TRANSPARENCY REPORT

Year ended 30 June 2024



HALL CHADWICK

INTRODUCTION

This transparency report has been prepared in accordance with the provisions of section 332A of the Corporations Act 2001.

All information in this report is of a general nature only. No professional advice or services are being provided by Hall Chadwick from the provision of this document. While we have taken care to ensure the accuracy of all information supplied, no responsibility can be taken for any loss arising from action taken or refrained from on the basis of this publication.

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From the Chairman of the Hall Chadwick Association, Mr David Lissauer

As we navigate new challenges, we remain dedicated to innovation, ethics, and transparency, and we value the trust our clients place in us.

In this Transparency Report for the year ending June 30, 2024, we highlight the quality management systems and governance structures that empower our audit professionals to deliver consistently high standards of service to our clients. Our commitment to continuous improvement in audit quality is unwavering, and we value the opportunity this report provides to engage with our stakeholders on how we achieve and uphold these standards.

Our Audit Committee has taken on an increasingly active role, dedicated to enhancing the quality and efficiency of our audit procedures, systems, and methodologies. By streamlining processes and offering technical and practical insights, the committee enables our auditors to elevate the quality of services we provide.

As we navigate an ever-evolving landscape, we remain committed to maintaining the highest standards and pursuing innovative solutions to meet the needs of our clients and stakeholders.

In 2024, Hall Chadwick continued to grow and advance our audit and assurance practices across Australia and New Zealand. Our primary objective is to deliver high-quality audit services that uphold the integrity and effectiveness of the financial reporting system, all rooted in a foundation of ethics and integrity.



David LissauerChairman, Hall Chadwick National Association

Legal Structure & Ownership

The Association is governed by an Executive Committee. The Executive Committee comprises partners from each of the member firms and they are responsible for the strategic direction of the Association.

The Hall Chadwick National Association ("the Association") operates as a company and is made up of the following member firms - Hall Chadwick NSW, Hall Chadwick VIC, Hall Chadwick QLD, Hall Chadwick WA and Hall Chadwick NZ.

Members of the Association are independently owned firms across Australia that each carry on their own separate and distinct businesses.

The Hall Chadwick National Association is defined as a Network of Member Firms under APES 110. Each member firm in the network is run separately and independently of each other and is governed entirely by its own partners and management team.

There is no joint ownership and no profit-sharing arrangements among the member firms in Hall Chadwick NSW, Hall Chadwick QLD, Hall Chadwick WA and Hall Chadwick NZ. Partners of these member firms are not legal Partners with the Partners of these other member firms and are not responsible for any services they provide.

Hall Chadwick NSW has an equity interest in Hall Chadwick VIC. Hall Chadwick VIC is managed by a board comprising of directors from both Hall Chadwick NSW and Hall Chadwick VIC.

The Association is a not-for-profit entity that does not provide professional services but provides services to each of the member firms. It charges member firms a fee calculated as a percentage of their annual fees in order to cover costs. The costs incurred by the Association are for services such as quality control, national conferences, marketing, technology and

publicity where the benefits of the services can be gained by all firms.

Membership is governed by an Association Agreement. The key condition of membership is that member and representative firms are reputable and substantial accounting firms providing a range of services including audit, business services, tax and insolvency and satisfy all professional standards and quality assurance procedures required to practice as chartered accountants.

The Association supports each firm in the delivery of their local services by supporting quality, consistency and efficiency across member firms.

Ownership

Each Hall Chadwick firm is independently owned and operated by the partners/directors of each firm using a variety of private entities including unit and discretionary trusts, partnerships and proprietary companies. The partners of each firm are ultimately responsible for the governance of their firm and meet regularly to discharge their responsibilities as business owners.

Each firm has an executive group of partners and/ or a management committee to assist in the day to day running of their practice. Accountability and reporting is by divisional service lines.

Throughout our companies' staff titled "Partners" and "Directors" hold equivalent positions with the same responsibilities and authority. These titles are used interchangeably to represent our leadership team.

Network Membership

To compliment our Australian network, Hall Chadwick is a member of the PrimeGlobal International Accounting Group. PrimeGlobal is an Association of Advisory and Accounting firms.

Hall Chadwick is a proud member of PrimeGlobal, one of the world's largest associations of independent accounting firms. This affiliation enhances our ability to deliver international expertise while maintaining our strong local focus. With approximately 300 member firms across more than 100 countries, PrimeGlobal provides Hall Chadwick and our clients access to a vast network of industry knowledge, best practices, and innovative solutions. This collaboration allows us to meet th challenges of global business, offering a unique combination of local insight and global reach to address complex, cross-border needs and opportunities.

PrimeGlobal member firms are independent entities, yet they collaborate under a unified structure to share expertise, industry knowledge, and best practices. This global association enhances Hall Chadwick's ability to provide collective experience

and resources of a worldwide network. Whether clients require assistance with cross-border tax planning, international auditing standards, or global business advisory services, we are able to draw upon the knowledge and resources of this global network to met their needs effectively.

The member firms within PrimeGlobal offer a diverse range of services, including audit and assurance, taxation, advisory, corporate finance, forensic accounting, and risk management. These services are delivered across a wide spectrum of industries, ensuring that firms like Hall Chadwick can meet specialised requirements, regardless of the geographic or regulatory environment. This ability to tap into global expertise positions Hall Chadwick as a key player in assisting businesses with international operations or expansion plans.



Governance

The Partners of each firm are responsible individually and collectively for developing and implementing policies and strategies for each firm and for its direction and management.

The Partners of each firm oversee all of the firm's activities and decision-making processes including:

- Establishing and implementing the overall goals and plans of the practice;
- Evaluations personnel for promotions;
- Admitting new Partners;
- Monitoring the firm's financial progress and position;
- Addressing other matters relevant to operating as a practice under the law and as members of Chartered Accountants Australia and New Zealand (CAANZ).

The Partners meet regularly to review progress against key performance indicators and on an ad hoc basis as needed.

The administration of each practice is shared among the Partners. Matters discussed and reported on at regular partner meetings include:

- Information Technology
- Quality Assurance
- Marketing
- Human Resources
- OH&S
- Finance

Administration

Responsibility for handling administrative matters throughout the year is delegated to the relevant Partner as needed.

Managers and Associates of each firm are employees of senior status, who have the responsibility of managing a team of staff and working directly with the Partners on a number of administrative matters. They enjoy greater benefits and hold higher responsibilities.

Each firm encourages consultation between Partners and staff. Regular departmental and ad hoc meetings are held throughout the year between staff and their respective Partners.

Each firm has established management committees for its division, including audit, accounting and tax, and insolvency. These committees are chaired by a Partner from each division and include the directors, managers and Partners from that division.

These meetings allow the staff to provide and receive timely feedback on work processes and assess avenues for quality control improvements.

Internal Quality Control System

The Hall Chadwick National Association is committed to maintaining the highest standards of quality in all its professional services.

In a rapidly evolving regulatory and business environment, ensuring that our firm's quality management processes are robust and aligned with the latest industry standards is crucial to maintaining trust and delivering excellence. As part of this commitment, we have adopted and implemented policies designed to meet the requirements of key regulatory bodies in Australia.

The Hall Chadwick National Association has adopted comprehensive policies and procedures in alignment with the AUASB's ASQM 1, Quality Management for Firms that Perform Audits and Reviews of Financial Statements or other Assurance or Related Services, and the APESB's revised APES 320, Quality Control for Firms. By implementing ASQM 1, Hall Chadwick strengthens its commitment to managing engagement quality, identifying and mitigating risks to audit quality, and continuously improving its quality control systems. Key focus areas include leadership, ethics, client engagement and acceptance, human resources, and the ongoing development of professional skills and education within the firm.

- Leadership
- Ethics
- Client Engagement & Acceptance
- Human Resources
 Professional Skills & Education

Leadership

The Hall Chadwick Association recognises the importance of quality in performing all client assignments and is committed to ensuring that quality not be compromised.

Each firm's Partners accept ultimate responsibility for Hall Chadwick's system of quality control.

The Audit Partners of each firm assume overall responsibility for all audit work that is carried out and for ensuring the use of appropriate methodology and adherence to auditing standards. Audit associates and senior managers are held accountable for each engagement performance and the implementation of each firm's professional standards within the audit process.

The mandatory status of APES 320 & ASQM1 is acknowledged and each Hall Chadwick firm reaffirms its intention to operate its practice in a climate of quality.

Each firm's commitment to quality, and the quality control procedures needed to ensure that this is achieved are embedded in technical training programs involving all professional staff, various work review procedures and staff appraisal processes.

The Partners have made it a priority to devote sufficient resources for the development and improvement of each firm's quality control procedures. Regular communication and reinforcement of Hall Chadwick's quality control principles to all levels of staff have been built into the way each firm performs its work, and it is one of the major roles of all Partners.



Ethics

Maintaining high ethical standards and professional conduct is fundamental to the integrity and reputation of each firm.

Each firm expects all members to conduct themselves, when dealing with clients, the public, or other professionals, in a manner that brings credit to both the Association and themselves. Partners and staff must comply with all relevant laws and regulations, avoiding any act or omission that may discredit the Association or the profession. Accordingly, each firm adheres to the obligations outlined in APES 110 "Code of Ethics for Professional Accountants" and APES 320 concerning ethical requirements. As a Chartered Accounting firm, we are also governed by the by-laws of CAANZ.

A copy of each firm's protocol and procedures is provided to all new staff members, who are required to acknowledge and sign these documents before commencing employment. Any personnel who fail to adhere to the firm's protocol and procedures will

be counselled and, where appropriate, may face disciplinary action.

No team member is permitted to hold a financial interest in an audit client, and all staff must disclose any relationships with audit clients bi-annually by completing an Independence Questionnaire. Audit engagement Partners, along with a Committee of Partners, are responsible for evaluating threats to independence and ensuring that any significant threats are documented and either eliminated or reduced to an acceptable level.

Each firm requires all staff to comply with Privacy Principles when handling client information and to maintain strict client confidentiality in all work assignments.



Client Engagement & Acceptance

We are committed to upholding legal, ethical and professional standards in all client engagements.

Partner Rotation

In accordance with legislation and professional standards, Hall Chadwick requires the lead engagement Partner and the Engagement Quality Control Reviewer on listed entity audit engagements to rotate as mandated by internal policies and APES110.

The firm regularly monitors its reliance on revenue from individual audit clients, ensuring that no more than 15% of the firm's total revenue comes from a single client. Appropriate safeguards are in place to mitigate any potential risks arising from reliance on a particular revenue source.

Client Engagement and Acceptance

Each firm is committed to conducting thorough procedures before accepting any new audit clients to ensure the client is a suitable fit and that the firm can meet the client's needs. These procedures are designed to assess any potential risks associated with new clients, including:

- Risks related to the entity's business, industry, or operating location.
- Enquiries made to previous auditors regarding the circumstances behind the auditor change and any professional or ethical concerns regarding the new appointment.
- Conflict of Interest and Independence checks across the Hall Chadwick National Association.
- Assessment of the entity's credit history.
- Evaluation of whether the firm has the necessary resources and skills to satisfactorily complete the assignment.

For all new audit clients, a conflict check and client acceptance procedures must be completed. For ongoing engagements, the audit Partner is required to assess the firm's independence and client acceptability at the end of each audit and before starting the next year's audit. Any issues identified during the audit are incorporated into this assessment.

Before agreeing to provide non-audit services to an audit client of Hall Chadwick, the Partner responsible for the service must obtain prior approval from the audit engagement Partner. The audit Partner assesses any potential threat to audit independence before granting consent.

Staff Review Procedures

On a semi-annual basis, an independence declaration is obtained from all Partners and staff to ensure they understand their responsibility to maintain independence and confirm they hold no financial interest in an audit client of any firm within the National Association.

Audit Independence Committee

A committee of Partners is responsible for ensuring that independence policies and procedures are updated in line with changes to legal, professional, and ethical requirements. This committee reviews the independence declarations from staff and Partners on a semi-annual basis. If any positive declarations are made that indicate independence concerns, the committee convenes to determine appropriate actions to eliminate threats to the firm's independence and objectivity.

Human Resources

Hall Chadwick is an equal opportunity employer and is committed to the recruitment and development of a diverse workforce made up of competent and committed individuals.

At Hall Chadwick, we understand that successful business is about people and teamwork. As a result, we are always on the lookout for talented people who are passionate about accounting. We recognise that our continuing success depends upon the quality and culture of our people.

We are only able to provide a high standard of audit services to our clients through employing highly capable employees in our firm. We have therefore made recruiting and retaining high calibre and robust staff one of our top priorities.

Human Resources matters are managed by each of the firm's HR personnel, with input from the Partners in each firm and relevant service line.

The majority of all staff working on audit engagements are qualified accountants with either CAANZ or CPA Australia, or are training towards achieving that qualification.

We recruit accounting cadets and graduates, as well as qualified and experienced audit professionals throughout the year based on each firm's internal requirements. Our level of staff resources is monitored on a regular basis in order to ensure that we have the right levels of expertise within each team.

Each firm has developed detailed job descriptions for all levels of staff setting out not only roles and responsibilities of staff at each grade, but also the level of skills and competencies that staff are expected to have developed. Staff are currently reviewed on a six-monthly basis. Further, audit staff receive informal performance feedback at the end of each audit engagement. No staff member is remunerated on the basis of selling non-audit services to audit clients.

Professional Skills and Education

Hall Chadwick is an equal opportunity employer and is committed to the recruitment and development of a diverse workforce made up of competent and committed individuals.

All staff members of the Firm are required to achieve and maintain technical competence to ensure the Firm has reasonable assurance that they possess the necessary knowledge to fulfil their assigned responsibilities.

To support this, the Firm has developed a comprehensive training program that familiarises professional staff with Hall Chadwick's audit methodology and procedures, financial reporting developments, and other technical areas.

Professional development at the Firm comprises three key areas:

- Self-Study: Through discussions, reading books, reviewing technical materials and journals, completing self-study courses, and participating in professional committees and activities.
- On-the-Job Training: Gained through appropriate work assignments, effective instruction and supervision, accurate and timely performance appraisals and feedback, and mentorship from experienced colleagues.
- Continuing Professional Education: Through participation in group conferences, programs, workshops, courses, seminars, and other formal learning sources.

The Firm conducts regular staff training sessions on audit-related matters, which all professional audit staff are required to attend. Additionally, external experts are frequently invited to present on specific audit training areas.

The Firm encourages staff to attend courses offered by

CAANZ and other relevant institutions or professional bodies. Staff have access to comprehensive and up-to-date reference databases and materials covering auditing, accounting policy, procedures, and methodology.

Each accredited professional staff member is required to meet and maintain training and development requirements, as outlined by CAANZ. These requirements are reviewed and discussed with staff during their performance evaluations.

Examples of activities that qualify for training and development credit include:

- Congresses, conferences, forums, conventions, courses, seminars, workshops, lectures, and other professional educational activities presented by CAANZ.
- Meetings of CAANZ technical discussion groups.
- Educational activities provided by the employer or external organizations, either in-house or through external providers.
- Tertiary courses presented by educational institutions.
- Educational and developmental activities hosted by academic institutions, commercial entities, or other professional bodies.
- Researching and writing technical publications and preparing and delivering technical papers.
- Service on technical or research committees under the auspices of CAANZ, CPA Australia, or other professional bodies or organisations.



Methodology

Our audit approach is based upon the Hall Chadwick's audit methodology in conjunction and use of the CaseWare documentation platform. All documentation is fully compliant with all relevant accounting and audit standards.

Supervision & Review

All work is carried out by suitably experienced audit team members and individual job progress is reviewed during regular team meetings. A review for completeness and accuracy of work is then performed by senior members of staff, who raise any significant matters with the relevant manager and Partner.

We acknowledge the requirement for audit engagement Partners to dedicate appropriate time to each audit engagement. As a result, the Partners are actively involved in audit planning, assisting audit staff to gain an understanding of the client's business and to consider specific audit risks.





Consultations and Referrals

Where our audit clients require the services of other professionals, we assist them by referring them to either specialist experts within each firm or across the Hall Chadwick association. Such referrals when required are only made with the approval of the engagement Partner.

Audit Documentation

Each firm's audit documentation policy identifies the use of certain mandatory CaseWare audit programs. This document is regularly reviewed and updated by the audit management group of each firm and forms part of each firm's regular training program.

Each firm remains committed to appropriate training and review by senior staff and Partners to ensure that appropriate audit file documentation and mandatory CaseWare audit programs are completed on all audit engagements.





Engagement Quality Control Reviews (EQCR)

Each firm has established and documented a process to assess whether an EQCR is required for non-listed entities. The factors considered include:

- Whether the engagement Partner has been the engagement Partner for over 5 years.
- Client turnover.
- Assessed audit risk.
- The existence of any close personal relationships between the engagement Partner and the client.
- Rotation of the Audit Manager

Where it is considered that an EQCR is warranted, they are carried out by a Partner with sufficient audit experience, who is not otherwise involved in providing services to that client.

Monitoring

Our monitoring reviews ensure compliance with professional standards, enhance the accuracy of audit results, and support continuous improvement within the audit teams.

Quality Control

Each firm has established either by the partner group as a whole or through a committee, the supervision of the firm's monitoring activities. The committee comprises Partners from each firm and/or with senior personnel.

These committees meet as and when required. Regular matters dealt with by these committees include:

- i. Review of independence checklist for all divisions within the practice.
- ii. Undertake risk assessments for all sections of the practice.
- iii. Review of procedures for dealing with complaints and whistleblowers.
- iv. Review of the monitoring programs.
- v. Partner review process.
- vi. Monitoring of all other committee meetings within the practice.

National Association Member Firm Audit Peer Reviews

Audit Partners in each member firm of the National Association complete peer reviews of audit files of their other member firms on a rotation basis throughout the year, in relation to audit quality and compliance with independent requirements. The most recent peer review of each firm's audit files was completed in June 2024.

CAANZ Reviews

An independent quality assurance review is also conducted by a reviewer appointed by CAANZ as and when required.

The Partners and senior management consider all recommendations arising from the various monitoring reviews and take action to implement appropriate changes to our organisational procedures.

The quality control framework has also developed procedures to monitor any complaints and allegations against the firm in respect of the professional services provided, together with whistle-blower revelations received regarding client affairs.

Regular Monitoring

Regular external reviews are conducted by the regulatory bodies below of statutory audits carried out by Hall Chadwick firms in relation to audit quality and compliance with independence procedures.

Each firm welcomes these reviews as an opportunity to gain valuable external feedback regarding the functioning of our Quality Control framework and processes.

The Partners of each firm consider all recommendations made from these inspections and

work with the responsible staff to implement any necessary changes to work processes. Specific staff training needs highlighted in the reviews are also taken into account and provided as required.



Australian Securities & Investments Commission (ASIC)

ASIC is the main regulatory body responsible for the licensing and oversight of auditors and audit firms in Australia. ASIC conducts an audit inspection program which reviews compliance with audit quality and auditor independence requirements of the Corporations Act 2001. Hall Chadwick was last inspected by ASIC in 2020 (Hall Chadwick NSW office). ASIC inspection of specific audit files were also completed for Hall Chadwick VIC and Hall Chadwick WA in 2024.



Chartered Accountants Australia and New Zealand (CAANZ)

CAANZ members who hold a Certificate of Public Practice (CPP) are required to undergo CAANZ's Quality Review Program. The program is designed to assess whether members in public practice have the appropriate quality control policies and procedures in place to comply with professional standards and regulatory requirements. As a Chartered Accounting firm where the majority of our Partners are CAANZ members, Hall Chadwick is subject to the CAANZ Quality Review Program. The most recently completed CAANZ review was for Hall Chadwick QLD (2024).



Public Company Accounting Oversight Board (PCAOB)

The Hall Chadwick NSW is registered with the PCAOB in the US and can undertake audit work for the Australian subsidiaries of publicly listed American companies. The last PCAOB inspection was conducted in November 2013 of the Hall Chadwick NSW office.

Internal Monitoring

This firm recognises the requirements of ASQM1 and APES 320 to provide a relevant and effective system of quality control and is committed to its ongoing evaluation.

As such, each firm has developed the following mechanisms to monitor its Quality Control Framework:

The Audit Peer Review Program is governed by the Association's Audit Peer Review Charter and administered by the Audit and Assurance committee to comply with ASQM 2 'Engagement Quality Reviews'. A selection of each firm's audit files are reviewed annually and cover the following:

- Compliance with Hall Chadwick's Quality Control and Independence policies.
- Compliance with the Associations peer review Checklist inclusive of compliance with Accounting and Auditing Standards.
- Each audit partner has a minimum of one engagement file reviewed to establish that sufficient appropriate audit evidence exists to support the opinion given and that the opinion was appropriate.

Peer Review reports are issued to the audit and assurance committee. Where necessary, Hall Chadwick's audit committee assists the respective firm to undertake any remedial action.

Staff are given regular feedback on the quality of their work through the audit peer review program. Performance appraisals also provide an opportunity to give feedback for the continuing education and development of staff.



Statement of Effectiveness

The individual firms within the Hall Chadwick National Association have each implemented a comprehensive Quality Control framework with the objective of providing all stakeholders reasonable assurance that:

- Audit and other engagements undertaken by Hall Chadwick firms comply with Australian Auditing Standards, relevant ethical requirements, and applicable legal and regulatory requirements; and
- All audit reports issued are appropriate in the circumstances.

Each firm confirms that on the basis of their Quality Control monitoring activities, they are confident its system of internal controls is operating effectively, in all material respects.

As at 30 June 2024, Hall Chadwick WA Audit Pty Ltd and Hall Chadwick (WA) Pty Ltd audit entities that meet the criteria for the preparation and lodgement of a Transparency Report under the requirements of section 332A(1) of the Corporations Act 2001.

Hall Chadwick WA Audit Pty Ltd and Hall Chadwick Audit (WA) Pty Ltd are Authorised Audit Companies as defined under Divison 1 Part 9.2A of the Corporations Act 2001. The contents of the Report is to be read in conjunction with the remainder of the document and together address all elements of Part 2 of Schedule 7A of the Corporations Regulations 2001.

Listed Audit Clients Hall Chadwick Audit (WA) Pty Ltd

Hall Chadwick (WA) Audit Pty Ltd conducted audits of the following listed entites for the year ended 30 June 2024.

BLACK CANYON LIMITED

BROOKSIDE ENERGY LIMITED

KEMAO INDUSTRIES LIMITED

OAR RESOURCES LTD

PINNACLE MINERALS LIMITED

ROCKETDNA LTD.

STONEHORSE ENERGY LIMITED

SUMMIT MINERALS LIMITED

VDM GROUP LIMITED

YOJEE LIMITED

Financial Information for Hall Chadwick Audit (WA) Pty Ltd

Fees for Assurance Services \$1,343,257.00

Fees for Non Audit Services \$71,946.00

Total Fees \$1,415,203.00

Listed Audit Clients Hall Chadwick WA Audit Pty Ltd

Hall Chadwick WA Audit Pty Ltd conducted audits of the following listed entites for the year ended 30 June 2024.

ACCELERATE RESOURCES LIMITED

ACDC METALS LIMITED

ADISYN LTD

AKORA RESOURCES LIMITED

ALBION RESOURCES LIMITED

AMANI GOLD LIMITED

ASTON MINERALS LIMITED

AUGUSTUS MINERALS LIMITED

AURA ENERGY LIMITED

AURUMIN LIMITED

AUSCANN GROUP HOLDINGS LTD

AUSTRALIAN CRITICAL MINERALS LIMITED

AVENIRA LIMITED

AVZ MINERALS LIMITED

BINDI METALS LIMITED

BURLEY MINERALS LTD

CASTILE RESOURCES LIMITED

CAZALY RESOURCES LIMITED

COMPLII FINTECH SOLUTIONS LTD

COOLABAH METALS LIMITED

COOPER METALS LIMITED

CYCLIQ GROUP LIMITED

DALAROO METALS LTD

DANAKALI LIMITED

DESERT METALS LIMITED

DTI GROUP LTD

DUKETON MINING LIMITED

DYNAMIC METALS LIMITED

ERRAWARRA RESOURCES LTD

EVION GROUP NL

FATFISH GROUP LIMITED

FINDI LIMITED (FORMERLY VORTIV

LIMITED)

FIRETAIL RESOURCES LIMITED

FORRESTANIA RESOURCES LIMITED

GALAN LITHIUM LIMITED

GENESIS MINERALS LIMITED

GENMIN LIMITED

GLOBAL URANIUM AND ENRICHMENT LTD

GREAT WESTERN EXPLORATION LIMITED

ICANDY INTERACTIVE LIMITED

ICENI GOLD LIMITED

IMPACT MINERALS LIMITED

IXUP LIMITED

KADDY LIMITED

KAIROS MINERALS LIMITED

KEY PETROLEUM LIMITED

KINGSLAND MINERALS LTD

LACHLAN STAR LIMITED

LEGEND MINING LIMITED

LION ENERGY LIMITED

LITHIUM AUSTRALIA LIMITED

LOCKSLEY RESOURCES LIMITED

METALSGROVE MINING LIMITED

MOBILICOM LTD

MOUNT BURGESS MINING N.L.

MTM CRITICAL METALS LIMITED

NOBLE HELIUM LIMITED

NORFOLK METALS LIMITED

NORWOOD SYSTEMS LIMITED

OD6 METALS LIMITED

ODESSA MINERALS LIMITED

OZZ RESOURCES LIMITED

POINTERRA LIMITED

PVW RESOURCES LIMITED

QEM LIMITED

RACE ONCOLOGY LIMITED

RAGNAR METALS LIMITED

RECHARGE METALS LIMITED

REGENER8 RESOURCES NL

RUBIX RESOURCES LIMITED

RUMBLE RESOURCES LIMITED

SCOUT SECURITY LIMITED

SIREN GOLD LIMITED

SSH GROUP LTD

STREAMPLAY STUDIO LIMITED

TAMBOURAH METALS LTD

THE AGENCY GROUP AUSTRALIA LIMITED

TORQUE METALS LIMITED

TREK METALS LIMITED

TYRANNA RESOURCES LIMITED

UVRE LIMITED

VICTORY METALS LIMITED

VIRIDIS MINING AND MINERALS LIMITED

VMOTO LIMITED

WILDCAT RESOURCES LIMITED

ZELIRA THERAPEUTICS LIMITED

ZINC OF IRELAND NL

ZULEIKA GOLD LIMITED

Financial Information for Hall Chadwick WA Audit Pty Ltd

Fees for Assurance Services \$6,618,279.00

Fees for Non Audit Services \$186,127.00

Total Fees \$6,804,406.00

The total turnover for the Hall Chadwick National Association for the year ended 30 June 2024 was approximately \$123.5m (unaudited). Approximately \$24.1m of this relates to audits of financial statements conducted by the National Association and \$99.4m relates to other services provided by the National Association.

Partner's Remuneration

The Hall Chadwick National Association currently has 57 Partners who share in differing degrees in the risks and rewards of each Partnership.

Whilst some Partners are solely fixed income Partners, a number of other Partners, share in the ownership of each partnership in varying proportions.

Remuneration for all Partners is considered and agreed annually.

In assessing remuneration of Partners, the following issues are considered:

- Quality of work and management of risk
- Interaction with clients
- Dealing with and handling of staff
- Level of and quality of fees
- Cultural mix within the firm
- Technical skills and experience
- Leadership
- Future prospects in relation to advancement of the firm
- Resource requirements of the firm
- Opportunities within the firm
- Anticipated growth of the firm
- Growth of the Partner's division

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