

ANOMALY RESOURCES LIMITED AND CONTROLLED ENTITIES

ABN: 32 125 210 433

**Annual Financial Report For The Year Ended
30 June 2009**

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ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES

CORPORATE GOVERNANCE STATEMENTS

The Board of Directors of Anomaly Resources Limited and Controlled Entities is responsible for the corporate governance of the company. The Board guides and monitors the business and affairs of Anomaly Resources Limited and Controlled Entities on behalf of the members to whom they are accountable.

To ensure the Board is well equipped to discharge its responsibilities, it has established corporate governance guidelines for the operation of the Board.

Composition of the Board

The composition of the Board is determined in accordance with the following principles and guidelines:

The number of Directors, excluding the Managing Director, shall be not less than three nor more than ten (or such other minimum or maximum number of Directors as the company may from time to time resolve;

One third of directors shall be elected by the members at an annual general meeting and will themselves be members throughout their term; such term expiring at the conclusion of the second annual general meeting of the company after the annual general meeting at which the directors were elected. Retiring directors are eligible for re-election;

The Board may after each annual general meeting appoint as directors up to four (4) other persons, the first two (2) of whom shall not be members of the company. Such appointed directors shall hold office until the conclusion of the next annual general meeting of the company and shall be eligible for reappointment;

The Board has the power to appoint any other qualified person as a director to fill a casual vacancy or as an addition to the Board but so that the total number of directors shall not at any time exceed the maximum number. Any director so appointed shall hold office only until the conclusion of the next annual general meeting of the company and shall be eligible for re-election;

The chairman is an appointed non executive director where feasible.

Board Responsibilities

As the board acts on behalf of and is accountable to the shareholders, the board seeks to identify the expectations of the shareholders, as well as other interested parties. In addition, the board is responsible for identifying areas of significant business risk and ensuring arrangements are in place to adequately manage those risks. The board seeks to discharge these responsibilities in a number of ways.

The responsibility for the operation and administration of the company is delegated by the board to the Managing Director and the executive team. The board ensures that this team is appropriately qualified and experienced to discharge their responsibilities and has in place procedures to assess the performance of the Managing Director and the executive team.

The board is responsible for ensuring the management's objectives and activities are aligned with the expectations and risks identified by the Board. This is achieved by:

Development and adoption of strategic aims;

Constantly reviewing the future direction of the company;

Implementation of operating plans and budgets by management and monitoring by the Board of progress against budget;

Supervision and direction of management;

Monitoring of performance indicators against plans and prior year performance;

Procedures to allow the directors, whilst performing their duties, to seek independent professional advice;

The review and approval of business acquisitions and disposals, mergers, joint ventures and the acquisition and disposal of strategic assets.

Audit Committee

The board is responsible for the company's accounting policies and practices, internal controls and financial reporting requirements. On 27 May 2007, the board established an audit and compliance committee to assist in fulfilling these obligations. The responsibilities of the committee are set out below:

- Evaluating the adequacy and effectiveness of the company's administrative and accounting policies through active communication with management and the external auditors;
- Reviewing of the financial statements to ensure accuracy and adequacy of disclosure and compliance with statutory requirements prior to their release to the members and the public;
- Reviewing and monitoring effectiveness, efficiency and compliance with internal controls;
- Evaluating the adequacy of the company's accounting control system by reviewing written reports from external auditors and monitor managements' responses and actions to correct any deficiencies;
- Reviewing and approving all significant accounting policy changes;
- The safeguarding of company assets;
- The reliability of non financial information;
- Nomination of the external auditor and reviewing the scope and adequacy of the annual statutory external audit;
- Evaluating the overall effectiveness of the external statutory audit through regular meetings with the external auditors;
- Evaluation of insurance cover by discussion with or review of broker's reports.

THE DIRECTORS' REPORT

Your directors present their report, together with the financial statements of the Group, being the Company and its controlled entities for the financial year ended 30 June 2009.

Directors

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



Peter Macnab

Non Executive Chairman, BSc (Geology)

Appointed on 3 May 2007

After graduating in 1965 with a Bachelor of Science degree in Mathematics and Geology from the University of New England at Armidale, NSW, Peter was posted to PNG as a geologist with the Australian Bureau of Mineral Resources, beginning a lifetime association with the country as government geologist, geological contractor and consultant.

As testimony to Peter's ability and geological knowledge of Papua New Guinea, he has participated in or is solely responsible for a long list of discoveries including the Frieda River copper/gold deposits; Misima Mines Limited's open pit gold mine; the Wafi copper/gold deposits; the Simberi gold deposits; and most significantly the world-class Ladolam gold mine on Lihir Island.

As Exploration Director of ASX listed Pacific Arc Explorations NL and Muswellbrook Energy and Minerals Pty Ltd, Peter explored in Indonesia, Malaysia, Burma and the Philippines during the mid to late 1980's and early 1990's. During this time Muswellbrook developed the Co'O goldmine in Eastern Mindanao.

Peter independently funded gold exploration in central America in the late 1980's and in the mid 1990's listed into Pacific Resources Ltd on the Alberta Stock Exchange in Calgary based on exploration licences he has taken up in Papua New Guinea, serving as President and CEO of the company. More recently he was involved with the establishment of Sierra Leone Diamond Company Limited in West Africa and its listing on the London AIM, raising GBP 20 million.

Peter has maintained his close links to PNG and continues to live on Buka Island, Autonomous Region of Bougainville, Papua new Guinea.



Robert McLean

Managing Director, BSc Hons (Geology), MAusIMM

Appointed on 6 September 2007

Experience — Robert graduated with first class honours in geology from UWA in 1984 and has worked as a consultant geologist based in South East Asia for the past 16 years. He specialises in exploration and project management for gold and base metals and has worked in China, Vietnam, Laos, Cambodia, Myanmar, Indonesia, the Philippines and Papua New Guinea as well as in Australia and Latin America. He operated his own geological consultancy based in Hanoi, Vietnam from 1996 to 2002 and then was Senior Geological Consultant and South East Asia Manager for CSA Australia until joining Anomaly Resources Limited in August 2007.



Sinton Spence

Non Executive Director, BSc Hons (Administrative Science), CA, CPA PNG

Appointed 3 May 2007

Sinton is a Chartered Accountant based in Papua New Guinea and the principal of Sinton Spence Chartered Accountants which he established in 1987 and is now Papua New Guinea's largest independent accounting firm. He provides advice and assistance to foreign companies seeking to establish a corporate presence in Papua New Guinea and is a director of a number of Papua New Guinea and Australian companies including Shell Oil Exploration and Production PNG Ltd and ASX listed Sierra Mining Limited.



Thomas Fermanis
Non Executive Director, F Fin, MSDIA
Appointed 3 May 2007

Thomas Mark Fermanis has over 18 years experience in stock broking and has been an investment advisor for over 15 years with wide experience within the resources sector. He has been involved in mineral exploration in Papua New Guinea, including a previous directorship of a private company involved in gold exploration.

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

Company Secretary



Michael Derin
Company Secretary, B.Bus, FCA, ACIS, ASIA
Appointed on 19 December 2007

Michael Derin has over 16 years experience in the chartered accounting profession, boutique funds management and commercial IT industries in Australia.

He is the founder and Managing Director of Azure Group Pty Ltd, a Chartered Accounting firm based in Sydney, specializing in Corporate Accounting, Advisory, Secretary, CFO and Taxation Services for small to medium sized companies.

He brings his technical strengths and CFO expertise in financial control and process management, strategic planning, development and implementation, funds management and strong financial acumen. He is a Director and Company Secretary for several publicly listed and unlisted companies across biotechnology, consulting and financial service industries. Mr Derin is also a Resident Director for various private companies.

Principal Activities

The principal activities of the Consolidated Entity during the financial year were precious minerals exploration, primarily for gold. There were no changes in the nature of the Consolidated Entity's principal activities during the financial year.

Operating Results

The net result of operations for the year was a loss, after income tax of \$400,080. (2008: \$120,603). The result was influenced by writing down the value of exploration and evaluation assets of \$215,197 from the Oram Joint Venture project.

Review of Operations

(1) Project Review

Since listing on the NSX in March 2008 Anomaly has conducted extensive exploration programs as proposed in the company's prospectus. Exploration has focused on the Crater Mountain Project where the company completed its Phase 1 earning requirements giving the company 51% equity in the project. Exploration was also conducted at the Bogia and Oram Projects.

The company withdrew from the Oram Joint Venture and withdrew its application for the Salamaua Exploration Licence which had not been granted. Considering the current difficult exploration climate, the company believes its efforts will be better spent concentrating on its Crater Mountain and Bogia gold projects which are more advanced and have potential for early development and cash flow.

(a) Crater Mountain Project

Crater Mountain is an advanced exploration project located in the Papua New Guinea Highlands approximately 50 kms southwest of Goroka. The project comprises three contiguous Exploration Licences (EL 1115, EL 1353 and EL 1384) which cover an eroded Pliocene age volcano located in the New Guinea Orogen, a geological province which hosts a number of very large Cu-Au mineralised systems including Grasburg / Ertsburg, Ok Tedi, Porgera, Mt Kare, Frieda River, Nena, Yandera, Kainantu, Wafi Creek, Hidden Valley, Kerimenge, Hamata and the Morobe Goldfields.

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Anomaly Resources Limited has entered into a joint venture with AIM-listed Triple Plate Junction plc (TPJ) and its minority partners whereby Anomaly assumed the role of Project Manager and can earn a minimum seventy percent holding in the project by completing two exploration programs. Anomaly completed the Phase 1 exploration and earning program in late 2008 and now holds 51 % equity in the Crater Mountain Project. Planning for the phase 2 program is underway. Triple Plate Junction have officially advised their agreement to extend the Phase 2 earning period to 23 February 2010.

Exploration has outlined a significant zone of gold mineralisation at the Nevera Prospect and located a number of areas of similar alteration and gold mineralisation elsewhere in the project area. Exploration by Anomaly commenced prior to listing in January 2008 in accordance with the Joint Venture Agreement for the Crater Mountain Project and has been continuous since that date. Exploration has concentrated on the Nevera prospect which is the most advanced prospect within the tenements.

Nevera Exploration Results

Gold mineralisation at Nevera occurs in a dacitic diatreme intrusive complex outcropping over approximately one square kilometre. Two phases of mineralisation have been identified – an early Au-quartz-pyrite event and a later carbonate base metals [Au - Ag-Pb-Zn] event. Sixteen holes have been drilled at Nevera to date and all have intersected mineralisation. The average weighted grade for all drilling at Nevera is 0.36 g/t Au which demonstrates the large amount of gold present in the intrusive system.

During the year Anomaly conducted a comprehensive review of all previous data at Nevera which has led to a reinterpretation of the controls on, and orientation of the mineralisation. A highly mineralised zone over 100 metres thick along the disrupted contact between the sediment basement and the diatreme intrusive centre has been identified beneath the overlying dacitic volcanic. The mineralised contact zone has been intersected in 5 drill holes listed below, which all returned significant widths of mineralisation.

NEV 02 ; 121 metres at 1.77 g/t .

NEV 05 ; 151 metres at 1.38 g/t , including 24 metres at 6.55 g/t

NEV 08 ; 178 metres at 1.30 g/t , including 32 metres at 2.76 g/t

NEV 10 ; 129 metres at 0.61 g/t , including 25 metres at 1.60 g/t

NEV 11 ; 205 metres at 0.86 g/t , including 25.5metres at 2.36 g/t

The zone is interpreted to pass beneath a near surface zone of high grade gold mineralisation located by surface trenching. Results from trench sampling included;

48 m at 10.20 g/t , 26.5 m at 6.27 g/t ,

45 m at 2.90 g/t , 35 m at 3.10 g/t .

This area is currently being exploited by artisanal miners who have been recovering an estimated [by local gold buyers] 50 kg of coarse supergene gold per annum since 2005. Anomaly will investigate the potential to implement a small to medium sized surface mining operation [using gravity recovery] at this high grade surface zone.

The sub-surface mineralised contact zone is projected to extend for at least 700 metres along a NW-SE strike based on Au in soil anomalies and rock chip samples and is open at depth. Anomaly's phase 2 exploration program will include bulldozer benching of the high grade surface zone and drilling of the underlying mineralised contact zone.

The contact zone represents an outstanding drill target with significant potential for the discovery of a multi-million ounce ore body.

(b) Bogia Project

The Bogia Project comprises one exploration licence [EL 1446] covering approximately 308 square kilometres. It is situated 200 kilometres west of the town of Madang on the north coast of PNG and can be accessed by good quality all weather roads. Work conducted by PNG's Geological Survey highlighted two major and five secondary targets for copper-gold mineralisation.

Anomaly has completed an initial exploration program at Niapak which was one of the high priority targets.

Reconnaissance mapping has identified altered porphyritic diorite and a crackle breccia zone in the foot wall of a low angle fault. Local artisanal miners are recovering coarse grained alluvial gold from creeks adjacent to the breccia zone. Stream sediment sampling returned up to 0.77 g/t Au in minus 80 mesh samples. Rock chip sampling along the strike of the low-angle fault returned encouraging results including a rock chip sample grading 24.2 g/t Au.

The results of initial exploration are considered highly encouraging and further work will be conducted following re-issue of the licence.

(c) Oram Project

The Oram Joint Venture between Anomaly and Triple Plate Junction plc [TPJ] comprised EL 1367 which covered an area of 320 km² on the southern flank of the main dividing range of the Papuan Peninsula some 150 kilometres east-southeast of Port Moresby. The company completed a geochemical sampling program at the Imila River prospect in August 2008 which in conjunction with earlier remote sensing studies fulfilled its obligations under the Joint Venture. The results were not considered encouraging enough to warrant further exploration and the company notified TPJ of its withdrawal from the Joint Venture.

(2) Renewal of the Licences

Under the Papua New Guinea Mining Act 1992, exploration license expire every 2 years. The holder has the exclusive right to renew them by applying to do so three months in advance provided that the conditions are met and no objections are raised at the Warden's Hearing. There is a requirement to relinquish some of the area until a minimum area has been reached. All exploration licences that are about to expire have been applied for in due time and the corresponding conditions and obligations have been met by the entity as at 30 June 2009. However, due to bureaucratic delays official notification of renewal does not occur for some months after the date of expiry but renewal is backdated to the date of expiry.

EL 1353 (Crater Mountain) expired on 20 June 2008. The licence was renewed for a further 2 years to 20 June 2010.

EL 1115 (Crater Mountain) expired on 26th September 2008. A re-application was submitted on 26 June 2008 but a wardens hearing was not held until the 27th of October 2008 due to delays requested by the Warden. No objections were raised at the Wardens Hearing. The Mineral Resource Authority has sent notification in writing to New Guinea Gold PNG Ltd [the official holder of the licence] that the licence has been renewed until 2 August 2010. The date would appear to be a misprint due to the previous official notification of grant (26 September 2006 to 28 September 2008) being made on the 3 of August 2007. Anomaly will make application for the official licence renewal to be to 26 September 2010 in accordance with the Mining act.

EL 1384 (Crater Mountain) expired on 9 June 2009. An application to renew was submitted on 9 March 2009 and a Wardens Hearing held on 29 May 2009 with no objections being raised. All expenditure commitments and statutory fees have been met and the Licence will be renewed in due course.

EL 1446 (Bogia) expired on 1 June 2009. An application to renew was submitted on 1 March 2009 and a Warden's Hearing held on 26 May 2009 with no objections being raised. All expenditure commitments and statutory fees have been met and the Licence will be renewed in due course.

EL 1367 (Oram) was formerly subject to Joint Venture between Anomaly and Triple Plate Junction. The company notified TPJ of its withdrew from the Joint Venture on 23 January 2009. The Joint Venture was dissolved, the application to renew the tenement withdrawn and a relinquishment report submitted. There are no outstanding obligations regarding this former project.

An Exploration Licence Application (ELA 1580) was made for ground at Salamaua on 31 May 2007 and the Wardens hearing was held on 9 October 2007. The company officially withdrew its application on 4 February 2009 prior to the tenement being granted. There are no outstanding obligations regarding this former project.

Financial Position

The net assets of the consolidated group have increased by \$282,333 from 30 June 2008 to \$2,024,943 in 2009. This increase is largely due to the following factors:

- Implementation of an effective cost cutting measures;
- Proceeds from share issuance of ordinary shares of \$185,965; and
- Concentration to achieve the capital commitments on Crater Mountain Joint Ventures. As at 30 June 2009, the group spent \$2,150,269 on explorations compared from last financial year of \$1,470,945.

During the past two financial years the group has significantly invested in exploration of tenements in Papua New Guinea to secure its long-term success. In particular, strategic investment decisions have been made on existing joint venture operations held as at the reporting date. The group's holdings in joint venture operations have increased by 25% ownership interest from 50% ownership interest in 2008.

Significant Changes in State of Affairs

The following significant changes in the state of affairs of the parent entity occurred during the financial year:

- During the year, the entity issued 3,097,417 ordinary shares at \$0.06 per share to new investors. These new shares issued during the year represents 10% of the total shares issued as at 30 June 2009.
- On 31 December 2008, the entity wrote off costs associated with the Oram Project EL 1367 of \$138,589 in line with its decision to withdraw from this Joint Venture with Triple Plate Junction Plc. On 23 January 2009, the entity made known its intention to Triple Plate Junction not to continue further with exploration of the Oram project due to the current economic conditions faced by the mining industry. The withdrawal from the Oram project EL 1367 renders no further legal obligations on Anomaly Resources Limited other than the necessity to provide a final relinquishment report to Triple Plate Junction which will then be submitted to the Papua New Guinea's mining authority. The withdrawal was acknowledged by Triple Plate Junction Plc as final on 28 January 2009. Withdrawal from Oram project will not affect the other Joint Venture agreements with Triple Plate Junction.
- On 16 January 2009, the entity was officially notified by Triple Plate Junction that it has successfully completed Phase 1 of the Two (2) stage work program. In accordance with Clause 2.1 of the agreement, Anomaly Resources Limited now holds a majority interest of 51% in the Crater Mountain Licences. Triple Plate Junction Plc and Terenure Limited formally gave notice to the entity the acceptance of the Phase 2 work program, for which Anomaly Resources Limited is the sole funder as provided for in clause 2.4 of the joint venture agreement.
- On 3 February 2009, the entity notified the Papua New Guinea's mining authority of its intention to withdraw exploration licence application for the Salamaua ELA 1580 project. All costs incurred during the six month period associated with the Salamaua ELA 180 have been expensed through the Income Statement. No costs have been capitalised in relation to this project as at December 2008.
- In April 2009, the 4,000,000 ordinary shares previously issued to Martin Place Securities was formally released from the escrow restrictions imposed on these shares per the agreement entered into by Anomaly Resources limited and Martin Place Securities in 2008.

Dividends Paid or Recommended

There were no dividends paid or recommended to be paid.

After Balance Date Events

(i) Proposed Merger with Gold Aura Limited

On 16 July 2009, Anomaly Resources Limited and Gold Aura Limited simultaneously announced to the NSX and ASX respectively that they have entered into an agreement which if approved by the 90% of Anomaly Resources Limited's shareholders will result in all the shares of the entity being acquired by Gold Aura Limited. Upon successful completion, the company's shareholders and directors will collectively control 61% of the shares in Gold Aura Limited.

On 14 September 2009, the Bidder's statement of Gold Aura Limited was despatched to the shareholders of Anomaly Resources Limited. Subject to the offer condition set out in the Bidder's statements, provided 90% of the shareholders accept the Offer, 7.5 Gold Aura ordinary shares will be issued for every 1 ordinary share including the director's shares on issue as at the record date of 11 September 2009. Gold Aura will issue its shares in any event on or before the earlier of:

- (a) One month after the Offer is accepted, or the contract resulting from its acceptance becomes unconditional (whichever is the later); and
- (b) 21 days after the end of the Offer period.

The offer is valid until 26 October 2009 for a required minimum acceptance of 90% of the shareholders of Anomaly Resources Limited. The Offer periods can be extended at Gold Aura's election, up to a maximum offer period of 12 months.

(ii) Loan Facility Offer

On 5 August 2009, Gold Aura Limited announced to the ASX, that it had consented to the issue of \$1 million and up to \$1.5 million worth of convertible notes. A portion of the proceeds in the issuance of the convertible notes will be lent to Anomaly Resources Limited based on the following terms as stated on the Merger Implementation Agreement:

- \$100,000 from the first \$600,000 convertible notes issued, and \$3 for every \$8 worth of convertible notes up to \$400,000 worth of convertible notes issued after that; and
- In the event Gold Aura raises in excess of \$1 million convertible notes, the merging entities will consult as to what proportion of the amount in excess of \$1 million will be lent to Anomaly Resources Limited, and in the absence of agreement Gold Aura Limited will lend 50% of the amount in excess of \$1 million.

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The purpose of the above loan from Gold Aura Limited is to maintain the entity's exploration assets and provide additional working capital. Interest will be payable on the loan 6 monthly in arrears at the rate of 10% per annum. The loan will be unsecured and repayable at the earlier of 2 years or 6 months following an announcement to the Australian Securities Exchange (ASX) that the Takeover Bid will not complete.

On 16 September 2009, Gold Aura announced on the ASX that it has issued 3,599 convertible notes with a face value of \$500 each note to 64 investors. Of the total amount of \$1,799,500 to be raised on the issuance of these notes, \$1,182,500 has already been received by Gold Aura Limited. The remaining \$617,000 is expected to be received within the near foreseeable future. As a result of this issuance, the entity will be receiving the loan as agreed in accordance with the above terms pursuant to the Merger Implementation Agreement.

Future Developments

Disclosure of further information regarding likely developments in the operations of the consolidated entity in future financial years and expected results of those operations is likely to result in unreasonable prejudice to the consolidated entity. Accordingly, this information has not been disclosed in this report.

Key Business Strategies and Future Prospects

The consolidated entity will continue to focus on the further advancement of its existing exploration projects at Crater Mountain and Bogia.

Environmental Issues

The consolidated group's operations are subject to significant environmental regulation under the law of the Commonwealth of Australia and the law of Papua New Guinea.

The exploration programs are subject to a number of environmental conditions specified by regulatory and government authorities in Papua New Guinea. Exploration activities are governed by the PNG Mining Act 1992 and Regulations. The issue of exploration Licences (EL) confer on the holder an exclusive right to explore for minerals over the defined area and the exclusive right to apply for a mining tenement.

Indemnification of Officers

During the financial year, the consolidated entity paid premium in respect of a contract insuring the directors of the consolidated entity (as named above), the company secretary, Mr Michael Derin, and all other officers of the entity to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

Anomaly Resources Limited and its controlled entity has not paid any insurance premiums in respect of any contract insuring its auditor against a liability incurred in that role as an auditor of the entity.

Proceedings on Behalf of Company

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings.

The company was not a party to any such proceedings during the year.

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2009 has been received and can be found on page 11 of the Annual Report.

REMUNERATION REPORT (Audited)

Remuneration policy

The remuneration policy of Anomaly Resources Limited has been designed to align key management personnel objectives with shareholder and business objectives by providing a fixed remuneration component and offering specific long-term incentives based on key performance areas affecting the consolidated group's financial results. The board of Anomaly Resources Limited believes the remuneration policy to be appropriate and effective in its ability to attract and retain the best key management personnel to run and manage the consolidated group, as well as create goal congruence between directors, executives and shareholders.

The board's policy for determining the nature and amount of remuneration for key management personnel of the consolidated group is as follows:

- The remuneration contract, setting the terms and conditions for key management personnel, was developed and approved by the board;
- All key management personnel receive a fixed remuneration (which is based on factors such as experience).
- The board reviews key management personnel packages annually by reference to the consolidated group's performance, executive performance and comparable information from industry sectors.

The board policy is to remunerate non-executive directors at market rates for time, commitment and responsibilities. The board determines payments to the non-executive directors and reviews their remuneration annually, based on market practice, duties and accountability. Independent external advice is sought when required. The maximum aggregate amount of fees that can be paid to non-executive directors is subject to approval by shareholders at the Annual General Meeting.

All remuneration paid to key management personnel is valued at the cost to the company and expensed.

Remuneration Details for the Year Ended 30 June 2009

The board's policy for determining the nature and amount of remuneration of key management for the group is as follows:

The remuneration structure for key management personnel is based on a number of factors such as particular experience of the individual concerned and overall performance of the company. The contract for service between the company and the directors are on a continuing basis, the terms of which are not expected to change in the immediate future.

Table of Benefits and Payments for the year ended 30 June 2009

Short-term benefits				
	Salary and Fees \$	Non-monetary \$	Other \$	Total \$
2009				
Group Key Management Personnel				
Peter Macnab	12,200	-	1,511	13,711
Robert Mclean	99,000	-	3,395	102,395
	<u>111,200</u>	<u>-</u>	<u>4,906</u>	<u>116,106</u>
Short-term benefits				
	Salary and Fees \$	Non-monetary \$	Other \$	Total \$
2008				
Group Key Management Personnel				
Peter Macnab	-	-	-	-
Robert Mclean	110,000	-	-	110,000
	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>110,000</u>

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This Report of the Directors', incorporating the Remuneration Report, is signed in accordance with a resolution of the Board of Directors.

Director



Thomas Fermanis

Dated this 23rd day of September 2009

AUDITORS' INDEPENDENCE DECLARATION

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2009 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



Duncan Dovico Chartered Accountants



**Rosemary Megale
Partner**

Sydney NSW
23rd September 2009

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INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	Note	Consolidated Group		Parent Entity	
		2009	2008	2009	2008
		\$	\$	\$	\$
Revenue	2	2,521	6,958	2,521	6,014
Mining costs written off		(215,197)	(21,815)	-	-
Depreciation expense		(1,503)	(1,490)	-	-
Other expenses	2	(185,901)	(104,256)	(169,188)	(92,078)
Losses before income tax	3	(400,080)	(120,603)	(166,667)	(86,064)
Income tax expense	4	-	-	-	-
Losses from continuing operations		(400,080)	(120,603)	(166,667)	(86,064)
Losses attributable to members of the parent entity		(400,080)	(120,603)	(166,667)	(86,064)
Continuing Operations					
Basic earnings (losses) per share (cents per share)	7	(0.0082)	(0.0054)	(0.0082)	(0.0039)
Diluted earnings (losses) per share (cents per share)	7	(0.0082)	(0.0054)	(0.0082)	(0.0039)

The accompanying notes form part of these financial statements.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
BALANCE SHEET AS AT 30 JUNE 2009

	Note	Consolidated Group		Parent Entity	
		2009	2008	2009	2008
		\$	\$	\$	\$
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	8	55,613	297,436	40,785	282,365
Trade and other receivables	9	4,051	31,532	4,859	18,465
Other assets	15	2,205	7,152	2,205	7,152
TOTAL CURRENT ASSETS		61,869	336,120	47,849	307,982
NON-CURRENT ASSETS					
Other long-term receivable	9	-	-	2,087,146	1,637,322
Available for sale investments	12	-	-	1	1
Property, plant and equipment	14	26,412	22,749	-	-
Exploration and Evaluation assets	10	2,150,269	1,470,945	-	-
Other assets	15	3,542	3,212	-	-
TOTAL NON-CURRENT ASSETS		2,180,223	1,496,906	2,087,147	1,637,323
TOTAL ASSETS		2,242,092	1,833,026	2,134,996	1,945,305
CURRENT LIABILITIES					
Trade and other payables	16	217,149	90,416	144,856	13,000
TOTAL CURRENT LIABILITIES		217,149	90,416	144,856	13,000
TOTAL LIABILITIES		217,149	90,416	144,856	13,000
NET ASSETS		2,024,943	1,742,610	1,990,140	1,932,305
EQUITY					
Issued capital	18	2,255,371	2,030,869	2,255,371	2,030,869
Retained earnings		(536,178)	(136,098)	(265,231)	(98,564)
Parent interest		1,719,193	1,894,771	1,990,140	1,932,305
Foreign currency translation reserve	26	305,750	(152,161)	-	-
TOTAL EQUITY		2,024,943	1,742,610	1,990,140	1,932,305

The accompanying notes form part of these financial statements.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2009

	Note	Ordinary Shares Issued	Class A, B & C Shares Issued	Retained Earnings	Foreign Currency Translation Reserve	Total
Consolidated Group		\$	\$	\$	\$	\$
Balance at 1 July 2007		4	-	(15,495)	248	(15,243)
Shares issued during the year		2,360,000	30,000			2,390,000
Unpaid ordinary shares issued		(49,500)				(49,500)
Losses attributable to the members of parent entity				(120,603)		(120,603)
Revaluation decrement					(152,409)	(152,409)
Capital raising costs		(309,635)				(309,635)
Balance at 30 June 2008		2,000,869	30,000	(136,098)	(152,161)	1,742,610
Shares issued during the year		185,965	-			185,965
Collection of unpaid shares issued in 2008		49,500				49,500
Losses attributable to members of parent entity				(400,080)		(400,080)
Revaluation increment					457,911	457,911
Capital raising costs		(10,963)				(10,963)
Balance at 30 June 2009	18	2,225,371	30,000	(536,178)	305,750	2,024,943

	Note	Ordinary Shares Issued	Class A, B & C Shares Issued	Retained Earnings	Foreign Currency Translation Reserve	Total
Parent Entity		\$	\$	\$	\$	\$
Balance at 1 July 2007		4	-	(12,500)	-	(12,496)
Shares issued during the year		2,360,000	30,000			2,390,000
Unpaid ordinary shares issued		(49,500)	-			(49,500)
Retrospective adjustment upon change in accounting policy						-
Losses attributable to the members of parent entity		-	-	(86,064)		(86,064)
Revaluation decrement					-	-
Capital raising costs		(309,635)				(309,635)
Balance at 30 June 2008		2,000,869	30,000	(98,564)	-	1,932,305
Shares issued during the year		185,965	-			185,965
Collection of unpaid shares issued in 2008		49,500				49,500
Losses attributable to the members of parent entity				(166,667)		(166,667)
Revaluation increment					-	-
Capital raising costs		(10,963)				(10,963)
Balance at 30 June 2009	18	2,225,371	30,000	(265,231)	-	1,990,140

The accompanying notes form part of these financial statements.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2009

	Note	Consolidated Group		Parent Entity	
		2009	2008	2009	2008
		\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES					
Interest received		2,521	6,957	2,521	6,013
Payments to suppliers and employees		(375,263)	(120,244)	(108,268)	(117,194)
Net cash (used in) operating activities	21	<u>(372,742)</u>	<u>(113,287)</u>	<u>(105,747)</u>	<u>(111,181)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of property, plant and equipment		(5,166)	(26,326)	-	-
Payment for exploration and associated activities		(537,326)	(317,508)	-	-
Investment in subsidiary		-	-	-	(1)
Amounts advanced to related parties		-	-	(301,333)	(527,448)
Net cash (used in) investing activities		<u>(542,492)</u>	<u>(343,834)</u>	<u>(301,333)</u>	<u>(527,449)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from issue of shares		215,500	1,030,625	165,500	1,030,625
Repayment of borrowings		-	(443,627)	-	-
Capital raising costs		-	(109,634)	-	(109,634)
Net cash provided by financing activities		<u>215,500</u>	<u>477,364</u>	<u>165,500</u>	<u>920,991</u>
Net increase in cash held		<u>(699,734)</u>	<u>20,243</u>	<u>(241,580)</u>	<u>282,361</u>
Cash at beginning of financial year	8	297,436	430,553	282,365	4
Movements in foreign exchange translation reserve		457,911	(153,360)	-	-
Cash at end of financial year	8	<u><u>55,613</u></u>	<u><u>297,436</u></u>	<u><u>40,785</u></u>	<u><u>282,365</u></u>

The accompanying notes form part of these financial statements.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

This financial report includes the consolidated financial statements and notes of Anomaly Resources Limited and controlled entities ('Consolidated Group' or 'Group'), and the separate financial statements and notes of Anomaly Resources Limited as an individual parent entity ('Parent Entity').

Note 1 Statement of Significant Accounting Policies

Basis of Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations and the Corporations Act 2001.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions. Compliance with Australian Accounting Standards ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

(a) Principles of Consolidation

A controlled entity is any entity over which Anomaly Resources Limited has the power to govern the financial and operating policies so as to obtain benefits from its activities. In assessing the power to govern, the existence and effect of holdings of actual and potential voting rights are considered.

A list of controlled entities is contained in Note 13 to the financial statements.

As at reporting date, the assets and liabilities of all controlled entities have been incorporated into the consolidated financial statements as well as their results for the year then ended. Where controlled entities have entered (left) the consolidated group during the year, their operating results have been included (excluded) from the date control was obtained (ceased).

All inter-group balances and transactions between entities in the consolidated group, including any unrealised profits or losses, have been eliminated on consolidation. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with those adopted by the parent entity.

Business Combinations

Business combinations occur where control over another business is obtained and results in the consolidation of its assets and liabilities. All business combinations, including those involving entities under common control, are accounted for by applying the purchase method.

The purchase method requires an acquirer of the business to be identified and for the cost of the acquisition and fair values of identifiable assets, liabilities and contingent liabilities to be determined as at acquisition date, being the date that control is obtained. Cost is determined as the aggregate of fair values of assets given, equity issued and liabilities assumed in exchange for control together with costs directly attributable to the business combination.

(b) Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax asset and deferred tax liability balances during the year as well as unused tax losses.

Current and deferred income tax expense (income) is charged or credited directly to equity instead of the profit or loss when the tax relates to items that are credited or charged directly to equity.

Deferred tax assets and liabilities are ascertained based on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets also result where amounts have been fully expensed but future tax deductions are available. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates enacted or substantively enacted at reporting date. Their measurement also reflects the manner in which management expects to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Where temporary differences exist in relation to investments in subsidiaries, branches, associates, and joint ventures, deferred tax assets and liabilities are not recognised where the timing of the reversal of the temporary difference can be controlled and it is not probable that the reversal will occur in the foreseeable future.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where a legally enforceable right of set-off exists, the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis. The carrying amount of plant and equipment is reviewed annually by the directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

The cost of fixed assets constructed within the consolidated group includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets are depreciated on a diminishing value basis over the asset's useful life to the consolidated group commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	15%
Office tools and softwares	5-30%
Furniture and fittings	11%
Low cost value pool	15%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(d) Exploration and Development Expenditure

Exploration, evaluation and development expenditure incurred is accumulated in respect of each identifiable area of interest. These costs are only carried forward to the extent that they are expected to be recouped through the successful development of the area or where activities in the area have not yet reached a stage that permits reasonable assessment of the existence of economically recoverable reserves.

Accumulated costs in relation to an abandoned area are written off in full against profit in the year in which the decision to abandon the area is made.

When production commences, the accumulated costs for the relevant area of interest are amortised over the life of the area according to the rate of depletion of the economically recoverable reserves.

A regular review is undertaken of each area of interest to determine the appropriateness of continuing to carry forward costs in relation to that area of interest.

Costs of site restoration are provided over the life of the facility from when exploration commences and are included in the costs of that stage. Site restoration costs include the dismantling and removal of mining plant, equipment and building structures, waste removal, and rehabilitation of the site in accordance with clauses of the mining permits. Such costs have been determined using estimates of future costs, current legal requirements and technology on an undiscounted basis.

Any changes in the estimates for the costs are accounted on a prospective basis. In determining the costs of site restoration, there is uncertainty regarding the nature and extent of the restoration due to community expectations and future legislation.

(e) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Finance instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as (a) the amount at which the financial asset or financial liability is measured at initial recognition (b) less principal repayments (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and (d) less any reduction for impairment.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

The group does not designate any interests in subsidiaries, associates or joint venture entities as being subject to the requirements of accounting standards specifically applicable to financial instruments.

(i) Financial assets at fair value through profit or loss

Financial assets are classified at 'fair value through profit or loss' when they are either held for trading for the purpose of short term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

(iii) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At each reporting date, the group assess whether there is objective evidence that a financial instrument has been impaired. In the case of available-for sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the income statement.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expire. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(f) Impairment of Assets

At each reporting date, the group reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(g) Interests in Joint Ventures

Jointly controlled operations and assets

The consolidated group's share of the assets, liabilities, revenue and expenses of joint venture operations are included in the appropriate items of the consolidated financial statements. Details of the consolidated group's interests are shown in Note 11.

The consolidated entity's interest in the unincorporated joint ventures and jointly controlled assets are brought to the account by recognising in its financial statements the assets it controls and the liabilities that it incurs.

(h) Foreign Currency Transactions and Balances

Functional and presentation currency

The functional currency of each of the group's entities is measured using the currency of the primary economic environment in which that entity operates. The consolidated financial statements are presented in Australian dollars which is the parent entity's functional and presentation currency.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Transaction and balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the year-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items are recognised in the income statement, except where deferred in equity as a qualifying cash flow or net investment hedge.

Exchange differences arising on the translation of non-monetary items are recognised directly in equity to the extent that the gain or loss is directly recognised in equity, otherwise the exchange difference is recognised in the income statement.

Group companies

The financial results and position of foreign operations whose functional currency is different from the group's presentation currency are translated as follows:

- assets and liabilities are translated at year-end exchange rates prevailing at that reporting date;
- income and expenses are translated at average exchange rates for the period; and
- retained earnings are translated at the exchange rates prevailing at the date of the transaction.

Exchange differences arising on translation of foreign operations are transferred directly to the groups foreign currency translation reserve in the balance sheet. These differences are recognised in the income statement in the period in which the operation is disposed.

(i) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

(j) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

(k) Revenue and Other Income

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

All revenue is stated net of the amount of goods and services tax (GST).

(l) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(m) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(n) Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the group.

Key Estimates

(a) Impairment

The group assesses impairment at each reporting date by evaluating conditions and events specific to the Group that may be indicative of impairment triggers.

Key Judgements

(a) Exploration and Evaluation Expenditure

The Group capitalises expenditure relating to exploration and evaluation where it is considered likely to be recoverable or where the activities have not reached a stage which permits a reasonable assessment of the existence of reserves. While there are certain areas of interest from which no reserves have been extracted, the directors are of the continued opinion that the capitalised expenditure should not be written off since feasibility studies have not yet concluded. The capitalised expenditure carried at reporting date is \$2,150,269.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(o) Trade and Other Receivables

Trade and other receivables are stated at their costs including the applicable GST.

(p) Share Capital

Ordinary and Class A, B and C shares are classified as equity. Incremental costs directly attributable to issue these shares are recognised as a deduction from equity, net of any tax effects.

(q) Share-based Payments

The group operates equity-settled share-based payment with suppliers. The fair value of the equity to which suppliers become entitled is measured at grant date and recognised as an expense upon the issuance of shares with a corresponding increase to the equity account.

(r) Earnings per Share

Basic Earnings per share

Basic earnings per share is calculated by dividing net loss after income tax attributable to the members of the entity, excluding any costs of servicing equity (other than ordinary shares) by the weighted average number of ordinary shares outstanding during the financial year.

Diluted Earnings per share

Diluted earnings per share adjust the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential ordinary shares, by the weighted average number of ordinary shares assumed to have been issued for no consideration in relation to dilutive potential ordinary shares.

(s) Going Concern

The financial report has been prepared on a going concern basis, which contemplates the continuation of normal business activity and the realisation of assets and settlement of liabilities in the normal course of business.

The consolidated entity has incurred a net loss after tax for the year ended 30 June 2009 of \$400,080 (2008: \$120,603) and experienced net operating cash outflows of \$372,742 (2008: \$113,287). As at 30 June 2009 the group had a net current asset deficiency of \$155,280 (2008: Surplus of \$245,704) .

The ability of the company to continue as a going concern and to pay their debts as and when they fall due is dependent on the following:

- (i) The completion of the takeover of the company by Gold Aura Limited. (Refer Note 23, Events after Balance Sheet Date);
- (ii) The entity's ability to raise additional funds through either share placements; and
- (iii) The entity's ability to secure additional funds by way of loans from Gold Aura Limited. (Refer Note 23, Events after Balance Sheet Date).

Having regard to these factors, the Directors have a reasonable expectation that the entity will have adequate resources to continue operating for the foreseeable future. For this reason they continue to adopt the going concern basis in preparation of the accounts.

Note 2 Revenue and Other Income

	Note	Consolidated Group		Parent Entity	
		2009	2008	2009	2008
		\$	\$	\$	\$
Other Revenue					
— interest received	2(a)	2,521	6,958	2,521	6,014
Total Other Revenue		<u>2,521</u>	<u>6,958</u>	<u>2,521</u>	<u>6,014</u>
(a) Interest revenue from:					
— banks		2,521	6,958	2,521	6,014
Total interest revenue on financial assets not at fair value through profit or loss		<u>2,521</u>	<u>6,958</u>	<u>2,521</u>	<u>6,014</u>

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 3 Operating expenses

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
(a) Expenses				
Accounting	58,665	35,394	55,067	30,500
Tax and Audit	29,941	20,500	25,500	38,500
Insurance	10,283	2,888	10,283	2,888
Share registry costs	6,742	1,358	6,742	1,358
Travel and accommodation	3,244	12,324	3,244	9,517
Other expenses	77,026	31,792	68,352	9,315
Total expenses	185,901	104,256	169,188	92,078
(b) Exploration costs written off				
The following significant revenue and expense items are relevant in explaining the financial performance:				
Costs written off associated with Western Highlands project - EL 1584	-	2,906	-	-
Costs written off associated with Salamaua project - EL 1580	24,224	18,909	-	-
Costs written off associated with Oram project - EL 1367	190,973	-	-	-
	215,197	21,815	-	-

Note 4 Income Tax Expense

	Parent Entity		Subsidiary	
	2009	2008	2009	2008
	\$	\$	\$	\$
(a) The components of tax expense comprise:				
Current tax	-	-	-	-
Deferred tax	-	-	-	-
	-	-	-	-
(b) The prima facie tax on profit from ordinary activities before income tax is reconciled to the income tax as follows:				
Prima facie tax payable on profit from ordinary activities before income tax at 30% (2008]: 30%)				
— parent entity	(50,000)	(25,819)	-	-
— subsidiary entity	-	-	70,914	(50,392)
Add:				
Tax effect of:				
— other non-allowable items	11,133	3,900	-	-
— foreign currency exchange loss (gain) not subject to income tax	-	-	(140,938)	44,921
	(38,867)	(21,919)	(70,024)	(5,471)
Less:				
Tax effect of:				
— other deductible expenses	3,900	3,300	-	-
— foreign currency exchange profit not subject to income tax	-	-	-	-
— Amortisation of formation costs under s.40-880 of the ITAA 1997	20,769	6,283	-	-
Tax losses to be carried forward and not taken into	(63,536)	(31,502)	(70,024)	(5,471)
Income tax expense attributable to entity	-	-	-	-

Note 5 Interests of Key Management Personnel (KMP)

Refer to the Remuneration Report contained in the Report of the Directors' for details of the remuneration paid or payable to each member of Key Management Personnel of the Group for the year ended 30 June 2009.

The totals of remuneration paid to the Key Management Personnel of the entity and the Group during the year are as follows:

	2009	2008
	\$	\$
Short-term employee benefits	97,969	110,000
	97,969	110,000

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Key Management Personnel - Ordinary Shareholdings

The number of ordinary shares in Anomaly Resources Limited held during the financial year by each Key Management Personnel of the Group is as follows:-

	Balance at beginning of year	Director's shares issued	Ordinary shares issued	Other changes during the year	Balance at end of year	Holding Value \$
30 June 2009						
Peter Macnab	7,500,001	-	-	-	7,500,001	15,000
Robert Mclean	7,500,001	-	-	-	7,500,001	15,000
Sinton Spence	7,500,001	-	-	-	7,500,001	15,000
Thomas Fermanis	7,500,001	-	-	-	7,500,001	15,000
	<u>30,000,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000,004</u>	<u>60,000</u>

* There were no disposal of shares made by any Directors during the financial year.

Key Management Personnel - Class A, B & C Shares

The number of ordinary shares in Anomaly Resources Limited held during the financial year by each KMP of the Group is as follows:-

	Class A	Class B	Class C	Balance at end of year	Holding Value \$
30 June 2009					
Peter Macnab	5	5	5	15	7,500
Robert Mclean	5	5	5	15	7,500
Sinton Spence	5	5	5	15	7,500
Thomas Fermanis	5	5	5	15	7,500
	<u>20</u>	<u>20</u>	<u>20</u>	<u>60</u>	<u>30,000</u>

(i) These shares were issued during the year at \$500 per share to the Directors and their related parties and are subject to the following general conditions:

- ✓ Have the right to convert on the successful completion of specified milestones to 500,000 fully paid ordinary shares;
- ✓ Have no rights to dividends;
- ✓ Have no voting rights;
- ✓ Have the right to participate on a winding up of the entity on the same terms as the ordinary shares.

(ii) **A Class Shares - milestones**

- a. Anomaly Resources Limited achieving JORC Inferred Resource of at least 500,000 oz at a grade of at least 1.5g/t au; or
- b. The market price of fully paid shares once Anomaly Resources Limited is listed being above \$1.00 at least 40 consecutive days prior to conversion; or
- c. Anomaly Resources Limited disposing of tenements (including by way of Joint Venture) for a value of at least AUD \$25 million.

B Class Shares - milestones

- a. Anomaly Resources Limited achieving JORC Inferred Resource of at least 1,000,000 oz at a grade of at least 1.5g/t au; or
- b. The market price of fully paid shares once Anomaly Resources Limited is listed being above \$1.50 at least 40 consecutive days prior to conversion; or
- c. Anomaly Resources Limited disposing of tenements (including by way of Joint Venture) for a value of at least AUD \$37.5 million.

C Class Shares - milestones

- a. Anomaly Resources Limited achieving JORC Inferred Resource of at least 1,500,000 oz at a grade of at least 1.5g/t au; or
- b. The market price of fully paid shares once Anomaly Resources Limited is listed being above \$2.00 at least 40 consecutive days prior to conversion; or
- c. Anomaly Resources Limited disposing of tenements (including by way of Joint Venture) for a value of at least AUD \$50 million.

Other KMP Transactions

There have been no other transactions involving equity instruments other than those described in the tables above.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 6 Auditors' Remuneration

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
Remuneration of the auditor of the parent entity for:				
— auditing or reviewing the financial report	17,441	15,182	13,000	13,000
Total fees	17,441	15,182	13,000	13,000
Remuneration of other auditors of subsidiaries for:				
— auditing or reviewing the financial report of subsidiaries	4,441	2,182	-	-

Note 7 Earnings (Losses) per Share

	Consolidated Group	
	2009	2008
	\$	\$
(a) Reconciliation of losses		
Losses	(400,080)	(120,603)
Losses attributable to minority equity interest	-	-
Redeemable and converting preference share dividends	-	-
Earnings used to calculate basic EPS	(400,080)	(120,603)
Dividends on converting preference shares	-	-
Earnings used in the calculation of dilutive EPS	(400,080)	(120,603)
(b) Reconciliation of losses to profit and loss from continuing operations		
Losses from continuing operations	(400,080)	(120,603)
Profit attributable to minority equity interest in respect of continuing operations	-	-
Redeemable and converting preference share dividends	-	-
Earnings used to calculate basic EPS from continuing operations	(400,080)	(120,603)
Dividends on converting preference shares	-	-
Earnings used in the calculation of dilutive EPS from continuing operations	(400,080)	(120,603)
(c) Weighted average number of ordinary shares outstanding during the year used in calculating basic EPS	48,585,301	22,199,072
Weighted average number of options outstanding	-	-
Weighted average number of converting preference shares on issue	-	-
Weighted average number of ordinary shares outstanding during the year used in calculating dilutive EPS	48,585,301	22,199,072

Note 8 Cash and Cash Equivalents

Note	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
Cash at bank and in hand	55,613	297,436	40,785	282,365
24	55,613	297,436	40,785	282,365

The effective interest rate on short-term bank deposits was 3.15% (2008: 7.20%)

Reconciliation of cash

Cash at the end of the financial year as shown in the cash flow statement is reconciled to items in the balance sheet as follows:

Cash and cash equivalents	55,613	297,436	40,785	282,365
	55,613	297,436	40,785	282,365

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 9 Trade and Other Receivables

	Note	Consolidated Group		Parent Entity	
		2009	2008	2009	2008
		\$	\$	\$	\$
CURRENT					
Other receivables		4,051	31,532	4,859	18,465
Total current trade and other receivables		4,051	31,532	4,859	18,465
NON-CURRENT					
Amounts receivable from:					
— wholly-owned entities		-	-	2,087,146	1,637,322
Total non-current trade and other receivables		-	-	2,087,146	1,637,322

(a) Impairment of Receivables

A provision for impairment is recognised when there is an objective evidence that an individual trade or term receivable is impaired.

Movement in the receivables is as follows:

	Opening Balance 1 July 2008	Movements	Amounts Written Off	Closing Balance 30 June 2009
	\$	\$	\$	\$
Consolidated Group				
(i) Current other receivables	31,532	(27,481)	-	4,051
	31,532	(27,481)	-	4,051
Parent Entity				
(ii) Current trade receivables	18,465	(13,606)	-	4,859
(iii) Non-current wholly owned subsidiaries	1,637,322	449,824	-	2,087,146
	1,655,787	436,218	-	2,092,005

There are no balances within trade and other receivables that contain assets that are impaired and are past due. It is expected these balances will be received when due. Impaired assets are provided for in full.

Credit risk - Trade and Other Receivables

The Group has no significant concentration of credit risk with respect to any single counterparty or group of counterparties other than those receivables specifically provided for and mentioned within Note 9. The main source of credit risk to the Group is considered to relate to the class of assets described as Trade and Other Receivables.

On a geographic basis, the Parent entity has a significant credit risk exposure to Papua New Guinea given the substantial operations in that region. The exposure to credit risk for receivables as at reporting date in that region is as follows:-

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
AUD				
Papua New Guinea	-	-	2,087,146	1,637,322
	-	-	2,087,146	1,637,322

The following table details the Group's trade and other receivables exposed to credit risk with ageing analysis and impairment provided for thereon. Amounts are considered as 'past due' when the debt has not been settled with the terms and conditions agreed between the Group and the customer or counterparty to the transaction. Receivables that are past due are assessed for impairment by ascertaining solvency of the debtors and are provided for where there are specific circumstances indicating that the debt may not be fully repaid to the Group.

The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

Consolidated Group		Past due and impaired \$	Past due but not impaired (days overdue)				Within initial trade terms \$
	Gross Amount \$		<30 \$	31-60 \$	61-90 \$	>90 \$	
2009							
Other receivables	4,051		4,051				-
Total	4,051	-	4,051	-	-	-	-
Consolidated Group		Past due and impaired \$	Past due but not impaired (days overdue)				Within initial trade terms \$
	Gross Amount \$		<30 \$	31-60 \$	61-90 \$	>90 \$	
2008							
Other receivables	31,532		31,532				-
Total	31,532	-	31,532	-	-	-	-

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Parent Entity	Gross Amount \$	Past due and impaired \$	Past due but not impaired (days overdue)				Within initial trade terms \$
			<30 \$	31-60 \$	61-90 \$	>90 \$	
2009							
Other receivables	4,859		4,859				-
Other long term receivables	2,087,146		-			2,087,146	2,087,146
Total	2,092,005	-	4,859	-	-	2,087,146	2,087,146

Parent Entity	Gross Amount \$	Past due and impaired \$	Past due but not impaired (days overdue)				Within initial trade terms \$
			<30 \$	31-60 \$	61-90 \$	>90 \$	
2008							
Other receivables	18,465		18,465				-
Other long term receivables	3,274,644					1,637,322	1,637,322
Total	3,293,109	-	18,465	-	-	1,637,322	1,637,322

Neither the Group nor parent entity holds any financial assets with terms that have been renegotiated, but which would otherwise be past due or impaired.

	Note	Consolidated Group		Parent Entity	
		2009 \$	2008 \$	2009 \$	2008 \$
(b) Financial Assets classified as loans and receivables					
Trade and other Receivables					
— Total Current		4,051	31,532	4,859	18,465
— Total Non-Current		-	-	2,087,146	1,637,322
		4,051	31,532	2,092,005	1,655,787

Note 10 Exploration and Evaluation Assets

	Note	Consolidated Group			
		Project Licence Number	Ownership Interest as at 30 June 2009 %	2009 \$	2008 \$

NON CURRENT

Costs carried forward in respect of the following areas of

Crater Mountain	10(a)	EL 1115	51	686,425	360,795
Crater Mountain	10(a)	EL 1353	51	760,501	492,722
Crater Mountain	10(a)	EL 1384	51	439,574	332,284
Bogia	10(b)	EL 1446	100	263,769	167,511
Oram	10(c)	EL 1367	51	-	117,633
Total project expenditure				2,150,269	1,470,945

(a) Crater Mountain Licences

The Exploration Licence (EL) 1115 was expired on 26 September 2008 and the renewal application was submitted on 26 June 2008 to the PNG Mining Authority. No objections were raised at the Warden's Hearing. The Mineral Resource Authority has sent notification in writing that the licence has been renewed until 2 August 2010. Anomaly Resources limited will make the next application for the official licence renewal to be on 26 September 2010 in accordance with the PNG Mining Act.

The Exploration Licence (EL) 1353 was expired on 20 June 2008. The licence was renewed and approved by the PNG mining authority on 21 June 2008. This licence has validity of two (2) years and will expire on 20 June 2010.

The Exploration Licence (EL) 1384 was expired on 9 of June 2009. An application to renew was submitted to the PNG mining authority on 9 March 2009. The Warden's hearing was held on 29 May 2009 with no objections being raised. All capital expenditure commitments and statutory fees have been met and the licence will be renewed in due course.

(b) Bogia Licence

The Exploration licence (EL) 1446 was expired on 1 of June 2009. An application to renew was submitted to the PNG mining authority on 1 March 2009. The warden's hearing was held on 26 May 2009 with no objections being raised. All expenditure commitments and statutory fees have been met and the Licence will be renewed in due course.

(c) Oram Licence

The Exploration Licence (EL) 1367 was formerly held by Anomaly Resources Limited under the joint venture agreement with Triple Plate Junction. The joint venture agreement was withdrawn on 23 January 2009 hence no further renewal application was made with the PNG mining authority. As a final requirement of the latter, a relinquishment report was submitted during the year. See note no. 2 for the amount of costs written off during the year.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 11 Unincorporated Joint Ventures

(a) Interest in Joint Ventures

As at 30 June 2009, the entity had three (3) existing unincorporated Joint Venture agreements with Triple Plate Junction. These joint ventures were held as Jointly Controlled Operations and the terms of the agreements remains unchanged from last year. The listing and description of interests in significant joint ventures and the proportion of ownership interest held in jointly controlled operations are as follows:

The consolidated group's share of ownership in the joint venture are as follows:

Mining Exploration Areas	Ownership Interest as at 30 June 2009	Project Name	Co-Venturer	Phase 1 status	Phase 2 status
EL - 1115	51%	Crater Mountain	Triple Plate Junction	Completed	On going project
EL - 1353	51%	Crater Mountain	Triple Plate Junction	Completed	On going project
EL - 1384	51%	Crater Mountain	Triple Plate Junction	Completed	On going project
EL - 1446	100%	Bogia	Taaka Investments	On going project	Not started
EL - 1367	Nil	Oram*	Triple Plate Junction	Withdrawn	Withdrawn

(b) Joint Venture Withdrawn*

On 31 December 2008, the entity wrote off costs associated with the Oram Project EL 1367 of \$138,589 in line with its decision to withdraw from this Joint Venture with Triple Plate Junction Plc.

On 23 January 2009, the entity made known its intention to Triple Plate Junction not to continue further with exploration of the Oram project due to the current economic conditions faced by the mining industry. The withdrawal from the Oram project EL 1367 renders no further legal obligations on Anomaly Resources Limited other than the necessity to provide a final relinquishment report to Triple Plate Junction which will then be submitted to Papua New Guinea's mining authority. The withdrawal was acknowledged by Triple Plate Junction Plc as final on 28 January 2009. Withdrawal from the Oram project will not affect the other Joint Venture agreements with Triple Plate Junction.

Note 12 Other Financial Assets

	Note	Consolidated Group		Parent Entity	
		2009	2008	2009	2008
NON CURRENT		\$	\$	\$	\$
Available-for-sale financial assets	12a	-	-	1	1
		-	-	1	1

(a) Available-for-sale financial assets comprise:

NON CURRENT

Unlisted investments, at cost

— shares in controlled entities

Less: Impairment provision

Total non-current available-for-sale financial assets

24

-	-	1	1
-	-	-	-
-	-	1	1

Unlisted available-for-sale assets comprise investments in the ordinary issued capital of the subsidiary Anomaly Limited. There are no fixed returns or fixed maturity date attached to these investments. Unlisted investments are reflected at cost.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 13 Controlled Entities

(a) Controlled Entities Consolidated

	Country of Incorporation	Percentage Owned (%)*	
		2009	2008
Subsidiaries of Anomaly Resources Limited :			
Anomaly Limited	Papua New Guinea	100.00	100.00

* Percentage of voting power is in proportion to ownership

(b) Acquisition of Controlled Entities

In 2007 the parent entity acquired 100% of Anomaly Limited and is entitled to all profits earned from the date of acquisition.

(c) Controlled Entities with Ownership Interest of 50% or More

The parent entity holds 100% of the ordinary shares of Anomaly Limited. Anomaly Resources Limited is required to make all the financial and operating policy decisions of Anomaly Limited and to ensure that those policies are consistent with the policies of the economic entity.

Financial information in relation to the controlled entity as at balance date:

	2009	2008
	\$	\$
(i) Income Statement		
Profit (Loss) before income tax	236,380	(15,631)
Income tax expense	-	-
Foreign exchange variance on intercompany loan	(469,793)	(127,129)
Losses after income tax	(233,413)	(142,760)
Losses attributable to members of the parent entity	(233,413)	(142,760)
(ii) Balance Sheet		
CURRENT ASSETS		
Cash and cash equivalents	14,828	15,070
Trade and other receivables	-	13,808
TOTAL CURRENT ASSETS	14,828	28,878
NON-CURRENT ASSETS		
Property, plant and equipment	26,412	22,749
Exploration and evaluation assets	2,150,269	1,489,855
Other non-current assets	3,540	3,211
TOTAL NON-CURRENT ASSETS	2,180,221	1,515,815
TOTAL ASSETS	2,195,049	1,544,693
CURRENT LIABILITIES		
Trade and other payables	73,099	78,156
TOTAL CURRENT LIABILITIES	73,099	78,156
NON-CURRENT LIABILITIES		
Long-term borrowings - Parent entity	2,087,169	1,596,792
TOTAL NON-CURRENT LIABILITIES	2,087,169	1,596,792
TOTAL LIABILITIES	2,160,268	1,674,948
NET ASSETS	34,781	(130,255)
EQUITY		
Issued capital	1	1
Reserves	305,750	14,791
Retained earnings	(270,970)	(145,047)
	34,781	(130,255)

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 14 Property, Plant and Equipment

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
PLANT AND EQUIPMENT				
Plant and equipment:				
At cost	4,708	3,690	-	-
Accumulated depreciation	(739)	(327)	-	-
Accumulated impairment losses	-	-	-	-
	<u>3,969</u>	<u>3,363</u>	<u>-</u>	<u>-</u>
Office tools and softwares				
Office tools and softwares at cost	23,233	18,207	-	-
Accumulated depreciation	(6,072)	(2,902)	-	-
	<u>17,161</u>	<u>15,305</u>	<u>-</u>	<u>-</u>
Furniture and fittings				
Furniture and fittings at cost	5,463	3,949	-	-
Accumulated depreciation	(731)	(299)	-	-
	<u>4,732</u>	<u>3,650</u>	<u>-</u>	<u>-</u>
Crockery and cutlery				
Crockery and cutlery at cost	612	479	-	-
Accumulated depreciation	(62)	(48)	-	-
	<u>550</u>	<u>431</u>	<u>-</u>	<u>-</u>
Total plant and equipment	<u>26,412</u>	<u>22,749</u>	<u>-</u>	<u>-</u>
Total Property, Plant and Equipment	<u>26,412</u>	<u>22,749</u>	<u>-</u>	<u>-</u>

(a) Movements in Carrying Amounts

Movements in carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year.

	Plant and Equipment \$	Office tools and Softwares \$	Furniture and Fittings \$	Crockery and Cutleries \$	Total \$
Consolidated Group:					
Balance at 30 June 2008	3,363	15,305	3,650	431	22,749
Additions	-	-	-	-	-
Revaluation increments	1,073	4,563	924	120	6,680
Depreciation expense	(326)	(2,369)	(290)	(32)	(3,017)
Balance at 30 June 2009	<u>4,110</u>	<u>17,499</u>	<u>4,284</u>	<u>519</u>	<u>26,412</u>

Note 15 Other Assets

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
CURRENT				
Prepayments	2,205	7,152	2,205	7,152
	<u>2,205</u>	<u>7,152</u>	<u>2,205</u>	<u>7,152</u>
NON-CURRENT				
Security deposits	3,542	3,212	-	-
	<u>3,542</u>	<u>3,212</u>	<u>-</u>	<u>-</u>

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 16 Trade and Other Payables

	Note	Consolidated Group		Parent Entity	
		2009	2008	2009	2008
		\$	\$	\$	\$
CURRENT					
Unsecured liabilities					
Trade payables		199,089	31,493	131,456	-
Sundry payables and accrued expenses		15,780	58,923	13,000	13,000
Amounts payable to:					
— Other current liabilities		2,280	-	400	-
	16(a)	<u>217,149</u>	<u>90,416</u>	<u>144,856</u>	<u>13,000</u>
 (a) Financial liabilities at amortised cost classified as trade and other payables					
Trade and other payables					
— Total Current		217,149	90,416	144,856	13,000
— Total Non-Current		-	-	-	-
Financial liabilities as trade and other payables		<u>217,149</u>	<u>90,416</u>	<u>144,856</u>	<u>13,000</u>

Note 17 Tax

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
NON CURRENT				
Deferred tax assets	396,089	140,236	176,390	124,606
TOTAL	<u>396,089</u>	<u>140,236</u>	<u>176,390</u>	<u>124,606</u>
 Deferred Tax Assets				
Temporary differences				
Accruals/Prepayments	4,561	6,046	4,561	6,046
Set up costs	270	360	270	360
Capital raising costs	70,751	86,698	70,751	86,698
Takeover Costs	5,770	-	5,770	-
Tax losses - parent entity	95,038	31,502	95,038	31,502
Tax losses - subsidiary entity	219,699	15,630	-	-
Closing balances	<u>396,089</u>	<u>140,236</u>	<u>176,390</u>	<u>124,606</u>
 Reconciliation of deferred tax assets				
Opening Balance	140,236	-	124,606	-
(Charge)/credit to income statements	236,618	53,538	32,549	37,908
(Charge)/credit to equity	19,235	86,698	19,235	86,698
Balance as at 30 June 2009	<u>396,089</u>	<u>140,236</u>	<u>176,390</u>	<u>124,606</u>

Deferred tax assets not brought to account, the benefits of which will only be realised if the conditions for deductibility set out in Note 1(b) occur:

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 18 Issued Capital

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
Fully paid ordinary shares at \$0.15 per share	2,360,004	2,360,004	2,360,004	2,360,004
Fully paid ordinary shares at \$0.06 per share	185,965	-	185,965	-
Fully paid Class A shares issued at \$500 per share	10,000	10,000	10,000	10,000
Fully paid Class B shares issued at \$500 per share	10,000	10,000	10,000	10,000
Fully paid Class B shares issued at \$500 per share	10,000	10,000	10,000	10,000
Unpaid ordinary shares issued	-	(49,500)	-	(49,500)
Capital raising cost	(320,598)	(309,635)	(320,598)	(309,635)
	<u>2,255,371</u>	<u>2,030,869</u>	<u>2,255,371</u>	<u>2,030,869</u>

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	No.	No.	No.	No.
At the beginning of reporting period	28,000,000	-	28,000,004	-
Shares issued during year:				
— for \$0.05 per share	-	4,000,000	-	4,000,000
— for \$0.06 per share	3,097,417	-	-	-
— for \$0.15 per share	-	24,000,000	-	24,000,000
Director's shares on issue	20,000,004	20,000,004	20,000,004	20,000,000
At reporting date	<u>51,097,421</u>	<u>48,000,004</u>	<u>48,000,008</u>	<u>48,000,000</u>

Ordinary shares participate in dividends and the proceeds on winding up of the parent entity in proportion to the number of shares held.

At the shareholders meetings each ordinary share is entitled to one vote when a poll is called, otherwise each shareholder has one vote on a show of hands.

The following Director's shares are on issue as at 30 June 2009:

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
Director shares:				
Peter Macnab	5,000,001	5,000,001	5,000,001	5,000,001
Thomas Fermanis	5,000,001	5,000,001	5,000,001	5,000,001
Sinton Spence	5,000,001	5,000,001	5,000,001	5,000,001
Robert Mclean	5,000,001	5,000,001	5,000,001	5,000,001
Total Director's shares	<u>20,000,004</u>	<u>20,000,004</u>	<u>20,000,004</u>	<u>20,000,004</u>

The rights of the Directors shares are as follows:

- (a) each Director's Share shall rank equally as to dividend with ordinary shares;
- (b) each Director's Share shall rank equally as to voting with ordinary shares;
- (c) each Director's Share shall rank behind ordinary shares to the extent of \$0.01 per share on a winding up;
- (d) each Director's Share shall convert to a fully paid ordinary share and shall rank pari passu with the ordinary shares immediately upon listing of the Company on the Australian Stock Exchange (the "ASX") or another recognised stock exchange.

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	No.	No.	No.	No.
At the beginning of the reporting period:				
Class A shares	20	-	20	-
Class B shares	20	-	20	-
Class C shares	20	-	20	-
At reporting date*	<u>60</u>	<u>-</u>	<u>60</u>	<u>-</u>

*Milestones have been set up by the entity during the year in relation to the conversion of the these shares issued. Refer to Note 5(c) on Key Management Personnel shareholding.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(c) **Capital Management**

Management control the capital of the group in order to maintain a viable debt to equity ratio, provide the shareholders with adequate returns and ensure that the group can fund its operations and continue as a going concern.

The group's debt and capital includes ordinary share capital, Class A, B & C shares and financial liabilities, supported by financial assets.

	Note	Consolidated Group		Parent Entity	
		2009	2008	2009	2008
		\$	\$	\$	\$
Total borrowings	16	217,149	90,416	144,856	13,000
Less cash and cash equivalents	8	(55,613)	(297,436)	(40,785)	(282,365)
Net debt		161,536	(207,020)	104,071	(269,365)
Total equity		2,024,943	1,742,610	1,990,140	1,932,305
Total capital		2,186,479	1,535,590	2,094,211	1,662,940
Gearing ratio		7%		5%	

Note 19 Capital Commitments on Exploration Projects

Consolidated Entity	Note	Capital Commitments		Actual Expenditures	
		2009	2008	2009	2008
		\$	\$	\$	\$
Joint Venture Projects with Triple Plate Junction					
Actual capital expenditures as at 30 June are as follows:					
Crater Mountain Projects - PHASE 1	19(a)	-	583,000	-	1,185,801
Crater Mountain Projects - PHASE 2	19(a)	900,000	-	700,699	-
Oram Project EL 1367	19(c)	-	200,000	-	117,633
Total		900,000	783,000	700,699	1,303,434
Joint Venture Project with Taaka Investment Limited					
Bogia Project EL 1446	19(b)	-	-	263,769	167,511
Total		-	-	263,769	167,511
Total Capitalised costs		900,000	783,000	964,468	1,470,945

(a) **Crater Mountain Projects (EL 1115, EL 1353 & EL 1384)**

Anomaly Resources Limited has committed to complete the Phase 1 Work Program within 12 months upon signing of the Crater Mountain Joint Venture Agreement on 23 August 2007 and to carry it to the stage of identifying targets for 1,500 metres of drilling. Both parties subsequently agreed to extend the time for the Phase 1 exploration to 23 November 2008. The total cost estimate for the Phase 1 based on a 12 month time-frame is \$583,000. The parties to the Joint Venture have agreed that Triple Plate Junction will be reviewing the merit of the drilling in order to move to Phase 2 of the work program. The entity has committed to complete Phase 2 Work Program within 24 months from the date of the agreement and the total cost estimate for Phase 2 based on a 9 month contract time-frame is \$900,000.

On 16 January 2009, the entity was officially notified by Triple Plate Junction that it has successfully completed Phase 1 of the Two (2) stage work program. In accordance with Clause 2.2 of the agreement, Anomaly Resources Limited now holds a majority interest of 51% in the Crater Mountain Licences. Anomaly Resources Limited has exceeded the capital commitments of \$583,000 on Phase 1 by \$602,801. Triple Plate Junction Plc and Terenure Limited formally give notice to the entity the acceptance of the Phase 2 work program, for which Anomaly Resources Limited is the sole funder as noted in clause 2.4 of the Joint Venture agreement.

As at 30 June 2009, the entity has contributed \$700,699 for Phase 2 of the two (2) stage work program. The fulfilment of Phase 2 which is estimated to be \$900,000 in total, will entitle the entity to 70% ownership in the Crater Mountain Joint Venture Projects.

Currently, the entity is the operating party and the sole funder of the Phase 2 on Crater Mountain Joint Venture Projects. If the entity is unable or elects not to proceed to continue Phase 2 of the Crater Mountain projects as a sole funder, Triple Plate Junction or its nominee will become the operating party. The entity will have the right to contribute to the Phase 2 program by contributing funds prorata to maintain its 51% equity interest otherwise its equity will dilute by 1% for every \$50,000 (or part thereof) spent by Triple Plate Junction (or its nominee) or others as funding party.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

(b) Bogia Project (EL 1446)

Anomaly Resources Limited is responsible for all expenditure in relation to the Bogia project since the Licence has been granted. In 2008, the entity made a payment of \$50,000 to Taaka Investment Limited, party to the Bogia Joint Venture, when the company was listed on the National Stock Exchange. As part of the exploration agreement, the entity issued 333,334 ordinary shares at \$0.15 per share to Taaka Investment Limited. There is no agreed capital commitment entered into by Anomaly Resources Limited and Taaka Investment Limited since the inception of the Joint Venture Agreement in 2007.

(c) Oram Project (EL 1367)

The agreement was entered into to allow Anomaly Resources Limited to contribute to a two Stage Work Program on the Oram Licence. An exploration expenditure of \$75,000 is required to be provided by the entity for phase 1, however if phase 1 is completed for less than \$75,000 the balance unspent is to be added to the exploration expenditure of \$125,000 required to complete phase 2 of the Work Program.

On 23 January 2009, the entity officially notified Triple Plate Junction of its intention to withdraw from the Joint Venture Agreement associated with the Oram Project EL 1367. The withdrawal was acknowledged by Triple Plate Junction on 28 January 2009 and the corresponding announcement made on the National Stock Exchange of Australia on 29 January 2009.

Note 20 Contingent Liabilities

Withdrawal from the Oram Joint Venture

The entity has withdrawn from the Joint Venture agreement with Triple Plate Junction Plc with respect to EL 1367 Oram and is no longer pursuing the licence renewal. The withdrawal from the Oram project EL 1367 renders no further legal obligation to the entity following the submission of the final relinquishment report to the PNG Mining Authority. The withdrawal was acknowledged by Triple Plate Junction Plc as final on 28 January 2009. As at 30 June 2009, the directors are of the opinion that the likelihood of any liabilities arising in respect of this withdrawal are unlikely.

Note 21 Cash Flow Information

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
(a) Reconciliation of Cash Flow from Operations with Losses after Income Tax				
Losses after income tax	(400,080)	(120,603)	(166,667)	(86,064)
Non-cash flows in profit				
Trade payables capitalised as part of the exploration assets	(122,031)	-	(78,526)	-
Depreciation	1,503	3,576	-	-
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables	13,808	(17,724)	2,643	(18,465)
(Increase)/decrease in prepayments	(4,947)	(7,152)	4,947	(7,152)
Increase/(decrease) in trade payables and accruals	139,005	28,616	131,856	500
Cash flow from operations	<u>(372,742)</u>	<u>(113,287)</u>	<u>(105,747)</u>	<u>(111,181)</u>

Note 22 Share-based Payments

The following share-based payment arrangements existed at 30 June 2009:

Payee	Transaction type	Price per share \$	Shares issued No.	Total payment \$
Charlton Geological Services Pty Ltd	Geologist fees and reimbursements	0.06	332,750	19,965
Total share based payments			332,750	19,965

30 June 2009, 332,750 ordinary shares issued at \$0.06 per share were granted to Charlton Geological Services Pty Ltd in line with the geological services agreement on different areas of mining interest. The total nominal value of services rendered amounted to \$19,965. These costs have been reported as part of the exploration and evaluation assets of the balance sheet.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Note 23 Events After the Balance Sheet Date

Proposed Merger with Gold Aura Limited

On 16 July 2009, Anomaly Resources Limited and Gold Aura Limited simultaneously announced to the NSX and ASX respectively that they have entered into an agreement which if approved by the 90% of Anomaly Resources Limited's shareholders will result in all the shares of the entity being acquired by Gold Aura Limited. Upon successful completion, the company's shareholders and directors will collectively control 61% of the shares in Gold Aura Limited.

On 14 September 2009, the Bidder's statement of Gold Aura Limited was despatched to the shareholders of Anomaly Resources Limited. Subject to the offer condition set out in the Bidder's statements, provided 90% of the shareholders accept the Offer, 7.5 Gold Aura ordinary shares will be issued for every 1 ordinary share including the director's shares on issue as at the record date of 11 September 2009. Gold Aura will issue its shares in any event on or before the earlier of:

- (a) One month after the Offer is accepted, or the contract resulting from its acceptance becomes unconditional (whichever is the later); and
- (b) 21 days after the end of the Offer period.

The offer is valid until 26 October 2009 for a required minimum acceptance of 90% of the shareholders of Anomaly Resources Limited. The Offer periods can be extended at Gold Aura's election, up to a maximum offer period of 12 months.

Loan Facility Offer

On 5 August 2009, Gold Aura Limited announced to the ASX, that it had consented to the issue of \$1 million and up to \$1.5 million worth of convertible notes. A portion of the proceeds in the issuance of the convertible notes will be lent to Anomaly Resources Limited based on the following terms as stated on the Merger Implementation Agreement:

- (i) \$100,000 from the first \$600,000 convertible notes issued, and \$3 for every \$8 worth of convertible notes up to \$400,000 worth of convertible notes issued after that; and
- (ii) In the event Gold Aura raises in excess of \$1 million convertible notes, the merging entities will consult as to what proportion of the amount in excess of \$1 million will be lent to Anomaly Resources Limited, and in the absence of agreement Gold Aura Limited will lend 50% of the amount in excess of \$1 million.

The purpose of the above loan from Gold Aura Limited is to maintain the entity's exploration assets and provide additional working capital. Interest will be payable on the loan 6 monthly in arrears at the rate of 10% per annum. The loan will be unsecured and repayable at the earlier of 2 years or 6 months following an announcement to the Australian Securities Exchange (ASX) that the Takeover Bid will not complete.

On 16 September 2009, Gold Aura announced on the ASX that it has issued 3,599 convertible notes with a face value of \$500 each note to 64 investors. Of the total amount of \$1,799,500 to be raised on the issuance of these notes, \$1,182,500 has already been received by Gold Aura Limited. The remaining \$617,000 is expected to be received within the near foreseeable future. As a result of this issuance, the entity will be receiving the loan as agreed in accordance with the above terms pursuant to the Merger Implementation Agreement.

Note 24 Related Party Transactions

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Transactions with related parties:

(a) Subsidiary company in Papua New Guinea - Anomaly Limited	-	-	2,087,146	1,637,322
Intercompany loan	-	-	2,087,146	1,637,322

The unsecured intercompany loan outstanding as at 30 June 2009 relates to loan provided to the subsidiary by the parent company. The amount is stated in Australian dollars and was eliminated in full during the consolidation process. The loan was provided to fund the subsidiary's on-going exploration programmes. There is no specific provisions for interest or repayment of the loan as at the balance date.

(b) Associated Companies - Sinton Spence Chartered Accountants PNG	24,472	20,399	-	-
Outstanding payable	24,472	20,399	-	-

Sinton Spence, a Director of Anomaly Resources Limited, is a founding Director of Sinton Spence Chartered Accountants PNG. During the financial year, Sinton Spence Chartered Accountants provided accounting and taxation services to Anomaly Limited (Subsidiary) on a normal commercial terms. The outstanding accountancy fee payable to Sinton Spence CA as at 30 June 2009 was converted using the closing spot rate for consolidation purposes

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Associated Companies - Azure Group Pty Ltd

Outstanding payable	18,174	-	18,174	-
	18,174	-	18,174	-

Michael Derin, the Secretary of Anomaly Resources Limited, is a Managing Director of Azure Group Pty Ltd Sydney. During the financial year, Azure Group provided accounting and taxation services to Anomaly Resources Limited (Parent) on a normal commercial terms. The outstanding accountancy fee payable to Azure Group as at 30 June 2009 was taken up on the parent and consolidated accounts.

(c) **Key Management Personnel - Robert Mclean, Managing Director**

Outstanding payable	78,870	-	78,870	-
	78,870	-	78,870	-

Robert Mclean, Managing Director of the parent entity, has an existing consulting agreement with Anomaly Resources Limited. Under the agreement he is entitled to received \$20,000 per month as remuneration for overseeing and managing the exploration activities in PNG. As at 30 June 2009 a total of \$78,870 was still outstanding and is payable to Robert Mclean. These expenses have been capitalised as part of the exploration and evaluation asset account on the entity's balance sheet.

Key Management Personnel - Peter Macnab, Chairman

Outstanding payable	13,711	-	13,711	-
	13,711	-	13,711	-

Peter Macnab, Chairman of the Board of the parent entity, has an outstanding receivable from Anomaly Resources Limited in relation to management consultancy and associated costs incurred in February 2009. As at 30 June 2009 a total of \$13,711 was still outstanding and is payable to Peter Macnab.

Note 24 Financial Risk Management

The group's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable and loans to and from subsidiaries.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:-

	Note	Consolidated Group		Parent Entity	
		2009	2008	2009	2008
		\$	\$	\$	\$
Financial Assets					
Cash and cash equivalents	8	55,613	297,436	40,785	282,365
Loans and receivables	9	4,051	31,532	2,092,005	1,655,787
Available-for-sale financial assets					
— Equity investments	12	-	-	1	1
		59,664	328,968	2,132,791	1,938,153
Financial Liabilities					
Financial liabilities at amortised cost					
— Trade and other payables	16	217,149	90,416	144,856	13,000
		217,149	90,416	144,856	13,000

Financial Risk Management Policies

The Board of Directors have the responsibility of monitoring and managing financial risk exposures of the group. The Board monitors the Group's financial risk management policies and exposures and approves financial transactions within the scope of its authority. It also reviews the effectiveness of internal controls relating to commodity price risk, counterparty credit risk, currency risk, financing risk and interest rate risk.

The Board's overall risk management strategy seeks to assist the consolidated group in meeting its financial targets, whilst minimising potential adverse effects on financial performance. Its functions include the review of the credit risk policies and future cash flow requirements.

Specific Financial Risk Exposures and Management

The main risks the group is exposed to through its financial instruments are foreign currency risk, liquidity risk, credit risk and commodity and equity price risk.

a. Liquidity risk

Liquidity risk arises from the possibility that the Group might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The Group manages this risk through the following mechanisms:-

- preparing forward looking cash flow analysis in relation to its operational, investing and financing activities
- obtaining funding from a variety of sources
- managing credit risk related to financial assets
- comparing the maturity profile of financial liabilities with the realisation profile of financial assets

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

The tables below reflect an undiscounted contractual maturity analysis for financial liabilities.

Financial liability maturity analysis

	Within 1 Year		1 to 5 years		Over 5 years		Total	
	2009	2008	2009	2008	2009	2008	2009	2008
Consolidated Group	\$	\$	\$	\$	\$	\$	\$	\$
Financial liabilities due for payment								
Trade and other payables	217,149	90,416	-	-	-	-	217,149	90,416
Total expected outflows	217,149	90,416	-	-	-	-	217,149	90,416

	Within 1 Year		1 to 5 years		Over 5 years		Total	
	2009	2008	2009	2008	2009	2008	2009	2008
Consolidated Group	\$	\$	\$	\$	\$	\$	\$	\$
Financial Assets - cash flows realisable								
Cash and cash equivalents	55,613	297,436					55,613	297,436
Trade and other receivables	4,051	31,532					4,051	31,532
Total anticipated inflows	59,664	328,968	-	-	-	-	59,664	328,968
Net (outflow) / inflow on financial instruments	(157,485)	238,552	-	-	-	-	(157,485)	238,552

Financial liability maturity analysis

	Within 1 Year		1 to 5 years		Over 5 years		Total contractual cash flow	
	2009	2008	2009	2008	2009	2008	2009	2008
Parent Entity	\$	\$	\$	\$	\$	\$	\$	\$
Financial liabilities due for payment								
Trade and other payables	144,856	13,000	-	-	-	-	144,856	13,000
Total expected outflows	144,856	13,000	-	-	-	-	144,856	13,000
	Within 1 Year		1 to 5 years		Over 5 years		Total contractual cash flow	
	2009	2008	2009	2008	2009	2008	2009	2008
Parent Entity	\$	\$	\$	\$	\$	\$	\$	\$
Financial Assets - cash flows realisable								
Cash and cash equivalents	40,785	282,365	-	-	-	-	40,785	282,365
Trade and other receivables	4,859	18,465	-	-	-	-	4,859	18,465
Other long term receivables	-	-	-	-	2,087,146	1,637,322	2,087,146	1,637,322
Available for sale investments	-	-	-	-	1	1	1	1
Total anticipated inflows	45,644	300,830	-	-	2,087,147	1,637,323	2,132,791	1,938,153
Net (outflow) / inflow on financial instruments	(99,212)	287,830	-	-	2,087,147	1,637,323	1,987,935	1,925,153

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

b. Foreign exchange risk

Exposure to foreign exchange risk may result in the fair value or future cash flows of a financial instrument fluctuating due to movement in foreign exchange rates of currencies in which the Group holds financial instruments which are other than the AUD presentation currency of the Group.

Due to instruments held by overseas operations, fluctuation in AU Dollar and PNG Kina may impact on the Group's financial results unless those exposures are appropriately hedged.

The following table shows the foreign currency risk on the financial assets and liabilities of the Group's operations denominated in currencies other than the presentation currency of the group. There is no foreign currency risk in the books of the parent is therefore not shown.

d. Price risk

Price risk relates to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices largely due to demand and supply factors for mining commodities and companies.

Net Fair Values

Fair value estimation

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying values as presented in the balance sheet. Fair values are those amounts at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Fair values derived may be based on information that is estimated or subject to judgement, where changes in assumptions may have a material impact on the amounts estimated. Areas of judgement and the assumptions have been detailed below. Where possible, valuation information used to calculate fair value is extracted from the market, with more reliable information available from markets that are actively traded.

Most of these instruments which are carried at amortised cost (i.e. trade and other receivables, available for sale investments, loan liabilities) are to be held until maturity and therefore the net fair value figures calculated bear little relevance to the Group.

	Footnote	2009		2008	
		Net Carrying		Net Carrying	
		Value	Net Fair Value	Value	Net Fair Value
Consolidated Group		\$	\$	\$	\$
Financial assets					
Cash and cash equivalents	(i)	55,613	55,613	297,436	297,436
Trade and other receivables	(i)	4,051	4,051	31,532	31,532
Total financial assets		59,664	59,664	328,968	328,968
Financial liabilities					
Trade and other payables	(i)	217,149	217,149	90,416	90,416
Total financial liabilities		217,149	217,149	90,416	90,416

	Footnote	2009		2008	
		Net Carrying		Net Carrying	
		Value	Net Fair Value	Value	Net Fair Value
Parent Entity		\$	\$	\$	\$
Financial assets					
Cash and cash equivalents	(i)	40,785	40,785	282,365	282,365
Trade and other receivables	(i)	4,859	4,859	18,465	18,465
Loans and advances - related parties	(i)	2,087,146	2,087,146	1,637,322	1,637,322
Investments - available for sale	(ii)	1	1	1	1
Total financial assets		2,132,791	2,132,791	1,938,153	1,938,153
Financial liabilities					
Trade and other payables	(i)	144,856	144,856	13,000	13,000
Total financial liabilities		144,856	144,856	13,000	13,000

The fair values disclosed in the above table have been determined based on the following methodologies:

- (i) Cash and cash equivalents, trade and other receivables and trade and other payables are short term instruments in nature whose carrying value is equivalent to fair value.
- (ii) The directors have determined that the fair values of unlisted available-for-sale financial assets cannot be reliably measured as variability in the range of reasonable fair value estimates is significant. Consequently, such assets are recognised at cost and their fair values have also been stated at cost in the table above. There is no active market for these investments, and there is no present intention to dispose of such investments.

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009

Sensitivity Analysis

The following table illustrates sensitivities to the Group's exposures to changes in interest rates, exchange rates and commodity and equity prices. The table indicates the impact on how profit and equity values reported at balance date would have been affected by changes in the relevant risk variable that management considers to be reasonably possible. These sensitivities assume that the movement in a particular variable is independent of other variables.

	Consolidated Group		Parent Entity	
	Profit	Equity	Profit	Equity
Year ended 30 June 2009	\$	\$	\$	\$
+/- 4.05% in interest rates	(16,203)	(82,010)	(6,750)	(80,601)
+/- 0.875% in \$A / Kina PNG	(3,501)	(17,718)	N/A	N/A
Year ended 30 June 2008	\$	\$	\$	\$
+/- 1.05% in interest rates	4,201	18,297	904	20,289
+/- 13.019% in \$A / Kina PNG	(15,701)	(226,870)	N/A	N/A

Note 26 Reserves

a. *Foreign Currency Translation Reserve*

The foreign currency translation reserve records exchange differences arising on translation of a foreign controlled entity.

	Consolidated Group		Parent Entity	
	2009	2008	2009	2008
	\$	\$	\$	\$
Foreign currency translation reserve	305,750	(152,161)	-	-
	<u>305,750</u>	<u>(152,161)</u>	<u>-</u>	<u>-</u>

The foreign currency translation reserve records exchange differences arising on translation of a foreign controlled subsidiary are taken to the foreign currency translation reserve, as described in Note 1(k). The reserve is recognised in profit and loss when the net investment is disposed of.

Note 27 Company Details

The registered office of the company is:

Anomaly Resources Limited
Level 12
280 George Street
SYDNEY NSW 2000

The principal places of business are:

Anomaly Resources Limited
Level 12
280 George Street
SYDNEY NSW 2000

Anomaly Limited
Lot 1, Section 25
Cnr. Angau Dr and Guitau Avenue
Boroko NCD
PORT MORSEBY
Papua New Guinea

**ANOMALY RESOURCES LIMITED ABN: 32 125 210 433
AND CONTROLLED ENTITIES
DIRECTORS' DECLARATION**

The directors of the company declare that:

1. the financial statements and notes, as set out on pages 12 to 37, are in accordance with the Corporations Act 2001 and:
 - (a) comply with Accounting Standards; and
 - (b) give a true and fair view of the financial position as at 30 June 2009 and of the performance for the year ended on that date of the company and consolidated group;
2. the Directors of the Board have each declared that:
 - (a) the financial records of the company for the financial year have been properly maintained in accordance with section 286 of the *Corporations Act 2001*;
 - (b) the financial statements and notes for the financial year comply with the Accounting Standards; and
 - (c) the financial statements and notes for the financial year give a true and fair view;
3. 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.

This declaration is made in accordance with a resolution of the Board of Directors.

Director



Thomas Fermanis

Dated this 23 day of September 2009

To the members of Anomaly Resources Limited

We have audited the accompanying financial report of Anomaly Resources Limited and Controlled Entities, which comprises the balance sheet as at 30 June 2009, and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the group are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Act 2001*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, the directors also state, in accordance with Accounting Standard AASB 101 *Presentation of Financial Statements*, that compliance with the Australian equivalents to International Financial Reporting Standards ensures that the financial report, comprising the financial statements and notes, complies with International Financial Reporting Standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's Opinion

In our opinion:

- (a) the financial report of Anomaly Resources Limited and Controlled Entities is in accordance with the *Corporations Act 2001*, including:
 - (i) giving a true and fair view of the group's financial position as at 30 June 2009 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Regulations 2001*; and
- (b) the financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

Inherent Uncertainty Regarding Going Concern

Without qualification to the opinion expressed above, attention is drawn to the following matter. As indicated in Note 1(s), the consolidated entity has incurred a net loss after tax for the year of \$400,080 (2008:\$120,603), net operating cash outflows of \$372,742 (2008:\$113,287) and as at 30 June 2009, the group had net current asset deficiency of \$155,280 (2008:surplus \$245,704). There is therefore some uncertainty about the group's ability to continue as a going concern.

Subsequent to financial year end, the group was party to a proposed merger and loan agreement with Gold Aura Limited, as outlined in Note 23. These transactions are proposed to result in additional working capital being introduced into the group.

Should the merger not proceed as planned, and the loan funds be either revoked or insufficient, then there may be a doubt as to the ability of the entity to pay its debts as and when they fall due, and realise assets at the values stated.

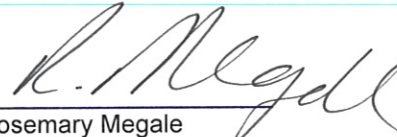
Report on the Remuneration Report

We have audited the Remuneration Report included on page 9 of the directors' report for the year ended 30 June 2009. The directors of the group are responsible for the preparation and presentation of the Remuneration Report in accordance with section 300A of the Corporations Act 2001. Our responsibility is to express an opinion on the Remuneration Report, based on our audit conducted in accordance with Australian Auditing Standards.

Auditor's Opinion

In our opinion the Remuneration Report of Anomaly Resources Limited, and Controlled Entities for the year ended 30 June 2009, complies with section 300A of the Corporations Act 2001.


Duncan Dovico Chartered Accountants


Rosemary Megale
Partner

Sydney NSW
23rd September 2009

ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
ADDITIONAL INFORMATION FOR LISTED PUBLIC COMPANIES

The following additional information is required by the National Stock Exchange Ltd in respect of listed public companies only.

1. Shareholding

a. Distribution of Shareholders

Category (size of holding)	Number	
	Ordinary	Class A, B & C
1 – 1,000	-	60
1,001 – 5,000	-	-
5,001 – 10,000	-	-
10,001 – 100,000	1,586,334	-
100,001 – and over	49,511,087	-
	51,097,421	60

b. The number of shareholdings held in less than marketable parcels is 33,097,417.

c. The names of the substantial shareholders listed in the holding company's register as at 30 June 2009 are:

Shareholder	Number	
	Ordinary	Percentage Held
TRIPLE PLATE JUNCTION PLC	6,666,667	21%
MARTIN PLACE SECURITIES	4,330,000	14%
PETER MACNAB	2,500,000	8%
ROBERT MACLEAN	2,500,000	8%
SINTON SPENCE	2,500,000	8%
THOMAS FERMANIS	2,500,000	8%

d. Voting Rights

The voting rights attached to each class of equity security are as follows:

Ordinary shares

- Each ordinary share is entitled to one vote when a poll is called, otherwise each member present at a meeting or by proxy has one vote on a show of hands.

Class A, B & C

- These shares have no voting rights.

e. 20 Largest Shareholders — Ordinary Shares

Name	Number of Ordinary Fully Paid Shares Held	% Held of Issued Ordinary Capital
1. TRIPLE PLATE JUNCTION PLC	6,666,667	21%
2. MARTIN PLACE SECURITIES	4,330,000	14%
3. PETER MACNAB	2,500,000	8%
4. ROBERT MACLEAN	2,500,000	8%
5. SINTON SPENCE	2,500,000	8%
6. THOMAS FERMANIS	2,500,000	8%
7. PAGODATREE INVESTMENTS LIMITED	1,334,000	4%
8. MR ARTHUR G SMEDLEY	1,270,000	4%
9. AUSTRALIAN HERITAGE GROUP	660,000	2%
10. MONK NOMINEES PTY LTD	610,000	2%
11. SNAPCO PL	500,000	2%
12. MR LESLIE CLYDE PARKER	416,667	1%
13. MRS BARBARA ANN PARKER	416,667	1%
14. KENNETH MACNAB	333,333	1%
15. TAAKA INVESTMENTS	333,333	1%
16. CHARLTON GEOLOGICAL PTY LTD	330,750	1%
17. WHI SECURITIES PTY LTD	330,000	1%
18. RAINBOW BAY INVESTMENTS	280,000	1%
19. MR EVAN THEMELAKIS	266,500	1%
20. ALCARDO INVESTMENTS LIMITED	260,000	1%
	28,337,917	91%

**ANOMALY RESOURCES LIMITED ABN: 32 125 210 433 AND CONTROLLED ENTITIES
ADDITIONAL INFORMATION FOR LISTED PUBLIC COMPANIES**

f. 20 Largest Shareholders — Class A, B & C Shares

Name	Number of Class A, B & C Fully Paid Shares Held	% Held of Issued Shares
1. PETER MACNAB	15	25.00
2. ROBERT MACLEAN	15	25.00
3. SINTON SPENCE	15	25.00
4. THOMAS FERMANIS	15	25.00
	60	100.00

2. The name of the company secretary is Michael Derin, FCA.
3. The address of the principal registered office in Australia is Level 12, 280 George Street SYDNEY NSW 2000. Telephone 02 9238 1126.
4. Registers of securities are held at the following addresses

Registries Limited Level 7, 207 Kent Street SYDNEY NSW 2000

5. Stock Exchange Listing

Quotation has been granted for all the ordinary shares of the company on all Member Exchanges of the National Stock Exchange Limited.

6. Unquoted Securities

Class A, B & C shares

20 Class A shares, 20 Class B shares and 20 Class C shares are on issue. All these shares are held by the current Directors.

Director's shares

A total of 20,000,004 Director's shares are on issue and are unquoted on the National Stock Exchange of Australia. See Note 18(a) regarding the conditions of these shares