
ALLUP SILICA LIMITED
ABN 47 163 173 224

CONDENSED INTERIM FINANCIAL REPORT

FOR THE HALF-YEAR ENDED 31 DECEMBER 2021

ALLUP SILICA LIMITED DIRECTORS' REPORT

Directors present their report on Allup Silica Limited ("the Company") for the half-year ended 31 December 2021.

Directors

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

Andrew John Haythorpe (Executive Chairman and Managing Director)
Nicholas Gerard Revell
Gavin Neil Ball
Peter Secker (appointed 23 July 2021; resigned 8 December 2021)
John Campbell Smyth (appointed 23 July 2021)

Directors have been in office since the start of the half-year to the date of this report unless otherwise stated.

Operating Results

The after-tax loss of the Company for the half-year ended 31 December 2021 amounted to \$257,094 (2020: Loss \$41,005)

Review of Operations

Exploration and Evaluation:

During the period, the Company applied for and was granted 3 exploration tenements. One of the tenements was E70/5920 being an extension to the Unicup exploration project area. This has increased the Company's exploration ground in an area prospective for silica sands. The other two tenements are E63/2138 and E63/2137 located in the Esperance exploration project area.

Also, during the period, the sale and transfer of title for the Argyle exploration project tenement E80/5524 was successfully completed.

Exploration was limited to the Unicup exploration project area. Results of the first drilling program resulted in a maiden minerals resource estimate of 73 million tonnes for the area known as Unicup A. To further strengthen the minerals resource estimation, the Company undertook further in-fill drilling during the period. Exploration drilling is also approved and scheduled on Unicup B.

The Company is also advancing the approvals required for exploration drilling in its Argyle exploration project, with an approved POW now received pending the performance and receipt of heritage clearance, the studies of which are anticipate taking place in the coming months.

The Company's newly granted exploration tenements in the Esperance exploration project areas are underway, which land access negotiations started where applicable and the processes for application of drilling approvals also underway.

Dividends

No dividends have been paid or declared since the start of the financial period and the Directors do not recommend the payment of a dividend in respect of the financial half-year.

**ALLUP SILICA LIMITED
DIRECTORS' REPORT**

Events after Balance Date

The Company lodged a prospectus dated 1 December 2021, the first supplementary prospectus dated 9 December 2021 and the second supplementary prospectus dated 4 February 2022 with the Australian Stock Exchange (ASX) seeking to list on the ASX and to raise funds of \$5,000,000 before costs. On 4 February 2022 the Company commenced the process of accepting applications to subscribe for its securities. Whilst the listing process has not yet been completed, the directors are hopeful that it will be concluded in the current financial year.

Other than described above, no matters or circumstances have arisen since the end of the half-year which have significantly affected or may significantly affect the operations or the state of affairs of the Company in future years.

Auditor's Independence Declaration

The auditor's independence declaration under s307C of the Corporations Act 2001 is set out on page 4 for the half-year ended 31 December 2021.

This directors' report is signed in accordance with a resolution of the Board of Directors:



Gavin Ball
Director

Dated this 26th day of March, 2022

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**ALLUP SILICA LIMITED
DIRECTORS' DECLARATION**

In accordance with a resolution of the directors of Allup Silica Limited the directors of the Company declare that:

1. The financial statements and notes, as set out on pages 5 to 16, are in accordance with the Corporations Act 2001, including:
 - a. complying with Accounting Standard AASB 134: Interim Financial Reporting; and
 - b. giving a true and fair view of the Company's financial position as at 31 December 2021 and of its performance for the half-year ended on that date.
2. In the directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.



Gavin Ball
Director

Dated this 26th day of March, 2022

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001**



Walker Wayland Audit (WA) Pty Ltd

ABN 65 105 127 937
www.ww-wa.com.au

**Auditor's Independence Declaration Under Section 307C of The Corporations Act 2001
to The Directors of Allup Silica Limited**

I declare that, to the best of my knowledge and belief, during the half-year end 31 December 2021 there have been no contraventions of:

- (i) the auditor independence requirements as set out in the Corporations Act 2001 in relation to the review; and
- (ii) any applicable code of professional conduct in relation to the review.

Walker Wayland Audit (WA) Pty Ltd

WALKER WAYLAND AUDIT (WA) PTY LTD

Richard J Gregson

Richard Gregson CA
Director
Level 3, 1 Preston Street, COMO WA 6152

Dated this 26th day of March 2022.



ALLUP SILICA LIMITED
CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021

	Notes	Half-Year Ended 31 December 2021 \$	Half-Year Ended 31 December 2020 \$
Revenue		-	-
Accounting, tax and audit		(2,548)	(2,500)
Corporate advisory		(14,209)	(5,000)
Marketing and shareholder communications		(17,159)	(18,881)
Employee benefits expense		(1,925)	-
Share based payments	9	(190,407)	(12,790)
Occupancy expenses		(17,182)	-
Other expenses		(13,664)	(1,834)
		<hr/>	<hr/>
Loss for the half-year before income tax		(257,094)	(41,005)
Income tax expense		-	-
		<hr/>	<hr/>
Loss for the half-year after income tax		(257,094)	(41,005)
Other comprehensive income/(loss)		-	-
		<hr/>	<hr/>
Total comprehensive loss for the half-year		(257,094)	(41,005)
		<hr/>	<hr/>
Earnings per share		Cents	Cents
Basic earnings per share (cents per share)		(0.5163)	(0.6283)
Diluted earnings per share (cents per share)		(0.5163)	(0.6283)

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

ALLUP SILICA LIMITED
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Notes	31 December 2021 \$	30 June 2021 \$
ASSETS			
CURRENT ASSETS			
Cash at bank	4	896,085	780,445
Trade and other receivables		15,124	19,608
Other current assets	5	257,026	71,862
TOTAL CURRENT ASSETS		<u>1,168,235</u>	<u>871,915</u>
NON-CURRENT ASSETS			
Deferred exploration, evaluation & development expenditure	7	434,808	172,041
Property, plant and equipment		4,611	-
TOTAL NON-CURRENT ASSETS		<u>439,419</u>	<u>172,041</u>
TOTAL ASSETS		<u>1,607,654</u>	<u>1,043,956</u>
LIABILITIES			
Trade and other payables		26,307	40,262
TOTAL CURRENT LIABILITIES		<u>26,307</u>	<u>40,262</u>
NON-CURRENT LIABILITIES		-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		<u>26,307</u>	<u>40,262</u>
NET ASSETS		<u>1,581,347</u>	<u>1,003,694</u>
EQUITY			
Issued capital	8	1,717,389	1,073,049
Reserves	9	313,047	122,640
Accumulated losses		(449,089)	(191,995)
TOTAL EQUITY		<u>1,581,347</u>	<u>1,003,694</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

ALLUP SILICA LIMITED
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021

	Notes	Issued Capital \$	Share Option Reserve \$	Accumulated Losses \$	Total \$
Balance 1 July 2021		1,073,049	122,640	(191,995)	1,003,694
Loss for the period		-	-	(257,094)	(257,094)
Total comprehensive loss for the half-year		-	-	(257,094)	(257,094)
		1,073,049	122,640	(449,089)	746,600
Ordinary shares issued during the half-year		673,200	-	-	673,200
Options issued during the half-year expensed		-	190,407	-	190,407
Share issue costs		(28,860)	-	-	(28,860)
Balance 31 December 2021		1,717,389	313,047	(449,089)	1,581,347
Balance 1 July 2020		6,400	-	(11,507)	(5,107)
Loss for the period		-	-	(41,005)	(41,005)
Total comprehensive loss for the half-year		-	-	(41,005)	(41,005)
		6,400	-	(52,512)	(46,112)
Ordinary shares issued during the half-year		807,640	-	-	807,640
Options issued during the half-year expensed		-	12,790	-	12,790
Share issue costs		(24,615)	-	-	(24,615)
Balance 31 December 2020		789,425	12,790	(52,512)	749,703

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

ALLUP SILICA LIMITED
CONDENSED STATEMENT OF CASH FLOWS
FOR THE HALF-YEAR ENDED 31 DECEMBER 2021

	Notes	Half-Year Ended 31 December 2021 \$	Half-Year Ended 31 December 2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		-	-
Payments		(249,435)	(25,524)
Net cash flows used in operating activities		<u>(249,435)</u>	<u>(25,524)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for property, plant and equipment		(4,862)	-
Payments for tenement and exploration costs		(170,863)	(20,473)
Net cash flows used in investing activities		<u>(175,725)</u>	<u>(20,473)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash received from issue of ordinary shares		567,200	770,040
Payments for issue of ordinary shares		(26,400)	(24,615)
Net cash flows provided by financing activities		<u>540,800</u>	<u>745,425</u>
Net increase in cash and cash equivalents		115,640	699,428
Cash and cash equivalents at beginning of the half-year	4	<u>780,445</u>	<u>4,611</u>
Cash and cash equivalents at the end of the half-year	4	<u>896,085</u>	<u>704,039</u>

The above Statement of Cashflows should be read in conjunction with the accompanying notes.

ALLUP SILICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS

The financial statements and notes represent those of Allup Silica Limited (the Company), a Company incorporated and domiciled in Australia and limited by shares.

The financial report of the Company for the half-year ended 31 December 2021 was authorized for issue in accordance with a resolution of the directors on 26 March 2022.

Note 1: Summary of Significant Accounting Policies

(a) Statement of compliance

These condensed interim financial statements are general purpose financial statements prepared in accordance with requirements of the Corporations Act 2001, applicable accounting standards including AASB 134: 'Interim Financial Reporting', Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board ('AASB'). Compliance with AASB 134 ensures compliance was IAS 34 'Interim Financial Reporting'.

These condensed half-year financial statements do not include full disclosures of the type normally included in an annual financial report. Therefore, it cannot be expected to provide as full an understanding of the financial performance, financial position, and cash flows of the Company as in the full financial report.

It is recommended that these financial statements be read in conjunction with the annual financial report of the Company for the year ended 30 June 2021, together with any public announcements made by the Company during the half-year in accordance with disclosure requirements arising from the Corporations Act 2001.

(b) Basis of preparation

The interim financial statements have been prepared on a historical cost basis. Cost is based on the fair value of the consideration given in exchange for assets. The Company is domiciled in Australia and all amounts are presented in Australian dollars.

For the purpose of preparing the interim report, the half-year has been treated as a discrete reporting period.

The accounting policies and methods of computation adopted are consistent with those of the previous financial year and corresponding interim reporting period, except for the impact of the new and revised standards effective 1 July 2021 outlined Note 1(c) below.

ALLUP SILICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies (continued)

(c) Adoption of new and revised Accounting Standards

In the half-year ended 31 December 2021, the Directors have reviewed all the new and revised Standards and Interpretations issued by the AASB that are relevant to the Company and effective for the current reporting period. There are none that have a material impact on the Company.

Standards and Interpretations in Issue not yet adopted

The Directors have also reviewed all of the new and revised Standards and Interpretations in issue not yet adopted for the half-year ended 31 December 2021. As a result of this review the Directors have determined that there is no material impact of the Standards and Interpretations in issue not yet adopted by the Company and, therefore, no change is necessary to Company accounting policies.

(d) Significant accounting judgements and key estimates

The preparation of interim financial reports requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reporting amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

In preparing this interim report, the significant judgments made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the financial report for the year ended 30 June 2021.

Note 2: Financial Risk Management

Other aspects of the Company's financial risk management objectives and policies are consistent with that disclosed in the annual financial report as at the end of the year ended 30 June 2021.

Note 3: Segment Information

The Company has identified its operating segments based on internal reports that are reviewed and used by the Board of Directors (chief operating decision makers) in assessing performance and determining the allocation of resources. The Company operates solely in the natural resources exploration industry in Australia and has determined that there are no operating segments. The Company is predominantly involved in exploration for high grade silica sand.

ALLUP SILICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Note 4: Cash at Bank

	31 December 2021	30 June 2021
	\$	\$
Current		
Cash at bank	896,085	780,445
	<u>896,085</u>	<u>780,445</u>

Note 5: Other Current Assets

	31 December 2021	30 June 2021
	\$	\$
Current		
Prepayments – IPO costs	178,617	-
Prepayments - other	17,603	36,737
Other assets	60,806	35,125
	<u>257,026</u>	<u>71,862</u>

Other assets represent non-license application costs incurred on mineral exploration tenements, still in the process of being granted at balance date – refer to Note 7.

Note 6: Loss for the Period

	Half-Year Ended 31 December 2021	Half-Year Ended 31 December 2020
	\$	\$

The following revenue and expense items are relevant in explaining the financial performance for the interim period:

Expenses:		
Share based payments expense	(190,407)	(12,790)
Corporate advisory expense	(14,209)	(5,000)
Occupancy expenses	(17,182)	-

ALLUP SILICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Note 7: Exploration and Evaluation Expenditure

	Half-Year 31 December 2021 \$	Year ended 30 June 2021 \$
Opening balance	172,041	17,971
Exploration and evaluation capitalised during period	<u>262,767</u>	<u>154,070</u>
Closing balance	<u>434,808</u>	<u>172,041</u>

Expenditure on tenement license applications is classified as an exploration and evaluation asset when incurred. If an application is rejected the application fee will be refunded and credited against the related exploration and evaluation asset. Other non-license application costs incurred are classified as Other Current Assets and transferred to Mineral Exploration and Evaluation in the Statement of Financial Position when the related tenement is granted. If the related tenement is not granted, those costs are expensed in the Statement of Profit or Loss and Other Comprehensive Income at that time.

Note 8: Issued Capital

	Number of shares	\$
Opening balance 1 July 2020	6,400	6,400
Share subdivision 100:1 on 6 August 2020	633,600	-
Issue of shares 6 August 2020 - founders	6,475,000	77,600
Issue of shares pursuant to Seed IM	8,370,332	1,004,440
Share subdivision 5:4 on 19 June 2021	3,871,333	-
Issue of shares on exercise of founders' options	23,375,000	18,700
Share issue costs	-	(34,091)
Closing balance 30 June 2021	<u>42,731,665</u>	<u>1,073,049</u>
Opening balance 1 July 2021	42,731,665	1,073,049
Issue of shares on 13 September 2021 on exercise of options	1,250,000	120,000
Issue of shares on 13 October 2021 on exercise of founders' options	9,000,000	7,200
Issue of shares on 13 October 2021 on placement	2,000,000	40,000
Issue of shares on 28 October 2021 on placement	4,000,000	400,000
Issue of shares on 19 November 2021 pursuant to acquisition of tenements	530,000	106,000
Share issue costs	-	(28,860)
Closing balance 31 December 2021	<u>59,511,665</u>	<u>1,717,389</u>

ALLUP SILICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Note 9: Reserves

Share Option Reserve	Number of options 31 December 2021 No.	Half-year 31 December 2021 \$	Year ended 30 June 2021 \$
Opening balance	9,000,000	122,640	-
Options issued during the period	2,500,000	-	-
Options expired during the period	(1,250,000)	-	-
Options expensed during the period	(1,250,000)	190,407	122,640
Closing balance	-	313,047	122,640

The share option reserve arises as the share options granted vest over the vesting period. Amounts are transferred out of the reserve and into issued capital when options are exercised. The fair value of options was calculated using the Hoadleys Employee Stock Option Model valuation (Founders' Options) and the Black Scholes Merton' model (July 2021 options) and respective methodologies. The following inputs were used:

Input	Founders' options	July 2021 options
Exercise price	\$0.001	\$0.096
Share price	\$0.006394	\$0.20000
Grant date	6 th August 2021	23 rd July 2021
Expected volatility	140%	105.32%
Expiry date	6 th August 2025	27 th October 2021
Expected dividends	Nil	Nil
Risk free rate	0.404%	-0.001%
Value per option	\$0.006394	\$0.1233
Number of options	25,900,000	2,500,000
Value of options	\$158,871	\$308,350
Expensed to 31 December 2021	\$36,231	\$154,175
Expired as at 31 December 2021	-	\$154,175

ALLUP SILICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Note 10: Related Party Transactions with Director Related Entities

Transactions:

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties (ie at arm's length) unless the terms and conditions disclosed below state otherwise.

During the half-year, the following consulting fees were incurred with Director related entities:

- Exploration and evaluation expenses by entities associated with Nick Revell of \$13,300 (year ended 30 June 2021: \$5,840);
- Management consulting expenses by an entity associated with Andrew Haythorpe of \$Nil (year ended 30 June 2021: \$5,000); and
- Accounting/Secretarial expenses by an entity associated with Company Secretary, Mark Lester of \$Nil (year ended 30 June 2021: \$1,000)

An entity association with Gavin Ball provided IT related services to the Company during the half-year amounting to \$1,597 (year ended 30 June 2021: \$1,251)

Share/option transactions:

Andrew Haythorpe – Director - related entity Tesha Pty Ltd

Half-year ended 31 December 2021

13th October 2021 – Allotment of 9,000,000 ordinary shares on exercise of founders' options

Year ended 30 June 2021

6 August 2020 - issue 198,000 ordinary shares on share subdivision 100:1

6 August 2020 - issue of 1,800,000 ordinary shares and 7,200,000 options in satisfaction of working capital loans of \$18,000

19 June 2021 – issue 450,000 ordinary shares and 1,800,000 options on share subdivision 5:4

Nicholas Revell – Director - related entity Spurs Geological Services Pty Ltd

Half-year ended 31 December 2021

Nil

Year ended 30 June 2021

6 August 2020 - issue 198,000 ordinary shares on share subdivision 100:1

6 August 2020 - issue of 1,800,000 ordinary shares and 7,200,000 options in satisfaction of working capital loans of \$18,000

19 June 2021 – issue 450,000 ordinary shares and 1,800,000 options on share subdivision 5:4

23 June 2021 – issue of 9,000,000 ordinary shares on exercise of founders' options.

ALLUP SILICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Note 10: Related Party Transactions with Director Related Entities (continued)

Gavin Ball – Director - related entity *Vorian Investments Trust*

Half-year ended 31 December 2021

Nil

Year ended 30 June 2021

23 June 2021 – issue of 11,250,000 ordinary shares on exercise of founders' options

(John) Campbell Smyth – Director - related entity *Smyth Super Fund*

Half-year ended 31 December 2021

23rd July 2021 – issue of 1,250,000 options

11th September 2021 – issue of 1,250,000 ordinary shares on exercise of options

Year ended 30 June 2021

Nil

Peter Secker – Director

Half-year ended 31 December 2021

23rd July 2021 – issue of 1,250,000 options

17th October 2021 – expiry of 1,250,000 options

Year ended 30 June 2021

Nil

Benjamin Donovan – Company Secretary

Half-year ended 31 December 2021

Nil

Year ended 30 June 2021

Nil

Mark Lester – Chief Financial Officer - related entity *MAL Super Fund Pty Ltd*

Half-year ended 31 December 2021

Nil.

Year ended 30 June 2021

6 August 2020 - issue 39,600 ordinary shares on share subdivision 100:1

6 August 2020 - issue of 360,000 ordinary shares and 1,440,000 options in satisfaction of working capital loans of \$3,600

19 June 2021 – issue 90,000 ordinary shares and 360,000 options on share subdivision 5:4

23 June 2021 – issue of 3,125,000 ordinary shares on exercise of founders' options

ALLUP SILICA LIMITED
NOTES TO THE FINANCIAL STATEMENTS

Note 11: Commitments and Contingencies

Exploration Expenditure Commitments:

The Company has minimum statutory commitments at 31 December 2021 as conditions of tenure of certain granted exploration tenements of \$155,000 (30 June 2021: \$80,000)

Note 12: Events after the Reporting Period

The Company lodged a prospectus dated 1 December 2021, the first supplementary prospectus dated 9 December 2021 and the second supplementary prospectus dated 4 February 2022 with the Australian Stock Exchange (ASX) seeking to list on the ASX and to raise funds of \$5,000,000 before costs. On 4 February 2022 the Company commenced the process of accepting applications to subscribe for its securities. Whilst the listing process has not yet been completed, the directors are hopeful that it will be concluded in the current financial year.

Other than described above, no matters or circumstances have arisen since the end of the financial year that significantly affect or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in future financial years occurred.

**Independent Auditor's Review Report
To the Members of Allup Silica Limited**

REPORT ON THE HALF-YEAR FINANCIAL REPORT

Conclusion

We have reviewed the accompanying half-year financial report of Allup Silica Limited ("the Company"), which comprises the consolidated statement of financial position as at 31 December 2021, the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half-year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the half-year financial report of Allup Silica Limited is not in accordance with the *Corporations Act 2001* including:

- (i) giving a true and fair view of the Company's financial position as at 31 December 2021 and of its performance for the half-year ended on that date;
- (ii) and complying with Accounting Standard AASB 134 *Interim Financial Reporting and 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 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.

Directors' Responsibility for the Half-Year Financial Report

The directors of the Company are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal 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.

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Auditor's Responsibility

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 2021 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.

Walker Wayland Audit (WA) Pty Ltd

WALKER WAYLAND AUDIT (WA) PTY LTD

Richard J Gregson

**Richard Gregson CA
Director
Level 3, 1 Preston Street, COMO WA 6152**

Dated this 26th day of March 2022.

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