoming data, and engage cooperatively with Native Title groups. Through ongoing engagement with Traditional Owners and the completion of heritage surveys, Omnia has heritage approval for all proposed work across its projects. The Company's disciplined approach and focus on the discovery of future-facing commodities have positioned it to progress exploration and potential resource delineation in both Australia and Canada.

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**Matters subsequent to the end of the financial period**

Subsequent to 31 December 2024, the Company updated the market on the exploration activities across its multi-commodity portfolio and the corporate affairs of the Company. The Company has successfully completed a heritage survey at Salt Creek and completed a capital raising of \$87,511 via the placement of 8,751,092 fully paid ordinary shares at an issue price of \$0.01. Each share in the placement had a free attaching option on a 1 for 1 basis which are exercisable at \$0.025 per option on or before the date that is three years from the date of issue.

The Company has received firm commitments to raise an additional \$1,500,000 (before costs) via the placement of 150,000,000 fully paid ordinary shares at an issue price of \$0.01. Each share purchased under the placement will come with a free attaching option exercisable at \$0.025 on or before the date that is three years from the date of issue.

**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 on page 5.

This report is made in accordance with a resolution of directors, pursuant to section 306(3) of the Corporations Act 2001

On behalf of the directors



Dr James Warren  
Managing Director

6 March 2025  
Perth

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**AUDITOR'S INDEPENDENCE DECLARATION**

As lead auditor for the review of the condensed interim financial report of Omnia Metals Group Ltd for the half-year ended 31 December 2024, 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.

Perth, Western Australia  
6 March 2025



**N G Neill**  
Partner

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**OMNIA METALS GROUP LTD**  
**Condensed consolidated statement of profit or loss and other comprehensive income**  
**For the half-year ended 31 December 2024**

	Note	31 December 2024 \$	31 December 2023 \$
Revenue	2	7,358	17,123
Administrative expenses	3	(218,924)	(297,638)
Staff expenses		(204,882)	(240,905)
Allocation of staff expenses to exploration activity		30,663	30,824
Depreciation		(8,438)	(11,516)
Amortisation of lease		(19,002)	(19,002)
Share based payment		-	(179,918)
Finance costs		(668)	(2,039)
New project – assessment (Dixie Gold Inc.)		-	(509,402)
Impairment of exploration assets	6	(21,726)	-
<b>(Loss) before income tax expense</b>		<b>(435,619)</b>	<b>(1,212,473)</b>
Income tax expense		-	-
<b>(Loss) for the period after income tax</b>		<b>(435,619)</b>	<b>(1,212,473)</b>
<b>Other comprehensive income for the period, net of income tax</b>		-	-
<b>Total comprehensive (loss) for the period</b>		<b>(435,619)</b>	<b>(1,212,473)</b>
<b>(Loss) per share for the period</b>			
Basic (Loss) per share (cents)		(0.77)	(2.22)

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

**OMNIA METALS GROUP LTD**  
**Condensed consolidated statement of financial position**  
**As at 31 December 2024**

	Note	31 December 2024 \$	30 June 2024 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	5	19,469	592,596
Trade and other receivables		108,353	52,972
<b>Total current assets</b>		<u>127,822</u>	<u>645,568</u>
<b>Non-current assets</b>			
Property, plant and equipment		46,221	54,659
Right of use asset		9,503	28,505
Deferred exploration and evaluation expenditure	6	7,755,835	7,412,005
<b>Total non-current assets</b>		<u>7,811,559</u>	<u>7,495,168</u>
<b>Total assets</b>		<u>7,939,381</u>	<u>8,140,736</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	7	502,229	247,633
Lease liability		10,673	31,005
<b>Total current liabilities</b>		<u>512,902</u>	<u>278,638</u>
<b>Total liabilities</b>		<u>512,902</u>	<u>278,638</u>
<b>Net assets</b>		<u>7,426,479</u>	<u>7,862,098</u>
<b>Equity</b>			
Issued capital	10	10,275,517	10,275,517
Reserves	8	1,296,713	1,296,713
Accumulated losses	9	(4,145,751)	(3,710,132)
<b>Total equity</b>		<u>7,426,479</u>	<u>7,862,098</u>

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

**OMNIA METALS GROUP LTD**  
**Condensed consolidated statement of changes in equity**  
**For the half-year ended 31 December 2024**

	Issued capital	Reserves	Accumulated losses	Total Equity
	\$	\$	\$	\$
Balance at 1 July 2024	10,275,517	1,296,713	(3,710,132)	7,862,098
(Loss) after income tax expense for the period	-	-	(435,619)	(435,619)
Other comprehensive income for the period	-	-	-	-
Total comprehensive (loss) for the period	-	-	(435,619)	(435,619)
Balance at 31 December 2024	<u>10,275,517</u>	<u>1,296,713</u>	<u>(4,145,751)</u>	<u>7,426,479</u>
Balance at 1 July 2023	9,911,197	1,056,889	(1,731,346)	9,236,740
(Loss) after income tax expense for the period	-	-	(1,212,473)	(1,212,473)
Other comprehensive income for the period	-	-	-	-
Total comprehensive (loss) for the period	-	-	(1,212,473)	(1,212,473)
<i>Transactions with owners in their capacity as owner</i>				
Issue of shares	222,750	-	-	222,750
Options issued and performance rights amortisation	-	179,918	-	179,918
Balance at 31 December 2023	<u>10,133,947</u>	<u>1,236,807</u>	<u>(2,943,819)</u>	<u>8,426,935</u>

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



**OMNIA METALS GROUP LTD**  
**Condensed consolidated statement of cash flows**  
**For the half-year ended 31 December 2024**

	<b>31 December 2024 \$</b>	<b>31 December 2023 \$</b>
<b>Cash flows from operating activities</b>		
Payments to suppliers and employees	(193,928)	(462,101)
Interest received	<u>7,358</u>	<u>17,123</u>
Net cash (outflow) from operating activities	<u>(186,570)</u>	<u>(444,978)</u>
<b>Cash flows from investing activities</b>		
Exploration and evaluation expenditure	(350,787)	(1,359,782)
Exploration Expenditure (Canada)	(14,770)	-
Payments relating to Dixie Gold Inc	-	(424,708)
Payment for plant and equipment	<u>-</u>	<u>(2,555)</u>
Net cash (outflow) from investing activities	<u>(365,557)</u>	<u>(1,787,042)</u>
<b>Cash flows from financing activities</b>		
Lease principal repayments	<u>(21,000)</u>	<u>(21,000)</u>
Net cash (outflow) from financing activities	<u>(21,000)</u>	<u>(21,000)</u>
Net (decrease) in cash and cash equivalents	(573,127)	(2,253,013)
Cash and cash equivalents at the beginning of the financial period	<u>592,596</u>	<u>3,814,226</u>
<b>Cash and cash equivalents at the end of the financial period</b>	<u><u>19,469</u></u>	<u><u>1,561,213</u></u>

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

## **Note 1. Summary of material accounting policies**

### **General information**

The consolidated financial statements cover Omnia Metals Group Ltd (the “**Company**”) and its subsidiaries (the “**Group**”) for the interim half-year reporting period ended 31 December 2024. The financial statements are presented in Australian dollars, which is the Group’s functional and presentation currency.

Omnia Metals Group Ltd is a company limited by shares, incorporated, and domiciled in Australia. The consolidated financial statements comprise the financial statements for the Group. For the purposes of preparing the financial statements, the Group is a for-profit entity.

### **New and amended standards adopted by the Company**

There were no new standards effective for the first time for periods beginning on or after 1 July 2024 that have had a significant effect on the Group’s financial statements.

### **New standards, amendments and interpretations not yet adopted**

Any standards and interpretations that have been issued but are not yet effective, and that are available for early application, have not been applied by the Group in these financial statements. International Financial Reporting Standards that have recently been issued or amended but are not yet effective have not been adopted for the reporting period ended 31 December 2024.

### **Basis of preparation**

These general purpose consolidated financial statements for the interim half-year reporting period ended 31 December 2024 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 2024.

### **Accounting policies and methods of computation**

The accounting policies and methods of computation adopted are consistent with those of the previous financial year and corresponding half year. These accounting policies are consistent with Australian Accounting Standards and with International Financial Reporting Standards.

### **Significant accounting judgements and key estimates**

The preparation of half-year financial reports requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expense. Actual results may differ from these estimates.

In preparing this half-year report, the significant judgements made by management in applying the Group’s accounting policies and the key sources of estimation uncertainty were the same as those applied to the consolidated financial report for the year ended 30 June 2024.

### **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 normal course of business.

For the half year ended 31 December 2024, Omnia incurred a loss of \$435,619 (2023: \$1,212,473) and had cash outflows from operating activities of \$386,894 (2023: \$444,978).

The ability of the Group to maintain continuity of normal business activities and to pay its debts as and when they fall due is dependent on its ability to successfully raise additional capital and/or through successful exploration and subsequent exploitation of areas of interest through sale or development.

The directors believe that the going concern basis of preparation is appropriate due to the following reasons:

- the Company has a proven history of successfully raising funds; and
- the Company has plans in place after a significant capital raise as set out below

**OMNIA METALS GROUP LTD**  
**Notes to the financial statements**  
**For the half-year ended 31 December 2024**

Should these initiatives be unsuccessful, this gives rise to the existence of a material uncertainty that may cast significant doubt on the Group's ability to continue as a going concern, and it may be required to realise its assets and extinguish its liabilities other than in the ordinary course of business, and at amounts that differ from those stated in the financial report. This financial report does not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts or classification of liabilities and appropriate disclosures that may be necessary should the Group be unable to continue as a going concern.

Subsequent to 31 December 2024, the Company received debt forgiveness from suppliers to the amount of \$162,231 while the directors of Omnia agreed to write-off their accrued director fees totaling \$60,832 and not accrue any further fees.

In February 2025, the Company successfully raised \$87,511 via the placement of 8,751,092 fully paid ordinary shares at an issue price of \$0.01 per share to fund the Company until reinstatement on the ASX. Each share in the placement had a free attaching option on a 1 for 1 basis which are exercisable at \$0.025 per option on or before the date that is three years from the date of issue. The Company has received firm commitments to raise an additional \$1,500,000 (before costs) via the placement of 150,000,000 fully paid ordinary shares at an issue price of \$0.01. Each share purchased under the placement will come with a free attaching option exercisable at \$0.025 on or before the date that is three years from the date of issue.

**Note 2. Revenue**

	<b>6 months to</b>	<b>6 months to</b>
	<b>31 Dec 2024</b>	<b>31 Dec 2023</b>
	<b>\$</b>	<b>\$</b>
Bank interest	7,358	17,123
Total revenue	<u>7,358</u>	<u>17,123</u>

**Note 3. Expenses**

	<b>6 months to</b>	<b>6 months to</b>
	<b>31 Dec 2024</b>	<b>31 Dec 2023</b>
	<b>\$</b>	<b>\$</b>
<i>Administrative expenses</i>		
Legal fees	15,515	14,888
Consultancy fees	71,910	84,974
Travel	8,974	36,257
ASX/ASIC	26,920	45,150
Investor relations	26,330	84,973
Insurance	21,845	14,414
Tenement Management Fees	5,969	268
IT services	2,000	6,000
Share registry	10,743	9,537
Other	28,718	1,177
Total administrative expenses	<u>218,924</u>	<u>297,638</u>

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**OMNIA METALS GROUP LTD**  
**Notes to the financial statements**  
**For the half-year ended 31 December 2024**

**Note 4. Segment Reporting**

AASB 8 requires operating segments to be identified on the basis of internal reports about components of the Group that are regularly reviewed by the Chief Operating Decision Maker in order to allocate resources to the segment and to assess its performance.

The Group's operating segments have been determined with reference to the monthly management accounts used by the Chief Operating Decision maker to make decisions regarding the Group's operations and allocation of working capital. Due the size and nature of the Group, the Board as a whole has been determined as the Chief Operating Decision Maker.

Information reported to the Group's Board for the purposes of resource allocation and assessment of performance is more specifically focused on the exploration and development of mineral resource projects. The Group's reportable segments under AASB8 are therefore as follows:

- Exploration and evaluation – Australia
- Exploration and evaluation - Canada
- Other sector – Corporate

Exploration and evaluation – Australia refers to the Ord Basin Project and Albany Fraser Project  
Exploration and evaluation – Canada refers to the Lac des Montagnes Project

The other sector relates to head office operations, including cash management. Information regarding these segments is presented below. The accounting policies of the reportable segments are the same as the Group's accounting policies.

	Exploration and evaluation - Australia	Exploration and evaluation - Canada	Other	Consolidated
	\$	\$	\$	\$
<b>Half year ended 31 December 2024</b>				
Segment revenue	-	-	7,358	7,358
Segment results	-	(21,726)	(413,893)	(435,619)
<b>Half year ended 31 December 2023</b>				
Segment revenue	-	-	17,123	17,123
Segment results	-	(509,402)	(703,071)	(1,212,473)
<b>Segment assets</b>				
31 December 2024	4,495,560	3,260,275	183,546	7,939,381
31 December 2023	4,077,046	2,969,221	1,726,692	8,772,959
<b>Segment liabilities</b>				
31 December 2024	-	-	512,902	512,902
31 December 2023	20,482	18,533	307,010	346,025

**Note 5. Cash and cash equivalents**

	31 Dec 2024 \$	30 June 2024 \$
Cash at bank	19,469	592,596
	<u>19,469</u>	<u>592,596</u>

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**OMNIA METALS GROUP LTD**  
**Notes to the financial statements**  
**For the half-year ended 31 December 2024**

**Note 6. Deferred exploration and evaluation expenditure**

Exploration and evaluation costs carried forward in respect of Exploration areas of interest:

	<b>6 months to 31 Dec 2024 \$</b>	<b>Year to 30 June 2024 \$</b>
Opening balance	<b>7,412,005</b>	<b>5,790,760</b>
Additions:		
Lac des Montagnes Project (i) Stage 2 and 3	-	635,293
Exploration expenditure	365,556	985,952
Impairment of exploration assets	(21,726)	-
	<u>7,755,835</u>	<u>7,412,005</u>
Closing Balance	<u>7,755,835</u>	<u>7,412,005</u>

- (i) This amount relates to the cash consideration plus vendor and facilitation shares as part of the Earn-in agreement to acquire the Lac des Montagnes project In Canada.

**Note 7. Trade and other payables**

	<b>31 Dec 2024 \$</b>	<b>30 June 2024 \$</b>
Trade payables	380,194	179,870
Accrued expenses	37,300	18,000
Payroll provisions/payable	84,735	49,763
	<u>502,229</u>	<u>247,633</u>

**Note 8. Share-based Payment Reserve**

	<b>6 months to 31 Dec 2024 \$</b>	<b>Year to 30 June 2024 \$</b>
Opening Balance	<b>1,296,713</b>	<b>1,056,889</b>
Options granted to Directors/Company Secretary amortised amount	-	152,240
Options granted to staff under ESIP (1.2 million @ \$0.05 per option)	-	60,000
Performance rights amortization – Management	-	27,583
	<u>1,296,713</u>	<u>1,296,713</u>

**Note 9. Accumulated losses**

	<b>6 months to 31 Dec 2024 \$</b>	<b>Year to 30 June 2024 \$</b>
Accumulated losses at the beginning of the financial period	(3,710,132)	(1,731,345)
Loss after income tax expense for the period	(435,619)	(1,978,787)
	<u>(4,145,751)</u>	<u>(3,710,132)</u>

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**OMNIA METALS GROUP LTD**  
**Notes to the financial statements**  
**For the half-year ended 31 December 2024**

**Note 10. Issued Capital**

	<b>6 months to</b>		<b>Year to</b>	
	<b>31 December 2024</b>		<b>30 June 2024</b>	
	<b>Number</b>	<b>\$</b>	<b>Number</b>	<b>\$</b>
Balance at beginning of period	58,340,611	10,275,517	53,555,611	9,911,197
Consideration shares Lac des Montagnes project (i)	-	-	4,350,000	331,200
Facilitation shares Lac des Montagnes project (ii)	-	-	435,000	33,120
Balance at end of period	<u>58,340,611</u>	<u>10,275,517</u>	<u>58,340,611</u>	<u>10,275,517</u>

**Note 11. Contingent liabilities**

There are no contingent liabilities as at 31 December 2024.

**Note 12. Related Party Transactions**

There were no transactions that occurred with key management personnel during the period.

**Note 13. Events after the reporting period**

Subsequent to 31 December 2024, the Company updated the market on the exploration activities across its multi-commodity portfolio and the corporate affairs of the Company. The Company has successfully completed a heritage survey at Salt Creek and completed a capital raising of \$87,511 via the placement of 8,751,092 fully paid ordinary shares at an issue price of \$0.01. Each share in the placement had a free attaching option on a 1 for 1 basis which are exercisable at \$0.025 per option on or before the date that is three years from the date of issue.

The Company has received firm commitments to raise an additional \$1,500,000 (before costs) via the placement of 150,000,000 fully paid ordinary shares at an issue price of \$0.01. Each share purchased under the placement will come with a free attaching option exercisable at \$0.025 on or before the date that is three years from the date of issue.

**Note 14. Financial Instruments**

The fair value of financial instruments approximate their carrying value at balance date. There has been no change to methods or valuation techniques used for the purpose of measuring fair value.

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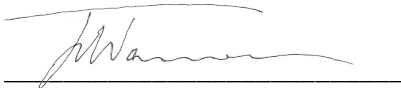
**OMNIA METALS GROUP LTD**  
**Directors' Declaration**  
**31 December 2024**

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, 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 Group's financial position as at 31 December 2024 and of its performance for the financial period 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



Dr James Warren  
Executive Director

6 March 2025  
Perth

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## INDEPENDENT AUDITOR'S REVIEW REPORT

To the Members of Omnia Metals Group Ltd

### Report on the Condensed Interim Financial Report

#### *Conclusion*

We have reviewed the interim financial report of Omnia Metals Group Ltd ("the Company") and its controlled entities ("the Group"), which comprises the condensed consolidated statement of financial position as at 31 December 2024, the condensed consolidated statement of profit or loss and other comprehensive income, the condensed consolidated statement of changes in equity and the condensed consolidated statement of cash flows for the half-year ended on that date, selected explanatory notes, and the directors' declaration, for the Group comprising the Company and the entities it controlled at the half-year end or from time to time during the half-year.

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

- (a) giving a true and fair view of the Group's financial position as at 31 December 2024 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*.

#### *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 responsibility is further described in the *Auditor's Responsibility 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 in the financial report, which indicates that a material uncertainty exists that may cast significant doubt on the Group's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

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*Responsibility of the Directors for the Financial Report*

The directors of the Company are responsible for the preparation of the interim 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 interim 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 interim 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 interim 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 31 December 2024 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 an interim 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*.



**HLB Mann Judd**  
**Chartered Accountants**

**Perth, Western Australia**  
**6 March 2025**



**N G Neill**  
**Partner**